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2014 Commission Summary for Cheyenne County

Residential Real Property - Current

Number of Sales	371	Median	98.11
Total Sales Price	\$46,921,754	Mean	99.54
Total Adj. Sales Price	\$46,911,754	Wgt. Mean	99.21
Total Assessed Value	\$46,542,183	Average Assessed Value of the Base	\$89,851
Avg. Adj. Sales Price	\$126,447	Avg. Assessed Value	\$125,451

Confidence Interval - Current

95% Median C.I	97.71 to 98.53
95% Wgt. Mean C.I	98.63 to 99.80
95% Mean C.I	98.53 to 100.55
% of Value of the Class of all Real Property Value in the	37.67
% of Records Sold in the Study Period	8.30
% of Value Sold in the Study Period	11.59

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	298	97	96.54
2012	254	98	97.82
2011	242	98	98
2010	310	95	95

2014 Commission Summary for Cheyenne County

Commercial Real Property - Current

Number of Sales	40	Median	97.51
Total Sales Price	\$7,745,860	Mean	99.83
Total Adj. Sales Price	\$7,745,860	Wgt. Mean	97.80
Total Assessed Value	\$7,575,092	Average Assessed Value of the Base	\$187,934
Avg. Adj. Sales Price	\$193,647	Avg. Assessed Value	\$189,377

Confidence Interval - Current

95% Median C.I	93.49 to 100.46
95% Wgt. Mean C.I	94.67 to 100.92
95% Mean C.I	93.64 to 106.02
% of Value of the Class of all Real Property Value in the County	14.78
% of Records Sold in the Study Period	4.77
% of Value Sold in the Study Period	4.81

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	34	97	96.80
2012	20	98	98.37
2011	35	98	98
2010	39	98	98

2014 Opinions of the Property Tax Administrator for Cheyenne 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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Cheyenne County

For assessment year 2014, a new cost index (dated June 2013) was implemented and a new depreciation schedule based on market was implemented. All residential lots in the County were revalued as well.

2014 Residential Assessment Survey for Cheyenne County

1.	Valuation data collection done by:												
	Stanard Appraisal, as well as by the Assessor and her 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: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td><td>Sidney is the Cheyenne County seat and the main center for services. It also has the most viable residential market (due in large part to Cabela's World Headquarters located there).</td></tr> <tr> <td style="text-align: center;">11</td><td>Sky Manor, Indian Hills, Valley View and sixteen other similar properties with these Sidney subdivisions that are quite similar in nature (year built, style, quality, etc.). Developed after World War II, they all look alike and have a market substantially different from the other residential subdivisions within the city of Sidney.</td></tr> <tr> <td style="text-align: center;">20</td><td>Unimproved--basically all of the vacant residential lots within Cheyenne County.</td></tr> <tr> <td style="text-align: center;">40</td><td>Small towns--consists of Brownson, Dalton, Lodgepole, Lorenzo, Potter and Sunol. These are small towns and villages (both incorporated and unincorporated) that are scattered throughout the County and exhibit a similar residential market as a whole.</td></tr> <tr> <td style="text-align: center;">80</td><td>Rural residential--these are properties that lie outside of city/village limits. This valuation grouping includes all of the rural residential acreages and those parcels that would be classified traditionally as "suburban," --small platted subdivisions, usually with lots that are larger than those typical in town.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Sidney is the Cheyenne County seat and the main center for services. It also has the most viable residential market (due in large part to Cabela's World Headquarters located there).	11	Sky Manor, Indian Hills, Valley View and sixteen other similar properties with these Sidney subdivisions that are quite similar in nature (year built, style, quality, etc.). Developed after World War II, they all look alike and have a market substantially different from the other residential subdivisions within the city of Sidney.	20	Unimproved--basically all of the vacant residential lots within Cheyenne County.	40	Small towns--consists of Brownson, Dalton, Lodgepole, Lorenzo, Potter and Sunol. These are small towns and villages (both incorporated and unincorporated) that are scattered throughout the County and exhibit a similar residential market as a whole.	80	Rural residential--these are properties that lie outside of city/village limits. This valuation grouping includes all of the rural residential acreages and those parcels that would be classified traditionally as "suburban," --small platted subdivisions, usually with lots that are larger than those typical in town.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The cost approach, subtracting depreciation is the primary method used to estimate the market value of residential properties.												
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?												
	The Assessor develops depreciation based on the current market and then applies this to the specific valuation groupings mentioned above.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes.												
6.	Describe the methodology used to determine the residential lot values?												
	The Assessor reviews sales of residential lots and derives a cost per square foot.												

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2014	2013	2014
	11	2014	2013	2014
	20	N/A	N/A	2014
	40	2014	2013	2014
	80	2014	2013	2014

2014 Residential Correlation Section for Cheyenne County

County Overview

Cheyenne County, located in the southwest portion of the Panhandle, as of 2012 had a population of 10,068 and is bordered to the North by Morrill County, to the east by Deuel and Garden Counties, to the west by Kimball and a small portion of Banner County. Its southern border is adjacent to the State of Colorado. Cheyenne County's economy is based on retail trade, education, transportation and agriculture. Sidney, the County seat lies just north of I-80 and probably has the most viable residential market due in very large part to its being home of Cabela's world headquarters. Although the Assessor has this city divided into two valuation groups (10 and 11), for measurement purposes, the Department considers these as one group. There are three other valuation groups used by the Assessor and they include 20 (unimproved residential lots); 40 (small towns consisting of both incorporated and unincorporated villages that includes Brownson, Dalton, Lodgepole, Lorenzo, Potter and Sunol)—these would have very limited residential activity but a similar market, and 80 (Rural, or all residential properties outside of the city/village limits).

Description of Analysis

The sample contains 371 sales, with the two Sidney valuation groups comprising the majority of the sample, thus confirming that Sidney has the most active, viable residential market in Cheyenne County. The overall measures of central tendency are all within acceptable range and the qualitative measures are within their prescribed parameters as well. The extremely low coefficient of dispersion can partly be explained by the Assessor implementing new cost index and market depreciation for the current assessment year (2014). Further, all valuation groupings have at least two of three measures of central tendency within acceptable range.

Sales Qualification

Cheyenne County utilizes a consistent procedure for both residential sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County notes section to substantiate the reason for the exclusion from the qualified sales sample. There is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Cheyenne County was selected for review in assessment year 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner.

The Cheyenne County Assessor completed the six-year review cycle in assessment year 2011, and is continuing to follow the three-year plan of assessment.

2014 Residential Correlation Section for Cheyenne County

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Cheyenne County is 98%.

2014 Commercial Assessment Actions for Cheyenne County

For assessment year 2014, the remaining physical review of Sidney and the small towns was completed. Rural commercial was also started. All low-income housing was revalued using the income approach. All pick-up work was completed.

2014 Commercial Assessment Survey for Cheyenne County

1.	Valuation data collection done by:										
	Stanard Appraisal, the Assessor and her office staff.										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
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40	Small towns/villages--a much smaller non-competitive commercial market in the smaller communities that is largely unorganized (i.e., there is not a viable commercial market).										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	Cost approach minus depreciation. The income approach is used, however, for apartments and low-income housing.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	The Assessor obtains building permits for any new property, and any unique commercial property would be discussed with other Panhandle Assessors to determine if similar properties exist to aid in valuation.										
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?										
	The Assessor reviews the CAMA depreciation and further develops this by utilizing information from the current market.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	Yes.										
6.	Describe the methodology used to determine the commercial lot values.										
	A study of the market is utilized to establish lot values, via a cost per square foot.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2009	2008	2009
	20	N/A	N/A	2009
	30	2009	2008	2009
	40	2009	2008	2009

2014 Commercial Correlation Section for Cheyenne County

County Overview

Cheyenne County's commercial economy is based mainly on retail and some industrial activity (with Cabela's representing a large portion of the retail trade and the Pennington Seed Company representing part of the industrial activity). Agriculture also contributes to the commercial economy of the County. Sidney, the County seat has the most active, viable commercial market within the County—perhaps in part to its proximity to Interstate 80—but the various small villages (Dalton, Gurley, Lodgepole and Potter) appear to have extremely limited commercial activity.

Description of Analysis

Forty sales were deemed qualified for the commercial sample during the three-year time period of the study. Of these, thirty-six or 90% occurred in valuation group 10 (Sidney). This valuation group has a commercial population comprised of fifty-eight occupancy codes, and only two codes within the sample did not have a similar commercial parcel sell in Sidney. Four valuation groups are identified by the Assessor to represent the commercial property class: 10 (Sidney), 20 (unimproved commercial property), 30 (Sioux Meadows) and 40 (small towns/villages). Only valuation group ten has a sufficient number of sales in the sample.

The aforementioned would confirm that valuation group 10 has the only viable commercial market within Cheyenne County and will be used in the determination of the commercial level of value. All three measures of central tendency are within acceptable range and both qualitative statistics are within their respective ranges.

Sales Qualification

The Cheyenne County Assessor has a consistent procedure for both sales qualification and verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for exclusion from the sales file. It is believed that all truly qualified commercial sales are available for analysis, and there is no evidence of excessive trimming in the sales file.

Cheyenne County completed its six-year physical inspection cycle (all commercial property was physically reviewed in 2009) and is currently following the three-year plan.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Cheyenne County was selected for review in assessment year 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner.

2014 Commercial Correlation Section for Cheyenne County

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Cheyenne County is 97%.

