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## 2014 Commission Summary for Colfax County

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### Residential Real Property - Current

Number of Sales	154	Median	95.06
Total Sales Price	\$13,306,450	Mean	96.99
Total Adj. Sales Price	\$13,306,450	Wgt. Mean	92.38
Total Assessed Value	\$12,292,640	Average Assessed Value of the Base	\$61,574
Avg. Adj. Sales Price	\$86,406	Avg. Assessed Value	\$79,822

### Confidence Interval - Current

95% Median C.I	92.55 to 97.00
95% Wgt. Mean C.I	89.23 to 95.53
95% Mean C.I	94.24 to 99.74
% of Value of the Class of all Real Property Value in the	15.15
% of Records Sold in the Study Period	4.30
% of Value Sold in the Study Period	5.58

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	124	96	96.38
2012	121	98	97.57
2011	157	95	95
2010	158	95	95

## 2014 Commission Summary for Colfax County

### Commercial Real Property - Current

Number of Sales	24	Median	99.60
Total Sales Price	\$2,394,863	Mean	98.25
Total Adj. Sales Price	\$2,390,363	Wgt. Mean	92.88
Total Assessed Value	\$2,220,225	Average Assessed Value of the Base	\$144,323
Avg. Adj. Sales Price	\$99,598	Avg. Assessed Value	\$92,509

### Confidence Interval - Current

95% Median C.I	79.57 to 107.13
95% Wgt. Mean C.I	82.93 to 102.83
95% Mean C.I	81.38 to 115.12
% of Value of the Class of all Real Property Value in the County	5.66
% of Records Sold in the Study Period	4.21
% of Value Sold in the Study Period	2.70

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	15		92.23
2012	16		94.09
2011	20		100
2010	18	100	100



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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 that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



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

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

The county completed all residential pickup work.

The county conducted a thorough sale verification and analysis process. This analysis resulted in the following adjustments to residential parcels: The town of Clarkson was adjusted by +7% to the improvements; and the town of Leigh was adjusted by +6% to the improvements. No other towns or valuation groups were adjusted.

The county inspected, reviewed and updated all of the rural residential and rural recreational property in the county. This action was done primarily from the office using the oblique photos of the parcels. They made a side by side comparison of the 2008 photos to the new 2012 photos and see if there are new improvements or changes to the condition or characteristics of the existing improvements. When changes are noticed the county conducted an on-site review of the parcel to accurately update the record. This included verifying or updating the measurements, the description of property characteristics, making observations of quality and condition and taking new photos. The county reports that nearly 200 unreported changes were discovered, listed and updated during this process. These changes will be part of the 2014 values.



## 2014 Residential Assessment Survey for Colfax County

<b>1.</b>	<b>Valuation data collection done by:</b>																											
	Assessor, Appraiser and Office Staff																											
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>All parcels in the towns of Clarkson, Howells and Leigh; these are the medium sized towns in the county. They have K-12 schools, some shopping and business.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>All recreational parcels; this valuation group is the countywide collection of recreational cabins, mobile homes and houses usually associated with river or lake locations.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>All parcels in the villages of Richland and Rogers; these are the smallest towns in the county. There towns have less than 100 parcels, no schools and few commercial parcels.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>All rural parcels; typically, residences on agricultural parcels are associated with this valuation group.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>All parcels in the city limits of Schuyler and in the surrounding subdivisions; this is the county seat, and the principal town in the county. It has significantly more stores, businesses, employment and services than any other town in the county.</td> </tr> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	All parcels in the towns of Clarkson, Howells and Leigh; these are the medium sized towns in the county. They have K-12 schools, some shopping and business.	2	All recreational parcels; this valuation group is the countywide collection of recreational cabins, mobile homes and houses usually associated with river or lake locations.	3	All parcels in the villages of Richland and Rogers; these are the smallest towns in the county. There towns have less than 100 parcels, no schools and few commercial parcels.	4	All rural parcels; typically, residences on agricultural parcels are associated with this valuation group.	5	All parcels in the city limits of Schuyler and in the surrounding subdivisions; this is the county seat, and the principal town in the county. It has significantly more stores, businesses, employment and services than any other town in the county.												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																											
	The cost approach is the primary method used to estimate market value, with Marshall and Swift costing used as the cost estimator. Depreciation is used from the local market.																											
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																											
	Tables are developed by the county																											
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																											
	Yes																											
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																											
	The county conducts an analysis of vacant lot sales as the primary method of establishing residential lot values.																											
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3	2011	2011	2011																									
4	2012	2011	2012																									
5	2012	2011	2012																									

Depreciation Tables are as follows: Schuyler in 2012 Clarkson, Howells, Leigh in 2011 Rural in 2012.

All Residential costs are from June 2011.

All residential lots were reviewed and updated as follows: Schuyler in 2012 Clarkson, Howells, Leigh in 2011 Rural in 2012.

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

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### **County Overview**

Colfax County is an agriculturally based county with an array of six villages and towns. Five of them range in population from less than 100 to 658 and exist primarily to support agriculture. Schuyler, with a population of 6,213, is the largest town and county seat. It hosts additional nonagricultural employers including Cargill and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 10,515, with 7,932 or 75.44% living within the villages and towns and 2,583 or 24.56% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable.

### **Description of Analysis:**

Colfax County has divided their residential analysis and valuation work into 5 valuation groups. These groups are centered on individual towns, groups of similar towns or villages, recreational, and rural residential parcels. The characteristics of each Valuation Group are described in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 154 qualified residential sales is 95% and is within the acceptable range; the COD at 13.01 is within the acceptable range and the PRD at 104.99 is above the acceptable range. It is often useful to evaluate the quality of assessment of a slightly trimmed sample of the 138 sales with prices above \$30,000. This statistic represents about 90% of the qualified sales and the mean, which is the statistic most sensitive to outliers decreases 2.28 percentage points, the COD improves and the PRD rounds into the acceptable range. The 16 sales below \$30,000 are excluded in this exercise to demonstrate that the county's predominant residential parcels are properly valued and only the volatile low dollar parcels are responsible for the minor appearance of regressive assessment. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **Sales Qualification**

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

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

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measurement process. The county qualified about 47% of all of the residential sales, so the Department believes that all available sales were used in the measurement process.

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

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

### **Level of Value**

The apparent level of value for the residential class is 95%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.



