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2014 Commission Summary for Cedar County

Residential Real Property - Current

Number of Sales	206	Median	95.31
Total Sales Price	\$15,440,225	Mean	102.21
Total Adj. Sales Price	\$15,440,225	Wgt. Mean	90.71
Total Assessed Value	\$14,005,980	Average Assessed Value of the Base	\$59,518
Avg. Adj. Sales Price	\$74,953	Avg. Assessed Value	\$67,990

Confidence Interval - Current

95% Median C.I	93.96 to 97.67
95% Wgt. Mean C.I	87.67 to 93.75
95% Mean C.I	96.89 to 107.53
% of Value of the Class of all Real Property Value in the	8.94
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	7.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	175	95	95.30
2012	143	97	96.86
2011	155	96	96
2010	185	97	97

2014 Commission Summary for Cedar County

Commercial Real Property - Current

Number of Sales	38	Median	86.78
Total Sales Price	\$8,513,908	Mean	95.10
Total Adj. Sales Price	\$8,513,908	Wgt. Mean	52.48
Total Assessed Value	\$4,467,695	Average Assessed Value of the Base	\$73,921
Avg. Adj. Sales Price	\$224,050	Avg. Assessed Value	\$117,571

Confidence Interval - Current

95% Median C.I	72.81 to 98.00
95% Wgt. Mean C.I	33.97 to 70.98
95% Mean C.I	71.76 to 118.44
% of Value of the Class of all Real Property Value in the County	2.23
% of Records Sold in the Study Period	5.81
% of Value Sold in the Study Period	9.24

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	35	94	94.30
2012	22		86.14
2011	23	95	95
2010	29	97	97

2014 Opinions of the Property Tax Administrator for Cedar 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	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 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 Cedar County

To continue developing and updating a sales review notebook to be used as a guide to develop the depreciation table for the CAMA. Cedar County will continue implementing new costing, reviewing and developing a depreciation table for all residential properties. The residential properties for the towns and small towns have been completed. The county has contracted with GIS to do an aerial photo of all the rural residential properties. The new rural photos are being used for the review of these properties. These photos are the basis for our rural residential review, and are also being used to update the other improvements located on each parcel. Changes that are reflected by these photos that are significant are followed up by an onsite review of those properties. The other towns that had enough sales were reviewed and were within the acceptable range of values. The county will be done with the rural review for this year.

2014 Residential Assessment Survey for Cedar County

1.	Valuation data collection done by:																		
	Assessor and staff.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; 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;">1</td><td>Hartington - County seat, approximate population is 1,554, K-12 Public and Catholic school system. Location of town is approximately in the center of the county.</td></tr> <tr> <td style="text-align: center;">5</td><td>Laurel - Located in the southeastern portion of the county along Hwy. 20. Approximate population is 964 and has a consolidated K-12 school system with several surrounding villages.</td></tr> <tr> <td style="text-align: center;">10</td><td>Randolph - Located in the southwestern corner of Cedar County along Hwy. 20. Approximate population is 944 and has a K-12 school system.</td></tr> <tr> <td style="text-align: center;">15</td><td>Coleridge Small village located south of Hartington on Hwy. 57. Approximated population is 473 and the school system has consolidated with the Laurel school system.</td></tr> <tr> <td style="text-align: center;">20</td><td>Beldin, Fordyce, Magnet, Ober, St. Helena and Wynot - Villages with small populations. The village of Wynot is the only one that has a K-12 school system.</td></tr> <tr> <td style="text-align: center;">30</td><td>Rural, Bud Becker Sub, Bow Valley - Parcels located outside of any city or village.</td></tr> <tr> <td style="text-align: center;">40</td><td>Sand Bar Ridge and Brooky Bottom recreational - east river recreational parcels</td></tr> <tr> <td style="text-align: center;">50</td><td>West River Recreational - Close to the Lewis and Clark lake and east of the Yankton dam.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Hartington - County seat, approximate population is 1,554, K-12 Public and Catholic school system. Location of town is approximately in the center of the county.	5	Laurel - Located in the southeastern portion of the county along Hwy. 20. Approximate population is 964 and has a consolidated K-12 school system with several surrounding villages.	10	Randolph - Located in the southwestern corner of Cedar County along Hwy. 20. Approximate population is 944 and has a K-12 school system.	15	Coleridge Small village located south of Hartington on Hwy. 57. Approximated population is 473 and the school system has consolidated with the Laurel school system.	20	Beldin, Fordyce, Magnet, Ober, St. Helena and Wynot - Villages with small populations. The village of Wynot is the only one that has a K-12 school system.	30	Rural, Bud Becker Sub, Bow Valley - Parcels located outside of any city or village.	40	Sand Bar Ridge and Brooky Bottom recreational - east river recreational parcels	50	West River Recreational - Close to the Lewis and Clark lake and east of the Yankton dam.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Sales comparison and cost approaches.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Tables provided by CAMA vendor (MIPS)																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Yes.																		
6.	Describe the methodology used to determine the residential lot values?																		
	They are studied when the review/reappraisal is developed for each valuation grouping.																		

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2009	2009	2009
	5	2009	2009	2009
	10	2009	2009	2009
	15	2009	2009	2009
	20	2009	2009	2009
	30	2009	2009	2009
	40	2009	2009	2009
	50	2009	2009	2009

2014 Residential Correlation Section for Cedar County

County Overview

Cedar County is located in the northeastern portion of Nebraska and has several residential communities. The city of Hartington (Valuation Group 1) is the largest in population and the county seat. The villages of Laurel (Valuation Group 5) and Randolph (Valuation Group 10) have a population of over 900 people. The village of Coleridge (Valuation Group 15) has the population of over 450 people. There are several small communities with a population of less than 200 people; those communities include Beldin, Bow Valley, Fordyce, Magnet, Obert, St. Helena and St. James. Cedar County is bordered on the north by the Missouri River and has several recreational areas as well.

Description of Analysis

The residential sales file for Cedar County has a sufficient number of sales (206) to consider the sample adequate and reliable for the measurement of the residential class of property. Most of the valuation groupings have a sufficient number of sales to be considered statistically reliable with the exception of Valuation Groups 40 and 50 which have small samples. The relationship between all three measures of central tendency is relatively close. The coefficient of dispersion and the price related differential are slightly outside of the acceptable range.

Sales Qualification

The Division implemented a review of the sales qualification and documentation of all counties. The review examined the non-qualified sales to ensure that the county has followed the correct procedure in determining the usability of the sale. Approximately 67% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median with the exception of Valuation Groups 40 and 50, which have a sample too small to be reliable. The assessment practices are reliable and applied consistently in the county and it is believed that the residential property is treated in a uniform and proportionate manner.

Level of Value

Based on all available information, the level of value is determined to be 95% of market for the residential class of property.

2014 Commercial Assessment Actions for Cedar County

Review sales activity and update any necessary areas if needed. The town of Laurel had most of the sales in the Commercial Roster which indicated a non-acceptable level. Several of the sales in file were removed because of being substantially changed. This improved the level of value in Laurel, but with only 8 sales no other action was taken. The Commercial property for the county will be reviewed for the 2015 year, which will be the last properties to be reviewed for the 1st cycle of review.