2014 Agricultural Assessment Actions for Cheyenne County

For assessment year 2014, the agricultural market areas were reviewed and as a result market areas three and four were combined. While individual values were set for the three active agricultural market areas, in general the Assessor raised her irrigated land class by about 25%, dry land received a 27% increase and the grass land class received a 25% increase.

2014 Agricultural Assessment Survey for Cheyenne County

1.	Valuation data collection done by:										
	The Assessor and her staff.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</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>The soils in this market area are generally thin and rocky, with an abundance of hills. This area historically receives less rainfall overall than the remainder of the County. The majority of the land is classified as grass, dry, or is enrolled in CRP.</td></tr> <tr> <td style="text-align: center;">2</td><td>This agricultural market area is located south of Lodgepole Creek and is geographically an extension of the Colorado High Plains. This area is comprised of roughly 35% grass land and about 58% dry.</td></tr> <tr> <td style="text-align: center;">3</td><td>For assessment year 2014, the Cheyenne County Assessor combined the two northern market areas (three and four) into one area, due to both similar soil and topography characteristics and data from the market. This new combination market area has an array of soils that range from marginal in places to very deep and rich soils. The majority land use is dry cropland and the remaining irrigated and grass land are roughly similar in percentage contribution.</td></tr> <tr> <td style="text-align: center;">5</td><td>This is an area found within the city limits of Sidney. When it was annexed into the city limits, the zoning remained agricultural. However, when a parcel in this area sells, it almost always changes use to commercial or residential.</td></tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The soils in this market area are generally thin and rocky, with an abundance of hills. This area historically receives less rainfall overall than the remainder of the County. The majority of the land is classified as grass, dry, or is enrolled in CRP.	2	This agricultural market area is located south of Lodgepole Creek and is geographically an extension of the Colorado High Plains. This area is comprised of roughly 35% grass land and about 58% dry.	3	For assessment year 2014, the Cheyenne County Assessor combined the two northern market areas (three and four) into one area, due to both similar soil and topography characteristics and data from the market. This new combination market area has an array of soils that range from marginal in places to very deep and rich soils. The majority land use is dry cropland and the remaining irrigated and grass land are roughly similar in percentage contribution.	5	This is an area found within the city limits of Sidney. When it was annexed into the city limits, the zoning remained agricultural. However, when a parcel in this area sells, it almost always changes use to commercial or residential.
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3.	Describe the process used to determine and monitor market areas.										
	The Assessor reviews the geography, topography, soil production capability, annual rainfall and the market to determine the unique agricultural market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	The process is described in a written policy document that states, "Cheyenne County is zoned and all acreages and subdivisions containing less than forty acres will be classified as rural residential, recreational or commercial property. Exceptions will be made for contiguous land to current agricultural/horticultural operations." Whether the parcel is to be classified as rural residential rather than recreational use would be determined by the stated use by the taxpayer and found in the sales verification questionnaire.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	Yes, both home sites carry the same value, because the Assessor believes there are very minimal market differences between them.										
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.										
	The first indicator might be an inordinate price paid for typical agricultural land. Any changes in zoning, or land re-platting could also act as indicators of other possible non-agricultural influence.										
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 Assessor has no knowledge of land in Cheyenne County enrolled in the Wetland Reserve Program.

Cheyenne County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cheyenne	1	N/A	1,601	1,633	1,618	1,625	1,552	1,378	1,298	1,597
Cheyenne	2	N/A	1,640	1,630	1,627	1,609	1,552	1,400	1,300	1,609
Cheyenne	3	N/A	1,935	1,925	1,920	1,920	1,850	1,655	1,650	1,909
Morrill	3	N/A	2,300	2,300	2,300	2,195	2,195	2,195	2,195	2,251
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Deuel	1	N/A	1,675	1,555	1,555	1,555	1,555	1,550	1,200	1,578
Kimball	1	N/A	1,320	1,315	1,310	1,300	1,300	1,200	1,200	1,279
Kimball	2	N/A	1,320	1,315	1,310	1,300	1,300	1,200	1,200	1,278
Kimball	4	N/A	1,580	1,580	1,300	1,300	1,300	1,300	1,200	1,350

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cheyenne	1	N/A	400	380	365	335	330	305	295	364
Cheyenne	2	N/A	520	480	470	460	455	450	445	502
Cheyenne	3	N/A	650	645	555	550	525	474	445	621
Morrill	3	N/A	455	455	410	410	410	410	410	420
Garden	1	N/A	730	730	650	650	600	500	500	684
Deuel	1	N/A	745	745	640	635	405	405	405	665
Kimball	1	N/A	435	405	375	320	300	285	260	335
Kimball	2	N/A	425	415	365	330	290	280	260	322
Kimball	4	N/A	505	505	505	370	345	260	245	410

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cheyenne	1	N/A	348	345	334	333	320	321	209	277
Cheyenne	2	N/A	356	351	313	321	267	267	212	273
Cheyenne	3	N/A	394	371	380	381	359	359	225	318
Morrill	3	N/A	325	300	275	255	255	255	255	258
Garden	1	N/A	378	270	302	278	287	264	260	263
Deuel	1	N/A	255	256	246	245	241	240	240	243
Kimball	1	N/A	437	362	349	307	268	267	254	285
Kimball	2	N/A	385	339	348	307	253	264	253	271
Kimball	4	N/A	499	436	393	338	265	265	265	287

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

2014 Agricultural Correlation Section for Cheyenne County

County Overview

Cheyenne County has a total land area of 1196 square miles and agricultural land within the County is comprised of approximately 36% grass, 55% dry land and about 8% irrigated. The remaining less than one percent is classified as waste and other. The County currently has three clearly defined agricultural market areas based on topography, soil type and availability of water (area four was merged with area three; area five surrounds the city of Sidney, contains no qualified agricultural sales and is comprised of only 1366 acres).

Cheyenne County lies within the South Platte NRD (SPNRD), part of the Platte River Basin, and this NRD, like others within the Platte River Basin, “use regulation such as moratoriums on new well drilling in fully appropriated areas or require well metering and limit ground water pumping as part of their long-term ground water management plans for protecting the basin’s stream flows.” (Platte River Basin web site). Further, “allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...Continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process.”(material is taken from the South Platte NRD web site).

Description of Analysis

Analysis of the three-year sample of Cheyenne County sales indicated that it was time disproportionate in the three market areas. The sample was expanded with comparable sales from Cheyenne’s neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

A total of 112 sales were used in the agricultural analysis of the County, and the Assessor’s actions included increasing irrigated land (overall) by 25%, dry land by 27% and the grass land class was raised by 25%. These current values reflect the general agricultural economic conditions in the region. All three measures of central tendency are within acceptable range and all three market areas are also within acceptable range. It may appear that dry land in area two is in the range of 69-81% (when both the 95% and 80% MLU’s are reviewed), but the dry values established by the Assessor for Market Area 2 are determined to be acceptable and certainly not above the range based on the eight relatively pure dry sales (95% MLU) at 69%, and also by comparing Cheyenne’s average abstract dry values per acre with its neighbors: Cheyenne Area 2 \$502; Deuel \$665; Garden \$684.

Sales Qualification

Cheyenne County has consistent procedures that are utilized for sales verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the file.

2014 Agricultural Correlation Section for Cheyenne County

Equalization and Quality of Assessment

With the review of Cheyenne County's assessment practices in 2011, it has been confirmed that these are reliable and applied consistently. All three agricultural market areas are equalized and have median measures of central tendency within acceptable range. Therefore, it is believed that agricultural land is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the level of value for agricultural land is 73% of market value.

17 Cheyenne**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 : 371
 Total Sales Price : 46,921,754
 Total Adj. Sales Price : 46,911,754
 Total Assessed Value : 46,542,183
 Avg. Adj. Sales Price : 126,447
 Avg. Assessed Value : 125,451

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 100
 COD : 03.81
 PRD : 100.33

COV : 09.97
 STD : 09.92
 Avg. Abs. Dev : 03.74
 MAX Sales Ratio : 228.83
 MIN Sales Ratio : 59.77

95% Median C.I. : 97.71 to 98.53
 95% Wgt. Mean C.I. : 98.63 to 99.80
 95% Mean C.I. : 98.53 to 100.55

*Printed:4/2/2014 9:34:16AM***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	33	98.69	99.81	99.68	03.71	100.13	93.01	130.52	96.30 to 99.92	116,046	115,671
01-JAN-12 To 31-MAR-12	28	98.25	98.80	98.77	02.66	100.03	94.36	106.18	96.43 to 99.95	125,125	123,582
01-APR-12 To 30-JUN-12	55	99.05	103.38	101.52	06.87	101.83	91.41	228.83	97.93 to 100.90	116,777	118,555
01-JUL-12 To 30-SEP-12	43	97.42	99.21	99.90	04.45	99.31	76.04	160.49	96.32 to 98.74	117,619	117,507
01-OCT-12 To 31-DEC-12	53	97.80	99.02	99.09	03.08	99.93	89.40	121.44	96.91 to 98.80	125,504	124,357
01-JAN-13 To 31-MAR-13	38	97.57	99.80	99.23	05.62	100.57	59.77	173.12	96.48 to 99.78	112,741	111,872
01-APR-13 To 30-JUN-13	52	97.87	97.92	97.78	02.39	100.14	76.07	119.70	96.97 to 98.31	145,090	141,870
01-JUL-13 To 30-SEP-13	69	98.52	98.35	98.49	01.91	99.86	93.40	107.97	97.26 to 99.05	139,388	137,277
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	159	98.28	100.70	100.20	04.88	100.50	76.04	228.83	97.42 to 99.05	118,323	118,558
01-OCT-12 To 30-SEP-13	212	97.97	98.67	98.55	03.00	100.12	59.77	173.12	97.63 to 98.53	132,539	130,620
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	179	98.12	100.37	99.95	04.57	100.42	76.04	228.83	97.51 to 98.74	120,869	120,808
<u>ALL</u>	371	98.11	99.54	99.21	03.81	100.33	59.77	228.83	97.71 to 98.53	126,447	125,451