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

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

The county completed all commercial pickup work.

The county conducted a thorough sale verification and analysis process.

During 2013, the county inspected, reviewed and updated all of the commercial parcels located in the rural areas. They will blend this work in with their inspection and review process for all improved residential and agricultural parcels located in the rural areas of the county. This process included a review for changes in the improvements, the condition and any errors in measurement or classification, new photos and sketches if needed. The county also conducted a similar on-site inspection, review and update of the commercial parcels in Schuyler for use in 2014.

## 2014 Commercial Assessment Survey for Colfax County

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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	The county hires specialized appraisers and searches for comparable sales in other counties.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The county develops depreciation tables.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>												
	Vacant commercial lots are valued primarily using market information from vacant lot sales.												
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1	2008	2011	2008										
2	2008	2011	2008										
	The updated costs in 2011 were utilized with the lot values and the basic depreciation studies began in 2008.												

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

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## **County Overview**

Colfax County is an agriculturally based county with an array of five villages and towns. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. Schuyler, the county seat, is the predominant location for much of the commercial and industrial property. The Departments “2013 County and Municipal Valuations by Property Type” reports that 51% of the commercial valuation is reported in Schuyler, 24% is in the smaller towns and nearly 25% is in the non-municipal areas. All of the industrial valuation is in the non-municipal areas of the county, although Cargill, the main industrial employer is at the edge of Schuyler. In all, the commercial values are stable in most parts of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property.

## **Description of Analysis**

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

The key statistics that are prepared and considered for measurement are as follows: there are 24 qualified sales; the median ratio is 100%; the COD is 23.99; and the PRD is 105.78. Of the 24 qualified sales, 19 are in Schuyler and 5 are in the other valuation grouping. When the 11 different occupancy codes are reviewed, there are 7 sales in code 353 (retail store); 5 sales in code 344 (office building); 3 sales in code 352 (multi-family); and the remaining 8 codes have no more than 2 sales each. Even though there are 11 occupancy codes, there are still many property types with no representation in the statistical analysis. In short, there are not sufficient sales to represent or measure either the overall class or any subclass of the commercial property.

## **Sales Qualification**

The Department’s review of the county’s sale verification process was done and concluded that there was no reason to believe that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

## **Equalization and Quality of Assessment**

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



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

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

### **Level of Value**

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



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

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

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

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

During 2013, the county inspected, reviewed and updated all of the farm buildings along with the inspection of the residences on agricultural parcels and the rural residences throughout the county. This action was done primarily from the office using the oblique photos of the parcels. They made a side by side comparison of the 2008 photos to the new 2012 photos and see if there were new improvements or changes to the condition or characteristics of the existing improvements. When changes are noticed the county conducted an on-site review of the parcel to accurately update the record. All parcels will have new replacement costs using June of 2011 costs and new depreciations. The resulting values will be used for 2014.

## 2014 Agricultural Assessment Survey for Colfax County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor, Appraiser and Office Staff				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Area 1 is the only market area in the county so there are no unique characteristics that create a difference in value.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Area 1 is the only market area in the county so there are no unique characteristics that create a difference in value.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Area 1 is the only market area in the county so there are no unique characteristics that create a difference in value.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	The county plots and analyzes sales to annually monitor the potential for different markets.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	The county sends questionnaires, verifies land use, and physically reviews parcels.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes; both have a first acre valued at \$12,000				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	The county relies on sales analysis and sales review to identify any potential influences.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	The county uses sales gathered from an area of nearby counties to assist in analyzing the market value for WRP acres. Besides sales from Colfax County, all available sales of WRP found in Burt, Cuming and Platte Counties were analyzed.				

## Colfax County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Butler	1	5,599	5,400	4,795	4,680	4,098	3,876	3,386	3,169	4,933
Cuming	2	5,572	5,589	5,267	5,139	4,760	4,763	4,047	3,825	5,141
Dodge	1	5,529	5,383	5,231	5,080	4,777	4,755	4,590	4,280	5,126
Dodge	2	5,530	5,380	5,235	5,079	4,850	4,755	4,590	4,280	5,183
Platte	6	6,998	6,700	6,238	5,978	5,700	5,385	5,001	4,500	5,987
Polk	1	5,844	5,288	4,942	4,620	4,282	4,200	4,049	3,555	5,332
Saunders	1	5,604	5,400	5,201	4,751	4,602	4,315	3,405	3,200	4,394
Stanton	1	5,475	5,475	5,400	5,200	4,790	4,540	3,800	3,520	4,892

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Butler	1	5,300	5,000	4,199	3,987	3,600	2,900	2,800	2,700	3,958
Cuming	2	5,275	5,275	4,960	4,914	4,450	4,447	3,724	3,690	4,757
Dodge	1	5,360	5,300	5,270	5,100	4,500	4,440	4,025	3,550	4,939
Dodge	2	5,356	5,298	5,256	5,100	4,723	4,440	4,025	3,550	4,905
Platte	6	6,194	6,000	5,496	5,265	5,248	4,894	3,998	3,000	5,246
Polk	1	3,758	3,557	2,700	2,700	2,460	2,390	2,310	2,310	3,288
Saunders	1	4,703	4,506	4,303	3,856	3,704	3,306	2,705	2,412	3,354
Stanton	1	5,100	5,100	5,100	5,100	4,100	3,369	2,988	3,000	3,916

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Butler	1	2,100	2,377	2,245	1,983	2,001	1,899	1,875	1,436	1,723
Cuming	2	2,516	2,420	2,077	2,112	2,023	1,815	1,723	1,039	2,014
Dodge	1	1,900	1,956	1,760	1,832	1,815	1,650	1,643	1,477	1,731
Dodge	2	2,036	1,857	1,891	1,824	1,633	1,659	1,627	1,591	1,751
Platte	6	1,739	1,806	1,638	1,709	1,580	1,475	1,533	1,390	1,514
Polk	1	1,086	1,147	1,232	1,250	1,223	1,252	1,154	1,074	1,166
Saunders	1	2,052	1,760	2,048	1,803	1,955	1,463	1,435	1,083	1,513
Stanton	1	1,650	1,600	1,550	1,500	1,450	1,093	1,018	1,123	1,216

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

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

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## **County Overview**

Colfax County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The primary crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 31% irrigated land, 53% dry land, 12% grass land and 4% other uses. Colfax County is bordered on the north by Stanton and Cuming Counties, on the south by Butler County, on the east by Dodge County and on the west by Platte County. The agricultural land is valued using only one market area.