2014 Commercial Assessment Survey for Cedar 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:															
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.															
	Cost, income and comparable sales.															
3a.	Describe the process used to determine the value of unique commercial properties.															
	Sales review.															
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?															
	Physical depreciation from tables, economic depreciation based on location.															
5.	Are individual depreciation tables developed for each valuation grouping?															
	No, effective age and comparable sales and reconciliation for each property.															
6.	Describe the methodology used to determine the commercial lot values.															
	Sales.															

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	1990	1990	1990
	5	1990	1990	1990
	10	1990	1990	1990
	15	1990	1990	1990
	20	1990	1990	1990
	30	1990	1990	1990

2014 Commercial Correlation Section for Cedar County

County Overview

The commercial population in Cedar County is characteristic of a rural community setting in northeast Nebraska. The city of Hartington (Valuation Group 1) is the county seat, largest in population (1,544 residents) and the most diversified in commercial occupancy. The town of Laurel (Valuation Group 5), a population of 964 residents, Randolph (Valuation Group 10), a population of 944 residents and Coleridge (Valuation Group 15) a population base of 473 residents, has commercial base characteristic of towns of their size. There are several small communities that have minimal to no commercial activity (Valuation Groups 20 and 30). The population base for those small communities ranges from 23 residents to 166 residents.

Description of Analysis

Cedar County utilized as many sales as possible to represent the commercial market in the county. There are 38 sales in the statistical analysis. Those sales are distributed among six valuation groupings. Statistics for each valuation grouping demonstrate extreme variability. This highlights the disparity inherent in the commercial market, but also a lack of physical inspections by the county. The county has made percentage adjustments to the commercial class of property several times since the last commercial reappraisal which was several years ago. There is a strong need to complete a reappraisal in the near future.

The statistical analysis suggests that commercial property in Cedar County is under assessed. The coefficient of dispersion is quite high in most all valuation groupings, and the market is too unorganized in these small communities to place reliance on these statistics. For such small samples the measures of central tendency are not reliable. A percentage adjustment would not correct the listings of the commercial properties, which is a fundamental component of producing uniform and proportionate valuations. For these reasons, the statistics are not relied upon to determine a point estimate of the level of value within the class.

Sales Qualification

The county assessor verifies the majority of the sales transactions. He may contact the realtor involved in the transaction and if a realtor is not involved he will contact the seller first and as the last resort, contact the buyer. He does not have a questionnaire to fill in with the comments, but will ask questions regarding the transaction to assist him in qualifying the sale. The county considers all sales as arm's length transactions unless verification indicates something different. A review of the non-qualified sales was completed and it was determined that the county was reasonable with the non-qualified conclusions. The majority of the non-qualified sales were either family transactions or substantially changed parcels and a few foreclosures.

Equalization and Quality of Assessment

The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the counties. Cedar County was one of those selected for 2011.

2014 Commercial Correlation Section for Cedar County

Commercial values have not been maintaining an acceptable level of value, and have lacked uniformity. While the county has indicated their plan is to address commercial inspections for 2015, the 2014 assessment practices do not produce uniform and proportionate valuations. As a result, assessment practices within the class are not in compliance with professionally accepted mass appraisal standards.

Level of Value

After analyzing all available information, the level of value of commercial property in Cedar County cannot be determined.

2014 Agricultural Assessment Actions for Cedar County

Complete a market analysis and review the market boundaries. The Ag values all had to be increased in both market areas to meet the required level of value; this increase does include grass land. The implementation of the GIS program was completed two years ago. The office is currently on line with the information that is available through the GIS system, which includes all the land information, including the aerial maps, and the residential data and photos. The rural photos(oblique's)have been done and are being implemented this year. The rural farm improvements are also being updated as we work through each rural parcel.

2014 Agricultural Assessment Survey for Cedar 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>The northern portion of the county, consisting of smaller fields and hilly parcels.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The southern portion of the county has more irrigation potential and larger crop fields.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The northern portion of the county, consisting of smaller fields and hilly parcels.	2	The southern portion of the county has more irrigation potential and larger crop fields.
<u>Market Area</u>	<u>Description of unique characteristics</u>						
1	The northern portion of the county, consisting of smaller fields and hilly parcels.						
2	The southern portion of the county has more irrigation potential and larger crop fields.						
3.	Describe the process used to determine and monitor market areas.						
	Market areas are drawn based on the topography and geographic characteristics of the two areas in the county.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Determined by land use.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes, farm home sites and rural residential sites are considered the same and valued the same.						
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.						
	Physical inspections, use GIS photos, FSA maps and talking with the land owner.						
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 land enrolled in the program is valued at \$500 per acre.						

Cedar County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cedar	1	5,350	5,350	5,300	5,300	4,750	4,750	4,200	4,200	4,802
Dixon	2	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,735
Knox	1	5,560	5,538	5,338	5,337	5,197	5,217	4,893	4,922	5,220
Knox	3	4,026	4,073	3,990	3,872	3,745	3,617	2,914	2,886	3,463
Pierce	1	5,481	5,292	4,960	4,870	4,778	4,634	3,685	3,495	4,769
Cedar	2	5,950	5,950	5,735	5,735	5,655	5,655	4,575	4,575	5,421
Dixon	1	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,856
Pierce	1	5,481	5,292	4,960	4,870	4,778	4,634	3,685	3,495	4,769
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cedar	1	4,600	4,600	4,570	4,570	4,555	4,555	3,550	3,550	4,194
Dixon	2	4,515	4,265	4,265	4,105	3,795	3,630	3,315	3,315	3,757
Knox	1	3,850	3,850	3,695	3,534	3,445	3,225	3,015	3,015	3,436
Knox	3	2,464	2,380	2,285	2,255	2,193	2,075	1,840	1,525	2,118
Pierce	1	4,570	4,425	4,170	3,980	3,765	3,665	2,330	2,035	3,938
Cedar	2	5,595	5,594	5,410	5,408	5,275	5,275	4,130	4,130	5,090
Dixon	1	4,885	4,565	4,405	4,235	3,987	3,745	3,585	3,265	4,051
Pierce	1	4,570	4,425	4,170	3,980	3,765	3,665	2,330	2,035	3,938
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cedar	1	1,839	2,049	1,766	1,891	1,678	1,743	1,512	1,263	1,514
Dixon	2	2,107	2,254	1,886	1,795	1,581	1,433	1,288	1,080	1,409
Knox	1	1,189	1,200	1,199	1,200	1,190	1,190	1,188	1,190	1,192
Knox	3	1,200	1,200	1,200	1,200	1,190	1,190	1,190	1,190	1,191
Pierce	1	1,708	1,947	1,711	1,572	1,650	1,488	1,152	995	1,373
Cedar	2	2,099	2,092	1,927	1,927	1,726	1,705	1,550	1,560	1,760
Dixon	1	2,430	2,299	1,924	N/A	1,725	1,435	1,330	1,225	1,734
Pierce	1	1,708	1,947	1,711	1,572	1,650	1,488	1,152	995	1,373
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148

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

2014 Agricultural Correlation Section

Cedar County

County Overview

Cedar County is divided into two market areas. Market Area 1 is bordered on the north by the Missouri River, the land use as reported in the county abstract represents percentages of 22% irrigated, 50% dry land and the remainder is grass and waste. Market Area 2 which is the southeastern six GEO codes consists of 41% irrigated land use, 54% dry land and the remainder is grass and waste. This area of the county has more irrigation potential and larger crop fields. The counties adjoining market area two are Dixon, Wayne and Pierce Counties.

