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2014 Commission Summary for Cuming County

Residential Real Property - Current

Number of Sales	161	Median	95.34
Total Sales Price	\$13,268,664	Mean	100.81
Total Adj. Sales Price	\$13,276,064	Wgt. Mean	93.16
Total Assessed Value	\$12,367,855	Average Assessed Value of the Base	\$71,018
Avg. Adj. Sales Price	\$82,460	Avg. Assessed Value	\$76,819

Confidence Interval - Current

95% Median C.I	92.37 to 97.92
95% Wgt. Mean C.I	90.66 to 95.66
95% Mean C.I	96.89 to 104.73
% of Value of the Class of all Real Property Value in the	11.11
% of Records Sold in the Study Period	5.25
% of Value Sold in the Study Period	5.68

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	161	97	96.62
2012	143	96	96.05
2011	149	95	95
2010	149	97	97

2014 Commission Summary for Cuming County

Commercial Real Property - Current

Number of Sales	22	Median	99.08
Total Sales Price	\$2,341,760	Mean	101.42
Total Adj. Sales Price	\$2,320,760	Wgt. Mean	98.85
Total Assessed Value	\$2,294,020	Average Assessed Value of the Base	\$120,656
Avg. Adj. Sales Price	\$105,489	Avg. Assessed Value	\$104,274

Confidence Interval - Current

95% Median C.I	85.36 to 121.71
95% Wgt. Mean C.I	84.23 to 113.46
95% Mean C.I	90.03 to 112.81
% of Value of the Class of all Real Property Value in the County	4.45
% of Records Sold in the Study Period	3.04
% of Value Sold in the Study Period	2.63

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	21	95	94.92
2012	12		97.21
2011	21	96	96
2010	21	95	95

2014 Opinions of the Property Tax Administrator for Cuming 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	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Cuming County

The County revalued Wisner reviewing lot values and applied an updated depreciation study for the valuation group. The county physically inspected Bancroft taking new photos and updating the property record card.

The county also completed permit and pickup work for the residential class.

2014 Residential Assessment Survey for Cuming County

1.	Valuation data collection done by:																										
	Appraiser, Assessor and Office Clerk																										
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%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>West Point- 3 school systems, hospital, county seat, jobs available, and retail available</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Bancroft</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Beemer-no high school, no grocery</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural, Hidden Meadows, Cottonwood Chimes, Stalp Subdivision, Lake Subdivision, Par Acres- rural subdivisions</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Wisner- minimal retail, mostly ag related community</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	West Point- 3 school systems, hospital, county seat, jobs available, and retail available	05	Bancroft	10	Beemer-no high school, no grocery	20	Rural, Hidden Meadows, Cottonwood Chimes, Stalp Subdivision, Lake Subdivision, Par Acres- rural subdivisions	25	Wisner- minimal retail, mostly ag related community												
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Cost approach and comparable sales. Income approach as a check on rental 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?																										
	Physical depreciation tables from CAMA. Any functional is determined from the market, economic depreciations determined from market. Grouped into ranges and effective age used for each group.																										
5.	Are individual depreciation tables developed for each valuation grouping?																										
	Economic depreciation tables are developed for each valuation grouping and effective age grouped according to sales in each market area.																										
6.	Describe the methodology used to determine the residential lot values?																										
	Square foot with base lot and excess beyond base lot at \$/acre for the city. Rural-per acre.																										
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">05</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2012	2009	2010	05	2010	2009	2010	10	2013	2009	2013	20	2009	2009	2013	25	2009	2009	2009
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25	2009	2009	2009																								

	Valuation groups are based as much on the appraisal cycle the county uses as opposed to unique markets or valuation groups.
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2014 Residential Correlation Section for Cuming County

County Overview

Cuming County is located in northeast Nebraska, it borders with six other counties. It is located between Fremont and Norfolk on U.S. highway 275. Four communities are located in the county with the largest, West Point, serving as the county seat. There has been a decrease in population of approximately 10% in the county since 2000. The residential trend over the study period appears to be trending up over the last quarter year of the period where previously it had remained fairly level.

Description of Analysis

Residential parcels are valued utilizing 5 valuation groupings that follow the assessor locations or towns in the county along with one for the rural residential parcels. The largest of the valuation groups is 01, (West Point), which represents a majority of the residential parcels in the County.

The sales file consists of 161 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range and demonstrate support for each other with only the mean being above the range by one point. All of the valuation groups with an adequate sample of sales round within the acceptable range for the calculated median. The COD is within the recommended range while the PRD is above the range.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the residential sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately 65% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Cuming County

Level of Value

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

2014 Commercial Assessment Actions for Cuming County

The county updated the commercial properties and implemented new pricing along with adjusting depreciation in the town of Wisner. The county conducted an analysis of the remaining commercial class and determined that no other adjustments were warranted for the current year.

The county completed all permit and pickup work for the class.

2014 Commercial Assessment Survey for Cuming County

1.	Valuation data collection done by:														
	Appraiser, Assessor and Office Clerk														
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">01</td><td>West Point - County seat and major trade center for the county. Located the intersection of highway 275 and highway 32</td></tr> <tr> <td style="text-align: center;">02</td><td>Beemer, Wisner Located along highway 275 includes Bancroft which is located in the NE portion the county, and the rural commercial parcels.</td></tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	West Point - County seat and major trade center for the county. Located the intersection of highway 275 and highway 32	02	Beemer, Wisner Located along highway 275 includes Bancroft which is located in the NE portion the county, and the rural commercial parcels.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	West Point - County seat and major trade center for the county. Located the intersection of highway 275 and highway 32														
02	Beemer, Wisner Located along highway 275 includes Bancroft which is located in the NE portion the county, and the rural commercial parcels.														
3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The county utilizes the cost, income and comparable sales approaches to value. The county then correlates a value from the information available.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	Sales review, check with other counties, appraisers, and liaison for comparable sales of similar type/use and adjust for local market conditions.														
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?														
	Economic depreciation is determined from the market, depreciation is determined from market information, based on a 60 year and 55 year life. We do not use CAMA vendor for commercial, we use only Marshall and Swift pricing manual.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	No, the uses the effective age and comparable sales and completes a reconciliation for each property.														
6.	Describe the methodology used to determine the commercial lot values.														
	Sales, using square foot, and or acres, dependent on location and size of lot.														
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%; text-align: center;"><u>Valuation Grouping</u></th><th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th><th style="width: 25%; text-align: center;"><u>Date of Costing</u></th><th style="width: 30%; text-align: center;"><u>Date of Lot Value Study</u></th></tr> <tr> <td style="text-align: center;">01</td><td style="text-align: center;">2010</td><td style="text-align: center;">2009</td><td style="text-align: center;">2010</td></tr> <tr> <td style="text-align: center;">02</td><td style="text-align: center;">2011</td><td style="text-align: center;">2011</td><td style="text-align: center;">2011</td></tr> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2010	2009	2010	02	2011	2011	2011
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01	2010	2009	2010												
02	2011	2011	2011												
	The valuation groups are roughly based on the assessor locations or combinations of them in the County. West Point is the only group with any sort of an organized market, but it also suffers from sample size for any meaningful statistical analysis.														

2014 Commercial Correlation Section for Cuming County

County Overview

Cuming County is located in northeast Nebraska, it borders with six other counties. It is located between Fremont and Norfolk on U.S. highway 275. Four communities are located in the county with the largest, West Point, serving as the county seat. There has been a decrease in population of approximately 10% in the county since 2000. The commercial trend over the study period appears to be relatively flat.

Description of Analysis

The statistical sampling of 22 qualified sales will be considered an adequate sample for the measurement of the commercial class of real property in Cuming County. The measures of central tendency provide support for each other with two of the three measures within the acceptable range with the mean only one point above the range. The calculated median for the sample is 99%. Both qualitative statistics are within the recommended range. The statistical profile utilizes two valuation groups in stratifying the commercial class. Valuation group 01 (West Point) accounts for just over two thirds of the commercial sales in the County and is given the most weight in this analysis. Valuation group 02 represents the balance of the county and represents more of a disorganized market.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the commercial sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming 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. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

2014 Commercial Correlation Section for Cuming County

Level of Value

Based on all available information, the level of value of the commercial class of real property in Cuming County is 99% of market value.

2014 Agricultural Assessment Actions for Cuming County

Cuming continually verifies sales along with updating land use in the agricultural class of property. After a market analysis of the sales and a review of the statistics the county adjusted values within the LCG structure along with adjustments for various soil types in the county. The county utilizes physical inspections along with the GIS system to track changes for land use within the agricultural class.

The office completed the pickup and permit work for the year.

2014 Agricultural Assessment Survey for Cuming County

1.	Valuation data collection done by:										
	Appraiser, Assessor and Office Clerk										
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: 15%; 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>Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area west of West Point and south of Beemer (Howells, Dodge, West Point)</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Majority is Wisner school district, northwest of county, more sandy soils.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county	2	Area west of West Point and south of Beemer (Howells, Dodge, West Point)	3	Majority is Wisner school district, northwest of county, more sandy soils.	4	Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas
<u>Market Area</u>	<u>Description of unique characteristics</u>										
1	Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county										
2	Area west of West Point and south of Beemer (Howells, Dodge, West Point)										
3	Majority is Wisner school district, northwest of county, more sandy soils.										
4	Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas										
3.	Describe the process used to determine and monitor market areas.										
	Market area values are determined from the market. Market areas determined by school district, rainfall, market, location, location, location. The county uses an in depth market analysis utilizing the sales in the county after a thorough verification of all sales.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Each sale is analyzed and determined unique characteristics and utilized to determine the value for each category and is double checked in the ratio to be within range.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	The farm sites carry the same value as rural residential home sites. All rural market areas are the same. The Suburban area around West Point is valued higher due to market and proximity to town.										
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.										
	Physical inspections (pick up work), FSA maps, GIS layer, NRD irrigation variances, each range will be put on a 4 to 6 year cycle.										
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.										
	We do have special valuation applications on record for the West Point Greenbelt, the farm ground in the Greenbelt area is assessed just the same as all other farm ground.										
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Same process as agricultural land but the range is 92 to 100% of most current sales.										

Cumming County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cumming	1	5,739	5,745	5,356	5,369	4,861	4,875	4,141	4,078	5,338
Burt	1	5,100	4,850	4,550	4,275	3,419	3,650	3,200	2,650	4,001
Thurston	2	5,195	5,190	4,610	4,610	4,605	4,475	4,125	3,550	4,674
Cumming	2	5,572	5,589	5,267	5,139	4,760	4,763	4,047	3,825	5,141
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Dodge	2	5,530	5,380	5,235	5,079	4,850	4,755	4,590	4,280	5,183
Stanton	1	5,475	5,475	5,400	5,200	4,790	4,540	3,800	3,520	4,892
Cumming	3	4,953	4,953	4,664	4,659	4,160	4,171	3,472	3,500	4,466
Thurston	1	5,195	5,190	4,710	4,710	4,695	4,680	4,150	3,575	4,900
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476
Cumming	4	5,418	5,437	5,085	5,033	4,618	4,614	3,871	3,892	5,000
Burt	2	5,375	5,350	N/A	4,725	4,336	4,450	3,575	2,775	4,960
Dodge	2	5,530	5,380	5,235	5,079	4,850	4,755	4,590	4,280	5,183

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cumming	1	5,422	5,424	5,085	5,052	4,545	4,546	3,801	3,750	4,903
Burt	1	5,000	4,725	4,350	4,200	3,501	3,500	3,100	2,400	3,840
Thurston	2	4,470	4,375	4,115	3,660	3,570	3,560	3,510	3,250	3,735
Cumming	2	5,275	5,275	4,960	4,914	4,450	4,447	3,724	3,690	4,757
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Dodge	2	5,356	5,298	5,256	5,100	4,723	4,440	4,025	3,550	4,905
Stanton	1	5,100	5,100	5,100	5,100	4,100	3,369	2,988	3,000	3,916
Cumming	3	4,645	4,645	4,228	4,326	3,824	3,762	3,083	2,940	4,107
Thurston	1	4,995	4,990	4,610	4,610	4,595	4,580	4,050	3,475	4,583
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804
Cumming	4	5,125	5,125	4,780	4,740	4,294	4,160	3,328	3,504	4,657
Burt	2	5,350	5,325	4,850	4,675	4,442	4,424	3,550	2,725	4,741
Dodge	2	5,356	5,298	5,256	5,100	4,723	4,440	4,025	3,550	4,905