## **Description of Analysis**

There was a total sample of 55 qualified sales; 36 Colfax County sales supplemented with 19 additional qualified sales used to determine the level of value of agricultural land in Colfax County. The sample after supplementation was deemed adequate, proportional among study years and representative for the irrigated and dry land uses.

In this study, the 80% Majority Land Use Tables demonstrate that the irrigated, dry, and grass values are all within the range. There are only 8 sales in the 80% MLU table for Grass that shows a median of 65.28%. In this case, the sample is small and a comparison of the grass values to the adjacent counties demonstrates that Colfax County is in the middle of the grass value range. The grass was underrepresented with only 1 sale in the middle study year. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

The calculated median ratio is 74%; the COD is 28.22 and the PRD is 110.21. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2014 abstract reports; overall agricultural land increased by 38.88%; irrigated land increased by nearly 33%, dry land increased by more than 43%, and grass land increased by nearly 37%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

## **Sales Qualification**

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

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

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

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

### **Level of Value**

For 2014, the apparent level of value of agricultural land is 74% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.





**19 Colfax**  
**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 : 154	MEDIAN : 95	COV : 17.96	95% Median C.I. : 92.55 to 97.00
Total Sales Price : 13,306,450	WGT. MEAN : 92	STD : 17.42	95% Wgt. Mean C.I. : 89.23 to 95.53
Total Adj. Sales Price : 13,306,450	MEAN : 97	Avg. Abs. Dev : 12.37	95% Mean C.I. : 94.24 to 99.74
Total Assessed Value : 12,292,640			
Avg. Adj. Sales Price : 86,406	COD : 13.01	MAX Sales Ratio : 175.48	
Avg. Assessed Value : 79,822	PRD : 104.99	MIN Sales Ratio : 51.81	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	15	101.34	110.35	100.79	15.60	109.49	84.26	175.48	96.64 to 115.00	67,420	67,950
01-JAN-12 To 31-MAR-12	16	94.91	98.48	96.95	09.28	101.58	76.43	116.33	91.66 to 110.26	83,875	81,319
01-APR-12 To 30-JUN-12	15	99.85	101.13	98.62	09.53	102.55	82.96	129.85	91.24 to 108.93	88,853	87,626
01-JUL-12 To 30-SEP-12	19	91.10	94.78	91.85	11.09	103.19	75.30	130.50	85.23 to 100.77	93,426	85,809
01-OCT-12 To 31-DEC-12	24	95.32	95.30	94.26	11.32	101.10	71.43	123.43	88.12 to 100.56	72,965	68,778
01-JAN-13 To 31-MAR-13	23	92.57	93.52	85.69	10.35	109.14	62.28	127.98	87.19 to 97.39	102,300	87,665
01-APR-13 To 30-JUN-13	23	89.55	89.21	84.14	15.46	106.03	51.81	124.45	78.35 to 97.45	93,709	78,845
01-JUL-13 To 30-SEP-13	19	94.23	99.90	97.55	17.67	102.41	65.40	147.25	81.98 to 115.07	83,468	81,426
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	65	96.64	100.75	96.41	12.06	104.50	75.30	175.48	93.55 to 101.34	84,018	81,002
01-OCT-12 To 30-SEP-13	89	92.74	94.25	89.58	13.67	105.21	51.81	147.25	89.51 to 96.82	88,149	78,961
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	74	95.10	97.03	95.09	10.73	102.04	71.43	130.50	91.66 to 99.85	83,798	79,683
<u>ALL</u>	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	42	94.30	98.77	91.63	17.77	107.79	51.81	148.48	87.80 to 104.16	60,286	55,238
03	4	97.23	98.97	96.93	04.77	102.10	91.66	109.77	N/A	39,050	37,851
04	14	93.95	94.32	85.90	18.32	109.80	62.28	130.50	72.37 to 114.29	147,596	126,788
05	94	95.26	96.51	94.09	10.46	102.57	65.40	175.48	91.10 to 97.71	90,978	85,598
<u>ALL</u>	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822
06											
07											
<u>ALL</u>	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822

**19 Colfax**  
**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 : 154	MEDIAN : 95	COV : 17.96	95% Median C.I. : 92.55 to 97.00
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Total Assessed Value : 12,292,640			
Avg. Adj. Sales Price : 86,406	COD : 13.01	MAX Sales Ratio : 175.48	
Avg. Assessed Value : 79,822	PRD : 104.99	MIN Sales Ratio : 51.81	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	113.05	113.05	113.20	02.90	99.87	109.77	116.33	N/A	11,500	13,018
Less Than 30,000	16	119.27	116.68	116.86	19.36	99.85	51.81	175.48	92.74 to 147.25	21,406	25,016
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822
Greater Than 14,999	152	95.04	96.78	92.35	12.94	104.80	51.81	175.48	92.40 to 97.00	87,391	80,701
Greater Than 29,999	138	94.35	94.71	91.73	10.90	103.25	62.28	133.70	91.10 to 96.58	93,942	86,177
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	113.05	113.05	113.20	02.90	99.87	109.77	116.33	N/A	11,500	13,018
15,000 TO 29,999	14	123.13	117.20	117.13	20.37	100.06	51.81	175.48	90.89 to 148.22	22,821	26,730
30,000 TO 59,999	35	100.56	101.12	100.86	09.31	100.26	73.95	129.49	95.03 to 104.45	45,179	45,569
60,000 TO 99,999	54	93.72	94.01	93.83	09.93	100.19	65.40	130.50	89.49 to 96.56	80,126	75,180
100,000 TO 149,999	35	91.10	92.68	91.94	10.68	100.80	65.30	133.70	87.70 to 97.00	115,057	105,782
150,000 TO 249,999	10	90.96	89.60	89.98	12.38	99.58	68.82	114.29	72.37 to 111.59	165,495	148,915
250,000 TO 499,999	3	83.81	84.09	84.08	01.01	100.01	82.96	85.50	N/A	291,317	244,943
500,000 TO 999,999	1	62.28	62.28	62.28	00.00	100.00	62.28	62.28	N/A	500,000	311,405
1,000,000 +											
<u>ALL</u>	154	95.06	96.99	92.38	13.01	104.99	51.81	175.48	92.55 to 97.00	86,406	79,822