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	265	98.28	99.55	99.18	03.16	100.37	93.03	173.12	97.80 to 98.83	136,942	135,818
11	25	97.97	100.54	99.93	04.71	100.61	91.41	160.49	97.16 to 98.70	54,946	54,910
40	49	96.74	99.34	99.32	06.59	100.02	59.77	228.83	95.93 to 98.12	63,838	63,402
80	32	98.52	99.06	99.19	03.80	99.87	76.07	116.24	97.37 to 99.68	191,263	189,716
<u>ALL</u>	371	98.11	99.54	99.21	03.81	100.33	59.77	228.83	97.71 to 98.53	126,447	125,451

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	368	98.11	99.65	99.22	03.73	100.43	76.04	228.83	97.70 to 98.55	127,366	126,368
06											
07	3	98.12	86.32	93.73	14.02	92.09	59.77	101.06	N/A	13,743	12,882
<u>ALL</u>	371	98.11	99.54	99.21	03.81	100.33	59.77	228.83	97.71 to 98.53	126,447	125,451

17 Cheyenne**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 : 371
 Total Sales Price : 46,921,754
 Total Adj. Sales Price : 46,911,754
 Total Assessed Value : 46,542,183
 Avg. Adj. Sales Price : 126,447
 Avg. Assessed Value : 125,451

MEDIAN : 98
 WGT. MEAN : 99
 MEAN : 100
 COD : 03.81
 PRD : 100.33

COV : 09.97
 STD : 09.92
 Avg. Abs. Dev : 03.74
 MAX Sales Ratio : 228.83
 MIN Sales Ratio : 59.77

95% Median C.I. : 97.71 to 98.53
 95% Wgt. Mean C.I. : 98.63 to 99.80
 95% Mean C.I. : 98.53 to 100.55

*Printed:4/2/2014 9:34:16AM***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	1	124.69	124.69	124.69	00.00	100.00	124.69	124.69	N/A	2,750	3,429
Less Than 15,000	5	97.47	91.40	87.07	18.05	104.97	59.77	124.69	N/A	8,120	7,070
Less Than 30,000	17	98.05	100.34	101.34	10.76	99.01	59.77	173.12	94.90 to 100.44	18,314	18,559
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	370	98.11	99.48	99.21	03.75	100.27	59.77	228.83	97.70 to 98.53	126,781	125,780
Greater Than 14,999	366	98.12	99.66	99.22	03.62	100.44	76.07	228.83	97.71 to 98.55	128,063	127,068
Greater Than 29,999	354	98.13	99.51	99.20	03.47	100.31	76.07	228.83	97.71 to 98.57	131,640	130,584
<u>Incremental Ranges</u>											
0 TO 4,999	1	124.69	124.69	124.69	00.00	100.00	124.69	124.69	N/A	2,750	3,429
5,000 TO 14,999	4	86.76	83.08	84.33	17.50	98.52	59.77	99.05	N/A	9,463	7,980
15,000 TO 29,999	12	98.09	104.06	103.48	07.72	100.56	94.36	173.12	96.76 to 100.44	22,561	23,347
30,000 TO 59,999	52	98.17	102.59	103.15	07.08	99.46	91.41	228.83	96.74 to 99.17	44,529	45,933
60,000 TO 99,999	86	97.21	98.67	98.53	03.12	100.14	89.40	116.58	96.58 to 97.71	77,375	76,240
100,000 TO 149,999	104	98.17	99.53	99.53	03.11	100.00	94.13	121.44	97.34 to 99.28	125,619	125,034
150,000 TO 249,999	89	98.69	98.56	98.63	02.33	99.93	76.07	108.73	97.85 to 99.44	189,524	186,925
250,000 TO 499,999	22	99.09	99.26	99.32	01.97	99.94	93.40	110.32	97.88 to 99.95	324,166	321,960
500,000 TO 999,999	1	98.52	98.52	98.52	00.00	100.00	98.52	98.52	N/A	567,000	558,625
1,000,000 +											
<u>ALL</u>	371	98.11	99.54	99.21	03.81	100.33	59.77	228.83	97.71 to 98.53	126,447	125,451

17 Cheyenne**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 : 40
 Total Sales Price : 7,745,860
 Total Adj. Sales Price : 7,745,860
 Total Assessed Value : 7,575,092
 Avg. Adj. Sales Price : 193,647
 Avg. Assessed Value : 189,377

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 100
 COD : 13.23
 PRD : 102.08

COV : 20.00
 STD : 19.97
 Avg. Abs. Dev : 12.90
 MAX Sales Ratio : 157.25
 MIN Sales Ratio : 65.41

95% Median C.I. : 93.49 to 100.46
 95% Wgt. Mean C.I. : 94.67 to 100.92
 95% Mean C.I. : 93.64 to 106.02

*Printed:4/2/2014 9:34:17AM***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	4	98.14	100.84	105.93	06.92	95.19	93.16	113.92	N/A	142,750	151,214
01-JAN-11 To 31-MAR-11	2	99.73	99.73	104.66	09.99	95.29	89.77	109.68	N/A	63,500	66,462
01-APR-11 To 30-JUN-11	2	85.77	85.77	85.19	16.80	100.68	71.36	100.17	N/A	125,000	106,491
01-JUL-11 To 30-SEP-11	1	125.13	125.13	125.13	00.00	100.00	125.13	125.13	N/A	88,500	110,739
01-OCT-11 To 31-DEC-11	4	100.38	101.81	98.41	03.49	103.45	97.83	108.67	N/A	318,750	313,677
01-JAN-12 To 31-MAR-12	9	94.61	105.72	100.22	24.52	105.49	65.41	146.97	80.75 to 146.50	121,396	121,658
01-APR-12 To 30-JUN-12	4	94.83	105.00	97.94	23.13	107.21	73.07	157.25	N/A	40,250	39,420
01-JUL-12 To 30-SEP-12	2	89.51	89.51	85.11	07.65	105.17	82.66	96.36	N/A	28,000	23,831
01-OCT-12 To 31-DEC-12	4	97.79	97.32	98.32	04.45	98.98	90.49	103.22	N/A	163,500	160,749
01-JAN-13 To 31-MAR-13	5	100.46	91.38	90.01	10.29	101.52	73.36	103.49	N/A	158,109	142,316
01-APR-13 To 30-JUN-13	1	97.18	97.18	97.18	00.00	100.00	97.18	97.18	N/A	2,485,000	2,414,976
01-JUL-13 To 30-SEP-13	2	96.33	96.33	96.83	02.95	99.48	93.49	99.17	N/A	97,625	94,535
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	9	100.17	99.94	102.41	11.19	97.59	71.36	125.13	89.77 to 113.92	115,167	117,944
01-OCT-11 To 30-SEP-12	19	96.59	103.04	98.86	18.18	104.23	65.41	157.25	88.67 to 108.67	136,030	134,472
01-OCT-12 To 30-SEP-13	12	98.18	94.67	95.97	06.62	98.65	73.36	103.49	90.49 to 100.58	343,733	329,885
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	100.17	100.37	98.33	09.72	102.07	71.36	125.13	89.77 to 109.68	193,389	190,150
01-JAN-12 To 31-DEC-12	19	95.46	102.09	98.97	18.11	103.15	65.41	157.25	88.67 to 103.22	103,345	102,277
<u>ALL</u>	40	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	36	96.89	97.61	96.73	11.96	100.91	65.41	157.25	93.07 to 100.46	209,522	202,665
30	1	146.97	146.97	146.97	00.00	100.00	146.97	146.97	N/A	148,063	217,610
40	3	98.80	110.78	111.87	15.93	99.03	93.16	140.37	N/A	18,333	20,509
<u>ALL</u>	40	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	99.01	99.01	99.01	00.00	100.00	99.01	99.01	N/A	380,000	376,238
03	39	97.18	99.85	97.73	13.56	102.17	65.41	157.25	93.16 to 100.58	188,868	184,586
04											
<u>ALL</u>	40	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377

17 Cheyenne
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 : 40
 Total Sales Price : 7,745,860
 Total Adj. Sales Price : 7,745,860
 Total Assessed Value : 7,575,092
 Avg. Adj. Sales Price : 193,647
 Avg. Assessed Value : 189,377

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 100
 COD : 13.23
 PRD : 102.08

COV : 20.00
 STD : 19.97
 Avg. Abs. Dev : 12.90
 MAX Sales Ratio : 157.25
 MIN Sales Ratio : 65.41

95% Median C.I. : 93.49 to 100.46
 95% Wgt. Mean C.I. : 94.67 to 100.92
 95% Mean C.I. : 93.64 to 106.02