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cumming	1	2,774	2,400	2,348	2,132	1,795	1,880	1,874	1,103	2,053
Burt	1	2,102	2,039	1,986	1,683	1,727	1,746	1,688	1,388	1,692
Thurston	2	976	981	810	959	785	794	781	589	752
Cumming	2	2,516	2,420	2,077	2,112	2,023	1,815	1,723	1,039	2,014
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Dodge	2	2,036	1,857	1,891	1,824	1,633	1,659	1,627	1,591	1,751
Stanton	1	1,650	1,600	1,550	1,500	1,450	1,093	1,018	1,123	1,216
Cumming	3	2,505	2,484	1,939	2,020	1,890	1,798	1,572	994	1,841
Thurston	1	1,155	1,085	1,054	1,070	938	931	866	791	993
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148
Cumming	4	2,702	2,519	2,316	2,144	1,916	1,902	1,562	1,219	1,994
Burt	2	2,192	2,125	2,422	1,611	1,898	1,769	1,816	1,531	1,832
Dodge	2	2,036	1,857	1,891	1,824	1,633	1,659	1,627	1,591	1,751

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

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, Ne 68788
(402) 372-6000 Fax (402) 372-6013

February 28, 2014

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
P.O. Box 98919
Lincoln, NE 68508

Our method of determining Greenbelt values for Cuming County, Nebraska is as follows:

The Greenbelt area in Cuming County is located adjacent to West Point City to the eastern city limits and is monitored by the City of West Point.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 69-75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values are derived from the sales file and equalized to the surrounding market values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Cherie J. Kreikemeier
Cuming County Assessor

2014 Agricultural Correlation Section for Cuming County

County Overview

Cuming County is divided into four market areas. The county has defined Area One as being mostly in the northeastern portion of the county. Area Two is defined as being west of West Point and south of Beemer. Market Area Three is the northwest corner of the county, primarily the Wisner school district. Area Four is generally considered as the southeast portion of the county.

Overall for the county the breakdown by majority land use is approximately 70% dry land, 16 % irrigated, and 10% grass. Areas One and Two have slightly more dry while areas Three and Four have slightly higher irrigation percentages than the overall county averages. Grass remains fairly constant over the four market areas.

Description of Analysis

There are 88 sales in the statistical profile of the county. All measures were taken to utilize comparable sales and meet the thresholds of determining an adequate sample. In reviewing the majority land use (dry), three of the four market areas are within the acceptable range while the fourth is below. With the limited sample size in Area Three, limited weight is given the calculated median in the 80% majority land use stat. When comparing the weighted averages of adjoining counties with similar agricultural markets one can see a close comparable relationship. Area Three weighted average dry is similar to both the Stanton and Thurston counties weighted average.

The increases in value for the year are comparable to the adjoining counties and follow the overall movement in the market for the area. The county reviews the market areas each year and continues to monitor influences in the county.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the agricultural sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

2014 Agricultural Correlation Section for Cuming County

Equalization and Quality of Assessment

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that agricultural property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 72% of market value for the agricultural class of property.

20 Cuming**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 : 161
 Total Sales Price : 13,268,664
 Total Adj. Sales Price : 13,276,064
 Total Assessed Value : 12,367,855
 Avg. Adj. Sales Price : 82,460
 Avg. Assessed Value : 76,819

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 101
 COD : 17.24
 PRD : 108.21

COV : 25.20
 STD : 25.40
 Avg. Abs. Dev : 16.44
 MAX Sales Ratio : 217.60
 MIN Sales Ratio : 50.41

95% Median C.I. : 92.37 to 97.92
 95% Wgt. Mean C.I. : 90.66 to 95.66
 95% Mean C.I. : 96.89 to 104.73

*Printed:3/20/2014 1:27:03PM***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	26	98.11	102.65	96.62	15.01	106.24	59.76	158.26	91.65 to 109.77	84,683	81,822
01-JAN-12 To 31-MAR-12	13	96.62	99.91	94.40	10.40	105.84	79.46	120.30	90.70 to 115.94	127,327	120,195
01-APR-12 To 30-JUN-12	25	95.73	108.04	91.98	24.06	117.46	69.49	217.60	88.22 to 103.67	72,720	66,885
01-JUL-12 To 30-SEP-12	24	95.74	98.99	97.62	14.48	101.40	67.93	143.69	85.88 to 108.12	75,792	73,986
01-OCT-12 To 31-DEC-12	14	96.37	104.19	96.18	16.16	108.33	78.40	160.04	84.64 to 124.00	70,554	67,855
01-JAN-13 To 31-MAR-13	18	95.43	100.13	89.76	18.46	111.55	70.83	195.10	81.65 to 106.87	78,306	70,288
01-APR-13 To 30-JUN-13	14	97.39	104.09	90.29	19.84	115.28	76.01	182.85	79.88 to 118.17	79,880	72,123
01-JUL-13 To 30-SEP-13	27	89.63	91.41	88.47	15.59	103.32	50.41	138.49	83.32 to 99.00	83,944	74,269
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	88	96.23	102.78	95.25	16.85	107.91	59.76	217.60	92.69 to 102.89	85,159	81,110
01-OCT-12 To 30-SEP-13	73	93.56	98.44	90.45	17.75	108.83	50.41	195.10	89.32 to 97.40	79,206	71,646
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	76	95.79	103.08	94.91	17.28	108.61	67.93	217.60	91.60 to 102.89	82,632	78,425
<u>ALL</u>	161	95.34	100.81	93.16	17.24	108.21	50.41	217.60	92.37 to 97.92	82,460	76,819

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	93	93.98	98.12	90.88	15.54	107.97	58.70	217.22	90.23 to 98.15	89,590	81,423
05	6	100.80	108.64	97.11	18.40	111.87	78.78	145.57	78.78 to 145.57	51,833	50,336
10	15	91.50	109.45	94.50	27.37	115.82	77.40	182.85	85.44 to 125.24	50,067	47,313
20	14	93.36	100.98	101.28	15.00	99.70	75.98	143.69	87.96 to 118.20	121,989	123,556
25	33	97.17	102.99	94.46	18.14	109.03	50.41	217.60	91.65 to 104.67	65,889	62,242
<u>ALL</u>	161	95.34	100.81	93.16	17.24	108.21	50.41	217.60	92.37 to 97.92	82,460	76,819

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	161	95.34	100.81	93.16	17.24	108.21	50.41	217.60	92.37 to 97.92	82,460	76,819
06											
07											
<u>ALL</u>	161	95.34	100.81	93.16	17.24	108.21	50.41	217.60	92.37 to 97.92	82,460	76,819

20 Cuming
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 : 161
 Total Sales Price : 13,268,664
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 WGT. MEAN : 93
 MEAN : 101
 COD : 17.24
 PRD : 108.21

COV : 25.20
 STD : 25.40
 Avg. Abs. Dev : 16.44
 MAX Sales Ratio : 217.60
 MIN Sales Ratio : 50.41

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 95% Wgt. Mean C.I. : 90.66 to 95.66
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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	104.67	104.67	104.67	00.00	100.00	104.67	104.67	N/A	4,500	4,710
Less Than 15,000	15	118.17	134.64	133.02	33.93	101.22	78.96	217.60	94.63 to 167.15	10,547	14,029
Less Than 30,000	34	119.24	124.44	120.01	25.23	103.69	67.93	217.60	100.77 to 138.49	16,911	20,295
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	160	94.99	100.79	93.16	17.35	108.19	50.41	217.60	92.37 to 97.79	82,947	77,270
Greater Than 14,999	146	94.08	97.34	92.68	14.30	105.03	50.41	182.85	91.60 to 97.13	89,848	83,270
Greater Than 29,999	127	92.69	94.49	91.94	11.96	102.77	50.41	143.69	90.23 to 95.82	100,009	91,951
<u>Incremental Ranges</u>											
0 TO 4,999	1	104.67	104.67	104.67	00.00	100.00	104.67	104.67	N/A	4,500	4,710
5,000 TO 14,999	14	131.31	136.78	133.85	31.98	102.19	78.96	217.60	83.12 to 195.10	10,979	14,694
15,000 TO 29,999	19	120.30	116.38	115.08	18.35	101.13	67.93	182.85	96.99 to 132.33	21,935	25,242
30,000 TO 59,999	30	98.35	103.71	102.84	12.45	100.85	81.65	140.90	93.56 to 110.66	44,675	45,944
60,000 TO 99,999	51	92.74	93.93	94.05	11.95	99.87	50.41	143.69	88.22 to 97.79	76,676	72,111
100,000 TO 149,999	23	89.47	89.44	89.16	08.55	100.31	75.98	114.65	82.03 to 92.83	121,504	108,338
150,000 TO 249,999	18	91.19	89.48	89.77	12.29	99.68	58.70	118.20	82.34 to 99.19	180,625	162,156
250,000 TO 499,999	5	88.40	86.08	86.24	04.49	99.81	79.46	90.70	N/A	280,900	242,259
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	161	95.34	100.81	93.16	17.24	108.21	50.41	217.60	92.37 to 97.92	82,460	76,819

20 Cuming
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 : 22
 Total Sales Price : 2,341,760
 Total Adj. Sales Price : 2,320,760
 Total Assessed Value : 2,294,020
 Avg. Adj. Sales Price : 105,489
 Avg. Assessed Value : 104,274

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 101
 COD : 18.84
 PRD : 102.60

COV : 25.33
 STD : 25.69
 Avg. Abs. Dev : 18.67
 MAX Sales Ratio : 151.52
 MIN Sales Ratio : 37.42

95% Median C.I. : 85.36 to 121.71
 95% Wgt. Mean C.I. : 84.23 to 113.46
 95% Mean C.I. : 90.03 to 112.81

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	2	84.26	84.26	85.08	01.88	99.04	82.68	85.83	N/A	49,250	41,900
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	130.06	130.06	130.06	00.00	100.00	130.06	130.06	N/A	32,000	41,620
01-JUL-11 To 30-SEP-11	3	98.18	85.77	53.48	28.62	160.38	37.42	121.71	N/A	89,253	47,730
01-OCT-11 To 31-DEC-11	1	101.47	101.47	101.47	00.00	100.00	101.47	101.47	N/A	43,000	43,630
01-JAN-12 To 31-MAR-12	1	83.05	83.05	83.05	00.00	100.00	83.05	83.05	N/A	120,000	99,660
01-APR-12 To 30-JUN-12	3	99.08	98.27	98.46	00.82	99.81	96.64	99.08	N/A	98,333	96,817
01-JUL-12 To 30-SEP-12	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930
01-OCT-12 To 31-DEC-12	4	121.46	115.73	134.20	19.42	86.24	68.46	151.52	N/A	57,500	77,164
01-JAN-13 To 31-MAR-13	1	105.20	105.20	105.20	00.00	100.00	105.20	105.20	N/A	140,000	147,275
01-APR-13 To 30-JUN-13	3	128.69	121.11	124.37	12.08	97.38	94.01	140.62	N/A	88,833	110,482
01-JUL-13 To 30-SEP-13	2	82.47	82.47	83.10	03.52	99.24	79.57	85.36	N/A	64,000	53,183
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	6	92.01	92.65	67.45	26.08	137.36	37.42	130.06	37.42 to 130.06	66,377	44,768
01-OCT-11 To 30-SEP-12	6	99.08	96.50	97.73	03.61	98.74	83.05	101.47	83.05 to 101.47	193,000	188,612
01-OCT-12 To 30-SEP-13	10	110.51	109.64	116.91	20.92	93.78	68.46	151.52	79.57 to 140.62	76,450	89,374
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	101.47	97.77	66.65	22.89	146.69	37.42	130.06	N/A	68,552	45,688
01-JAN-12 To 31-DEC-12	9	99.08	104.49	103.84	16.47	100.63	68.46	151.52	83.05 to 127.10	149,444	155,188
<u>ALL</u>	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	15	99.08	98.03	95.18	16.04	102.99	37.42	140.62	85.36 to 105.20	130,533	124,244
02	7	115.82	108.69	118.64	19.20	91.61	68.46	151.52	68.46 to 151.52	51,823	61,481
<u>ALL</u>	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274
04											
<u>ALL</u>	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274