Description of Analysis

All adjoining counties have land characteristics similar to Cedar County, and were considered comparable. The analysis of the sample revealed that the county was lacking sales to proportionately distribute sales by time. A total for both market areas after expansion results in 104 arm's length sales. All measures were taken to utilize comparable sales and meet the thresholds of determining an adequate sample of the agricultural sales.

The actions of the Cedar County Assessor included increasing all grassland in both market areas 25%. The irrigated and dry cropland in both areas was increased based on the market analysis completed by the assessor. The statistical profile shows both market areas within the acceptable range.

Sales Qualification

The county assessor verifies the majority of the sales transactions. He may contact the realtor involved in the transaction and if a realtor is not involved he will contact the seller first and as the last resort, contact the buyer. He does not have a questionnaire to fill in with the comments, but will ask questions regarding the transaction to assist him in qualifying the sale. The county considers all sales as arm-length transactions unless verification indicates something different.

The Department conducted a review of the non-qualified sales as well as the County's verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor is utilizing all information available from the sales file to assist in developing valuations for the agricultural land.

Equalization and Quality of Assessment

The sales analysis supports that all three subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Cedar County to the values used in all of the adjoining counties also supports that values are acceptable and equalized with other counties in the area. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

2014 Agricultural Correlation Section Cedar County

Level of Value

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

14 Cedar
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 : 206
Total Sales Price : 15,440,225
Total Adj. Sales Price : 15,440,225
Total Assessed Value : 14,005,980
Avg. Adj. Sales Price : 74,953
Avg. Assessed Value : 67,990

MEDIAN : 95
WGT. MEAN : 91
MEAN : 102
COD : 25.19
PRD : 112.68

COV : 38.12
STD : 38.96
Avg. Abs. Dev : 24.01
MAX Sales Ratio : 365.50
MIN Sales Ratio : 30.11

95% Median C.I. : 93.96 to 97.67
95% Wgt. Mean C.I. : 87.67 to 93.75
95% Mean C.I. : 96.89 to 107.53

Printed:3/25/2014 10:38:37AM

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	27	95.73	109.18	90.90	29.93	120.11	52.93	365.50	89.94 to 111.87	60,963	55,416
01-JAN-12 To 31-MAR-12	12	98.73	107.68	95.93	24.03	112.25	38.84	196.38	92.14 to 121.84	76,908	73,781
01-APR-12 To 30-JUN-12	27	92.18	87.81	88.89	16.14	98.79	30.11	127.87	75.59 to 95.85	85,292	75,815
01-JUL-12 To 30-SEP-12	28	96.27	96.89	91.62	17.92	105.75	41.39	165.60	87.59 to 99.70	90,364	82,795
01-OCT-12 To 31-DEC-12	17	94.38	105.34	95.64	21.76	110.14	77.17	193.61	79.50 to 112.12	68,853	65,849
01-JAN-13 To 31-MAR-13	21	101.08	108.13	91.62	24.25	118.02	60.74	216.13	86.27 to 118.28	72,714	66,624
01-APR-13 To 30-JUN-13	37	96.71	98.39	90.91	21.93	108.23	58.04	187.40	90.07 to 104.40	78,900	71,725
01-JUL-13 To 30-SEP-13	37	95.20	108.94	86.18	37.21	126.41	41.20	227.17	86.63 to 113.58	65,445	56,400
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	94	95.10	99.19	91.15	22.01	108.82	30.11	365.50	92.14 to 97.27	78,745	71,775
01-OCT-12 To 30-SEP-13	112	96.38	104.76	90.31	27.57	116.00	41.20	227.17	93.96 to 101.17	71,770	64,814
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	84	94.80	97.22	91.97	19.37	105.71	30.11	196.38	92.14 to 96.82	82,458	75,834
<u>ALL</u>	206	95.31	102.21	90.71	25.19	112.68	30.11	365.50	93.96 to 97.67	74,953	67,990

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	53	96.55	100.60	91.86	25.13	109.51	30.11	196.38	86.61 to 108.76	89,476	82,192
05	40	92.07	94.14	83.99	23.23	112.08	41.39	216.13	79.23 to 96.71	74,989	62,985
10	36	96.30	111.77	90.34	38.84	123.72	41.20	365.50	78.14 to 121.84	46,875	42,345
15	15	96.82	105.25	93.98	21.79	111.99	38.84	193.61	88.25 to 112.12	49,060	46,105
20	28	97.89	113.73	94.40	29.41	120.48	59.26	227.17	94.38 to 117.30	27,885	26,324
30	27	95.08	97.14	96.31	06.50	100.86	75.94	120.92	94.31 to 99.24	130,046	125,241
40	2	79.58	79.58	72.58	25.28	109.64	59.46	99.70	N/A	69,000	50,080
50	5	81.42	78.02	82.33	19.14	94.76	54.67	97.02	N/A	169,000	139,132
<u>ALL</u>	206	95.31	102.21	90.71	25.19	112.68	30.11	365.50	93.96 to 97.67	74,953	67,990

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	204	95.36	102.63	91.10	25.06	112.66	30.11	365.50	94.12 to 97.68	74,741	68,088
06	2	60.10	60.10	60.12	01.06	99.97	59.46	60.74	N/A	96,500	58,015
07											
<u>ALL</u>	206	95.31	102.21	90.71	25.19	112.68	30.11	365.50	93.96 to 97.67	74,953	67,990

14 Cedar
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 : 206
 Total Sales Price : 15,440,225
 Total Adj. Sales Price : 15,440,225
 Total Assessed Value : 14,005,980
 Avg. Adj. Sales Price : 74,953
 Avg. Assessed Value : 67,990

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 102
 COD : 25.19
 PRD : 112.68

COV : 38.12
 STD : 38.96
 Avg. Abs. Dev : 24.01
 MAX Sales Ratio : 365.50
 MIN Sales Ratio : 30.11

95% Median C.I. : 93.96 to 97.67
 95% Wgt. Mean C.I. : 87.67 to 93.75
 95% Mean C.I. : 96.89 to 107.53

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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	227.17	214.84	214.83	05.43	100.00	190.17	227.17	N/A	3,000	6,445
Less Than 15,000	25	130.07	146.32	131.21	35.91	111.52	77.17	365.50	98.10 to 169.25	8,054	10,568
Less Than 30,000	59	113.58	129.70	120.52	37.63	107.62	30.11	365.50	98.56 to 137.30	15,014	18,095
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	203	95.20	100.55	90.64	23.74	110.93	30.11	365.50	93.82 to 97.27	76,016	68,900
Greater Than 14,999	181	94.61	96.12	90.18	20.84	106.59	30.11	216.13	92.42 to 96.55	84,193	75,921
Greater Than 29,999	147	93.96	91.18	88.90	16.43	102.56	38.84	166.62	91.08 to 95.30	99,010	88,016
<u>Incremental Ranges</u>											
0 TO 4,999	3	227.17	214.84	214.83	05.43	100.00	190.17	227.17	N/A	3,000	6,445
5,000 TO 14,999	22	123.56	136.98	127.30	33.59	107.60	77.17	365.50	95.08 to 165.60	8,743	11,130
15,000 TO 29,999	34	101.73	117.48	117.38	35.89	100.09	30.11	216.13	95.20 to 135.73	20,131	23,630
30,000 TO 59,999	43	101.62	98.87	98.74	15.86	100.13	50.50	149.77	94.38 to 105.65	44,218	43,660
60,000 TO 99,999	46	93.06	90.98	89.57	17.96	101.57	38.84	166.62	86.22 to 97.69	77,017	68,981
100,000 TO 149,999	31	86.61	82.79	82.77	16.51	100.02	41.20	121.84	74.30 to 94.43	118,855	98,370
150,000 TO 249,999	25	92.14	88.37	88.35	11.08	100.02	61.93	120.92	86.27 to 94.61	193,030	170,538
250,000 TO 499,999	2	95.80	95.80	95.82	00.50	99.98	95.32	96.27	N/A	300,000	287,468
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	206	95.31	102.21	90.71	25.19	112.68	30.11	365.50	93.96 to 97.67	74,953	67,990