**19 Colfax**  
**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 : 24  
 Total Sales Price : 2,394,863  
 Total Adj. Sales Price : 2,390,363  
 Total Assessed Value : 2,220,225  
 Avg. Adj. Sales Price : 99,598  
 Avg. Assessed Value : 92,509

MEDIAN : 100  
 WGT. MEAN : 93  
 MEAN : 98  
 COD : 23.99  
 PRD : 105.78

COV : 40.66  
 STD : 39.95  
 Avg. Abs. Dev : 23.89  
 MAX Sales Ratio : 252.71  
 MIN Sales Ratio : 46.95

95% Median C.I. : 79.57 to 107.13  
 95% Wgt. Mean C.I. : 82.93 to 102.83  
 95% Mean C.I. : 81.38 to 115.12

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1	50.85	50.85	50.85	00.00	100.00	50.85	50.85	N/A	20,000	10,170
01-JAN-11 To 31-MAR-11	3	99.60	89.54	95.62	10.17	93.64	69.32	99.70	N/A	110,100	105,273
01-APR-11 To 30-JUN-11	2	94.31	94.31	93.19	11.65	101.20	83.32	105.29	N/A	162,500	151,433
01-JUL-11 To 30-SEP-11	1	102.58	102.58	102.58	00.00	100.00	102.58	102.58	N/A	298,000	305,700
01-OCT-11 To 31-DEC-11	3	63.57	79.04	63.41	41.76	124.65	46.95	126.61	N/A	62,667	39,740
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	45,000	42,840
01-JUL-12 To 30-SEP-12	1	112.27	112.27	112.27	00.00	100.00	112.27	112.27	N/A	105,000	117,880
01-OCT-12 To 31-DEC-12	4	97.96	127.05	75.90	50.12	167.39	59.59	252.71	N/A	66,075	50,150
01-JAN-13 To 31-MAR-13	2	104.94	104.94	93.18	24.18	112.62	79.57	130.30	N/A	205,000	191,015
01-APR-13 To 30-JUN-13	2	110.56	110.56	113.59	03.10	97.33	107.13	113.99	N/A	102,500	116,428
01-JUL-13 To 30-SEP-13	4	92.56	90.87	95.24	18.19	95.41	68.24	110.11	N/A	49,941	47,561
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	7	99.60	87.24	96.02	14.93	90.86	50.85	105.29	50.85 to 105.29	139,043	133,508
01-OCT-11 To 30-SEP-12	5	95.20	88.92	82.82	26.96	107.37	46.95	126.61	N/A	67,600	55,988
01-OCT-12 To 30-SEP-13	12	102.45	108.56	93.20	27.37	116.48	59.59	252.71	79.57 to 113.99	89,922	83,811
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	99.60	88.55	91.44	19.08	96.84	46.95	126.61	63.57 to 105.29	126,811	115,956
01-JAN-12 To 31-DEC-12	6	97.96	119.28	87.21	36.32	136.77	59.59	252.71	59.59 to 252.71	69,050	60,220
<u>ALL</u>	24	99.60	98.25	92.88	23.99	105.78	46.95	252.71	79.57 to 107.13	99,598	92,509

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	19	99.60	95.15	95.54	16.06	99.59	46.95	130.30	79.57 to 110.11	114,716	109,597
02	5	79.81	110.02	65.42	62.50	168.17	50.85	252.71	N/A	42,152	27,577
<u>ALL</u>	24	99.60	98.25	92.88	23.99	105.78	46.95	252.71	79.57 to 107.13	99,598	92,509

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	113.13	113.13	113.38	00.76	99.78	112.27	113.99	N/A	149,000	168,940
03	22	97.96	96.89	89.96	25.35	107.70	46.95	252.71	69.32 to 105.30	95,107	85,561
04											
<u>ALL</u>	24	99.60	98.25	92.88	23.99	105.78	46.95	252.71	79.57 to 107.13	99,598	92,509

**19 Colfax**  
**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 : 24	MEDIAN : 100	COV : 40.66	95% Median C.I. : 79.57 to 107.13
Total Sales Price : 2,394,863	WGT. MEAN : 93	STD : 39.95	95% Wgt. Mean C.I. : 82.93 to 102.83
Total Adj. Sales Price : 2,390,363	MEAN : 98	Avg. Abs. Dev : 23.89	95% Mean C.I. : 81.38 to 115.12
Total Assessed Value : 2,220,225			
Avg. Adj. Sales Price : 99,598	COD : 23.99	MAX Sales Ratio : 252.71	
Avg. Assessed Value : 92,509	PRD : 105.78	MIN Sales Ratio : 46.95	

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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	1	252.71	252.71	252.71	00.00	100.00	252.71	252.71	N/A	3,500	8,845
Less Than 15,000	3	107.13	146.55	119.92	53.79	122.21	79.81	252.71	N/A	7,754	9,298
Less Than 30,000	5	107.13	123.42	99.34	46.42	124.24	50.85	252.71	N/A	12,252	12,171
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	99.59	91.53	92.65	18.35	98.79	46.95	130.30	79.57 to 105.30	103,777	96,147
Greater Than 14,999	21	99.59	91.35	92.62	18.79	98.63	46.95	130.30	69.32 to 105.30	112,719	104,397
Greater Than 29,999	19	99.59	91.62	92.71	16.76	98.82	46.95	130.30	69.32 to 105.30	122,584	113,651
<u>Incremental Ranges</u>											
0 TO 4,999	1	252.71	252.71	252.71	00.00	100.00	252.71	252.71	N/A	3,500	8,845
5,000 TO 14,999	2	93.47	93.47	96.40	14.61	96.96	79.81	107.13	N/A	9,881	9,525
15,000 TO 29,999	2	88.73	88.73	86.74	42.69	102.29	50.85	126.61	N/A	19,000	16,480
30,000 TO 59,999	5	95.20	87.84	86.66	14.46	101.36	68.24	110.11	N/A	44,200	38,303
60,000 TO 99,999	3	99.59	83.95	85.39	19.53	98.31	46.95	105.30	N/A	74,433	63,558
100,000 TO 149,999	5	105.29	102.21	102.90	15.08	99.33	63.57	130.30	N/A	117,200	120,601
150,000 TO 249,999	4	91.51	89.15	89.86	19.34	99.21	59.59	113.99	N/A	175,200	157,443
250,000 TO 499,999	2	91.08	91.08	91.04	12.64	100.04	79.57	102.58	N/A	299,000	272,203
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	24	99.60	98.25	92.88	23.99	105.78	46.95	252.71	79.57 to 107.13	99,598	92,509