20 Cuming
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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COV : 25.33
 STD : 25.69
 Avg. Abs. Dev : 18.67
 MAX Sales Ratio : 151.52
 MIN Sales Ratio : 37.42

95% Median C.I. : 85.36 to 121.71
 95% Wgt. Mean C.I. : 84.23 to 113.46
 95% Mean C.I. : 90.03 to 112.81

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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	124.41	124.41	123.82	02.17	100.48	121.71	127.10	N/A	6,380	7,900
Less Than 30,000	4	102.20	99.99	85.45	23.89	117.02	68.46	127.10	N/A	15,315	13,086
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274
Greater Than 14,999	20	98.63	99.12	98.71	18.25	100.42	37.42	151.52	85.36 to 105.20	115,400	113,911
Greater Than 29,999	18	99.08	101.74	99.21	17.55	102.55	37.42	151.52	85.83 to 115.82	125,528	124,538
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	124.41	124.41	123.82	02.17	100.48	121.71	127.10	N/A	6,380	7,900
15,000 TO 29,999	2	75.57	75.57	75.35	09.41	100.29	68.46	82.68	N/A	24,250	18,273
30,000 TO 59,999	3	115.82	108.48	105.54	14.53	102.79	79.57	130.06	N/A	44,000	46,438
60,000 TO 99,999	7	96.64	98.60	98.02	09.33	100.59	85.36	128.69	85.36 to 128.69	68,000	66,651
100,000 TO 149,999	5	99.08	105.41	105.70	12.86	99.73	83.05	140.62	N/A	120,300	127,152
150,000 TO 249,999	2	94.47	94.47	86.32	60.39	109.44	37.42	151.52	N/A	175,000	151,055
250,000 TO 499,999											
500,000 TO 999,999	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930
1,000,000 +											
<u>ALL</u>	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	83.05	97.56	89.64	20.26	108.84	79.57	130.06	N/A	67,333	60,355
349	1	105.20	105.20	105.20	00.00	100.00	105.20	105.20	N/A	140,000	147,275
350	1	82.68	82.68	82.68	00.00	100.00	82.68	82.68	N/A	23,500	19,430
352	3	94.01	106.66	112.18	19.59	95.08	85.36	140.62	N/A	91,500	102,647
353	1	101.47	101.47	101.47	00.00	100.00	101.47	101.47	N/A	43,000	43,630
406	3	68.46	68.02	52.93	29.58	128.51	37.42	98.18	N/A	95,000	50,287
471	4	118.77	115.32	106.12	07.65	108.67	96.64	127.10	N/A	34,440	36,548
528	4	99.08	103.17	102.03	10.82	101.12	85.83	128.69	N/A	91,250	93,106
531	1	151.52	151.52	151.52	00.00	100.00	151.52	151.52	N/A	150,000	227,275
546	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930
<u>ALL</u>	22	99.08	101.42	98.85	18.84	102.60	37.42	151.52	85.36 to 121.71	105,489	104,274

20 Cuming**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 : 88
 Total Sales Price : 46,048,874
 Total Adj. Sales Price : 46,048,874
 Total Assessed Value : 33,876,821
 Avg. Adj. Sales Price : 523,283
 Avg. Assessed Value : 384,964

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 78
 COD : 24.18
 PRD : 106.35

COV : 31.30
 STD : 24.49
 Avg. Abs. Dev : 17.47
 MAX Sales Ratio : 174.23
 MIN Sales Ratio : 23.69

95% Median C.I. : 69.23 to 77.77
 95% Wgt. Mean C.I. : 69.39 to 77.75
 95% Mean C.I. : 73.12 to 83.36

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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	11	102.30	106.35	98.17	17.82	108.33	71.97	140.32	79.91 to 139.56	424,636	416,869
01-JAN-11 To 31-MAR-11	5	84.35	102.77	88.10	28.52	116.65	74.54	174.23	N/A	417,556	367,883
01-APR-11 To 30-JUN-11	6	85.66	82.11	76.29	15.15	107.63	62.42	97.05	62.42 to 97.05	484,886	369,931
01-JUL-11 To 30-SEP-11	8	92.80	94.67	86.72	18.91	109.17	62.98	143.34	62.98 to 143.34	402,330	348,893
01-OCT-11 To 31-DEC-11	12	70.13	76.88	76.35	16.23	100.69	60.84	122.72	65.02 to 84.66	613,745	468,577
01-JAN-12 To 31-MAR-12	13	70.62	73.28	70.64	10.95	103.74	60.16	97.33	62.32 to 81.83	672,237	474,890
01-APR-12 To 30-JUN-12	4	68.73	65.63	63.25	07.84	103.76	52.54	72.50	N/A	472,113	298,594
01-JUL-12 To 30-SEP-12	2	70.18	70.18	69.92	04.96	100.37	66.70	73.66	N/A	396,550	277,255
01-OCT-12 To 31-DEC-12	10	66.86	72.12	71.82	23.00	100.42	51.26	111.33	53.70 to 93.96	544,305	390,922
01-JAN-13 To 31-MAR-13	11	59.23	59.20	57.17	13.56	103.55	44.10	74.71	48.71 to 71.17	446,484	255,236
01-APR-13 To 30-JUN-13	5	53.28	55.43	54.86	14.11	101.04	42.08	74.71	N/A	786,600	431,558
01-JUL-13 To 30-SEP-13	1	23.69	23.69	23.69	00.00	100.00	23.69	23.69	N/A	89,200	21,132
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	30	95.77	97.79	88.74	20.10	110.20	62.42	174.23	80.04 to 102.30	429,558	381,190
01-OCT-11 To 30-SEP-12	31	69.97	73.49	72.11	12.32	101.91	52.54	122.72	67.71 to 75.89	605,986	436,948
01-OCT-12 To 30-SEP-13	27	59.23	61.97	61.88	21.22	100.15	23.69	111.33	52.63 to 70.45	532,466	329,472
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	31	80.04	86.66	80.05	20.94	108.26	60.84	174.23	70.28 to 93.72	502,602	402,357
01-JAN-12 To 31-DEC-12	29	69.53	71.61	70.16	14.08	102.07	51.26	111.33	63.27 to 75.89	581,506	407,989
<u>ALL</u>	88	72.24	78.24	73.57	24.18	106.35	23.69	174.23	69.23 to 77.77	523,283	384,964

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	32	74.71	82.12	75.48	25.36	108.80	51.26	143.34	67.93 to 88.02	562,710	424,747
02	32	71.56	73.90	72.89	20.35	101.39	23.69	111.33	62.98 to 80.04	421,233	307,033
03	8	74.30	78.28	74.29	28.24	105.37	44.10	122.72	44.10 to 122.72	532,408	395,513
04	16	70.99	79.13	70.81	25.29	111.75	53.70	174.23	60.84 to 84.66	643,965	455,987
<u>ALL</u>	88	72.24	78.24	73.57	24.18	106.35	23.69	174.23	69.23 to 77.77	523,283	384,964

20 Cuming
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 : 88
 Total Sales Price : 46,048,874
 Total Adj. Sales Price : 46,048,874
 Total Assessed Value : 33,876,821
 Avg. Adj. Sales Price : 523,283
 Avg. Assessed Value : 384,964

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 78
 COD : 24.18
 PRD : 106.35

COV : 31.30
 STD : 24.49
 Avg. Abs. Dev : 17.47
 MAX Sales Ratio : 174.23
 MIN Sales Ratio : 23.69

95% Median C.I. : 69.23 to 77.77
 95% Wgt. Mean C.I. : 69.39 to 77.75
 95% Mean C.I. : 73.12 to 83.36

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	111.33	111.33	111.33	00.00	100.00	111.33	111.33	N/A	360,000	400,785
02	1	111.33	111.33	111.33	00.00	100.00	111.33	111.33	N/A	360,000	400,785
____Dry____											
County	52	70.37	72.81	70.50	18.33	103.28	42.08	123.54	66.70 to 74.71	527,583	371,952
01	25	69.97	74.44	71.32	18.19	104.37	51.26	123.54	66.34 to 77.47	557,280	397,425
02	16	71.48	73.17	72.90	16.65	100.37	42.08	103.29	62.95 to 80.04	423,975	309,061
03	2	46.41	46.41	46.32	04.98	100.19	44.10	48.71	N/A	632,000	292,739
04	9	70.81	73.50	71.05	17.79	103.45	53.70	117.35	53.84 to 82.75	606,082	430,602
____Grass____											
County	1	23.69	23.69	23.69	00.00	100.00	23.69	23.69	N/A	89,200	21,132
02	1	23.69	23.69	23.69	00.00	100.00	23.69	23.69	N/A	89,200	21,132
____ALL____	88	72.24	78.24	73.57	24.18	106.35	23.69	174.23	69.23 to 77.77	523,283	384,964

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	6	94.11	93.94	79.93	16.56	117.53	62.32	122.72	62.32 to 122.72	703,710	562,493
02	2	95.19	95.19	91.67	16.97	103.84	79.04	111.33	N/A	460,000	421,704
03	2	108.22	108.22	114.40	13.40	94.60	93.72	122.72	N/A	331,130	378,818
04	2	78.41	78.41	67.19	20.52	116.70	62.32	94.49	N/A	1,320,000	886,958
____Dry____											
County	70	71.57	76.94	73.13	22.13	105.21	42.08	143.34	68.65 to 77.47	520,159	380,416
01	31	74.71	82.96	76.75	25.38	108.09	51.26	143.34	68.65 to 88.02	545,378	418,566
02	24	69.84	73.05	71.18	17.05	102.63	42.08	104.70	62.95 to 77.77	440,191	313,315
03	4	64.31	68.35	66.45	34.12	102.86	44.10	100.66	N/A	673,000	447,211
04	11	70.81	71.56	69.55	16.71	102.89	53.70	117.35	53.84 to 82.75	567,981	395,012
____Grass____											
County	1	23.69	23.69	23.69	00.00	100.00	23.69	23.69	N/A	89,200	21,132
02	1	23.69	23.69	23.69	00.00	100.00	23.69	23.69	N/A	89,200	21,132
____ALL____	88	72.24	78.24	73.57	24.18	106.35	23.69	174.23	69.23 to 77.77	523,283	384,964

Total Real Property
Sum Lines 17, 25, & 30

Records : 8,594

Value : 1,961,062,220

Growth 10,092,980

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	326	2,555,585	5	76,355	31	704,155	362	3,336,095	
02. Res Improve Land	2,265	21,219,445	53	700,735	258	4,856,740	2,576	26,776,920	
03. Res Improvements	2,297	151,381,270	72	8,697,690	284	25,649,300	2,653	185,728,260	
04. Res Total	2,623	175,156,300	77	9,474,780	315	31,210,195	3,015	215,841,275	3,400,840
% of Res Total	87.00	81.15	2.55	4.39	10.45	14.46	35.08	11.01	33.70
05. Com UnImp Land	111	1,615,195	20	499,675	33	3,201,060	164	5,315,930	
06. Com Improve Land	489	7,446,150	75	1,852,205	188	3,675,020	752	12,973,375	
07. Com Improvements	498	45,319,670	22	7,560,895	29	3,433,765	549	56,314,330	
08. Com Total	609	54,381,015	42	9,912,775	62	10,309,845	713	74,603,635	1,255,500
% of Com Total	85.41	72.89	5.89	13.29	8.70	13.82	8.30	3.80	12.44
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	8	308,285	1	493,925	0	0	9	802,210	
11. Ind Improvements	9	4,956,510	1	6,871,960	0	0	10	11,828,470	
12. Ind Total	9	5,264,795	1	7,365,885	0	0	10	12,630,680	0
% of Ind Total	90.00	41.68	10.00	58.32	0.00	0.00	0.12	0.64	0.00
13. Rec UnImp Land	0	0	1	14,275	19	598,165	20	612,440	
14. Rec Improve Land	0	0	1	14,400	11	931,345	12	945,745	
15. Rec Improvements	0	0	1	105	32	483,275	33	483,380	
16. Rec Total	0	0	2	28,780	51	2,012,785	53	2,041,565	47,825
% of Rec Total	0.00	0.00	3.77	1.41	96.23	98.59	0.62	0.10	0.47
Res & Rec Total	2,623	175,156,300	79	9,503,560	366	33,222,980	3,068	217,882,840	3,448,665
% of Res & Rec Total	85.50	80.39	2.57	4.36	11.93	15.25	35.70	11.11	34.17
Com & Ind Total	618	59,645,810	43	17,278,660	62	10,309,845	723	87,234,315	1,255,500
% of Com & Ind Total	85.48	68.37	5.95	19.81	8.58	11.82	8.41	4.45	12.44
17. Taxable Total	3,241	234,802,110	122	26,782,220	428	43,532,825	3,791	305,117,155	4,704,165
% of Taxable Total	85.49	76.95	3.22	8.78	11.29	14.27	44.11	15.56	46.61