14 Cedar
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 : 38
 Total Sales Price : 8,513,908
 Total Adj. Sales Price : 8,513,908
 Total Assessed Value : 4,467,695
 Avg. Adj. Sales Price : 224,050
 Avg. Assessed Value : 117,571

MEDIAN : 87
 WGT. MEAN : 52
 MEAN : 95
 COD : 45.79
 PRD : 181.21

COV : 77.18
 STD : 73.40
 Avg. Abs. Dev : 39.74
 MAX Sales Ratio : 386.10
 MIN Sales Ratio : 23.70

95% Median C.I. : 72.81 to 98.00
 95% Wgt. Mean C.I. : 33.97 to 70.98
 95% Mean C.I. : 71.76 to 118.44

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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	96.29	96.29	95.38	02.07	100.95	94.30	98.27	N/A	27,500	26,230
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	4	81.60	72.59	79.17	24.63	91.69	28.05	99.09	N/A	151,375	119,845
01-JUL-11 To 30-SEP-11	5	83.29	76.72	82.86	27.04	92.59	38.89	108.44	N/A	67,571	55,988
01-OCT-11 To 31-DEC-11	3	102.43	106.47	112.53	04.87	94.61	101.00	115.98	N/A	41,484	46,683
01-JAN-12 To 31-MAR-12	2	79.33	79.33	90.64	21.40	87.52	62.35	96.30	N/A	255,000	231,138
01-APR-12 To 30-JUN-12	4	72.57	99.70	42.69	73.02	233.54	40.17	213.50	N/A	371,500	158,579
01-JUL-12 To 30-SEP-12	3	72.81	66.02	31.38	29.64	210.39	30.25	95.00	N/A	1,073,333	336,857
01-OCT-12 To 31-DEC-12	4	68.57	72.72	46.30	46.29	157.06	40.98	112.75	N/A	331,500	153,475
01-JAN-13 To 31-MAR-13	2	231.52	231.52	107.86	66.77	214.65	76.94	386.10	N/A	25,000	26,965
01-APR-13 To 30-JUN-13	3	54.30	60.61	54.96	44.42	110.28	27.59	99.95	N/A	14,867	8,170
01-JUL-13 To 30-SEP-13	6	83.78	122.80	94.95	73.38	129.33	23.70	340.65	23.70 to 340.65	125,750	119,394
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	11	86.28	78.77	81.31	22.76	96.88	28.05	108.44	38.89 to 99.09	90,760	73,798
01-OCT-11 To 30-SEP-12	12	93.44	89.58	42.08	33.30	212.88	30.25	213.50	53.26 to 102.43	445,038	187,268
01-OCT-12 To 30-SEP-13	15	80.28	111.50	64.77	75.01	172.15	23.70	386.10	40.98 to 112.75	145,007	93,914
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	12	92.14	82.78	84.23	23.20	98.28	28.05	115.98	54.96 to 102.43	88,984	74,948
01-JAN-12 To 31-DEC-12	13	72.81	80.49	41.59	46.23	193.53	30.25	213.50	40.98 to 96.30	503,231	209,312
<u>ALL</u>	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571

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	94.09	109.73	92.64	39.45	118.45	23.70	340.65	76.92 to 99.95	157,284	145,701
05	8	85.62	82.90	81.52	24.75	101.69	53.26	124.92	53.26 to 124.92	50,825	41,430
10	3	86.28	126.59	87.40	51.58	144.84	80.00	213.50	N/A	35,000	30,592
15	2	220.53	220.53	86.50	75.08	254.95	54.96	386.10	N/A	26,250	22,705
20	6	55.85	64.76	53.37	59.53	121.34	27.59	112.75	27.59 to 112.75	24,833	13,253
30	9	80.28	71.56	39.54	35.85	180.98	30.25	115.98	40.17 to 102.43	691,997	273,616
<u>ALL</u>	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571

14 Cedar
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 : 38	MEDIAN : 87	COV : 77.18	95% Median C.I. : 72.81 to 98.00
Total Sales Price : 8,513,908	WGT. MEAN : 52	STD : 73.40	95% Wgt. Mean C.I. : 33.97 to 70.98
Total Adj. Sales Price : 8,513,908	MEAN : 95	Avg. Abs. Dev : 39.74	95% Mean C.I. : 71.76 to 118.44
Total Assessed Value : 4,467,695			
Avg. Adj. Sales Price : 224,050	COD : 45.79	MAX Sales Ratio : 386.10	
Avg. Assessed Value : 117,571	PRD : 181.21	MIN Sales Ratio : 23.70	

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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	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571
04											
<u>ALL</u>	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	146.75	146.75	133.40	45.49	110.01	80.00	213.50	N/A	1,250	1,668
Less Than 15,000	6	106.88	165.55	147.76	67.27	112.04	80.00	386.10	80.00 to 386.10	5,583	8,250
Less Than 30,000	12	100.48	118.60	90.20	51.85	131.49	27.59	386.10	54.30 to 112.75	11,475	10,350
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	36	86.78	92.24	52.45	44.07	175.86	23.70	386.10	62.35 to 98.00	236,428	124,010
Greater Than 14,999	32	81.79	81.90	52.10	38.81	157.20	23.70	340.65	54.30 to 96.15	265,013	138,069
Greater Than 29,999	26	81.79	84.26	51.86	38.92	162.48	23.70	340.65	54.96 to 95.00	322,162	167,057
<u>Incremental Ranges</u>											
0 TO 4,999	2	146.75	146.75	133.40	45.49	110.01	80.00	213.50	N/A	1,250	1,668
5,000 TO 14,999	4	106.88	174.95	148.92	69.69	117.48	99.95	386.10	N/A	7,750	11,541
15,000 TO 29,999	6	76.29	71.65	71.69	41.15	99.94	27.59	108.44	27.59 to 108.44	17,367	12,451
30,000 TO 59,999	10	84.41	103.28	105.70	54.58	97.71	28.05	340.65	53.26 to 124.92	45,350	47,935
60,000 TO 99,999	2	89.17	89.17	90.49	30.08	98.54	62.35	115.98	N/A	89,427	80,923
100,000 TO 149,999	6	91.22	81.09	81.15	18.26	99.93	23.70	99.09	23.70 to 99.09	122,309	99,253
150,000 TO 249,999											
250,000 TO 499,999	4	83.78	85.19	86.36	07.87	98.65	76.92	96.30	N/A	321,250	277,431
500,000 TO 999,999	2	40.98	40.98	40.98	00.00	100.00	40.98	40.98	N/A	600,000	245,878
1,000,000 +	2	35.21	35.21	33.27	14.09	105.83	30.25	40.17	N/A	2,262,500	752,648
<u>ALL</u>	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571