OCCUPANCY CODE										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
319	1	130.30	130.30	130.30	00.00	100.00	130.30	130.30	N/A	110,000	143,325
341	1	107.13	107.13	107.13	00.00	100.00	107.13	107.13	N/A	12,000	12,855
342	2	94.31	94.31	93.19	11.65	101.20	83.32	105.29	N/A	162,500	151,433
344	5	96.32	124.91	83.37	47.85	149.83	69.32	252.71	N/A	79,100	65,947
352	3	112.27	109.61	107.98	03.38	101.51	102.58	113.99	N/A	198,667	214,527
353	7	79.81	78.83	79.56	26.71	99.08	46.95	110.11	46.95 to 110.11	54,252	43,165
384	1	99.59	99.59	99.59	00.00	100.00	99.59	99.59	N/A	63,300	63,040
406	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	125,000	124,505
442	1	68.24	68.24	68.24	00.00	100.00	68.24	68.24	N/A	55,000	37,530
494	1	59.59	59.59	59.59	00.00	100.00	59.59	59.59	N/A	167,500	99,820
543	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	161,301	160,815
<u>ALL</u>	24	99.60	98.25	92.88	23.99	105.78	46.95	252.71	79.57 to 107.13	99,598	92,509

**19 Colfax****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 : 55	MEDIAN : 74	COV : 34.76	95% Median C.I. : 67.53 to 86.39
Total Sales Price : 30,019,499	WGT. MEAN : 72	STD : 27.57	95% Wgt. Mean C.I. : 65.69 to 78.23
Total Adj. Sales Price : 30,287,831	MEAN : 79	Avg. Abs. Dev : 20.85	95% Mean C.I. : 72.02 to 86.60
Total Assessed Value : 21,795,517			
Avg. Adj. Sales Price : 550,688	COD : 28.22	MAX Sales Ratio : 164.95	
Avg. Assessed Value : 396,282	PRD : 110.21	MIN Sales Ratio : 28.90	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	10	101.64	106.15	102.87	11.41	103.19	91.92	154.66	92.26 to 116.95	387,019	398,111
01-JAN-11 To 31-MAR-11	2	96.55	96.55	80.13	23.00	120.49	74.34	118.76	N/A	621,000	497,605
01-APR-11 To 30-JUN-11	3	79.51	92.04	78.93	22.24	116.61	71.79	124.82	N/A	442,166	348,991
01-JUL-11 To 30-SEP-11	3	74.30	74.54	74.82	02.31	99.63	72.09	77.24	N/A	263,549	197,183
01-OCT-11 To 31-DEC-11	2	75.40	75.40	71.63	46.53	105.26	40.32	110.48	N/A	201,660	144,459
01-JAN-12 To 31-MAR-12	4	100.89	95.42	90.99	15.24	104.87	67.53	112.37	N/A	384,633	349,988
01-APR-12 To 30-JUN-12	6	85.42	96.55	92.73	23.02	104.12	72.50	164.95	72.50 to 164.95	480,132	445,218
01-JUL-12 To 30-SEP-12	4	72.94	72.51	70.33	06.91	103.10	66.06	78.09	N/A	542,063	381,246
01-OCT-12 To 31-DEC-12	12	58.86	55.41	54.23	12.83	102.18	35.52	72.40	47.83 to 61.57	818,851	444,061
01-JAN-13 To 31-MAR-13	2	63.98	63.98	68.46	08.63	93.46	58.46	69.49	N/A	545,625	373,555
01-APR-13 To 30-JUN-13	5	52.21	52.27	57.38	20.44	91.09	28.90	73.89	N/A	757,840	434,820
01-JUL-13 To 30-SEP-13	2	75.73	75.73	76.83	24.28	98.57	57.34	94.12	N/A	680,476	522,791
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	18	95.28	97.46	91.50	17.53	106.51	71.79	154.66	77.24 to 106.23	401,630	367,491
01-OCT-11 To 30-SEP-12	16	81.27	87.61	84.18	24.12	104.07	40.32	164.95	68.87 to 109.23	436,931	367,822
01-OCT-12 To 30-SEP-13	21	58.46	57.41	57.85	16.35	99.24	28.90	94.12	49.00 to 61.57	765,124	442,644
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	10	75.79	84.37	77.68	23.49	108.61	40.32	124.82	71.79 to 118.76	376,247	292,265
01-JAN-12 To 31-DEC-12	26	68.20	73.69	66.56	26.16	110.71	35.52	164.95	60.16 to 78.09	631,299	420,191
<u>ALL</u>	55	73.89	79.31	71.96	28.22	110.21	28.90	164.95	67.53 to 86.39	550,688	396,282

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	73.89	79.31	71.96	28.22	110.21	28.90	164.95	67.53 to 86.39	550,688	396,282
<u>ALL</u>	55	73.89	79.31	71.96	28.22	110.21	28.90	164.95	67.53 to 86.39	550,688	396,282

**19 Colfax****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 : 55	MEDIAN : 74	COV : 34.76	95% Median C.I. : 67.53 to 86.39
Total Sales Price : 30,019,499	WGT. MEAN : 72	STD : 27.57	95% Wgt. Mean C.I. : 65.69 to 78.23
Total Adj. Sales Price : 30,287,831	MEAN : 79	Avg. Abs. Dev : 20.85	95% Mean C.I. : 72.02 to 86.60
Total Assessed Value : 21,795,517			
Avg. Adj. Sales Price : 550,688	COD : 28.22	MAX Sales Ratio : 164.95	
Avg. Assessed Value : 396,282	PRD : 110.21	MIN Sales Ratio : 28.90	