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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	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	10,000	9,636
Less Than 30,000	7	98.80	110.25	112.45	15.59	98.04	93.07	146.50	93.07 to 146.50	19,857	22,330
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	40	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377
Greater Than 14,999	39	97.83	99.92	97.80	13.48	102.17	65.41	157.25	93.16 to 100.58	198,355	193,986
Greater Than 29,999	33	97.18	97.62	97.53	12.68	100.09	65.41	157.25	90.49 to 100.46	230,511	224,812
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	10,000	9,636
15,000 TO 29,999	6	101.15	112.57	113.70	17.36	99.01	93.07	146.50	93.07 to 146.50	21,500	24,446
30,000 TO 59,999	8	96.03	103.53	101.41	13.43	102.09	82.66	157.25	82.66 to 157.25	41,250	41,831
60,000 TO 99,999	9	94.93	93.89	94.59	14.59	99.26	65.41	125.13	73.07 to 109.68	81,878	77,447
100,000 TO 149,999	7	90.49	95.82	97.14	17.75	98.64	71.36	146.97	71.36 to 146.97	124,273	120,719
150,000 TO 249,999	3	88.67	89.68	89.10	08.39	100.65	79.03	101.34	N/A	208,349	185,634
250,000 TO 499,999	4	100.29	103.38	102.49	03.80	100.87	99.01	113.92	N/A	352,500	361,287
500,000 TO 999,999											
1,000,000 +	2	97.51	97.51	97.39	00.34	100.12	97.18	97.83	N/A	1,817,500	1,770,015
<u>ALL</u>	40	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377

17 Cheyenne**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 : 40	MEDIAN : 98	COV : 20.00	95% Median C.I. : 93.49 to 100.46
Total Sales Price : 7,745,860	WGT. MEAN : 98	STD : 19.97	95% Wgt. Mean C.I. : 94.67 to 100.92
Total Adj. Sales Price : 7,745,860	MEAN : 100	Avg. Abs. Dev : 12.90	95% Mean C.I. : 93.64 to 106.02
Total Assessed Value : 7,575,092			
Avg. Adj. Sales Price : 193,647	COD : 13.23	MAX Sales Ratio : 157.25	
Avg. Assessed Value : 189,377	PRD : 102.08	MIN Sales Ratio : 65.41	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	102.63	102.63	102.27	05.89	100.35	96.59	108.67	N/A	42,500	43,466
326	2	90.92	90.92	89.09	02.47	102.05	88.67	93.16	N/A	105,000	93,549
343	1	97.18	97.18	97.18	00.00	100.00	97.18	97.18	N/A	2,485,000	2,414,976
344	3	100.12	100.96	101.47	05.53	99.50	93.07	109.68	N/A	188,667	191,432
349	1	82.66	82.66	82.66	00.00	100.00	82.66	82.66	N/A	46,000	38,025
350	2	98.32	98.32	97.84	00.50	100.49	97.83	98.80	N/A	582,500	569,937
352	2	100.18	100.18	99.81	01.17	100.37	99.01	101.34	N/A	290,000	289,461
353	3	94.93	91.62	93.30	06.47	98.20	80.75	99.17	N/A	88,667	82,727
384	1	100.58	100.58	100.58	00.00	100.00	100.58	100.58	N/A	90,000	90,519
386	2	77.30	77.30	78.52	15.38	98.45	65.41	89.19	N/A	108,250	85,002
387	1	100.46	100.46	100.46	00.00	100.00	100.46	100.46	N/A	315,000	316,457
391	1	93.49	93.49	93.49	00.00	100.00	93.49	93.49	N/A	80,250	75,024
392	1	146.97	146.97	146.97	00.00	100.00	146.97	146.97	N/A	148,063	217,610
406	5	90.49	95.98	91.60	11.45	104.78	79.03	125.13	N/A	103,109	94,449
442	1	140.37	140.37	140.37	00.00	100.00	140.37	140.37	N/A	20,000	28,074
459	1	73.07	73.07	73.07	00.00	100.00	73.07	73.07	N/A	65,000	47,496
471	1	146.50	146.50	146.50	00.00	100.00	146.50	146.50	N/A	25,000	36,626
472	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	10,000	9,636
494	1	101.95	101.95	101.95	00.00	100.00	101.95	101.95	N/A	70,000	71,367
528	6	101.70	107.09	103.25	17.41	103.72	73.36	157.25	73.36 to 157.25	104,917	108,330
558	2	87.43	87.43	77.06	18.38	113.46	71.36	103.49	N/A	79,000	60,876
<u>ALL</u>	<u>40</u>	97.51	99.83	97.80	13.23	102.08	65.41	157.25	93.49 to 100.46	193,647	189,377

17 Cheyenne**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 : 112
 Total Sales Price : 25,696,109
 Total Adj. Sales Price : 25,154,292
 Total Assessed Value : 17,419,263
 Avg. Adj. Sales Price : 224,592
 Avg. Assessed Value : 155,529

MEDIAN : 73
 WGT. MEAN : 69
 MEAN : 75
 COD : 26.51
 PRD : 108.33

COV : 31.60
 STD : 23.71
 Avg. Abs. Dev : 19.35
 MAX Sales Ratio : 145.46
 MIN Sales Ratio : 34.71

95% Median C.I. : 62.89 to 77.77
 95% Wgt. Mean C.I. : 63.19 to 75.31
 95% Mean C.I. : 70.63 to 79.41

*Printed:4/2/2014 9:34:18AM***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-10 To 31-DEC-10	10	92.64	91.62	97.74	12.66	93.74	70.94	116.71	73.01 to 105.79	189,030	184,766
01-JAN-11 To 31-MAR-11	7	104.07	105.40	99.32	14.36	106.12	78.66	131.92	78.66 to 131.92	333,519	331,256
01-APR-11 To 30-JUN-11	14	84.81	91.35	86.78	24.64	105.27	47.45	145.46	74.33 to 124.33	181,704	157,689
01-JUL-11 To 30-SEP-11	9	90.93	91.39	91.33	10.23	100.07	61.78	105.11	84.05 to 104.68	124,778	113,962
01-OCT-11 To 31-DEC-11	11	72.42	84.39	83.00	27.12	101.67	56.09	124.37	57.45 to 111.00	155,391	128,979
01-JAN-12 To 31-MAR-12	8	74.86	71.08	62.72	14.47	113.33	48.41	92.00	48.41 to 92.00	212,882	133,510
01-APR-12 To 30-JUN-12	8	56.58	55.59	48.76	19.42	114.01	34.71	84.76	34.71 to 84.76	528,058	257,480
01-JUL-12 To 30-SEP-12	11	56.15	63.87	61.81	19.64	103.33	48.83	85.48	49.71 to 81.82	149,574	92,451
01-OCT-12 To 31-DEC-12	18	56.39	60.39	54.53	22.06	110.75	39.93	100.70	48.35 to 75.36	219,705	119,806
01-JAN-13 To 31-MAR-13	4	55.02	55.39	55.55	03.36	99.71	53.31	58.22	N/A	229,375	127,407
01-APR-13 To 30-JUN-13	4	57.93	59.24	59.95	05.73	98.82	54.51	66.61	N/A	236,848	141,989
01-JUL-13 To 30-SEP-13	8	53.28	57.11	56.54	19.24	101.01	43.92	80.93	43.92 to 80.93	270,100	152,721
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	40	92.67	93.88	93.77	17.02	100.12	47.45	145.46	84.25 to 101.08	197,295	184,994
01-OCT-11 To 30-SEP-12	38	67.02	69.58	59.94	23.28	116.08	34.71	124.37	56.88 to 75.21	244,267	146,412
01-OCT-12 To 30-SEP-13	34	56.52	58.90	55.84	17.11	105.48	39.93	100.70	52.67 to 60.40	234,717	131,055
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	41	90.83	91.89	90.40	20.19	101.65	47.45	145.46	82.93 to 102.77	188,068	170,021
01-JAN-12 To 31-DEC-12	45	57.14	62.29	54.66	21.93	113.96	34.71	100.70	55.76 to 67.06	256,167	140,031
<u>ALL</u>	112	72.98	75.02	69.25	26.51	108.33	34.71	145.46	62.89 to 77.77	224,592	155,529

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	72.86	76.61	64.61	27.85	118.57	34.71	131.92	56.88 to 94.41	206,571	133,471
2	31	74.50	76.55	71.46	25.48	107.12	39.93	145.46	60.40 to 84.76	220,526	157,580
3	61	72.42	73.72	69.54	26.46	106.01	40.15	132.54	58.99 to 81.32	232,567	161,719
<u>ALL</u>	112	72.98	75.02	69.25	26.51	108.33	34.71	145.46	62.89 to 77.77	224,592	155,529

17 Cheyenne**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 : 112	MEDIAN : 73	COV : 31.60	95% Median C.I. : 62.89 to 77.77
Total Sales Price : 25,696,109	WGT. MEAN : 69	STD : 23.71	95% Wgt. Mean C.I. : 63.19 to 75.31
Total Adj. Sales Price : 25,154,292	MEAN : 75	Avg. Abs. Dev : 19.35	95% Mean C.I. : 70.63 to 79.41
Total Assessed Value : 17,419,263			
Avg. Adj. Sales Price : 224,592	COD : 26.51	MAX Sales Ratio : 145.46	
Avg. Assessed Value : 155,529	PRD : 108.33	MIN Sales Ratio : 34.71	