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	18	846,365	5,640,294		0	0	0
20. Industrial	2	5,575	1,188,265		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		18	846,365	5,640,294
20. Industrial	0	0	0		2	5,575	1,188,265
21. Other	0	0	0		0	0	0
22. Total Sch II					20	851,940	6,828,559

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	253	0	22	275

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	1	0	5	530,650	3,308	1,058,873,435	3,314	1,059,404,085
28. Ag-Improved Land	0	0	40	3,443,445	1,553	475,116,145	1,593	478,559,590
29. Ag Improvements	0	0	2	32,285	1,487	117,949,105	1,489	117,981,390
30. Ag Total							4,803	1,655,945,065

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	Growth
32. HomeSite Improv Land	0	0.00	0	1	1.00	13,000	
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	3	7.62	45,720	
37. FarmSite Improvements	0	0.00	0	2	0.00	32,285	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	27	20.07	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	18.00	234,000	19	18.00	234,000	Growth
32. HomeSite Improv Land	1,032	1,040.35	13,458,050	1,033	1,041.35	13,471,050	
33. HomeSite Improvements	1,045	0.00	57,768,460	1,045	0.00	57,768,460	
34. HomeSite Total				1,064	1,059.35	71,473,510	
35. FarmSite UnImp Land	83	119.43	716,600	83	119.43	716,600	
36. FarmSite Improv Land	1,312	2,882.42	17,294,555	1,315	2,890.04	17,340,275	
37. FarmSite Improvements	1,430	0.00	60,180,645	1,432	0.00	60,212,930	
38. FarmSite Total				1,515	3,009.47	78,269,805	
39. Road & Ditches	3,917	7,316.03	0	3,944	7,336.10	0	
40. Other- Non Ag Use	2	6.46	39,760	2	6.46	39,760	
41. Total Section VI				2,579	11,411.38	149,783,075	5,388,815

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	121.69	194,135	1	121.69	194,135

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	2,608.24	18.68%	14,968,980	20.09%	5,739.11
46. 1A	2,906.15	20.82%	16,696,170	22.41%	5,745.12
47. 2A1	169.63	1.22%	908,600	1.22%	5,356.36
48. 2A	4,331.37	31.03%	23,253,650	31.21%	5,368.66
49. 3A1	1,256.81	9.00%	6,109,630	8.20%	4,861.22
50. 3A	1,970.93	14.12%	9,608,280	12.89%	4,875.00
51. 4A1	699.27	5.01%	2,895,695	3.89%	4,141.03
52. 4A	18.18	0.13%	74,135	0.10%	4,077.83
53. Total	13,960.58	100.00%	74,515,140	100.00%	5,337.54
Dry					
54. 1D1	7,272.40	11.59%	39,427,715	12.82%	5,421.55
55. 1D	18,174.81	28.97%	98,588,355	32.05%	5,424.45
56. 2D1	974.61	1.55%	4,955,900	1.61%	5,085.01
57. 2D	7,053.80	11.24%	35,633,935	11.58%	5,051.74
58. 3D1	7,657.53	12.21%	34,805,325	11.31%	4,545.24
59. 3D	16,241.98	25.89%	73,828,330	24.00%	4,545.53
60. 4D1	5,238.79	8.35%	19,911,380	6.47%	3,800.76
61. 4D	122.20	0.19%	458,215	0.15%	3,749.71
62. Total	62,736.12	100.00%	307,609,155	100.00%	4,903.22
Grass					
63. 1G1	411.82	5.91%	1,142,530	7.98%	2,774.34
64. 1G	1,265.70	18.15%	3,038,050	21.22%	2,400.29
65. 2G1	219.33	3.15%	514,900	3.60%	2,347.60
66. 2G	2,562.82	36.75%	5,463,300	38.16%	2,131.75
67. 3G1	436.87	6.26%	784,095	5.48%	1,794.80
68. 3G	1,000.68	14.35%	1,881,300	13.14%	1,880.02
69. 4G1	394.27	5.65%	738,845	5.16%	1,873.96
70. 4G	682.26	9.78%	752,590	5.26%	1,103.08
71. Total	6,973.75	100.00%	14,315,610	100.00%	2,052.79
Irrigated Total	13,960.58	16.04%	74,515,140	18.45%	5,337.54
Dry Total	62,736.12	72.08%	307,609,155	76.17%	4,903.22
Grass Total	6,973.75	8.01%	14,315,610	3.55%	2,052.79
72. Waste	966.80	1.11%	96,690	0.02%	100.01
73. Other	2,399.47	2.76%	7,288,020	1.80%	3,037.35
74. Exempt	0.46	0.00%	0	0.00%	0.00
75. Market Area Total	87,036.72	100.00%	403,824,615	100.00%	4,639.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,020.22	15.03%	11,255,780	16.29%	5,571.56
46. 1A	4,886.35	36.36%	27,307,845	39.53%	5,588.60
47. 2A1	295.05	2.20%	1,554,040	2.25%	5,267.04
48. 2A	728.37	5.42%	3,742,970	5.42%	5,138.83
49. 3A1	1,181.91	8.79%	5,625,785	8.14%	4,759.91
50. 3A	2,921.81	21.74%	13,915,870	20.14%	4,762.76
51. 4A1	1,401.05	10.43%	5,670,050	8.21%	4,047.00
52. 4A	3.95	0.03%	15,110	0.02%	3,825.32
53. Total	13,438.71	100.00%	69,087,450	100.00%	5,140.93
Dry					
54. 1D1	8,101.77	10.47%	42,736,910	11.61%	5,275.01
55. 1D	26,047.61	33.65%	137,392,280	37.31%	5,274.66
56. 2D1	1,948.74	2.52%	9,665,740	2.62%	4,959.99
57. 2D	3,529.01	4.56%	17,340,295	4.71%	4,913.64
58. 3D1	8,984.03	11.61%	39,979,410	10.86%	4,450.05
59. 3D	19,221.00	24.83%	85,471,475	23.21%	4,446.78
60. 4D1	9,490.31	12.26%	35,346,475	9.60%	3,724.48
61. 4D	84.47	0.11%	311,685	0.08%	3,689.89
62. Total	77,406.94	100.00%	368,244,270	100.00%	4,757.25
Grass					
63. 1G1	472.81	4.24%	1,189,420	5.29%	2,515.64
64. 1G	2,449.83	21.96%	5,929,560	26.39%	2,420.40
65. 2G1	859.07	7.70%	1,784,555	7.94%	2,077.31
66. 2G	3,305.50	29.63%	6,981,835	31.08%	2,112.19
67. 3G1	697.84	6.26%	1,411,415	6.28%	2,022.55
68. 3G	1,204.42	10.80%	2,185,875	9.73%	1,814.88
69. 4G1	1,070.69	9.60%	1,844,865	8.21%	1,723.06
70. 4G	1,095.66	9.82%	1,138,700	5.07%	1,039.28
71. Total	11,155.82	100.00%	22,466,225	100.00%	2,013.86
Irrigated Total	13,438.71	12.68%	69,087,450	14.71%	5,140.93
Dry Total	77,406.94	73.01%	368,244,270	78.42%	4,757.25
Grass Total	11,155.82	10.52%	22,466,225	4.78%	2,013.86
72. Waste	1,273.39	1.20%	447,775	0.10%	351.64
73. Other	2,748.53	2.59%	9,359,175	1.99%	3,405.16
74. Exempt	0.47	0.00%	0	0.00%	0.00
75. Market Area Total	106,023.39	100.00%	469,604,895	100.00%	4,429.26

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	863.78	6.72%	4,278,055	7.46%	4,952.71
46. 1A	2,223.03	17.30%	11,009,930	19.19%	4,952.67
47. 2A1	145.41	1.13%	678,150	1.18%	4,663.71
48. 2A	3,630.00	28.26%	16,912,450	29.48%	4,659.08
49. 3A1	1,273.66	9.91%	5,298,635	9.24%	4,160.16
50. 3A	4,067.09	31.66%	16,964,405	29.57%	4,171.14
51. 4A1	628.55	4.89%	2,182,110	3.80%	3,471.66
52. 4A	14.80	0.12%	51,800	0.09%	3,500.00
53. Total	12,846.32	100.00%	57,375,535	100.00%	4,466.30
Dry					
54. 1D1	3,030.48	7.13%	14,076,540	8.06%	4,644.99
55. 1D	10,619.90	24.98%	49,325,170	28.24%	4,644.60
56. 2D1	827.65	1.95%	3,499,195	2.00%	4,227.87
57. 2D	6,217.48	14.62%	26,897,145	15.40%	4,326.05
58. 3D1	4,697.71	11.05%	17,962,015	10.28%	3,823.57
59. 3D	14,873.55	34.98%	55,947,195	32.03%	3,761.52
60. 4D1	2,146.46	5.05%	6,617,415	3.79%	3,082.94
61. 4D	108.79	0.26%	319,860	0.18%	2,940.16
62. Total	42,522.02	100.00%	174,644,535	100.00%	4,107.16
Grass					
63. 1G1	36.77	0.59%	92,115	0.80%	2,505.17
64. 1G	736.76	11.75%	1,829,830	15.86%	2,483.62
65. 2G1	477.50	7.62%	925,675	8.02%	1,938.59
66. 2G	1,581.06	25.22%	3,193,105	27.67%	2,019.60
67. 3G1	416.92	6.65%	788,100	6.83%	1,890.29
68. 3G	1,664.23	26.55%	2,991,890	25.93%	1,797.76
69. 4G1	642.31	10.25%	1,009,685	8.75%	1,571.96
70. 4G	712.41	11.37%	708,125	6.14%	993.99
71. Total	6,267.96	100.00%	11,538,525	100.00%	1,840.87
Irrigated Total	12,846.32	19.78%	57,375,535	22.66%	4,466.30
Dry Total	42,522.02	65.49%	174,644,535	68.99%	4,107.16
Grass Total	6,267.96	9.65%	11,538,525	4.56%	1,840.87
72. Waste	679.09	1.05%	67,925	0.03%	100.02
73. Other	2,616.89	4.03%	9,526,460	3.76%	3,640.37
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	64,932.28	100.00%	253,152,980	100.00%	3,898.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,787.17	11.28%	9,683,420	12.22%	5,418.30
46. 1A	4,351.83	27.47%	23,662,255	29.87%	5,437.31
47. 2A1	198.37	1.25%	1,008,785	1.27%	5,085.37
48. 2A	3,154.13	19.91%	15,875,535	20.04%	5,033.25
49. 3A1	1,467.71	9.26%	6,778,470	8.56%	4,618.40
50. 3A	4,446.20	28.06%	20,516,215	25.90%	4,614.33
51. 4A1	425.19	2.68%	1,645,925	2.08%	3,871.03
52. 4A	13.64	0.09%	53,085	0.07%	3,891.86
53. Total	15,844.24	100.00%	79,223,690	100.00%	5,000.16
Dry					
54. 1D1	6,858.48	11.80%	35,149,995	12.99%	5,125.04
55. 1D	18,887.63	32.49%	96,800,230	35.76%	5,125.06
56. 2D1	364.33	0.63%	1,741,490	0.64%	4,779.98
57. 2D	7,225.50	12.43%	34,250,645	12.65%	4,740.25
58. 3D1	6,747.21	11.61%	28,974,950	10.70%	4,294.36
59. 3D	16,461.20	28.32%	68,476,750	25.30%	4,159.89
60. 4D1	1,506.65	2.59%	5,013,895	1.85%	3,327.84
61. 4D	77.14	0.13%	270,305	0.10%	3,504.08
62. Total	58,128.14	100.00%	270,678,260	100.00%	4,656.58
Grass					
63. 1G1	223.17	1.95%	603,025	2.64%	2,702.09
64. 1G	1,472.43	12.87%	3,709,065	16.26%	2,519.01
65. 2G1	97.30	0.85%	225,365	0.99%	2,316.19
66. 2G	4,445.73	38.86%	9,530,670	41.79%	2,143.78
67. 3G1	587.18	5.13%	1,125,160	4.93%	1,916.21
68. 3G	2,225.07	19.45%	4,232,315	18.56%	1,902.10
69. 4G1	1,375.98	12.03%	2,148,985	9.42%	1,561.79
70. 4G	1,012.37	8.85%	1,234,145	5.41%	1,219.07
71. Total	11,439.23	100.00%	22,808,730	100.00%	1,993.90
Irrigated Total	15,844.24	17.96%	79,223,690	20.87%	5,000.16
Dry Total	58,128.14	65.89%	270,678,260	71.31%	4,656.58
Grass Total	11,439.23	12.97%	22,808,730	6.01%	1,993.90
72. Waste	661.54	0.75%	66,160	0.02%	100.01
73. Other	2,144.98	2.43%	6,802,660	1.79%	3,171.43
74. Exempt	85.06	0.10%	0	0.00%	0.00
75. Market Area Total	88,218.13	100.00%	379,579,500	100.00%	4,302.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	56,089.85	280,201,815	56,089.85	280,201,815
77. Dry Land	0.00	0	568.32	2,349,360	240,224.90	1,118,826,860	240,793.22	1,121,176,220
78. Grass	0.00	0	772.54	1,449,725	35,064.22	69,679,365	35,836.76	71,129,090
79. Waste	0.00	0	45.27	4,530	3,535.55	674,020	3,580.82	678,550
80. Other	0.00	0	35.79	111,760	9,874.08	32,864,555	9,909.87	32,976,315
81. Exempt	0.00	0	0.00	0	85.99	0	85.99	0
82. Total	0.00	0	1,421.92	3,915,375	344,788.60	1,502,246,615	346,210.52	1,506,161,990