*Printed:3/28/2014 9:48:08AM***95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	10	77.55	77.47	69.29	24.98	111.81	40.53	110.48	49.00 to 106.23	494,595	342,688
1	10	77.55	77.47	69.29	24.98	111.81	40.53	110.48	49.00 to 106.23	494,595	342,688
____Dry____											
County	17	74.30	79.21	74.22	21.71	106.72	57.34	118.76	61.54 to 98.00	497,982	369,615
1	17	74.30	79.21	74.22	21.71	106.72	57.34	118.76	61.54 to 98.00	497,982	369,615
____Grass____											
County	6	65.28	68.87	48.96	42.75	140.67	28.90	124.82	28.90 to 124.82	222,908	109,143
1	6	65.28	68.87	48.96	42.75	140.67	28.90	124.82	28.90 to 124.82	222,908	109,143
____ALL____	55	73.89	79.31	71.96	28.22	110.21	28.90	164.95	67.53 to 86.39	550,688	396,282

**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	17	74.34	75.49	66.38	24.11	113.72	40.53	110.48	49.00 to 97.14	671,070	445,437
1	17	74.34	75.49	66.38	24.11	113.72	40.53	110.48	49.00 to 97.14	671,070	445,437
____Dry____											
County	20	73.40	78.36	73.16	21.31	107.11	55.62	118.76	61.57 to 92.55	521,151	381,262
1	20	73.40	78.36	73.16	21.31	107.11	55.62	118.76	61.57 to 92.55	521,151	381,262
____Grass____											
County	8	65.28	76.02	57.67	53.95	131.82	28.90	154.66	28.90 to 154.66	215,096	124,045
1	8	65.28	76.02	57.67	53.95	131.82	28.90	154.66	28.90 to 154.66	215,096	124,045
____ALL____	55	73.89	79.31	71.96	28.22	110.21	28.90	164.95	67.53 to 86.39	550,688	396,282



Total Real Property  
Sum Lines 17, 25, & 30

Records : 7,924

Value : 1,453,969,261

Growth 10,393,413

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	323	1,517,195	60	798,330	3	25,705	386	2,341,230	
<b>02. Res Improve Land</b>	2,464	12,933,230	79	2,353,700	307	6,038,770	2,850	21,325,700	
<b>03. Res Improvements</b>	2,619	147,708,900	83	11,857,135	359	32,256,870	3,061	191,822,905	
<b>04. Res Total</b>	2,942	162,159,325	143	15,009,165	362	38,321,345	3,447	215,489,835	2,967,683
<b>% of Res Total</b>	85.35	75.25	4.15	6.97	10.50	17.78	43.50	14.82	28.55
<b>05. Com UnImp Land</b>	72	598,405	6	204,275	4	111,015	82	913,695	
<b>06. Com Improve Land</b>	429	4,431,335	24	728,905	19	376,430	472	5,536,670	
<b>07. Com Improvements</b>	437	35,854,066	28	7,005,690	20	3,371,735	485	46,231,491	
<b>08. Com Total</b>	509	40,883,806	34	7,938,870	24	3,859,180	567	52,681,856	745,075
<b>% of Com Total</b>	89.77	77.61	6.00	15.07	4.23	7.33	7.16	3.62	7.17
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	3	1,015,150	0	0	3	1,015,150	
<b>11. Ind Improvements</b>	0	0	3	28,567,140	0	0	3	28,567,140	
<b>12. Ind Total</b>	0	0	3	29,582,290	0	0	3	29,582,290	1,972,860
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.04	2.03	18.98
<b>13. Rec UnImp Land</b>	1	5,180	3	8,890	29	535,115	33	549,185	
<b>14. Rec Improve Land</b>	0	0	20	157,500	26	964,755	46	1,122,255	
<b>15. Rec Improvements</b>	0	0	61	1,091,760	37	2,059,855	98	3,151,615	
<b>16. Rec Total</b>	1	5,180	64	1,258,150	66	3,559,725	131	4,823,055	179,465
<b>% of Rec Total</b>	0.76	0.11	48.85	26.09	50.38	73.81	1.65	0.33	1.73
<b>Res &amp; Rec Total</b>	2,943	162,164,505	207	16,267,315	428	41,881,070	3,578	220,312,890	3,147,148
<b>% of Res &amp; Rec Total</b>	82.25	73.61	5.79	7.38	11.96	19.01	45.15	15.15	30.28
<b>Com &amp; Ind Total</b>	509	40,883,806	37	37,521,160	24	3,859,180	570	82,264,146	2,717,935
<b>% of Com &amp; Ind Total</b>	89.30	49.70	6.49	45.61	4.21	4.69	7.19	5.66	26.15
<b>17. Taxable Total</b>	3,452	203,048,311	244	53,788,475	452	45,740,250	4,148	302,577,036	5,865,083
<b>% of Taxable Total</b>	83.22	67.11	5.88	17.78	10.90	15.12	52.35	20.81	56.43



## Schedule II : Tax Increment Financing (TIF)

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

## Schedule III : Mineral Interest Records

Mineral Interest	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	250	2	220	472

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	17	1,470,225	4	767,345	2,825	783,101,335	2,846	785,338,905
28. Ag-Improved Land	0	0	0	0	1,130	266,312,890	1,130	266,312,890
29. Ag Improvements	0	0	0	0	930	99,740,430	930	99,740,430
30. Ag Total							3,776	1,151,392,225

## 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	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	0	0.00	0	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	3	0.37	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	60.00	708,000	54	60.00	708,000	
32. HomeSite Improv Land	606	616.01	7,392,000	606	616.01	7,392,000	
33. HomeSite Improvements	617	0.00	58,162,405	617	0.00	58,162,405	0
34. HomeSite Total				671	676.01	66,262,405	
35. FarmSite UnImp Land	83	162.84	368,050	83	162.84	368,050	
36. FarmSite Improv Land	806	3,287.77	7,242,895	806	3,287.77	7,242,895	
37. FarmSite Improvements	897	0.00	41,578,025	897	0.00	41,578,025	4,528,330
38. FarmSite Total				980	3,450.61	49,188,970	
39. Road & Ditches	3,303	5,434.96	0	3,306	5,435.33	0	
40. Other- Non Ag Use	12	275.63	482,915	12	275.63	482,915	
41. Total Section VI				1,651	9,837.58	115,934,290	4,528,330