14 Cedar
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 : 38
 Total Sales Price : 8,513,908
 Total Adj. Sales Price : 8,513,908
 Total Assessed Value : 4,467,695
 Avg. Adj. Sales Price : 224,050
 Avg. Assessed Value : 117,571

MEDIAN : 87
 WGT. MEAN : 52
 MEAN : 95
 COD : 45.79
 PRD : 181.21

COV : 77.18
 STD : 73.40
 Avg. Abs. Dev : 39.74
 MAX Sales Ratio : 386.10
 MIN Sales Ratio : 23.70

95% Median C.I. : 72.81 to 98.00
 95% Wgt. Mean C.I. : 33.97 to 70.98
 95% Mean C.I. : 71.76 to 118.44

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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	9	87.27	144.42	95.80	87.93	150.75	23.70	386.10	76.94 to 340.65	90,500	86,699
300	1	54.96	54.96	54.96	00.00	100.00	54.96	54.96	N/A	47,500	26,105
341	1	101.00	101.00	101.00	00.00	100.00	101.00	101.00	N/A	10,000	10,100
350	2	92.86	92.86	85.63	10.31	108.44	83.29	102.43	N/A	84,220	72,118
353	4	69.64	68.58	77.64	25.79	88.33	38.89	96.15	N/A	134,500	104,420
386	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	40,000	29,125
406	2	155.89	155.89	105.47	36.96	147.81	98.27	213.50	N/A	8,000	8,438
408	1	112.75	112.75	112.75	00.00	100.00	112.75	112.75	N/A	6,000	6,765
410	1	96.30	96.30	96.30	00.00	100.00	96.30	96.30	N/A	425,000	409,280
418	1	86.28	86.28	86.28	00.00	100.00	86.28	86.28	N/A	102,500	88,440
420	2	40.98	40.98	40.98	00.00	100.00	40.98	40.98	N/A	600,000	245,878
434	1	99.09	99.09	99.09	00.00	100.00	99.09	99.09	N/A	135,000	133,770
442	3	94.30	72.30	82.13	23.83	88.03	27.59	95.00	N/A	28,667	23,545
444	1	54.30	54.30	54.30	00.00	100.00	54.30	54.30	N/A	18,600	10,100
453	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	108,516	106,350
476	1	40.17	40.17	40.17	00.00	100.00	40.17	40.17	N/A	1,375,000	552,350
479	1	53.26	53.26	53.26	00.00	100.00	53.26	53.26	N/A	55,000	29,295
527	1	91.88	91.88	91.88	00.00	100.00	91.88	91.88	N/A	55,000	50,535
841	3	30.25	55.58	30.60	88.60	181.63	28.05	108.44	N/A	1,073,000	328,387
851	1	115.98	115.98	115.98	00.00	100.00	115.98	115.98	N/A	93,853	108,850
<u>ALL</u>	38	86.78	95.10	52.48	45.79	181.21	23.70	386.10	72.81 to 98.00	224,050	117,571

14 Cedar**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 : 104
 Total Sales Price : 89,314,812
 Total Adj. Sales Price : 89,314,812
 Total Assessed Value : 62,513,119
 Avg. Adj. Sales Price : 858,796
 Avg. Assessed Value : 601,088

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 75
 COD : 23.35
 PRD : 107.56

COV : 27.86
 STD : 20.97
 Avg. Abs. Dev : 16.50
 MAX Sales Ratio : 134.42
 MIN Sales Ratio : 33.95

95% Median C.I. : 66.61 to 75.40
 95% Wgt. Mean C.I. : 66.65 to 73.34
 95% Mean C.I. : 71.25 to 79.31

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	17	101.20	101.89	96.23	11.01	105.88	82.26	121.61	90.25 to 117.97	511,898	492,609
01-JAN-11 To 31-MAR-11	8	101.46	104.22	98.32	12.43	106.00	73.81	134.42	73.81 to 134.42	518,003	509,311
01-APR-11 To 30-JUN-11	3	78.59	68.56	78.38	18.14	87.47	42.16	84.94	N/A	422,994	331,527
01-JUL-11 To 30-SEP-11	5	72.17	78.86	73.67	19.40	107.04	61.50	120.66	N/A	1,223,158	901,068
01-OCT-11 To 31-DEC-11	15	70.42	71.13	68.70	13.66	103.54	57.23	93.65	58.45 to 82.07	1,129,868	776,237
01-JAN-12 To 31-MAR-12	11	67.36	64.56	63.87	14.16	101.08	33.95	85.31	53.77 to 80.24	1,007,568	643,491
01-APR-12 To 30-JUN-12	7	65.64	63.04	62.27	07.36	101.24	52.71	69.57	52.71 to 69.57	758,081	472,048
01-JUL-12 To 30-SEP-12	3	71.25	75.65	73.10	06.40	103.49	71.01	84.68	N/A	884,087	646,303
01-OCT-12 To 31-DEC-12	23	60.77	64.43	63.94	18.86	100.77	45.41	96.14	53.54 to 69.78	1,018,324	651,147
01-JAN-13 To 31-MAR-13	9	57.31	61.00	57.63	13.33	105.85	49.45	79.81	51.70 to 78.82	873,022	503,080
01-APR-13 To 30-JUN-13	3	63.97	62.55	60.33	10.22	103.68	52.04	71.65	N/A	605,000	365,023
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	33	95.71	95.94	88.72	16.54	108.14	42.16	134.42	88.39 to 104.24	613,063	543,902
01-OCT-11 To 30-SEP-12	36	67.58	67.92	66.59	12.92	102.00	33.95	93.65	63.97 to 71.25	999,725	665,700
01-OCT-12 To 30-SEP-13	35	60.45	63.38	62.25	17.04	101.82	45.41	96.14	55.33 to 66.66	945,533	588,547
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	31	75.40	80.67	74.51	21.83	108.27	42.16	134.42	67.37 to 84.94	918,607	684,451
01-JAN-12 To 31-DEC-12	44	65.36	65.00	64.29	15.56	101.10	33.95	96.14	57.92 to 69.24	965,080	620,409
<u>ALL</u>	104	70.65	75.28	69.99	23.35	107.56	33.95	134.42	66.61 to 75.40	858,796	601,088

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	66	69.51	74.31	66.80	25.46	111.24	33.95	121.61	61.50 to 79.81	729,899	487,558
2	38	71.66	76.98	73.73	19.96	104.41	51.70	134.42	65.08 to 82.07	1,082,671	798,271
<u>ALL</u>	104	70.65	75.28	69.99	23.35	107.56	33.95	134.42	66.61 to 75.40	858,796	601,088

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
<u>Dry</u>											
County	41	69.57	76.50	70.47	21.93	108.56	49.54	121.61	63.97 to 83.02	716,809	505,167
1	24	69.51	75.09	67.01	22.18	112.06	49.54	121.61	60.46 to 83.16	677,747	454,140
2	17	69.57	78.49	74.77	21.62	104.98	58.45	113.63	61.98 to 99.80	771,955	577,205
<u>ALL</u>	104	70.65	75.28	69.99	23.35	107.56	33.95	134.42	66.61 to 75.40	858,796	601,088