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	56,089.85	16.20%	280,201,815	18.60%	4,995.59
Dry Land	240,793.22	69.55%	1,121,176,220	74.44%	4,656.18
Grass	35,836.76	10.35%	71,129,090	4.72%	1,984.81
Waste	3,580.82	1.03%	678,550	0.05%	189.50
Other	9,909.87	2.86%	32,976,315	2.19%	3,327.62
Exempt	85.99	0.02%	0	0.00%	0.00
Total	346,210.52	100.00%	1,506,161,990	100.00%	4,350.42

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

20 Cuming

	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	216,255,455	215,841,275	-414,180	-0.19%	3,400,840	-1.76%
02. Recreational	1,063,215	2,041,565	978,350	92.02%	47,825	87.52%
03. Ag-Homesite Land, Ag-Res Dwelling	69,367,150	71,473,510	2,106,360	3.04%	650,215	2.10%
04. Total Residential (sum lines 1-3)	286,685,820	289,356,350	2,670,530	0.93%	4,098,880	-0.50%
05. Commercial	63,486,755	74,603,635	11,116,880	17.51%	1,255,500	15.53%
06. Industrial	12,321,105	12,630,680	309,575	2.51%	0	2.51%
07. Ag-Farmsite Land, Outbuildings	79,593,965	78,269,805	-1,324,160	-1.66%	4,738,600	-7.62%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	155,401,825	165,504,120	10,102,295	6.50%	5,994,100	2.64%
10. Total Non-Agland Real Property	442,087,645	454,900,230	12,812,585	2.90%	10,092,980	0.62%
11. Irrigated	221,626,350	280,201,815	58,575,465	26.43%		
12. Dryland	880,822,595	1,121,176,220	240,353,625	27.29%		
13. Grassland	56,633,635	71,129,090	14,495,455	25.60%		
14. Wasteland	2,340,825	678,550	-1,662,275	-71.01%		
15. Other Agland	23,445,685	32,976,315	9,530,630	40.65%		
16. Total Agricultural Land	1,184,869,090	1,506,161,990	321,292,900	27.12%		
17. Total Value of all Real Property (Locally Assessed)	1,626,956,735	1,961,062,220	334,105,485	20.54%	10,092,980	19.92%

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, NE 68788
(402) 372-6000 Fax (402) 372-6013
www.co.cuming.ne.us

Introduction

This Plan of Assessment is required by Law – Section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, as amended by Neb. Laws 2005, LB 263, Section 9. Purpose: Submit plan to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment & Taxation on or before October 31 each year. This is to be a 3-year plan.

General Description of Cuming County

Cuming County has a total population of 9,139 (2010 Census Bureau). Our abstract reports 3,051 parcels of Residential property, 38 parcels of Recreational property, 650 parcels as Commercial property, 10 parcels as Industrial property, and 4,736 parcels as Agricultural property. Cuming County also has 269 exempt parcels, 14 TIF parcels, and 1 Nebraska Games & Parks parcel.

Cuming County has approximately 1300 Personal Property Schedules filed each year. We also have approximately 400 to 450 Homestead Exemption applications filed each year.

The Assessor's Office has 4 employees, in addition to the Assessor: 1 full-time appraiser, who is 95% in charge of the appraisal process; and 3 full time clerks, who are the all-around helpers. (Lynette Harris works for the Treasures on Fridays and 1 week in April & 1 week in August to help with tax payers) Verdene retired September 2012, at this time we do not plan on filling her vacant position, we just finished up with a big GIS project and outbuilding project, hopefully this will free up some time for the other office clerks to fill in the vacancy. We will share her duties and may need a little help from the clerks in the Treasurer and Clerk Offices. If need be we may hire a part time clerk. We all share in the responsibilities of collecting and processing information for the real estate, personal property, homestead exemptions, etc.

Education

The Assessor and Appraiser will continue to attend mandated continuing education classes each year. The office employees attend classes and/or seminars as needed. These classes might include: GIS training, appraisal training, assessor's workshops, etc. Our office has also started taking NIRMA classes offered on the internet.

Procedures Manual

Cuming County has a Policies and Procedures Manual which is updated on a continual basis. A copy for review is available in the Assessor's Office at all times.

Responsibilities

Record Maintenance

The Assessor's Office maintains a Cadastral Map in our office. It is kept up-to-date by the Assessor and GIS clerk. The background flight is a 1975 aerial photo, which is used, primarily, for ownership records. The actual acre determination is done using the current aerial imagery layer on the GIS (Geographic Information Systems) maps. Currently we are assessing the number of acres by previous records and/or survey records. There is a difference between deeded acres and GIS acres. We are currently using the deeded acres for assessment purposes. The Assessor's Office also updates and maintains the Irregular Tract Book for parcel splits. In September 2005, our office started with the GIS Workshop on updating our Cadastral Maps with the GIS system. We have all the parcels labeled, and land use is completed. We are using the GIS for split, transfer, etc. and have been updating the GIS Records as the legal descriptions change.

Property Record Cards

The Rural Property Record Cards were replaced in 1998 and the City Property Record Cards were replaced in 1990 and list 5 or more years of valuation information. In 2010 we developed a new property record card to replace the 1990 cards as we are running out of space for the current years' value. In 2011 we replaced the current residential, commercial and exempt property record cards for the Villages of Bancroft, Beemer and Wisner. The City of West Point residential cards were replaced for the 2012 tax year. The Wisner commercial cards were also replaced for the 2012 tax year. In order to make enough room for the transition of new city property record cards, we invested in storage boxes and placed the 1980 –through 1997 rural property cards and the city cards up to 1989 in the downstairs vault. We are also in the process of scanning our assessor sheets of the rural parcels to make more room for the more current years sheets. In the summer of 2010 we scanned assessor sheets from 2000 to 2004, in 2013 we are scanning the 2005 and 2006 and 2008 rural sheets, and in 2014 we will scan the 2007 and 2009 rural sheets, 2010 rural sheets in 2015, and 2011 sheets in 2016, 2012 sheets in 2017. In 2015 thru 2018 we plan on scanning the 1987-2007 rural house and outbuilding sheets. We may also replace the rural property record cards in 2015 – 2016.

Report Generation

The Assessor timely files all reports due to the proper Government Entities:

Abstract – Due March 19 –Personal Property Abstract – No longer required

Certification of Values – Due to subdivision August 20

School District Taxable Value report – Due August 25

3-Year Plan of Assessments –Due July 31 to County Board, October 31 to PAD

Certificate of Taxes Levied – Due December 1

Generate Tax Roll – Deliver to Treasurer by November 22

Homestead Exemption Tax Loss Report – November 22

Tax List Corrections – On an as needed basis

Filing Homestead Exemption Applications

Accept Homestead Applications – after Feb 1 and on\before June 30

Send approved Homestead Exemption Applications to Tax Commissioner-Due August 1

Filing Personal Property

Accept Personal Property Schedules on or before May 1

Apply 10% penalty if filed after May 1 and by July 31

Apply 25% penalty if filed on or after August 1

Centrally Assessed Value

Review valuations certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list in an excel program.

Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process, we work with the Clerk's office.

Real Property

The assessor's office utilizes the CAMA 2000 computer program. CAMA 2000 implements the Marshall & Swift pricing system. We are currently using the 2009 pricing version. We use this program to develop the cost approach and sales comparison approach for all residential properties. Digital photos are taken during inspections, reviews, and pickup. These photos are then labeled by parcel and stored in CAMA. The linking of these digital photos allows us to print digital photos on our sales files and with the property record card. MIPS are presently working on a new CAMA program, which eventually we may have to implement, but at this time the new program cannot print out our new property record cards and they do not have the ability to run comparable sales.

All commercial buildings, agricultural buildings, and anything not priced in CAMA 2000 are manually priced using the 2009 Marshall & Swift pricing manual. For tax year 2013 we started a reappraisal of the rural outbuildings in all townships except Sherman and St. Charles, (they will be done for 2014 tax year) updating to the 2012 Marshall & Swift pricing. Data is entered into Excel spreadsheets to create information/pricing sheets for the properties. We develop the cost, sales comparison, and income approach for commercial properties. Depreciation tables are developed based upon sales for the agricultural properties.

Our review process consists of physical inspections, review sheets, digital photos, aerial flights and interior inspections (if possible). Any improvements, changes, or discrepancies are corrected by measuring/remeasuring, collecting data; taking digital photos, comparing the data and entering that data into our computer database/updating our property record card files with updated information. If the property owner is not present, we leave a questionnaire for the property owner to fill out and return to our office or they may call our office with the information. If there continues to be questions, we will set up an appointment to review the property again. We also get information from newspaper listings, sales reviews, broker information, personal knowledge, etc., before placing a value on a parcel.

Our pick-up work is started in late fall and continues until the March deadline for the abstract filing. We use building permits, property owner information sheets, and in-field sightings for adding properties to the property valuation rolls. Our inspections are similar to the reviews, except we provide the property owner (who has reported their improvements) with a written notice that we will be inspecting properties in their township, village, or town. We ask those property owners to call us to set up an appointment. This allows us to schedule our inspections in an orderly fashion and allows the property owner to schedule the appointments around their schedules. The properties, where the owner doesn't schedule an appointment, are inspected as we are in the neighborhood or the area. We also obtain limited information from our Zoning Administrator and Personal Property Schedules.

Sales Review

The Assessor's Office does an in-house sales review. This process includes comparing our property record card file, with any information we obtain during our sales review, and the Property Tax Sales File for any discrepancies. These discrepancies might affect the sale and ultimately the value placed on that property and similar properties.

We use a verification questionnaire which is done by phone, mail or if possible, in person. We visit with either the seller, the buyer or even the broker or lawyer for information pertaining to that particular sale.

County Board of Equalization

The Assessor and Appraiser attend County Board of Equalization meetings for valuation protests.

We review the properties in question a second time and spend lots of valuable time on these extra issues.