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	10,379.25	13.47%	57,085,875	14.73%	5,500.00
46. 1A	13,014.90	16.90%	68,978,995	17.80%	5,300.00
47. 2A1	15,563.48	20.20%	79,373,755	20.48%	5,100.00
48. 2A	9,415.08	12.22%	47,075,400	12.15%	5,000.00
49. 3A1	6,406.81	8.32%	30,433,385	7.85%	4,750.16
50. 3A	18,323.89	23.79%	87,039,910	22.46%	4,750.08
51. 4A1	3,629.28	4.71%	16,331,760	4.21%	4,500.00
52. 4A	300.37	0.39%	1,201,480	0.31%	4,000.00
53. Total	77,033.06	100.00%	387,520,560	100.00%	5,030.57
Dry					
54. 1D1	6,186.61	4.71%	30,655,865	5.09%	4,955.20
55. 1D	32,593.93	24.80%	162,331,595	26.93%	4,980.42
56. 2D1	7,721.49	5.88%	36,661,175	6.08%	4,747.94
57. 2D	6,498.74	4.94%	30,856,055	5.12%	4,748.01
58. 3D1	13,945.68	10.61%	62,673,155	10.40%	4,494.09
59. 3D	45,697.92	34.77%	205,380,795	34.07%	4,494.31
60. 4D1	17,085.27	13.00%	68,278,760	11.33%	3,996.35
61. 4D	1,692.55	1.29%	5,923,170	0.98%	3,499.55
62. Total	131,422.19	100.00%	602,760,570	100.00%	4,586.44
Grass					
63. 1G1	400.61	1.34%	681,055	1.54%	1,700.04
64. 1G	3,266.38	10.93%	5,552,810	12.57%	1,699.99
65. 2G1	2,171.96	7.27%	3,475,205	7.86%	1,600.03
66. 2G	3,063.84	10.25%	4,902,110	11.09%	1,599.99
67. 3G1	1,959.20	6.56%	2,938,800	6.65%	1,500.00
68. 3G	9,543.02	31.93%	14,314,530	32.40%	1,500.00
69. 4G1	4,520.42	15.13%	5,876,555	13.30%	1,300.00
70. 4G	4,957.82	16.59%	6,445,155	14.59%	1,300.00
71. Total	29,883.25	100.00%	44,186,220	100.00%	1,478.63
Irrigated Total	77,033.06	31.25%	387,520,560	37.43%	5,030.57
Dry Total	131,422.19	53.31%	602,760,570	58.21%	4,586.44
Grass Total	29,883.25	12.12%	44,186,220	4.27%	1,478.63
72. Waste	7,865.66	3.19%	786,575	0.08%	100.00
73. Other	340.02	0.14%	204,010	0.02%	599.99
74. Exempt	32.19	0.01%	0	0.00%	0.00
75. Market Area Total	246,544.18	100.00%	1,035,457,935	100.00%	4,199.89

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	254.78	1,240,950	128.45	625,270	76,649.83	385,654,340	77,033.06	387,520,560
<b>77. Dry Land</b>	44.73	197,150	30.94	141,185	131,346.52	602,422,235	131,422.19	602,760,570
<b>78. Grass</b>	21.24	31,995	0.00	0	29,862.01	44,154,225	29,883.25	44,186,220
<b>79. Waste</b>	1.29	130	8.90	890	7,855.47	785,555	7,865.66	786,575
<b>80. Other</b>	0.00	0	0.00	0	340.02	204,010	340.02	204,010
<b>81. Exempt</b>	0.00	0	0.00	0	32.19	0	32.19	0
<b>82. Total</b>	<b>322.04</b>	<b>1,470,225</b>	<b>168.29</b>	<b>767,345</b>	<b>246,053.85</b>	<b>1,033,220,365</b>	<b>246,544.18</b>	<b>1,035,457,935</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	77,033.06	31.25%	387,520,560	37.43%	5,030.57
<b>Dry Land</b>	131,422.19	53.31%	602,760,570	58.21%	4,586.44
<b>Grass</b>	29,883.25	12.12%	44,186,220	4.27%	1,478.63
<b>Waste</b>	7,865.66	3.19%	786,575	0.08%	100.00
<b>Other</b>	340.02	0.14%	204,010	0.02%	599.99
<b>Exempt</b>	32.19	0.01%	0	0.00%	0.00
<b>Total</b>	<b>246,544.18</b>	<b>100.00%</b>	<b>1,035,457,935</b>	<b>100.00%</b>	<b>4,199.89</b>

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

19 Colfax

	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	209,943,880	215,489,835	5,545,955	2.64%	2,967,683	1.23%
02. Recreational	4,640,300	4,823,055	182,755	3.94%	179,465	0.07%
03. Ag-Homesite Land, Ag-Res Dwelling	64,662,950	66,262,405	1,599,455	2.47%	0	2.47%
<b>04. Total Residential (sum lines 1-3)</b>	<b>279,247,130</b>	<b>286,575,295</b>	<b>7,328,165</b>	<b>2.62%</b>	<b>3,147,148</b>	<b>1.50%</b>
05. Commercial	51,703,281	52,681,856	978,575	1.89%	745,075	0.45%
06. Industrial	27,244,805	29,582,290	2,337,485	8.58%	1,972,860	1.34%
07. Ag-Farmsite Land, Outbuildings	47,573,275	49,188,970	1,615,695	3.40%	4,528,330	-6.12%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>126,521,361</b>	<b>131,453,116</b>	<b>4,931,755</b>	<b>3.90%</b>	<b>7,246,265</b>	<b>-1.83%</b>
<b>10. Total Non-Agland Real Property</b>	<b>405,768,491</b>	<b>418,511,326</b>	<b>12,742,835</b>	<b>3.14%</b>	<b>10,393,413</b>	<b>0.58%</b>
11. Irrigated	291,600,990	387,520,560	95,919,570	32.89%		
12. Dryland	420,177,510	602,760,570	182,583,060	43.45%		
13. Grassland	32,355,770	44,186,220	11,830,450	36.56%		
14. Wasteland	783,140	786,575	3,435	0.44%		
15. Other Agland	633,605	204,010	-429,595	-67.80%		
<b>16. Total Agricultural Land</b>	<b>745,551,015</b>	<b>1,035,457,935</b>	<b>289,906,920</b>	<b>38.88%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,151,319,506</b>	<b>1,453,969,261</b>	<b>302,649,755</b>	<b>26.29%</b>	<b>10,393,413</b>	<b>25.38%</b>

COLFAX COUNTY ASSESSOR  
VIOLA M. BENDER  
411 E. 11<sup>TH</sup> STREET  
SCHUYLER, NE. 68661

June 1, 2013

I, Viola M. Bender, duly elected assessor of Colfax County, present this plan of assessment, pursuant to section 77-1311, as amended by 2005 Neb. Laws LB 263, Section 9, to the Colfax County Board of Equalization on or before July 31 of each year and to the Department of Revenue Property Assessment Division on or before October 31 of each year.