*Printed:4/2/2014 9:34:18AM***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
____Dry____											
County	50	71.32	73.21	69.75	23.91	104.96	40.15	124.33	58.52 to 82.93	174,328	121,596
1	4	56.84	60.61	60.76	07.64	99.75	55.76	73.01	N/A	123,789	75,219
2	8	69.16	72.62	69.87	25.27	103.94	47.97	111.00	47.97 to 111.00	149,111	104,178
3	38	72.68	74.66	70.36	24.05	106.11	40.15	124.33	58.99 to 84.05	184,957	130,144
____Grass____											
County	11	75.21	70.83	63.41	15.25	111.70	43.92	100.70	54.51 to 81.82	152,101	96,452
1	4	65.02	64.94	62.75	13.87	103.49	54.51	75.21	N/A	178,598	112,079
2	5	77.77	79.69	73.67	11.41	108.17	60.40	100.70	N/A	110,700	81,557
3	2	60.48	60.48	50.56	27.38	119.62	43.92	77.03	N/A	202,610	102,434
____ALL____	112	72.98	75.02	69.25	26.51	108.33	34.71	145.46	62.89 to 77.77	224,592	155,529

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	7	94.41	86.81	66.34	40.44	130.86	34.71	145.46	34.71 to 145.46	522,093	346,334
1	2	64.56	64.56	43.95	46.24	146.89	34.71	94.41	N/A	710,925	312,461
2	1	145.46	145.46	145.46	00.00	100.00	145.46	145.46	N/A	120,000	174,555
3	4	80.92	83.28	76.91	48.37	108.28	43.16	128.12	N/A	528,200	406,216
____Dry____											
County	62	71.32	73.31	70.50	25.91	103.99	40.15	124.37	57.45 to 83.38	189,442	133,562
1	6	64.95	70.88	69.54	22.19	101.93	55.76	92.00	55.76 to 92.00	115,943	80,631
2	14	80.65	77.80	79.48	25.78	97.89	47.97	124.37	53.31 to 95.97	209,787	166,731
3	42	68.60	72.17	67.34	26.22	107.17	40.15	124.33	57.45 to 82.93	193,161	130,067
____Grass____											
County	13	74.33	70.78	64.87	13.95	109.11	43.92	100.70	57.33 to 77.77	164,932	106,995
1	5	66.61	65.27	63.79	10.82	102.32	54.51	75.21	N/A	195,078	124,436
2	6	77.76	78.80	73.86	10.25	106.69	60.40	100.70	60.40 to 100.70	127,250	93,981
3	2	60.48	60.48	50.56	27.38	119.62	43.92	77.03	N/A	202,610	102,434
____ALL____	112	72.98	75.02	69.25	26.51	108.33	34.71	145.46	62.89 to 77.77	224,592	155,529

Total Real Property
Sum Lines 17, 25, & 30

Records : 9,435

Value : 1,065,824,826

Growth 19,143,279

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	537	6,915,771	23	253,437	128	1,524,706	688	8,693,914	
02. Res Improve Land	3,070	40,750,688	78	1,961,098	455	9,522,392	3,603	52,234,178	
03. Res Improvements	3,189	278,684,931	80	12,070,577	511	49,768,525	3,780	340,524,033	
04. Res Total	3,726	326,351,390	103	14,285,112	639	60,815,623	4,468	401,452,125	7,285,074
% of Res Total	83.39	81.29	2.31	3.56	14.30	15.15	47.36	37.67	38.06
05. Com UnImp Land	159	5,441,093	6	251,407	34	461,248	199	6,153,748	
06. Com Improve Land	457	20,702,669	20	250,883	44	1,194,043	521	22,147,595	
07. Com Improvements	484	106,915,544	21	1,732,535	50	7,686,089	555	116,334,168	
08. Com Total	643	133,059,306	27	2,234,825	84	9,341,380	754	144,635,511	7,026,149
% of Com Total	85.28	92.00	3.58	1.55	11.14	6.46	7.99	13.57	36.70
09. Ind UnImp Land	1	24,828	0	0	36	716,493	37	741,321	
10. Ind Improve Land	5	280,560	0	0	40	1,644,998	45	1,925,558	
11. Ind Improvements	5	437,582	0	0	42	9,748,522	47	10,186,104	
12. Ind Total	6	742,970	0	0	78	12,110,013	84	12,852,983	901,637
% of Ind Total	7.14	5.78	0.00	0.00	92.86	94.22	0.89	1.21	4.71
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	3,726	326,351,390	103	14,285,112	639	60,815,623	4,468	401,452,125	7,285,074
% of Res & Rec Total	83.39	81.29	2.31	3.56	14.30	15.15	47.36	37.67	38.06
Com & Ind Total	649	133,802,276	27	2,234,825	162	21,451,393	838	157,488,494	7,927,786
% of Com & Ind Total	77.45	84.96	3.22	1.42	19.33	13.62	8.88	14.78	41.41
17. Taxable Total	4,375	460,153,666	130	16,519,937	801	82,267,016	5,306	558,940,619	15,212,860
% of Taxable Total	82.45	82.33	2.45	2.96	15.10	14.72	56.24	52.44	79.47

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	100	1,233,499	6,173,966		0	0	0
19. Commercial	27	12,508,177	7,889,139		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		100	1,233,499	6,173,966
19. Commercial	2	49,133	124,556		29	12,557,310	8,013,695
20. Industrial	1	15,745	1,501,371		1	15,745	1,501,371
21. Other	0	0	0		0	0	0
22. Total Sch II					130	13,806,554	15,689,032

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	22,160	397	27,273,550	398	27,295,710	402,900
24. Non-Producing	0	0	0	0	353	325,904	353	325,904	0
25. Total	0	0	1	22,160	750	27,599,454	751	27,621,614	402,900

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	371	62	360	793

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	6	400,833	3	37,212	2,576	309,693,840	2,585	310,131,885
28. Ag-Improved Land	2	958,233	4	425,955	724	114,838,953	730	116,223,141
29. Ag Improvements	2	13,984	4	349,941	787	52,543,642	793	52,907,567
30. Ag Total							3,378	479,262,593

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	0	0.00	0	4	5.00	104,500	
33. HomeSite Improvements	0	0.00	0	4	5.00	255,921	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	5.00	1,350	3	10.99	5,825	
37. FarmSite Improvements	2	0.00	13,984	3	0.00	94,020	
38. FarmSite Total							
39. Road & Ditches	0	0.76	0	0	6.48	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	16	16.00	334,000	16	16.00	334,000	
32. HomeSite Improv Land	417	455.00	8,813,500	421	460.00	8,918,000	
33. HomeSite Improvements	419	442.00	37,477,513	423	447.00	37,733,434	3,527,519
34. HomeSite Total				439	476.00	46,985,434	
35. FarmSite UnImp Land	176	425.70	488,332	176	425.70	488,332	
36. FarmSite Improv Land	710	3,653.76	1,757,952	714	3,669.75	1,765,127	
37. FarmSite Improvements	751	0.00	15,066,129	756	0.00	15,174,133	0
38. FarmSite Total				932	4,095.45	17,427,592	
39. Road & Ditches	0	9,099.53	0	0	9,106.77	0	
40. Other- Non Ag Use	0	48.49	0	0	48.49	0	
41. Total Section VI				1,371	13,726.71	64,413,026	3,527,519