14 Cedar**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 : 104	MEDIAN : 71	COV : 27.86	95% Median C.I. : 66.61 to 75.40
Total Sales Price : 89,314,812	WGT. MEAN : 70	STD : 20.97	95% Wgt. Mean C.I. : 66.65 to 73.34
Total Adj. Sales Price : 89,314,812	MEAN : 75	Avg. Abs. Dev : 16.50	95% Mean C.I. : 71.25 to 79.31
Total Assessed Value : 62,513,119			
Avg. Adj. Sales Price : 858,796	COD : 23.35	MAX Sales Ratio : 134.42	
Avg. Assessed Value : 601,088	PRD : 107.56	MIN Sales Ratio : 33.95	

*Printed: 3/25/2014 10:38:39AM***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	16	66.99	73.41	67.08	23.78	109.44	53.02	119.68	55.33 to 84.68	1,185,257	795,078
1	8	60.39	74.07	65.22	30.00	113.57	53.77	119.68	53.77 to 119.68	840,534	548,168
2	8	69.77	72.75	68.10	18.07	106.83	53.02	115.27	53.02 to 115.27	1,529,979	1,041,988
_____Dry_____											
County	55	69.78	76.58	71.49	21.65	107.12	49.54	134.42	65.08 to 79.81	804,166	574,861
1	32	68.73	73.94	66.87	21.42	110.57	49.54	121.61	60.46 to 79.81	777,774	520,126
2	23	71.25	80.25	77.42	21.66	103.66	58.45	134.42	64.97 to 91.47	840,885	651,015
_____ALL_____	104	70.65	75.28	69.99	23.35	107.56	33.95	134.42	66.61 to 75.40	858,796	601,088

Total Real Property
Sum Lines 17, 25, & 30

Records : 8,354

Value : 2,168,073,997

Growth 13,886,015

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	356	1,545,575	0	0	33	195,250	389	1,740,825	
02. Res Improve Land	2,023	13,948,405	0	0	79	911,140	2,102	14,859,545	
03. Res Improvements	2,029	114,420,072	0	0	534	50,583,645	2,563	165,003,717	
04. Res Total	2,385	129,914,052	0	0	567	51,690,035	2,952	181,604,087	4,050,325
% of Res Total	80.79	71.54	0.00	0.00	19.21	28.46	35.34	8.38	29.17
05. Com UnImp Land	83	502,325	0	0	25	513,160	108	1,015,485	
06. Com Improve Land	432	1,949,320	0	0	88	2,201,280	520	4,150,600	
07. Com Improvements	442	26,527,185	0	0	99	12,958,860	541	39,486,045	
08. Com Total	525	28,978,830	0	0	124	15,673,300	649	44,652,130	1,875,530
% of Com Total	80.89	64.90	0.00	0.00	19.11	35.10	7.77	2.06	13.51
09. Ind UnImp Land	0	0	0	0	1	1,175	1	1,175	
10. Ind Improve Land	0	0	0	0	4	92,570	4	92,570	
11. Ind Improvements	0	0	0	0	4	3,598,610	4	3,598,610	
12. Ind Total	0	0	0	0	5	3,692,355	5	3,692,355	968,430
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.06	0.17	6.97
13. Rec UnImp Land	0	0	0	0	71	1,298,405	71	1,298,405	
14. Rec Improve Land	0	0	0	0	145	2,844,520	145	2,844,520	
15. Rec Improvements	0	0	0	0	235	8,161,445	235	8,161,445	
16. Rec Total	0	0	0	0	306	12,304,370	306	12,304,370	711,330
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.66	0.57	5.12
Res & Rec Total	2,385	129,914,052	0	0	873	63,994,405	3,258	193,908,457	4,761,655
% of Res & Rec Total	73.20	67.00	0.00	0.00	26.80	33.00	39.00	8.94	34.29
Com & Ind Total	525	28,978,830	0	0	129	19,365,655	654	48,344,485	2,843,960
% of Com & Ind Total	80.28	59.94	0.00	0.00	19.72	40.06	7.83	2.23	20.48
17. Taxable Total	2,910	158,892,882	0	0	1,002	83,360,060	3,912	242,252,942	7,605,615
% of Taxable Total	74.39	65.59	0.00	0.00	25.61	34.41	46.83	11.17	54.77

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	5	85,320	1,419,370		0	0	0
19. Commercial	4	230,355	2,863,485		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	0	0	0		5	85,320	1,419,370
19. Commercial	0	0	0		4	230,355	2,863,485
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					9	315,675	4,282,855

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	276	0	115	391

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	3	271,435	0	0	2,840	1,121,725,840	2,843	1,121,997,275
28. Ag-Improved Land	3	266,700	0	0	1,892	676,389,175	1,895	676,655,875
29. Ag Improvements	0	0	0	0	1,599	127,167,905	1,599	127,167,905
30. Ag Total							4,442	1,925,821,055

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	3.00	45,000	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.61	2,415	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	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	54	49.84	741,725	54	49.84	741,725	
32. HomeSite Improv Land	1,390	1,386.15	20,792,175	1,393	1,389.15	20,837,175	
33. HomeSite Improvements	1,014	0.00	79,727,255	1,014	0.00	79,727,255	0
34. HomeSite Total				1,068	1,438.99	101,306,155	
35. FarmSite UnImp Land	460	1,311.44	1,967,160	460	1,311.44	1,967,160	
36. FarmSite Improv Land	1,506	9,350.38	14,025,565	1,507	9,351.99	14,027,980	
37. FarmSite Improvements	1,479	0.00	47,440,650	1,479	0.00	47,440,650	6,280,400
38. FarmSite Total				1,939	10,663.43	63,435,790	
39. Road & Ditches	3,768	8,900.27	0	3,768	8,900.27	0	
40. Other- Non Ag Use	38	53.84	540,250	38	53.84	540,250	
41. Total Section VI				3,007	21,056.53	165,282,195	6,280,400

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	4	379.60	228,580	4	379.60	228,580