Respectively Submitted

Colfax County Assessor  
Viola M. Bender

## GENERAL DESCRIPTION OF COUNTY

Based on the counties abstract  
Colfax County has a total parcel count of 8,413 parcels.

Residential-----	3,451
Industrial-----	3
Commercial-----	567
Agricultural-----	3,765
Rec land-----	139
Exempt-----	488

Colfax County also processes approximately 1,100 Personal Property filings and 400 Homestead Exemptions each year.

The Colfax County Assessor's Office consists of the Assessor, Deputy Assessor/Appraiser and two full time clerks.

### **Budget**

2013 General Budget: 169,610

The general budget includes the salaries for the administrative personal, educational classes, office supplies, office equipment and the data processing costs.

### **Procedures Manual**

Colfax County has a written policy manual, which is updated each year.

### **Responsibilities**

Record maintenance: Cadastral Maps

The office staff maintains the maps by keeping the ownership and descriptions current (Reg 10-004.03).

Property Record Cards: The office staff maintains the property record cards by keeping current the required legal, ownership, classification codes and changes made to the assessment information of the property (Reg. 10-004).



## **Report Generation**

County Abstract of Assessment Report for Real Property must be completed and certified by the county assessor on or before March 19, to the Property Tax Administrator (Reg. 60-004.03), (Statute 77-1514).

Certification of Values: Pursuant to section 13-509 and 13-518 the county assessor must certify taxable valuations to political subdivisions on or before August 20 of each year.

School District Taxable Value Report: Pursuant to Section 79-1016 the assessor on or before Aug. 25, shall provide the current values, by property class, for the county, school districts and supplement TIF information if applicable, to the Property Tax Administrator.

Tax List Corrections: Tax list corrections are generated to correct clerical error (77-128) and any overvalued, undervalued, and omitted real property.

Generate Tax Roll: The assessor's office will on or before November 22 completes and deliver to the county treasurer the Tax List.

Certificate of Taxes Levied: On or before December 1 of each year the assessor will certify to the Property Tax Administrator, the total taxable valuation and the Certificate of Taxes Levied.

MIPS/County Solutions LLC of 725 S. 14<sup>th</sup> Street Lincoln, NE. 68508 maintain all of our administrative programs.

## **Homestead Exemptions**

The assessor's office on or before June 30 of each year, accepts applications for Homestead Exemption (77-3510 thru 77-3528). The assessor's office staff also helps the applicant complete the necessary forms.

## **Filing for Personal Property**

The assessor's office on or before February 1 of each year sends a letter to all persons with personal property, explaining the procedure for filing Personal Property, the penalties for late filing and requesting they bring in or mail their depreciation worksheets to the assessor's office. We then complete the Personal Property Schedule and return a copy to the taxpayer.

## **Real Property**

Residential: In 2013 we are reviewing the new aerial obliques of all rural properties. We will be doing physical inspections on the properties that have changes. We plan on having this completed for the 2014 tax year. For the 2015 tax year we plan on reviewing the towns of Clarkson, Howells, Leigh, Richland and Rogers. In 2016 we will start the review of the city of Schuyler. We will also continue to review all sales and address any problem areas. When doing a drive-by review if we feel there is a discrepancy in the square footage, addition or property update, we will re-measure and recalculate the square footage.

The 2013 level of value is Assessment Ratio: 96, COD: 13.25 and the PRD: 105.45

## **Computerized**

Colfax County has Implemented MIPS new PC Administrative system and CAMA V2 with 2011 Marshall and Swift pricing.

## **Commercial Property**

In 2013 we will be doing a drive-by review of the Commercial property in Schuyler to be implemented for the 2014 tax year. We will also be reviewing the rural commercial property by using the new aerial obliques . We will do physical inspections on properties that indicate a change. This will also be implemented for the 2014 tax year. We will continue to review sales and address any problem areas.

For 2013 Colfax County has insufficient amount of sales to determine level of value.

## **Agricultural**

Our agricultural land use was last completed in 2010; we are unable to get land use verification from our local FSA office. We have one market area in the county. When we verify our agland sales we also check with the buyer or seller on the land use.

We are continuing to update our GIS system. We are working with GIS Workshop, Inc from Lincoln, NE.

For 2013 the level of value was Assessment Ratio: 70, COD: 18.13 and the PRD: 102.87

The Assessor's office receives yearly updated well registration list, which also helps us track any changes in agland.

In the assessment years ahead we plan on continuing reviewing our agland sales, and keeping the land use and classifications as current as possible.

### **Pick-up Work**

Pick-up work is started in August of each year and completed by February 1. We receive Building permits monthly from the city clerk's. The county in 1999 implemented zoning, which requires a zoning permit before any construction can be started, the zoning office will then submit a copy of this permit to the assessor's office, which helps us tract new construction in the rural areas.

### **Sales Review**

Real Estate Transfers (Form 521) are delivered to the assessor's office each month from the clerk's office. The assessor and the office staff complete the Real Estate Transfer Statements. The assessor or office staff does verification of sales information by contacting the buyer or seller by telephone or in person. If no response from buyer or seller we try to contact the abstractor or the realtor involved in the sales.

The assessor and/or appraiser complete drive by reviews checking for changes that are different than the current property record card. Things we look for are additional buildings, heating & cooling changes, also changes in square footage (additions to house).

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## 2014 Assessment Survey for Colfax County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$169,610
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$169,610
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	There is no separate fund. If a project is identified, the Board would have to fund it.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$27,560: \$17,100 for MIPS and \$10,460 for GIS
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor office staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor office staff
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All except Leigh
4.	<b>When was zoning implemented?</b>
	1999

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

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	MIPS

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

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



## 2014 Certification for Colfax County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Colfax County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator