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	762.71	7.08%	1,221,395	7.10%	1,601.39
47. 2A1	4,685.49	43.47%	7,651,176	44.45%	1,632.95
48. 2A	3,367.69	31.24%	5,450,527	31.66%	1,618.48
49. 3A1	58.87	0.55%	95,665	0.56%	1,625.02
50. 3A	1,084.02	10.06%	1,682,202	9.77%	1,551.82
51. 4A1	605.93	5.62%	835,262	4.85%	1,378.48
52. 4A	214.39	1.99%	278,368	1.62%	1,298.42
53. Total	10,779.10	100.00%	17,214,595	100.00%	1,597.03
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4,498.59	17.67%	1,799,436	19.44%	400.00
56. 2D1	7,129.40	28.00%	2,709,175	29.27%	380.00
57. 2D	7,978.78	31.34%	2,912,292	31.46%	365.00
58. 3D1	362.44	1.42%	121,420	1.31%	335.01
59. 3D	1,911.34	7.51%	630,746	6.81%	330.00
60. 4D1	2,793.00	10.97%	851,884	9.20%	305.01
61. 4D	785.84	3.09%	231,839	2.50%	295.02
62. Total	25,459.39	100.00%	9,256,792	100.00%	363.59
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,930.54	6.07%	2,412,194	7.63%	348.05
65. 2G1	6,650.57	5.82%	2,297,307	7.27%	345.43
66. 2G	20,980.85	18.37%	7,001,114	22.15%	333.69
67. 3G1	1,374.44	1.20%	457,378	1.45%	332.77
68. 3G	8,660.96	7.58%	2,769,491	8.76%	319.77
69. 4G1	18,897.54	16.54%	6,074,470	19.22%	321.44
70. 4G	50,727.87	44.41%	10,598,915	33.53%	208.94
71. Total	114,222.77	100.00%	31,610,869	100.00%	276.75
Irrigated Total	10,779.10	7.10%	17,214,595	29.57%	1,597.03
Dry Total	25,459.39	16.78%	9,256,792	15.90%	363.59
Grass Total	114,222.77	75.28%	31,610,869	54.31%	276.75
72. Waste	420.11	0.28%	43,030	0.07%	102.43
73. Other	840.78	0.55%	84,078	0.14%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	151,722.15	100.00%	58,209,364	100.00%	383.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	6,420.74	47.94%	10,528,617	48.85%	1,639.78
47. 2A1	1,528.98	11.42%	2,491,659	11.56%	1,629.62
48. 2A	3,170.23	23.67%	5,157,200	23.93%	1,626.76
49. 3A1	193.55	1.45%	311,457	1.45%	1,609.18
50. 3A	1,075.21	8.03%	1,668,358	7.74%	1,551.66
51. 4A1	882.50	6.59%	1,235,501	5.73%	1,400.00
52. 4A	122.42	0.91%	159,146	0.74%	1,300.00
53. Total	13,393.63	100.00%	21,551,938	100.00%	1,609.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	73,832.50	68.92%	38,392,915	71.41%	520.00
56. 2D1	3,635.11	3.39%	1,744,857	3.25%	480.00
57. 2D	11,393.16	10.64%	5,354,804	9.96%	470.00
58. 3D1	2,683.46	2.50%	1,234,392	2.30%	460.00
59. 3D	5,621.67	5.25%	2,557,937	4.76%	455.01
60. 4D1	9,407.87	8.78%	4,233,601	7.87%	450.01
61. 4D	551.63	0.51%	245,499	0.46%	445.04
62. Total	107,125.40	100.00%	53,764,005	100.00%	501.88
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,269.11	17.58%	4,014,114	22.90%	356.21
65. 2G1	1,269.23	1.98%	445,787	2.54%	351.23
66. 2G	9,066.34	14.14%	2,838,014	16.19%	313.03
67. 3G1	1,423.73	2.22%	457,677	2.61%	321.46
68. 3G	11,503.25	17.94%	3,067,974	17.51%	266.70
69. 4G1	7,854.68	12.25%	2,099,357	11.98%	267.27
70. 4G	21,719.68	33.88%	4,602,746	26.26%	211.92
71. Total	64,106.02	100.00%	17,525,669	100.00%	273.39
Irrigated Total	13,393.63	7.22%	21,551,938	23.19%	1,609.12
Dry Total	107,125.40	57.74%	53,764,005	57.85%	501.88
Grass Total	64,106.02	34.55%	17,525,669	18.86%	273.39
72. Waste	827.38	0.45%	82,738	0.09%	100.00
73. Other	82.71	0.04%	8,271	0.01%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	185,535.14	100.00%	92,932,621	100.00%	500.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	26,156.26	73.13%	50,612,489	74.12%	1,935.00
47. 2A1	1,151.72	3.22%	2,217,078	3.25%	1,925.01
48. 2A	3,032.05	8.48%	5,821,535	8.53%	1,920.00
49. 3A1	1,087.96	3.04%	2,088,882	3.06%	1,920.00
50. 3A	1,876.24	5.25%	3,471,060	5.08%	1,850.01
51. 4A1	2,186.97	6.11%	3,619,448	5.30%	1,655.01
52. 4A	276.04	0.77%	455,470	0.67%	1,650.01
53. Total	35,767.24	100.00%	68,285,962	100.00%	1,909.18
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	201,272.86	75.43%	130,828,052	78.98%	650.00
56. 2D1	6,061.68	2.27%	3,909,849	2.36%	645.01
57. 2D	24,206.22	9.07%	13,434,748	8.11%	555.01
58. 3D1	3,923.41	1.47%	2,157,908	1.30%	550.01
59. 3D	9,730.25	3.65%	5,108,545	3.08%	525.02
60. 4D1	20,086.99	7.53%	9,520,110	5.75%	473.94
61. 4D	1,539.82	0.58%	685,258	0.41%	445.02
62. Total	266,821.23	100.00%	165,644,470	100.00%	620.81
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	21,994.40	25.50%	8,666,553	31.57%	394.03
65. 2G1	1,511.42	1.75%	561,377	2.05%	371.42
66. 2G	7,765.46	9.00%	2,951,202	10.75%	380.04
67. 3G1	976.57	1.13%	372,290	1.36%	381.22
68. 3G	6,165.30	7.15%	2,211,838	8.06%	358.76
69. 4G1	14,232.84	16.50%	5,108,762	18.61%	358.94
70. 4G	33,609.24	38.96%	7,576,275	27.60%	225.42
71. Total	86,255.23	100.00%	27,448,297	100.00%	318.22
Irrigated Total	35,767.24	9.15%	68,285,962	26.10%	1,909.18
Dry Total	266,821.23	68.23%	165,644,470	63.32%	620.81
Grass Total	86,255.23	22.06%	27,448,297	10.49%	318.22
72. Waste	1,551.31	0.40%	155,131	0.06%	100.00
73. Other	686.65	0.18%	68,665	0.03%	100.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	391,081.66	100.00%	261,602,525	100.00%	668.92

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	26.05	27.42%	364,700	33.00%	14,000.00
48. 2A	22.24	23.41%	289,120	26.16%	13,000.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	38.74	40.77%	387,400	35.06%	10,000.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	7.98	8.40%	63,840	5.78%	8,000.00
53. Total	95.01	100.00%	1,105,060	100.00%	11,630.99
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	108.79	44.21%	108,790	44.63%	1,000.00
56. 2D1	6.05	2.46%	6,020	2.47%	995.04
57. 2D	68.16	27.70%	67,478	27.68%	989.99
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	2.66	1.08%	2,607	1.07%	980.08
60. 4D1	60.40	24.55%	58,890	24.16%	975.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	246.06	100.00%	243,785	100.00%	990.75
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	35.51	3.52%	27,700	3.67%	780.06
65. 2G1	18.87	1.87%	14,626	1.94%	775.09
66. 2G	89.26	8.84%	70,824	9.37%	793.46
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	224.51	22.25%	189,455	25.07%	843.86
69. 4G1	102.40	10.15%	75,055	9.93%	732.96
70. 4G	538.66	53.37%	378,072	50.03%	701.88
71. Total	1,009.21	100.00%	755,732	100.00%	748.84
Irrigated Total	95.01	6.94%	1,105,060	52.50%	11,630.99
Dry Total	246.06	17.97%	243,785	11.58%	990.75
Grass Total	1,009.21	73.69%	755,732	35.90%	748.84
72. Waste	4.03	0.29%	403	0.02%	100.00
73. Other	15.30	1.12%	77	0.00%	5.03
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,369.61	100.00%	2,105,057	100.00%	1,536.98

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	121.23	1,146,106	189.65	285,704	59,724.10	106,725,745	60,034.98	108,157,555
77. Dry Land	32.67	26,986	30.63	10,966	399,588.78	228,871,100	399,652.08	228,909,052
78. Grass	280.82	184,047	217.90	54,713	265,094.51	77,101,807	265,593.23	77,340,567
79. Waste	5.00	500	14.59	1,459	2,783.24	279,343	2,802.83	281,302
80. Other	15.30	77	0.00	0	1,610.14	161,014	1,625.44	161,091
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	455.02	1,357,716	452.77	352,842	728,800.77	413,139,009	729,708.56	414,849,567

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	60,034.98	8.23%	108,157,555	26.07%	1,801.58
Dry Land	399,652.08	54.77%	228,909,052	55.18%	572.77
Grass	265,593.23	36.40%	77,340,567	18.64%	291.20
Waste	2,802.83	0.38%	281,302	0.07%	100.36
Other	1,625.44	0.22%	161,091	0.04%	99.11
Exempt	0.00	0.00%	0	0.00%	0.00
Total	729,708.56	100.00%	414,849,567	100.00%	568.51

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

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	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	359,944,831	401,452,125	41,507,294	11.53%	7,285,074	9.51%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	41,082,786	46,985,434	5,902,648	14.37%	3,527,519	5.78%
04. Total Residential (sum lines 1-3)	401,027,617	448,437,559	47,409,942	11.82%	10,812,593	9.13%
05. Commercial	136,211,072	144,635,511	8,424,439	6.18%	7,026,149	1.03%
06. Industrial	12,063,632	12,852,983	789,351	6.54%	901,637	-0.93%
07. Ag-Farmsite Land, Outbuildings	15,699,543	17,427,592	1,728,049	11.01%	0	11.01%
08. Minerals	29,134,878	27,621,614	-1,513,264	-5.19	402,900	-6.58
09. Total Commercial (sum lines 5-8)	193,109,125	202,537,700	9,428,575	4.88%	8,330,686	0.57%
10. Total Non-Agland Real Property	594,136,742	650,975,259	56,838,517	9.57%	19,143,279	6.34%
11. Irrigated	86,681,359	108,157,555	21,476,196	24.78%		
12. Dryland	179,801,809	228,909,052	49,107,243	27.31%		
13. Grassland	61,638,595	77,340,567	15,701,972	25.47%		
14. Wasteland	278,454	281,302	2,848	1.02%		
15. Other Agland	21,100	161,091	139,991	663.46%		
16. Total Agricultural Land	328,421,317	414,849,567	86,428,250	26.32%		
17. Total Value of all Real Property (Locally Assessed)	922,558,059	1,065,824,826	143,266,767	15.53%	19,143,279	13.45%

2014 Plan of Assessment for Cheyenne County, Nebraska
Assessment Years 2014, 2015, and 2016
Date: June 15, 2013

Plan of Assessment Requirements

Pursuant to Neb.Laws 2005, LB263, Section 9, 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 Property Assessment Division of the Nebraska Department of Revenue 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 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 (Reissue 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, and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference, Neb. Rev.Stat. 77-201 (R.S. Supp 2004).