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	6,297.98	8.88%	33,694,295	9.89%	5,350.02
46. 1A	8,854.85	12.48%	47,373,560	13.90%	5,350.01
47. 2A1	6,438.54	9.07%	34,124,255	10.02%	5,300.00
48. 2A	6,746.61	9.51%	35,757,020	10.49%	5,300.00
49. 3A1	10,631.75	14.98%	50,501,840	14.82%	4,750.10
50. 3A	8,930.22	12.58%	42,419,420	12.45%	4,750.10
51. 4A1	19,165.18	27.01%	80,493,700	23.62%	4,200.00
52. 4A	3,896.12	5.49%	16,363,735	4.80%	4,200.01
53. Total	70,961.25	100.00%	340,727,825	100.00%	4,801.60
Dry					
54. 1D1	9,415.82	6.18%	43,312,790	6.78%	4,600.00
55. 1D	22,316.50	14.65%	102,655,975	16.07%	4,600.00
56. 2D1	9,981.23	6.55%	45,614,295	7.14%	4,570.01
57. 2D	14,507.87	9.53%	66,301,045	10.38%	4,570.01
58. 3D1	20,898.20	13.72%	95,185,745	14.90%	4,554.73
59. 3D	18,743.73	12.31%	85,377,800	13.36%	4,555.01
60. 4D1	46,283.51	30.39%	164,307,445	25.72%	3,550.02
61. 4D	10,159.52	6.67%	36,066,805	5.65%	3,550.05
62. Total	152,306.38	100.00%	638,821,900	100.00%	4,194.32
Grass					
63. 1G1	1,017.56	1.24%	1,871,140	1.50%	1,838.85
64. 1G	6,008.47	7.31%	12,312,535	9.89%	2,049.20
65. 2G1	1,882.75	2.29%	3,325,725	2.67%	1,766.42
66. 2G	5,108.98	6.21%	9,661,175	7.76%	1,891.02
67. 3G1	5,579.62	6.79%	9,360,285	7.52%	1,677.58
68. 3G	5,814.00	7.07%	10,131,795	8.14%	1,742.65
69. 4G1	24,563.95	29.87%	37,136,280	29.82%	1,511.82
70. 4G	32,256.53	39.23%	40,739,920	32.71%	1,263.00
71. Total	82,231.86	100.00%	124,538,855	100.00%	1,514.48
Irrigated Total	70,961.25	22.80%	340,727,825	30.76%	4,801.60
Dry Total	152,306.38	48.94%	638,821,900	57.68%	4,194.32
Grass Total	82,231.86	26.42%	124,538,855	11.24%	1,514.48
72. Waste	5,627.08	1.81%	3,432,160	0.31%	609.94
73. Other	105.19	0.03%	0	0.00%	0.00
74. Exempt	18.38	0.01%	0	0.00%	0.00
75. Market Area Total	311,231.76	100.00%	1,107,520,740	100.00%	3,558.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,295.08	2.39%	7,705,730	2.63%	5,950.00
46. 1A	7,373.99	13.63%	43,875,355	14.96%	5,950.02
47. 2A1	5,038.00	9.31%	28,892,935	9.85%	5,735.00
48. 2A	1,198.88	2.22%	6,875,580	2.34%	5,735.00
49. 3A1	8,843.78	16.34%	50,011,570	17.05%	5,655.00
50. 3A	15,810.37	29.22%	89,407,690	30.48%	5,655.00
51. 4A1	14,318.14	26.46%	65,505,590	22.33%	4,575.01
52. 4A	229.75	0.42%	1,051,120	0.36%	4,575.06
53. Total	54,107.99	100.00%	293,325,570	100.00%	5,421.11
Dry					
54. 1D1	1,756.14	2.55%	9,825,575	2.80%	5,594.98
55. 1D	9,805.58	14.23%	54,857,120	15.64%	5,594.48
56. 2D1	7,798.02	11.32%	42,187,265	12.03%	5,410.00
57. 2D	2,860.61	4.15%	15,470,940	4.41%	5,408.27
58. 3D1	12,269.65	17.81%	64,722,550	18.45%	5,275.01
59. 3D	18,822.82	27.32%	99,285,490	28.31%	5,274.74
60. 4D1	15,355.50	22.28%	63,416,880	18.08%	4,129.91
61. 4D	239.58	0.35%	989,480	0.28%	4,130.06
62. Total	68,907.90	100.00%	350,755,300	100.00%	5,090.20
Grass					
63. 1G1	49.06	1.03%	103,000	1.22%	2,099.47
64. 1G	568.35	11.89%	1,189,090	14.14%	2,092.18
65. 2G1	724.83	15.17%	1,396,785	16.61%	1,927.05
66. 2G	440.71	9.22%	849,265	10.10%	1,927.04
67. 3G1	466.51	9.76%	805,120	9.57%	1,725.84
68. 3G	926.67	19.39%	1,579,525	18.78%	1,704.52
69. 4G1	1,261.60	26.40%	1,954,855	23.25%	1,549.50
70. 4G	340.94	7.13%	531,910	6.33%	1,560.13
71. Total	4,778.67	100.00%	8,409,550	100.00%	1,759.81
Irrigated Total	54,107.99	42.07%	293,325,570	44.92%	5,421.11
Dry Total	68,907.90	53.57%	350,755,300	53.71%	5,090.20
Grass Total	4,778.67	3.72%	8,409,550	1.29%	1,759.81
72. Waste	831.68	0.65%	527,700	0.08%	634.50
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	128,626.24	100.00%	653,018,120	100.00%	5,076.87

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	6.23	35,755	0.00	0	125,063.01	634,017,640	125,069.24	634,053,395
77. Dry Land	94.06	446,925	0.00	0	221,120.22	989,130,275	221,214.28	989,577,200
78. Grass	3.68	6,840	0.00	0	87,006.85	132,941,565	87,010.53	132,948,405
79. Waste	2.00	1,200	0.00	0	6,456.76	3,958,660	6,458.76	3,959,860
80. Other	0.00	0	0.00	0	105.19	0	105.19	0
81. Exempt	0.00	0	0.00	0	18.38	0	18.38	0
82. Total	105.97	490,720	0.00	0	439,752.03	1,760,048,140	439,858.00	1,760,538,860

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	125,069.24	28.43%	634,053,395	36.01%	5,069.62
Dry Land	221,214.28	50.29%	989,577,200	56.21%	4,473.39
Grass	87,010.53	19.78%	132,948,405	7.55%	1,527.96
Waste	6,458.76	1.47%	3,959,860	0.22%	613.10
Other	105.19	0.02%	0	0.00%	0.00
Exempt	18.38	0.00%	0	0.00%	0.00
Total	439,858.00	100.00%	1,760,538,860	100.00%	4,002.52

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

14 Cedar

	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	177,653,552	181,604,087	3,950,535	2.22%	4,050,325	-0.06%
02. Recreational	6,396,490	12,304,370	5,907,880	92.36%	711,330	81.24%
03. Ag-Homesite Land, Ag-Res Dwelling	94,324,585	101,306,155	6,981,570	7.40%	0	7.40%
04. Total Residential (sum lines 1-3)	278,374,627	295,214,612	16,839,985	6.05%	4,761,655	4.34%
05. Commercial	42,113,310	44,652,130	2,538,820	6.03%	1,875,530	1.58%
06. Industrial	2,723,925	3,692,355	968,430	35.55%	968,430	0.00%
07. Ag-Farmsite Land, Outbuildings	60,255,355	63,435,790	3,180,435	5.28%	6,280,400	-5.14%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	105,092,590	111,780,275	6,687,685	6.36%	9,124,360	-2.32%
10. Total Non-Agland Real Property	383,467,217	407,535,137	24,067,920	6.28%	13,886,015	2.66%
11. Irrigated	558,597,745	634,053,395	75,455,650	13.51%		
12. Dryland	726,398,710	989,577,200	263,178,490	36.23%		
13. Grassland	114,626,820	132,948,405	18,321,585	15.98%		
14. Wasteland	3,335,560	3,959,860	624,300	18.72%		
15. Other Agland	331,410	0	-331,410	-100.00%		
16. Total Agricultural Land	1,403,290,245	1,760,538,860	357,248,615	25.46%		
17. Total Value of all Real Property (Locally Assessed)	1,786,757,462	2,168,073,997	381,316,535	21.34%	13,886,015	20.56%

Barb

**2014 PLAN OF ASSESSMENT
FOR
CEDAR COUNTY
By Don Hoelsing, Assessor**

RECEIVED

NOV 01 2013

**NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the 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 levels 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 Revenue, Property Assessment Division 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 permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes 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 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of 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.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Cedar County: Per the 2013 County Abstract, Cedar County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2968	35.63%	8.89%
Commercial	648	7.78%	2.12%
Recreational	235	2.82%	.003%
Agricultural	4477	53.75%	77.62%

Game & Parks

4

.00048%

.0001%

Agricultural land - taxable acres 440,127.54

Other pertinent facts: 77.62% of Cedar County value comes from agricultural parcels. 21.36% of the agricultural acres are in irrigated farming, 48.68% is dry land and 28.21% is in grasslands and wastelands. The county consists of 3 smaller cities and 8 villages. The commercial properties are typical for small city and villages. They consist of the banks, grocery stores, mini marts, bars. The smaller villages have fewer operating commercial properties.

New Property: For assessment year 2013, an estimated 175 building permits and/or information statements were filed for new property construction/additions in the county.

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

Current Resources:

A. Staff/Budget/Training

1 Assessor, 1 Deputy Assessor, 3 full time clerks and one part time employee responsible for the measuring and listing of the "pickup work" for the year.

The total budget for Cedar County for 2013/2014 is \$227,540. Included in the total is \$12,500 dedicated to the GIS Workshop, MIPS/CAMA is part of the county general budget. There is no specific amount designated for appraisal work due to the fact that all appraisal work is done in house. \$1,500 is for continuing education.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further his knowledge of the assessment field.

B. Cadastral Maps (These maps are no longer updated because we now use the GIS mapping system).

All new subdivisions and parcel splits are kept up to date, as well as ownership transfers.

C. Property Record Cards

The property record cards in Cedar County are in reasonable shape. County Assessment Office is on-line at this time. GIS WORKSHOP ag information is on line as well.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is provided by MIPS. Currently, Cedar County is working with GIS Workshop to get everything updated and maintained with that system.

E. Web based – cedargisworkshop.com

Property record cards are available online. The ag land information is also on line through GIS Workshop.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Step 1-Building permits are gathered from the zoning administrator for the rural properties and all cities and villages forward permits to the county assessor. They are separated into separate categories (rural, towns, etc), and put into a three ring binder, a plan of action is developed based on the number and location of each permit.

Step 2-A complete review of the readily accessible areas of the improvement is conducted. Measurements and photos are taken; and physical characteristics are noted at the time of inspection.

Step 3-Inspection data is entered into the CAMA system, using Marshall and Swift cost tables; and market data; a value is generated for each property inspected.

Step 4-The value generated for each property is compared to similar properties in the area, for equalization purposes.

Step 5-When all permit information is noted on the file, the new value generated will be applied for the current assessment year.

B. Data Collection.

All arm's length transactions are analyzed and sorted into valuation groupings. The current preliminary statistical information will be reviewed. A market and depreciation study will reveal where the greatest area of concern will be for the next assessment cycle. Currently, based on the information, the cities, of Hartington, Laurel, Coleridge, and Randolph, villages of Wynot, and St. Helena have been repriced and a new depreciation study developed to achieve uniform and proportionate valuation. The small towns of Obert, Magnet, and Fordyce are all completed. The rural residential should be completed for next year using the new aerial rural photos taken by GIS.

C. Review assessment sales ratio studies before assessment actions.

As part of market analysis and data collection, all market areas are reviewed on a yearly basis.

1) Approaches to Value;

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process for residential and commercial. All arm's length sales are gathered, and analyzed to develop a market generated depreciation table. The market approach

is used to support the value generated by the cost approach. Commercial properties are valued in a manner similar to residential properties. The income approach is used as a check when comparing agricultural properties. Limited or no data is available for the residential or commercial class of properties to utilize the income approach.

Market Approach; sales comparisons, see above.

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
Costing manuals and software, dated 2008 for residential and 2009 for commercial are being used for the 2013 assessment year.
- 3) Income Approach; income and expense data collection/analysis from the market,
See above
- 4) Land valuation studies, establish market areas, special value for agricultural land

All arm's length sales are gathered and analyzed to determine if the current market areas are reflective of what the sales information has provided.

Special value generation: Currently Cedar County does not have any special value.

Level of Value, Quality, and Uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95.30	19.39	108.56
Commercial	94.30	25.79	162.94
Agricultural Land	71	31.65	114.39

3

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2013:

- Residential:
1. Continue using the new costing 2008 software.
 2. Develop assessment ratios for all valuation groupings

3. Develop a sales review notebook with all current sales pictures to utilize in developing models and depreciation spread sheet.
4. The cities of Hartington, Laurel, Randolph, & Coleridge, and all the small villages have been reviewed and updated
5. The rural residential properties are being reviewed & updated using the new GIS Photos that were completed this year. Commercial property will be reviewed and updated as time allows this year.

Agricultural Land: This will be the 4rd year that the GIS Workshop will be utilized to inventory the land classification groupings. Market analysis will be completed to determine if the current market area boundaries are sufficient.

Assessment Actions Planned for Assessment Year 2014:

Residential: Residential properties should all be completed and updated and will only need to be reviewed for level and quality of assessment.

Commercial: Analysis will be completed based on the preliminary statistics, with a complete review including new photos and new costing to be implemented.

Agricultural Land: This will be the 5th year that the GIS Workshop will be utilized to inventory the land classification groupings. Market analysis will be completed to determine if the current market area boundaries are sufficient.

Assessment Actions Planned for Assessment Year 2015:

Residential: The intent will be to start the total update and review process as we will be in the new 6 year cycle.

Commercial: Analysis should have been completed in 2014.

Agricultural Land: This will be the 6th year that the GIS Workshop will be utilized to inventory the land classification groupings. Market analysis will be completed to determine if the current market area boundaries are sufficient.

Conclusion:

The new and revised three year plan for 2013 has been submitted to the Cedar County Board of Equalization and will be submitted to the Property Tax Administrator on or before October 31, 2013.

Respectfully submitted:

Assessor signature: Don J. Hoelsing Date: 7-23-13

2014 Assessment Survey for Cedar County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	Assessor is a Cerified General Appraiser
3.	Other full-time employees:
	3
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$227,540.00
7.	Adopted budget, or granted budget if different from above:
	\$227,450.00
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:
	\$0
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,000.00 which includes software
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500.00
12.	Other miscellaneous funds:
	\$12,500.00 for GIS maintenance (included in budget)
13.	Amount of last year's assessor's budget not used:
	\$10,461.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	County Solutions
3.	Are cadastral maps currently being used?
	These maps are no longer maintained or updated
4.	If so, who maintains the Cadastral Maps?
	Staff
5.	Does the county have GIS software?
	Yes.
6.	Is GIS available to the public? If so, what is the web address?
	Yes. cedar.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Staff
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes.
2.	If so, is the zoning countywide?
	Yes.
3.	What municipalities in the county are zoned?
	Beldin, Bow Valley, Coleridge, Fordyce, Hartington, Laurel, Magnet, Obert, Randolph, St. Helena and Wynot
4.	When was zoning implemented?
	2002

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Cedar 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 Cedar 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