TERC

The Assessor and Appraiser spend lots of valuable time in preparing information for TERC Hearings, plus there is lots of extra expense in defending our values. TERC hearings take lots of valuable time away from the office. The Assessor prepares for the TERC Statewide Equalization hearings if applicable to the county to defend values and/or implement orders of the TERC

CUMING COUNTY'S 3-YEAR ASSESSMENT PLAN 2012-2016

Rural Residential

In 2010 we completed the process of implementing the 2009 Marshall & Swift pricing and reappraising all rural residences and rural buildings using the aerial imagery photos. During the revaluation process we sent out verification sheets to the property owners in 16 townships. The verification sheets for the rural residential include, but are not limited to: review of home, review of buildings information, and a GIS photo and corresponding land use sheet. These review sheets allow the land owner to verify that we have the correct information about their property. The resulting data collected is inputted and corrected for the homes, outbuildings, and land. The sketches will be checked, and the photos will be printed and attached in the CAMA 2000 system. We were able to implement the current GIS land use in 4 townships for the 2011 tax year and finished the rest of the townships (Wisner, Beemer, Elkhorn, Sherman, & St. Charles) for the 2012 tax year. We completed the revaluation of the rural buildings using an Excel spreadsheet that we have developed with the Marshall & Swift 2009 pricing for 2010 tax year. The Excel program allows us to enter data pertaining to each outbuilding, including the cost, RCN, and depreciation. The values are entered and a Cost approach and Comparable sales approach are developed for every rural residential property.

We took aerial imagery photos (oblique photos) in the year 1994, 2000, 2006 and 2012. We have received the 2012 aerial imagery. We were disappointed in the quality; GIS Workshop made some adjustments to the photos to help with the quality. There were also a number of photos missing and/or not user friendly for our appraisal needs. We have received the retaken photos in 2013. In assessment year 2013, we implemented the rural outbuilding reappraisal with the aid of the 2012 area oblique's photos in all townships except St. Charles and Sherman, which will be finished for the 2014 assessment year. At this time we will also implement Marshall & Swift 2012 pricing for the rural outbuildings. The rural homes required a market adjustment of 2% for assessment year 2013. Next

rural home reappraisal is planned for the assessment year 2015 range 6 and 7, assessment year 2016 range 4 and 5. In 2013 – 2017 we plan to continue to monitor market values and add any new improvements or remodeling. Next rural outbuildings reappraisal is planned for 2016 or 2017 with updated pricing.

Residential

We updated the Marshall & Swift pricing on all residential properties for 2010 assessment year (using the 2009 Marshall & Swift pricing). We continue to monitor the issue of the newer ranch style homes selling higher and the older run down homes selling lower than what our assessed values are. We have been working with this issue at the time of each reappraisal. We will determine if any adjustments are necessary at that time.

Beemer's last inspection, and pictures were taken summer of 2012 (last inspected 2006 for 2007 assessment year, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year), and implemented in the 2013 assessment year. Next inspection and reappraisal planned for 2017 or 2018.

Wisner's last inspection and digital pictures in 2012 were implemented for assessment year 2014 reappraisal, (inspected 2006, 2009 assessment year reappraisal, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year). Next inspection and reappraisal planned for 2018 or 2019.

West Point last inspection and digital pictures in 2011 for 2012 reappraisal, (reappraisal in assessment year 2006, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year). Next inspection and reappraisal planned for 2016.

Bancroft's last digital photos in 2013 for 2014 assessment year reappraisal, (inspected 2007, 2009 pricing in 2010 assessment year, 2011 reappraisal). Next inspection and reappraisal planned for 2018 or 2019.

In 2012 West Point's and Wisner's excess lots and their values were reviewed.

The residential properties values and ratios are monitored on a yearly basis and may need to be revalued to stay within required ratios.

Commercial Property

West Point's last reappraisal was in tax year 2010, pictures were taken in 2011, (assessment year 2006 TERC 6% increase, 2007 pictures, assessment year 2009 market adjustment). Next inspection and reappraisal planned 2015 – 2016.

Wisner's pictures were taken in 2012 and information sheets sent out, with reappraisal implemented for assessment year 2014, (2006 pictures, assessment year 2009 reappraisal). Next inspection and reappraisal planned 2018-2019.

Beemer's last pictures taken in 2012 and information sheets sent out and implemented in assessment year 2013 reappraisal (pictures in 2006, assessment year 2007 reappraisal, assessment year 2011 new pricing and analysis). Next inspection and reappraisal planned 2016-2017.

Bancroft is being reappraised for assessment year 2014, with digital pictures and review sheets in 2013, (pictures taken 2007, assessment year 2011 new pricing and analysis) Next inspection and reappraisal planned for 2018-2019.

We have completed the Apex sketches for Beemer. In 2011, we rearranged our Excel commercial sheets to improve their readability. The commercial properties are reappraised using cost, comparable sales (if available), and income approach (if applicable and if we receive adequate income and expense information).

Agricultural Property

GIS Workshop flew Cuming County to update our aerial oblique flights of rural properties in the fall –spring of 2011 and 2012. Retakes were taken winter/spring of 2013. Previous GIS aerial flights were in 1994, 2000 and 2006. The proposed cost is \$23,000. This cost is to be divided into two equal payments. We feel this is an important tool for equalization of properties (adding buildings that may not be reported, removing buildings that have been removed or are falling over) and providing evidence in eliminating disagreements with property owners. The oblique pictures are also used to comply with 6 year inspection requirement.

The office continues the process of updating the cadastral maps to a Geographic Information System (GIS). For the 2010 assessment year we implemented the GIS land use in 6 townships and for the 2011 assessment year we implemented the GIS land use in Logan, Grant, Cleveland and Blaine Townships and finished the remaining townships for the 2012 tax year. After reviewing the properties with the GIS, a copy of the results were mailed to the property owner for review (at the same time we mailed out property/building review sheets). GIS was used to determine intensive use areas (feedlots/lagoon areas) during their revaluation. We have found the GIS to be especially helpful in parcel splits (especially metes & bounds), new subdivisions, replats, etc. for correctly valuing properties. Our dependence on the program has grown to the point where the public is a custom to coming in and being able to see their property lines with the area flight and parcel layer... The GIS has cleared up quite a few difficult situations for a number of people. We continue to notice that improvements have been assessed on the incorrect parcels. Recreational land/river properties (trees, river, bluffs, waste, swamp, etc.) will be the most difficult area to revalue (most landowners feel it should not be valued since it doesn't generate revenue). We were able to review the land along the flooded Elkhorn River with the use of the GIS and information from the property owners for the 2011 tax year. We will need to continue to monitor this area and those values. We developed a soil code for the damaged crop ground; it is similar to our sandy soil values. As it comes back into production (removing river sand, trees, etc.) we will need to revalue it. In 2012 removed the flood discount on tree areas. Plan to review the Elkhorn River crop land with new FSA 2013 flight for the 2014 tax year. (Sept. 2013 – was notified that there will not be an FSA 2013 flight and maybe not until 2015) This may affect our 6 year plan of reviewing intensive use, recreation, site and farm ground. Review of Land Use: Range 4- 2013, Range 5-2016, Range 6-2015 and Range 7-2014. This may change depending on time available.

We completed the land use data entry for the 2012 assessment year. We believe the GIS will be very beneficial for not only our office, but other county offices as well (i.e. zoning, roads dept, E911, civil defense, and the sheriff's dept). We are very appreciative for the funding of this project. In the future we would like to have the GIS information available on a 2nd computer for public use, courthouse use, or other employees in the office. The 2nd computer would be used for viewing and printing pictures only. It wouldn't be used to edit the information. We would like to look into having our GIS and parcel information on the WEB in 2014. GIS may be applying for Grants that may help pay for the initial cost of the WEB. This would help other departments as they will be able to have a TAB on the WEB.

Our agricultural land values are monitored on a yearly basis, using our sales file. We also monitor the land use (i.e. irrigated, dryland, pasture, etc) using FSA aerial photography layer, inspections, and property owner provided information. We have developed sales files on agricultural land, feedlots, confinement hog buildings, and recreation land. This data & research often provides

significant insight into these properties. The knowledge received in reviewing the properties is quite useful in our continued monitoring of the valuations. One example of this insight is depreciation tables being developed for the rural buildings. Another example of this monitoring is the need to review older hog confinement buildings (especially the < 500 head finishing units, and <2500 sow confinement units). We have completed a reappraisal of all farm buildings for assessment year 2013 in all townships except Sherman and St. Charles which will be done for the assessment year 2014. This reappraisal included 2012 Marshal & Swift pricing on outbuildings.

In 2010 we implemented the new Soil Conversion and symbols. With the high land values and the new soil codes, we believe it is more important than ever to be very detail oriented with our sales file. The unique property characteristics that we are monitoring include: sand spots, alkali spots, wetlands, areas prone to flooding, river/recreational properties, Wetlands Reserve Program, and properties with inaccessible areas. These characteristics are being monitored to determine if any market adjustment is necessary. This will slow up the valuation process of agricultural land, but we want to be as fair and equitable as possible.

Each year we have a significant amount of pickup work (nearly 600 parcels / year). As we inspect a property for new improvements or removal of any improvements, we make a complete inspection of the entire property for any changes. We would rather revalue the property at the same time, rather than returning to the property and irritating the property owner again. (We have enough problems with that, as it is). This does slow up the pickup process significantly, but we feel this is necessary to maintain accurate records.

Cuming County is a very progressive and prosperous agricultural county. The cost of the improvements in the county has increased quite a bit with inflation. Along with those improvements, we have seen the sale of properties, within the county, continue to be very strong and agricultural values have increased significantly over the past few years. This indicates a continual need to monitor the assessed values on an annual basis, as they will also be increasing dramatically. There has not been as much irrigated acres added the last couple of years due to the NRD restrictions. In addition, our office has identified numerous cattle yard improvements, such as yards, bunks, lagoons, etc. (most of this is due to DEQ requirements).

Assessment Software 2014

Our office is being forced to change or update our MIPS software by January 1, 2014. MIPS are in the process of developing their own mass appraisal software. We feel at this time their software is lacking in some of the valuable tools and features that the current CAMA 2000 system allows us to use. We are also exploring Van Guard Appraisal Systems out of Iowa. They are also a respected appraisal company. Their appraisers would also be able to help us with unique properties, if need be. The process of checking that all records transfer from our current system to the new system will require the whole office to be involved and this may cause some of the planned assessment projects to be adjusted.

Overview

All of the plans listed above for our 3-year assessment process are goals that have been established by the Assessor and her appraisal staff. They are all still contingent on time, state mandates, help and monies budgeted for these years. We would like to also stress that **this is a plan and may need to be changed at any time to address priority issues.**

Our County Board has continued to be very cooperative in allowing the Assessor's Office the equipment and monies needed to keep current in our assessment process. We are quite appreciative of their support and hope to live up to their expectations and ours. Our office realizes how important our job is to correctly value properties for both the property owners and the taxing entities. We work very hard to implement any process that might improve our ability to value all properties fairly and equitably.

Valuing properties is a very important, difficult, and time consuming task, for these reasons it is important to retain good quality employees. Employees of the Assessor's office often need to be knowledgeable about many topics that may impact the assessment process. Since there is **not** a lot of time to spare it is important to avoid employee turnover and retain knowledgeable employees. Because of the importance of the employees to the assessment process, employee salaries account for a majority of the Assessor's budget.

We continue to try and cross train employees to be able to complete co-workers duties in case of emergencies. The staff is doing a very good job and we feel we are moving forward in every aspect of the office. We hope someday to be caught up, but with the requirements of the office, the technology changes, and the real estate market continually changing, we know that this is nearly impossible.