General Description of Real Property in Cheyenne County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base	
Residential	4467	47.57	38.97	
Commercial	735	7.82	14.73	
Industrial	84	.894	1.45	
Agricultural	3370	35.89	41.66	
Mineral	733	7.81	3.17	
Agricultural land-taxable acres	729,769.40			
Irrigation	Dry land	Grassland	Waste	Other
8.22%	54.79%	36.39%	.0038%	.002233%

New Property: For assessment year 2013, 1035 building and/or information statements were filed for new property construction/additions & roofs in the city and county, changes in CRP and new EQUIP programs and general information to update parcels.

Current Resources

- A. **Staff**- 4 Clerks
- B. **Budget**-\$196,550
- C. **Training**-Workshops and required continuing education for certification for assessor.
- D. **Cadastral Maps accuracy/condition, other land use maps, aerial photos**-Our cadastral map is continually updated per Neb statutes. It is dated 1968 and is worn out. Our aerial maps are updated on a continual basis and they are dated about 1989-1991.
- E. **Property Record cards**-On file in the assessor's office are property record cards for each parcel of real property including improvements on leased land and exempt properties. These are updated every time a valuation year has been done and before the valuation notices are sent out June 1. We have both a hard copy and electronic version of the property. Each card or electronic copy contains a worksheet of the property, picture, sketch of the improvement, school district codes, four or more years of valuation history including the nature of the change and an indication of assessment body or official ordering the change. The cost approach is most generally used in valuing the residential and commercial properties. We have also used the income and cost approach for some of our low-income housing. Sales comparisons are used for our agricultural land.
- F. **Software for CAMA, Assessment Administration, GIS**-The Cheyenne County Assessor's office has a contract with Terra Scan(Manatron) for support to July 1, 2013. The data used for cost calculations is supplied by Marshall & Swift. The Assessor's office has contracted with GIS Workshop in Lincoln, NE for our GIS system.
- G. **Web-based**-our parcels are now online at <http://cheyenne.assessor.gisworkshop.com>

Current Assessment Procedures for Real Property

- A. **Discover, list & inventory all property**-After all Real Estate transfers are transferred to the new owner all corresponding changes are made to the record card, computer, and cadastral map. The transfer is reviewed by the assessor to ascertain if it is a good sale. If the property is a commercial or agricultural parcel, we try to contact the buyer or seller, either by letter or telephone to verify the sale. All sale verifications are kept in a notebook in the office. If the sale is over or under 50% of the assessed value, we do a drive by or visit the property to confirm our information. Cheyenne County is zoned as well as Sidney, Potter and Lodgepole. Building permits for Sidney and the County are handled through the City of Sidney and are received in the assessor's office at month's end. Potter, Lodgepole, Dalton and Gurley provide the office with new building permits as they occur. We also go out physically to review areas of the county as well as the towns to pick up additional building projects that owners failed to apply for permits. Real estate listings also provide us with information if we have been unable to review the interior of a home.
- B. **Data Collection**-For 2013, we physically measured and reviewed all new residential, commercial and agricultural improvements.
- C. **Review assessment sales ratio studies before assessment actions**-Ratio studies are done on all classes of property. The assessor's office contacts either the buyer or seller by phone, in person or by a letter to qualify the agricultural and commercial sales. Agricultural sales were studied by processing all agricultural lands with improvements and without improvements. Each market area was defined and ratio studies were done. Each individual class of land was defined and ratio studies were done for them. The ideal was for each land class to come in between 69-75% of value so that all land classes were equalized. GIS is being utilized to update all agricultural parcels and to double check all soils, dry land, irrigation, grass and CRP. Ratio studies on all residential parcels were done to double check the median, aggregate mean and weighted mean, price related differential, the coefficient of dispersion and standard deviation. These studies included Sidney, rural residential as well as Potter, Dalton, Lodgepole, Gurley, Lorenzo, Sunol & Brownson. All sales were analyzed to make sure Cheyenne County was in compliance with respect to equalization procedures. All pickup work and new construction were added to the assessment rolls. Low-income housing was reviewed and an income approach to value was developed.
- D. **Approaches to value**
 - 1.) **Market Value**- For 2013, depreciation studies and statistics were reviewed to make sure our values were still within the 92% to 100% of market values for residential and commercial properties. All residential homes and improvements and agricultural homes and improvements are using the Marshall & Swift 2010 cost table. Commercial properties were analyzed, and were within the 92% & 100% of market value and were not changed unless pickup work or a new building was added. We studied our agricultural sales and values

for agricultural properties in Cheyenne County came in at 74% of market value.

- 2.) Cost Approach-Residential properties, both urban and rural, are using the 2010 Marshall & Swift cost index. Commercial properties were put in a new 2008 cost index in 2009.
 - 3.) Income Approach-The income approach was used for low income housing parcels and apartment rental properties. Information timely provided by management for the low income housing was used.
 - 4.) Land Valuation-Statistical Studies were conducted for all agricultural properties in Cheyenne County as a whole as well as each individual market grouping and contiguous counties. Contacts were made to the buyers and sellers of the land as well as visiting the sale parcels. Each land class was tested so that every class (irrigation, grass, and dry land) came in within the 69-75% of value.
- E. **Reconciliation of final value and documentation**-Each parcel shows how we arrived at the value using the Marshall and Swift costs for the cost indices we used for 2013. New agricultural values are shown on the agricultural record as well as the soil type with the final value.
- F. **Review assessment sales ratio studies after assessment actions**-Ratios were run for all residential and commercial properties (vacant and improved) as well as all rural residential parcels to check to see if we were within market value. Ratios were run in each agricultural area as well as for each land class to check our new values.
- G. **Notices and public relations**-Valuation notices were sent out May 31, 2013. Along with the notice was a letter explaining why valuations changed along with a listing of the agricultural, residential and commercial sales. A legal notice certifying the completion of the real property assessment roll was published in the Sidney Sun-Telegraph. By June 6 of each year, the assessor mailed assessment/sales ratio statistics (as determined by TERC) to the media (KSID and Sidney Sun-Telegraph) and posted the level of value in the assessor's office.

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

Property Class	Median	COD	PRD
Residential	97.00	8.22	101.37
Commercial	97.00	15.46	101.45
Agricultural	74.00	20.48	107.64

(COD means coefficient of dispersion and PRD means price related differential.)

For more information regarding statistical measures see 2013 Reports and Opinions of the Property Tax Administrator and the Nebraska Tax Equalization and Review Commission Findings and Orders.

Assessment actions planned for Assessment Year 2014

Residential-We will do statistics on all residential and rural residential homes in Cheyenne County. All new residential homes, additions, etc will be physically measured and inspected and put on the tax rolls. All sales 50% above or 50% below the sale price will be physically inspected or looked at with a drive by to check our current record card

to make sure all information is correct. All permits will be inspected. Statistics for all residential property and subclasses will be studied. Review residential sale rosters for any changes or corrections. Mobile homes will be physically reviewed and again checked in January of 2014 to make sure they are still there for assessment purposes and to double check mobile home reports. We are reviewing homes in the rural areas for new construction, condition, etc. We should finish up this year. Rural Residential right now is sitting at 91% of market value. If the trend continues, we will need to revalue rural residential homes. In Sidney, homes built in 2000 to 2010 will be reviewed as well as the Parkland Addition. They are statistically coming in at 91%.

Commercial-Commercial properties will be physically reviewed. New construction and vacant land sales will be measured and evaluated. We will review low-income housing and do an income and cost approach. All permits and pickup work will be appraised. All sales 50% above and 50% below the sales price will be physically checked to verify our records. Commercial sale rosters will be reviewed for any changes or corrections. Statistics will be run to show the level of value. As of June, we are statistically in for commercial properties.

Agricultural-All five market areas will be looked at for changes in value for dry land, irrigation and grass as well as any use changes. All market areas will be reviewed to see if the market areas are still viable or if we need to make changes in them. We have 89 sales as of June 15. We will try to contact either the buyer or seller to determine whether the sale is an arms length sale or not and if there are any adjustments to the sale price because of personal property or any other indication pertinent to the sale. Physically inspect different areas of agricultural land for any land change uses and contact agricultural owners for any updates. Agricultural sale rosters will be reviewed for any changes or corrections. Develop criteria to be used in making the determination of primary use of a parcel of land including a field review of the property. The criteria will be used to determine if the parcel is eligible for assessment as agricultural or horticultural land. GIS will be used to double check soils and land use.

Assessment Actions Planned For Assessment Year 2015

Residential-Statistics will be run on each class and subclass of residential properties to check to see if we are in compliance. If the statistics show that we are overvalued or under valued, we will take steps to rectify the valuations. Review vacant land sales in the country and in the urban areas. Review all sales 50% above and 50% below sales price to verify property record card. All permits and pickup work to be reviewed and put on the assessment rolls. Residential sale rosters will be reviewed and corrected. Review homes in the Sidney market area.

Commercial-Commercial parcels will be evaluated and statistics will be run to make sure we are still within the 92% to 100 % of market value. All permits and pickup work will be assessed and put on the tax rolls. Commercial sale rosters will be reviewed and corrected.

Agricultural Land- Letters will be sent out to all agricultural owners about their expired CRP contracts. Statistics will be run for all market areas and as a whole. All land classes will be looked at statistically to see if they are in at market value and adjusted accordingly. Buyers or sellers will be contacted to verify sales. Land classes will need to be double checked for any use changes. Contiguous counties may also be used to determine agricultural land values.

Assessment Actions Planned for Assessment Year 2016

Residential-Statistics will be run to determine the median, COD and PRD. It may be necessary to move up or down a class, subclass, subdivision or town. Mobile homes and rural residential will be checked for any significant changes. Review the cost index and make changes if necessary. Residential sale rosters will be reviewed and corrected. Put on the assessment roll all new residential permits-new construction, additions, alterations, etc.

Commercial-Review all sales and statistics for compliance. All pickup work and permits will be appraised and put on the assessment roll. The buyer or seller will be contacted to verify sales. If applicable, use income approach with cost approach on properties. Commercial sale rosters will be reviewed and corrected.

Agriculture-Double-check all market areas. Run statistics on all markets areas and subclasses. Contact buyers or sellers to verify sales. Check dry land, irrigation and grass for any change of use. Check on expiring or new CRP contracts. Agricultural sale rosters will be reviewed and corrected. Contiguous counties may also be used to determine agricultural land values.

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

1. The assessor's office maintains over 10,300 real property parcels. Each card is continually updated with new values and data sheets as well as an explanation on what we did that valuation year with that parcel. We continually update our cadastral, GIS and aerial maps with split outs and new ownership changes.
 - a. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - b. **Real Property Abstract-**This is a summary of all the agricultural, residential and commercial parcels in Cheyenne County broken down into classes and subclasses and their valuations. The real estate abstract is due on or before March 19 of each year. The abstract for real property shall include a report of the current assessed value for properties that sold and are listed in the state's sales file.

- c. **Assessor's survey**-Each year on or before June 15, each assessor must outline what they are planning to focus on for the following valuation year. This plan of action must be presented before the Board of Equalization before July 31 of each year. The Department of Revenue Property Assessment Division, receives a copy of this report on or before October 31 of each year. This survey is a report of information regarding each assessor's office.
- d. **Sales information to PAD rosters & annual Assessed Value Update w/abstract**-Sales information is reviewed and qualified as either a good sale or not. For commercial and agricultural sales, we try to verify prices and personal property. Electronic rosters of all sales are reviewed and checked on the Assessor Assistant and the final roster in January is used as our preliminary statistics for the new year. After all new values are put on the parcels, an abstract of all real property is filed on or before March 19
- e. **Certification of value to political Subdivision**-By August 20 of each year, current valuations of all personal property, central assessed and real property by class or subclass for all political entities must be certified. These certified values are used in determining tax levies.
- f. **School District Taxable Report**-The report of each school district's current valuations of all personal property, central assessed and real property by class or subclass as required by the Property Tax Administrator.
- g. **Homestead Exemption Tax Loss Report (in conjunction w/treasurer)**-File on or before November 30 of each year with the County Treasurer to the Department of Revenue, the total tax revenue that will be lost to the taxing agencies within the county from taxes levied and assessed in that year because of exemptions allowed under Chapter 77 article 35.
- h. **Certificate of Taxes Levied Report**-This report is the current year's valuations, tax rates, and taxes levied for each political subdivision levying a tax in a county. Taxes levied for bonds shall be identified separately from other taxes levied. The CTL report shall include each political subdivision's property tax loss due to homestead exemptions, taxes collected for public power districts, other in-lieu of taxes, valuation and taxes for community redevelopment projects, consolidated tax districts descriptions and rates, tax rate or levy sheets and any other information required by the Property Tax Administrator.
- i. **Annual plan of assessment report**-A report that addresses the level, quality and uniformity of assessment, and shall propose actions to be taken for the following years to assure uniform and proportionate assessments and is within the constitutional,

statutory, and administrative guidelines as set forth in Nebraska law.

2. **Personal Property**-Approximately 1600 personal property schedules are processed each year. We mail out of state schedules during the first week of January. Subsequently we send out the rest of the schedules during the middle of March if the people haven't filed yet. After May 1 we go through all of the schedules that aren't in and send out a failure to file notice and penalties applied as required. If a schedule is timely filed, but without a signature, an unsigned notice is sent out. In 2014, July 1 will be the deadline for a penalty of 25% for all personal property not timely filed.
3. **Permissive exemptions**-Approximately 100 permissive exemptions are administered each year. Each application is reviewed and a recommendation is made to the Board of Equalization.
4. **Taxable government owned property**-Each year before March 1 the county assessor shall send a notice to the state or to any governmental subdivision if it has property not being used for a public purpose upon which a payment in lieu of taxes is not made. The notice shall inform the state or governmental subdivision that the property will be subject to taxation for property tax purposes.
5. **Homestead Exemptions**-Approximately 400 homestead exemptions are processed each year. Applications received from the Department of Revenue are mailed to the prior year recipients on February 1 of each year. Every application is examined by the assessor, and except for the income requirements, it is determined whether or not such application should be approved or rejected. If it is approved, the county assessor marks the same approved and signs the application. If the application is not allowed by reason of not being in conformity to law, the assessor marks the application rejected and states thereon the reason for such rejection and signs the application. All application rejections are notified of such action by mailing a written notice to the applicant at the address shown in the application, which notice is mailed not later than July 31 of each year except in cases of a change in ownership or occupancy from January 1 through August 15 or a late application authorized by the county board, the notice is sent within a reasonable time.
6. **Centrally assessed**-All valuations certified by PAD for railroads and public service entities are reviewed, and assessment and tax billing records are established. If any new tax districts or sanitary tax districts have been established, new boundary maps are sent to the central assessed companies. PAD is also informed if there are new tax districts, sanitary improvement districts, etc. Any new towers, railroad tracks, etc., are also reported to PAD.
7. **Tax increment financing**-This report includes a copy of the redevelopment plan and any amendments, if not already filed, including the date of the approval of the plan and its boundaries and the total valuation of the real property in the redevelopment project subject to allocation before the project began. In subsequent years, the report

indicates by tax year, the total consolidated tax on the property in the redevelopment project and the total amount of ad valorem taxes on property in the redevelopment project paid into a special fund for the payment of principal and interest. Sidney has seven (7) Tax Increment Financing projects. We also fill out reports sent to us from the City of Sidney for new valuations on TIF projects.

8. **Tax districts and tax rates**-The assessor is responsible for maintaining all real and personal property in the correct tax district. Any tax or school district change requires us to make sure all real and personal property is classified in such. For taxing purposes, we are responsible for making sure all tax rates are correct when we do the billing for taxes at the end of November. Also our grand values in each taxing entity are used to figure tax rates on.
9. **Tax lists**-On or before November 22 of each year, the county assessor prepares and certifies the tax list to the county treasurer for real property, personal property and centrally assessed properties.
10. **Tax list corrections**-The county assessor prepares tax list correction documents for county board approval. It includes the date, name, address, year corrected, school district, tax district, description of the property and the original tax, the corrected tax, added tax or deducted tax and the reason for the correction.
11. **County Board of Equalization**-The county assessor attends all county board of equalization meetings for valuation protests and assembles and provides information for the board so that they may make an informed decision about the protest.
12. **TERC appeals**-The assessor prepares information to defend their valuation and attends taxpayer appeal hearings before TERC.
13. **TERC statewide equalization**-The assessor attends hearings if it is applicable to the county, defending values, and/or implementing orders of the TERC. If a county has to raise or lower a class or subclass, an abstract has to be re-certified by June 5 of that year.
14. **Education**-The assessor and his/her deputy must have 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification. These hours are obtained through workshops, educational classes, and assessor meetings.

Conclusion

The 2013-2014 budget request for the assessor's office is \$200,730. The appraisal budget out of the inheritance fund will include GIS (\$400 for ESRI software, \$6200 for support and \$2800 for online availability). It also will include the approximate budgets for Pritchard & Abbott for the oil appraisals (\$12,900).

Respectfully submitted,

Assessor signature _____ Date: June 15, 2013

Residential properties will be put into a new cost index for 2014. Commercial properties are still in the process of review. Stanard Appraisal Services has been enlisted to help with the appraisal of commercial and residential properties in Cheyenne County.

2014 Assessment Survey for Cheyenne County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$203,230
7.	Adopted budget, or granted budget if different from above:
	\$207,030
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$50,000 and this comes from the inheritance fund.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$2,800--and basically, this is a computer system replacement fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,500
12.	Other miscellaneous funds:
	\$11,400
13.	Amount of last year's assessor's budget not used:
	\$44,260--consisted of staff wages, since County was short one person.

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters/Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The Assessor and her office staff.
5.	Does the county have GIS software?
	Yes.
6.	Is GIS available to the public? If so, what is the web address?
	Yes, the web address is http://cheyenne.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Thomson Reuters

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?
	Sidney, Lodgepole and Potter
4.	When was zoning implemented?
	1980

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal; Pritchard & Abbott for oil, gas and minerals.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Thomson Reuters/Terra Scan for CAMA, administrative and personal property software.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, Stanard Appraisal for listing services. Pritchard & Abbott for oil, mineral and gas appraisal.
2.	If so, is the appraisal or listing service performed under contract?
	Yes, for both.
3.	What appraisal certifications or qualifications does the County require?
	All contracts for appraisal are reviewed by the Cheyenne County Attorney for legal compliance before being approved by the Cheyenne County Board.
4.	Have the existing contracts been approved by the PTA?
	If the County Clerk has sent these to the PTA.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The Assessor is ultimately responsible for all real property values and the contracted appraisal services of Pritchard & Abbott establish values for oil, gas and minerals.

2014 Certification for Cheyenne 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 Cheyenne 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