Respectfully submitted,

Cherie Kreikemeier
Cumming County Assessor's Office

Date: June 27th, 2013
Updated: September 13, 2013

2013-2014

6 YEAR PLAN FOR THE CUMING COUNTY ASSESSOR'S OFFICE

	March 2013-2014	March 2014-2015	March 2015-2016	March 2016-2017	March 2017-2018	March 2018-2019
PICK UP WORK	Pick up work	Pick up work	Pick up work	Pick up work	Pick up work	Pick up work
SALES REVIEWS	Send out review sheets Monitor all properties with sales information for level of assessment	Send out review sheets Monitor all properties with sales information for level of assessment	Send out review sheets Monitor all properties with sales information for level of assessment	Send out review sheets Monitor all properties with sales information for level of assessment	Send out review sheets Monitor all properties with sales information for level of assessment	Send out review sheets Monitor all properties with sales information for level of assessment
MARKET VALUE	Dec. 2013 or Jan 2014 New CAMA, I believe that sketches will transfer, but will need to be redrawn if changes	Continue to review and correct sketches after conversion	Continue to review and correct sketches after conversion		Sketching maintenance	Sketching maintenance
SKETCHING	Review assessment ratios and adjust as need to be in compliance. Wisner City & Bancroft Village reappraisal. Possible new CAMA system	Review assessment ratios and adjust as need to be in compliance. Check conversion transfer.	Review assessment ratios and adjust to be in compliance. Check conversion transfer.	Review assessment ratios and adjust to be in compliance. West Point reappraisal residential. Check conversion transfer.	Review assessment ratios and adjust to be in compliance. Beemer reappraisal.	Review assessment ratios and adjust to be in compliance. Finish which town did not get done. Wisner or Bancroft
TOWN & VILLAGES RESIDENTIAL	Review Wisner & Bancroft lot values& maintain other lot values(prior if needed)	Maintain lot values(reappraisal if needed)	Maintain lot values(reappraisal if needed)	Review West Point lot values& maintain other lot values(prior if needed)	Review Beemer lot values& maintain other lot values(prior if needed)	Review Wisner & Bancroft lot values& maintain other lot values(prior if needed)
RESIDENTIAL LOTS						
PICTURES RESIDENTIAL	New Improvements.	Digital pictures of rural homes. (2 Ranges) & attach to cama system. New Improvements.	Digital pictures of rural homes. (2 Ranges) & attach to cama system. New Improvements.	Pick up work / New Improvements. West Point City	Pictures of Beemer and or Wisner. New Improvements.	Pictures of Bancroft and or Wisner. New Improvements.
COMMERCIAL REAPPRAISAL	Maintain commercial sales file and update communities as needed /New CAMA	Maintain commercial sales file and update communities as needed /New CAMA -West Point & Bancroft Commercial - 2012 pricing(prior if needed)	Maintain commercial sales file and update communities as needed /New CAMA -Wisner- Beemer Commercial -(prior if needed)	Maintain commercial sales file and update communities as needed /New CAMA -Wisner- Beemer Commercial -(prior if needed)	Maintain commercial sales file and update as needed. Beemer reappraisal	Maintain commercial sales file and update as needed. Wisner and/or Bancroft reappraisal
PICTURES COMMERCIAL	On going as needed	On going as needed	On going as needed	West Point	Beemer and /or Wisner	Wisner &or Bancroft
PICTURES RURAL (OBLIQUE)	Maintain	Maintain	Maintain	Neoglate prices for new oblique or pictometry or check into Google Earth	Take new oblique photos(fall winter 2017-2018)-down load and print photos (start comparing photo to property card)	Continue comparing new obliques with records.

	March 2013-2014	March 2014-2015	March 2015-2016	March 2016-2017	March 2017-2018	March 2018-2019
RURAL HOMES & OUTBUILDINGS	. May adjust to current ratios. Add new improvements, remodeling & maintain research of sales for changes in the market.	Range 6 & 7 reappraisal rural homes. May adjust to current ratios. Add new improvements, remodeling & maintain research of sales for changes in the market.	Range 4 & 5 reappraisal rural homes. May adjust according to current ratios. Add new improvements, remodeling & maintain research of sales for changes in the market. May implement updated outbuilding pricing/depreciation table.	Add new improvements, remodeling& maintain research of sales for changes in the market/Possible outbuilding reappraisal	May implement new pricing for outbuildings.	May implement new pricing for outbuildings.
HOG UNITS	Add new improvements, remodeling& maintain research of sales for changes in the market.	Add new improvements, remodeling& maintain research of sales for changes in the market.	Add new improvements, remodeling& maintain research of sales for changes in the market (possibly new pricing/depr tables)	Add new improvements, remodeling& maintain research of sales for changes in the market	Add new improvements, remodeling& maintain research of sales for changes in the market	Add new improvements, remodeling& maintain research of sales for changes in the market
FEEDLOTS	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market.	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market.	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary)	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary)	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary)	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary)
AGLAND GREENBELT	Keep up with changes/Review Land Use Range 7 using 2012 FSA aerial flight	Keep up with changes/Review Land use Range 6 using 2012 aerial flight	Keep up with changes/Review Land Use Range 5/using 2012 aerial flight	Keep up with changes	Keep up with changes	Keep up with changes
RECREATIONAL PROPERTIES	Maintain recreational land sales file and improve policy & procedures	Maintain recreational land sales file and improve policy & procedures	Maintain recreational land sales file and improve policy & procedures	Develop Recreational Land Valuation process & value, using GIS Acre count and FSA aerial imagery. Utilize the land valuation process developed.	Develop Recreational Land Valuation process & value, using GIS Acre count and FSA aerial imagery. Utilize the land valuation process developed.	Develop Recreational Land Valuation process & value, using GIS Acre count and FSA aerial imagery. Utilize the land valuation process developed.
GIS MAPS	GIS used as main cadastral map/may start a GIS WEB	GIS used as main cadastral map/may start a GIS WEB	GIS used as main cadastral map	GIS used as main cadastral map	GIS used as main cadastral map	GIS used as main cadastral map
GIS Layers	Rural Zoning Layer	Continue to update / 911 address, Tower Layer, Recreational Layer	WRP Layer, Feedlot Layer, Confinement Layer, Gravel Pit Layer/Recreational layer			
CADASTRAL MAPS	Continue to keep up 1975 cadastral map	Continue to keep up 1975 cadastral map	Continue to keep up 1975 cadastral map	Continue to update records. Continue to keep up 1975 cadastral map	Continue to update records. Continue to keep up 1975 cadastral map	Continue to update records. Continue to keep up 1975 cadastral map

	March 2013-2014	March 2014-2015	March 2015-2016	March 2016-2017	March 2017-2018	March 2018-2019
COMPUTER PRICING PROGRAM	POSSIBLY NEW CAMA (REDOING DATA SKETCHES ETC EVERYTHING THAT DOESNT TRANSFER AUTOMATICALLY)	NEW CAMA (REDOING DATA SKETCHES ETC EVERYTHING THAT DOESNT TRANSFER AUTOMATICALLY)	NEW CAMA (REDOING DATA SKETCHES ETC EVERYTHING THAT DOESNT TRANSFER AUTOMATICALLY)	Check if need to update pricing	Check if need to update pricing	Check if need to update pricing
PROPERTY RECORD CARDS	New Cards Rural (Range 4 & 5)/ Develop an extended filing system/maintain information	New Cards Rural (Range 6)/ Develop an extended filing system/maintain information	New Cards Rural (Range 7)/ Develop an extended filing system/maintain information	New Cards(areas not completed) /Develop an extended filing system/Maintain information	New Cards(areas not completed) /Develop an extended filing system/Maintain information	New Cards(areas not completed) /Develop an extended filing system/Maintain information
SCANNING OLD RECORDS	Scan 2007 & 2009 sheets Rural (Ranges 6-7) 1987-2007 house and improvement sheets	Scan 2010 sheets / Rural 1987-2007 house and improvement sheets	Scan 2011 sheets/ Rural 1987- 2007 house and improvement sheets	Scan 2012 sheets	Scan 2013 sheets	Scan 2014 sheets
DATA PROCESSING EQUIPMENT/OFFICE EQUIPMENT	Update Vicki's computer if need be or wait one more year	Update Vicki's computers	Update Cherie's computer	Update Scott's computer	Update Jenny's computer	Update Lynette's Computer

1913 & 6 YEAR PLANS, & GOALS

We will be forced to change CAMA Systems by January 1, 2014, per MIPS

When the new Cama System is implemented there will be several steps involved which could substantially alter this time line.

We updated 2 computes this year, Joe (from MIPS), had informed us that Marshall & Swift would not have patches for viruses for computers older than 2009.

We had MIPS & Vangaurd come to the office and give demonstrations on the their CAMA-assessing products, We feel the Vangaurd is a better for the assessment portion and that MIPS is better for the administration department. Will hold off on deciding which one to go with until after we visit with each of them again and/or see who comes up with the system that will work better for our needs for a fair price.

2014 - May start implementing WEB GIS - feel this could be a good project for other offices in the County. The timing may not be good for grants.

Respectfully submitted

Cherie Kreikemier

Cuming County Assessor

Date: June 27th, 2013

Updated: September 13, 2013

	ASSESSMENT YEAR 2011	COMPLETED FOR ASSESSMENT YEAR 2011
PICK UP WORK	Pick up work	Pick up work
SALES REVIEWS	Electronic entry	Electronic entry
MARKET VALUE	Monitor all properties with sales information for level of assessment	Monitor all properties with sales information for level of assessment
SKETCHING	Apex sketching (new computer program) and maintenance	Maintenance/finished up Beemer Commercial
TOWN & VILLAGES RESIDENTIAL	Finish which town did not get done.	Market adjustments to reach ratio: Bancroft - functional depreciation from 15% to 20% for older non remodeled homes and adjusted econmic depreciation from 48% to 44%; Beemer & Wisner adjusted functional depreciation from 15% to 20% on older non remodeled homes; West Point adjusted the economic depreciation from 30% to 28% to reach ratio.
RESIDENTIAL LOTS	Maintain sales file and update as needed	Maintain sales file and update as needed
PICTURES RESIDENTIAL	Pick up work / Cottonwood Chimes / Wisner Yacht Club/ Par Acres	Pick up work / Cottonwood Chimes / Wisner Yacht Club/ Par Acres
COMMERCIAL REAPPRAISAL	Maintain commercial sales file and update as needed	Reappraisal of Bancroft & Beemer, main street lot valeus adjusted to square foot pricing
PICTURES COMMERCIAL	On going as needed	On going as needed

	ASSESSMENT YEAR 2011	COMPLETED FOR ASSESSMENT YEAR 2011
PICTURES RURAL (OBLIQUE)	Review photos & match buildings to the building list	Continue to send out with outbuilding review sheets
RURAL HOMES & OUTBUILDINGS	Add new improvements, remodeling& maintain research of sales for changes in the market	Add new improvements, remodeling& maintain research of sales for changes in the market/continue to send out information sheets/raised site acre from \$3500 to \$4000.
HOG UNITS	Add new improvements, remodeling& maintain research of sales for changes in the market	Add new improvements, remodeling& maintain research of sales for changes in the market
FEEDLOTS	Add new improvements, remodeling& maintain research of sales for changes in the market	Add new improvements, remodeling& maintain research of sales for changes in the market/adjusted land value from \$3,000 to \$3500
AGLAND/GREENBELT	Implement GIS Acre count and FSA imagery.Blaine, Bismark, Grant, Lincoln, Monterey	Implement GIS Acre count and FSA imagery.Logan, Grant, cleveland and Blaine Twsp/review Elhorn River and made adjustments as warranted /creek value form \$400 to \$100/review sandy soils/adjusted Market Areas per request from State Department
RECREATIONAL PROPERTIES	Develop Recreational Land Valuation process & value, using GIS Acre count and FSA aerial imagery. Utilize the land	Develop Recreational Land Valuation process & value, using GIS Acre count and FSA aerial imagery. Utilize the land valuation process developed./This
GIS MAPS	GIS used as main cadastral map	GIS used as main cadastral map
GIS Layers	WRP Layer, Feedlot Layer, Confinement Layer, Gravel Pit Layer/Recreational layer	WRP Layer, Feedlot Layer, Confinement Layer, Gravel Pit Layer/Recreational layer
CADASTRAL MAPS	Continue to keep up 1975 cadastral map	Continue to keep up 1975 cadastral map

	ASSESSMENT YEAR 2011	COMPLETED FOR ASSESSMENT YEAR 2011
COMPUTER PRICING PROGRAM	NEW CAMA (possibly)	No New CAMA program
PROPERTY RECORD CARDS	New Cards Bancroft, Beemer, Wisner /Develop an extended filing system/Maintain information	Designed new property record cards for the cities and villages, for real, commercial and exempt properties. Implemented the new cards in Beemer, Bancroft and Wisner Residential and Exempt real properties.
SCANNING OLD RECORDS	Rural 2005	Rural 2005 & 2006
DATA PROCESSING EQUIPMENT/OFFI CE EQUIPMENT		

	ASSESSMENT YEAR 2012	COMPLETED FOR ASSESSMENT YEAR 2012
PICK UP WORK	Pick up work	Pick up work.-Done
SALES REVIEWS	Sales Reviews	Sales Reviews-Done
MARKET VALUE	Monitor all properties with sales information for level of assessment	Monitor all properties with sales information for level of assessment. Res. 96%, Comm 97%, AG 75%
SKETCHING	Apex sketching maintenance(occasionally they move to another file)	Apex sketching maintenance(occasionally they move to another file) Updated to Apex V 5.0 having problems and have started redefining all skecthes (cost \$1300)
TOWN & VILLAGES RESIDENTIAL	Review W.P. houses(70k-300k we feel we are consistently low) & possibly revalue, Beemer Village reappraisal	Review W.P. houses(70k-300k we feel we are consistently low) & possibly revalue, Beemer Village reappraisal. Revalued West Point in 2012, Beemer carried over to 2013, sent our information sheets to Beemer & Wisner before pictures were taken.
RESIDENTIAL LOTS	Monitor sales ratio & update values as needed	Monitor sales ratio & update values as needed -Done
PICTURES RESIDENTIAL	Pictures taken for Beemer reappraisal	Beemer& Wisner reappraisal pictures will be taken summer of 2012 for 2013 reappraisal
COMMERCIAL REAPPRAISAL	Maintain commercial sales file and update as needed / Beemer Commercial review	Maintain commercial sales file and update as needed / Beemer Commercial review -carry over form 2012 -to reappraisal 2013
PICTURES COMMERCIAL	Beemer Commercial Properties	Beemer and Wisner Commercial Properties pictures were taken June-Aug 2012 also sent out information sheets and scketches

	ASSESSMENT YEAR 2012	COMPLETED FOR ASSESSMENT YEAR 2012
PICTURES RURAL (OBLIQUE)	Take new oblique photos(fall winter 2011)-down load and print photos (start comparing photo to property card)	Take new oblique photos(fall winter 2011)-down load and print photos (start comparing photo to property card) Done- photos were not as good as 6 years ago, Vicki made a list of oblique's we want GIS to retake. Will get them in 2012.
RURAL HOMES & OUTBUILDINGS	Keep depreciation current for farm buildings. Add tabs for each parcel within Township buildings and prepare to be connectable to the new cama system. Add new improvements, remodeling& maintain research of sales for changes in the market.	Keep depreciation current for farm buildings. Add tabs for each parcel within Township buildings and prepare to be connectable to the new cama system. Add new improvements, remodeling& maintain research of sales for changes in the market. Did not start this process as of July 17th,
HOG UNITS	Review values of older confinement units including <500 hog finishing units. Add new improvements, remodeling& maintain research of sales for changes in the market	Review values of older confinement units including <500 hog finishing units. Add new improvements, remodeling& maintain research of sales for changes in the market. (Done - no change)
FEEDLOTS	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary)	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market (revalue if necessary) (Done - no change)
AGLAND/GREENBELT	Implement GIS Acre count and FSA imagery-(Sherman & St. Charles) & Implement GIS acre count-(Wisner, Beemer, Elkhorn). Review wet farmland sales & value wet ground accordingly. (Highway 16 and 275-areas with large flooded areas)	Implement GIS Acre count and FSA imagery-(Sherman & St. Charles) & Implement GIS acre count-(Wisner, Beemer, Elkhorn). Review wet farmland sales & value wet ground accordingly. (Highway 16 and 275-areas with large flooded areas) Did not look at each parcel separately for 2012,
RECREATIONAL PROPERTIES	Research golf courses & possibly revalue Indian Trails. Research and develop values for trees, river, rec area values.	Research golf courses & possibly revalue Indian Trails. Research and develop values for trees, river, rec area values. Possibly implement
GIS MAPS	GIS used as main cadastral map	GIS used as main cadastral map
GIS Layers	Continue to update/West Point city zoning layer	Continue to update/West Point city zoning layer. Carry over West Point zoning-County Surveyor resurveyed Section 7 Wisner TWP to clear up discrepancies.
CADASTRAL MAPS	Continue to keep up 1975 cadastral map	Continue to keep up 1975 cadastral map

	ASSESSMENT YEAR 2012	COMPLETED FOR ASSESSMENT YEAR 2012
COMPUTER PRICING PROGRAM	MAINTAIN EXISTING CAMA	MAINTAIN EXISTING CAMA
PROPERTY RECORD CARDS	New West Point Residential Cards & folders/ Develop an extended filing system/maintain information	New West Point Residential & Wisner Residential & Commercial Cards & folders/ Develop an extended filing system/maintain information. Printed new cards/purchased 1 new filing cabinet
SCANNING OLD RECORDS	Scan (2005-2006) Finish previous years not completed yet! (2000-2004)	Scan (2005-2006) Finish previous years not completed yet! (2000- 2004) Did not get done-carry over
DATA PROCESSING EQUIPMENT/OFFICE EQUIPMENT	Summer 2011/ updated GIS computer/needed a DVD drive for updates, current computer is a 2005/appraiser chair	Summer 2011/ updated GIS computer/needed a DVD drive for updates, current computer is a 2005/appraiser chair. Updated Scott & Cherie's computer, Cherie's computer went to Verden, (replaced 2 of the 2005 computers). Updated Apex software and have not had good luck with it working. Vicki a new chair.

	ASSESSMENT YEAR 2013	COMPLETED FOR ASSESSMENT YEAR 2013
PICK UP WORK	Pick up work	Pick up work.-Done
SALES REVIEWS	Sales Reviews	Sales Reviews-Done
MARKET VALUE	Monitor all properties with sales information for level of assessment	Monitor all properties with sales information for level of assessment. Res. , Comm , AG
SKETCHING	Possibly New CAMA(won't transfer redo all sketches)2012 updated Apex, all sketches will have to be redefined	Apex sketching maintenance(occasionally they move to another file) Updated to Apex V 5.0 in 2012 having problems and continuing to redefining all sketches (cost \$1300) No new CAMA program in 2013
TOWN & VILLAGES RESIDENTIAL	Review assessment ratios and adjust as needed to be in compliance. Wisner City reappraisal & Beemer (carry over from 2012)	Beemer Village reappraisal 2013. Revalued West Point in 2012, sent our information sheets to Beemer & Wisner before pictures were taken in 2012. Wisner city has been tabled until 2014
RESIDENTIAL LOTS	Review Wisner lot values& maintain other area lot values. West Point new additions	as needed -Done - Reviewed Beemer lots - no change-will check Wisner's in 2014, West Point
PICTURES RESIDENTIAL	Pictures were taken in summer of 2012 for Beemer & Wisner reappraisal. New improvements.	Beemer& Wisner reappraisal pictures will be taken summer of 2012 for 2013 reappraisal: Wisner reappraisal moved to 2014. New improvements done.
COMMERCIAL REAPPRAISAL	Maintain commercial sales file and update communities as needed / Wisner & Beemer Commercial - Reappraisal implementing 2012 Marshall & Swift pricing.	Maintain commercial sales file and update as needed / Beemer Commercial reappraisal 2013, Wisner reappraisla 2014.
PICTURES COMMERCIAL	Beemer & Wisner Commercial Properties taken in 2012	Beemer and Wisner Commercial Properties pictures were taken June-Aug 2012 also sent out information sheets and scketches. Information sheets reviewed, if changes needed to be made they were in 2013.

	ASSESSMENT YEAR 2013	COMPLETED FOR ASSESSMENT YEAR 2013
PICTURES RURAL (OBLIQUE)	Take new oblique photos(fall winter 2011-2012)- (compare photo to property card info) Range 4 thru Range 7	2011)-down load and print photos (start comparing photo to property card) Done- photos were not as good as 6 years ago, Vicki made a list of oblique's we want GIS to retake. REceived Will get them in 2013. Received the retake obliques. Range 4 thru 7 obliques were
RURAL HOMES & OUTBUILDINGS	Implement 2012 pricing and adjust depreciation table for all outbuildings in Range 4 thru 7. May adjust due to current ratios. Add new improvements, remodeling & maintain research of sales for changes in the market.	With the new obliques - we did a reappraisal of all out buildings, used 2012 Marshal & Swift pricing. We did not do a reappraisal of Farm homes. Added new improvements, remodeling & maintain research of sales for changes in the market. Did not get Sherman and St. Charles finished, will get them done in 2014
HOG UNITS	Add new improvements, remodeling& maintain research of sales for changes in the market (2012 new pricing/depr tables)	Review values of older confinement units including <500 hog finishing units. Add new improvements, remodeling& maintain research of sales for changes in the market. Done with new 2012 pricing.
FEEDLOTS	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market/ 2012 pricing and adjust deprecation table	Add new improvements, remodeling, etc, & maintain research of sales for changes in the market. New 2012 Marshal & swift pricing - used 2012 FSA area flights to review all land use of all feedlots, changes made 2013 valuations.
AGLAND/GREENBELT	In depth Research land sales of trees, rivers, waste, swamp, etc. Keep up with changes. Review Elhorn River flooded crop acres with 2012 FSA areal flight. Review Land use Range 4	Implement GIS Acre count and FSA imagery-(Sherman & St. Charles) & Implement GIS acre count-(Wisner, Beemer, Elkhorn). Review wet farmland sales & value wet ground accordingly. (Highway 16 and 275- areas with large flooded areas) Did not look at each parcel separately for 2013.
RECREATIONAL PROPERTIES	Research and develop values for trees, river, rec area values. Implement values. Maintain recreational land sales file and	Research golf courses & possibly revalue Indian Trails. Research and develop values for trees, river, rec area values. Possibly implement
GIS MAPS	GIS used as main cadastral map.	GIS used as main cadastral map
GIS Layers	Continue to update/West Point and Wisner city zoning layer/ Review Range 4 land use w/2012 FSA imagery	Continue to update/West Point city zoning layer. Carry over West Point zoning-Range 4 and feedlots landuse review done.
CADASTRAL MAPS	Continue to keep up 1975 cadastral map	Continue to keep up 1975 cadastral map

	ASSESSMENT YEAR 2013	COMPLETED FOR ASSESSMENT YEAR 2013
COMPUTER PRICING PROGRAM	POSSIBLY NEW CAMA (REDOING DATA SKETCHES ETC EVERYTHING THAT DOESN'T TRANSFER AUTOMATICALLY)	MAINTAIN EXISTING CAMA
PROPERTY RECORD CARDS	Maintain and replace worn or full cards	Maintain and replace worn or full cards
SCANNING OLD RECORDS	Scan (2005-2006) and 2007 sheets- Insert missing sheets from (2000- 2004) Rural (Ranges 4-5) 1987- 2007 house and improvement sheets.	Scan (2005-2006) Finish previous years not completed yet! (2000- 2004) Scanned 2005-2006 ag sheets and the missing sheets from 2000-2004, 2007 will be moved to 2014, rural ranges 4-5 moved to 2015, finished 2008 ag sheets
DATA PROCESSING EQUIPMENT/OFFICE EQUIPMENT	Summer 2012/update Appraiser/Assessor computer, current computer is a 2006/2007 /moved 2007 to Verdene - desk.	Summer 2012/update Appraiser/Assessor computer, current computer is a 2006/2007 /moved 2007 to Verdene - desk. Replaced Jenny and Lynettes & front room computers, our lease with panasonic ended, we are sharing a canon color copier with the Clerks office, all copier costs come out of the general fund.

2014 Assessment Survey for Cuming County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	212,400
7.	Adopted budget, or granted budget if different from above:
	0
8.	Amount of the total assessor's budget set aside for appraisal work:
	66,910 (appraiser salary +GIS + %fuel+%lodging)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	MIPS fees are in the general fund, \$1,000 is computer replacement
11.	Amount of the assessor's budget set aside for education/workshops:
	1,600
12.	Other miscellaneous funds:
	8,150
13.	Amount of last year's assessor's budget not used:
	18,937 Due largely to the one employee retiring.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS Version 2
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and GIS Office Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Not at this time
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS version 2 (Online filing)

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?
	West Point, Wisner, Beemer, Bancroft
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Not at this time, we may consult different appraisers for general information if needed
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Cuming 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 Cuming County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

