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2014 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	48	Median	94.40
Total Sales Price	\$3,709,550	Mean	94.37
Total Adj. Sales Price	\$3,705,550	Wgt. Mean	87.27
Total Assessed Value	\$3,233,755	Average Assessed Value of the Base	\$45,811
Avg. Adj. Sales Price	\$77,199	Avg. Assessed Value	\$67,370

Confidence Interval - Current

95% Median C.I	90.83 to 98.03
95% Wgt. Mean C.I	80.00 to 94.53
95% Mean C.I	88.74 to 100.00
% of Value of the Class of all Real Property Value in the	14.63
% of Records Sold in the Study Period	5.96
% of Value Sold in the Study Period	8.76

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	42	95	94.79
2012	37	93	93.25
2011	42	95	95
2010	41	95	95

2014 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	7	Median	97.44
Total Sales Price	\$306,000	Mean	95.31
Total Adj. Sales Price	\$306,000	Wgt. Mean	95.80
Total Assessed Value	\$293,160	Average Assessed Value of the Base	\$152,613
Avg. Adj. Sales Price	\$43,714	Avg. Assessed Value	\$41,880

Confidence Interval - Current

95% Median C.I	85.69 to 105.68
95% Wgt. Mean C.I	90.10 to 101.51
95% Mean C.I	88.74 to 101.88
% of Value of the Class of all Real Property Value in the County	8.89
% of Records Sold in the Study Period	4.76
% of Value Sold in the Study Period	1.31

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	8		93.04
2012	8		95.90
2011	14		97
2010	14	100	71

2014 Opinions of the Property Tax Administrator for Deuel 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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Deuel County

Assessment actions taken by the Deuel County Assessor for assessment year 2014 included the revaluation of Big Springs, the implementation of a newer cost index (2012) as well as a market-derived depreciation schedule. The Assessor also began the review of a subclass of properties in Chappell.

2014 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:																		
	Assessor's staff.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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;">10</td> <td>Chappell--located on the I-80 corridor and is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (such as paved streets, and businesses). There are no operating businesses on the I-80 exchange.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Big Springs--also located along I-80 near the junction of I-80 and I76. There are operating business located on the exchange. The Flying J Truck Stop is the primary employer for the community.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural--includes all properties not located within the boundaries of the Village of Big Spoirings or the City of Chappell. These properties are located on acreages with the characteristics of "country living."</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Chappell--located on the I-80 corridor and is the larger of the two towns in Deuel County. Chappell includes about three times more residential properties, more amenities (such as paved streets, and businesses). There are no operating businesses on the I-80 exchange.	20	Big Springs--also located along I-80 near the junction of I-80 and I76. There are operating business located on the exchange. The Flying J Truck Stop is the primary employer for the community.	80	Rural--includes all properties not located within the boundaries of the Village of Big Spoirings or the City of Chappell. These properties are located on acreages with the characteristics of "country living."								
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	We use the cost approach minus depreciation. We are now using a residential depreciation spreadsheet created by the Deputy Assessor (a modification of the working file spreadsheet supplied by our liaison), showing all sold and unsold 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?																		
	Yes, as mentioned above a market depreciation has been developed and implemented for use with the residential property class.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No, the market depreciation tables are for all residential properties.																		
6.	Describe the methodology used to determine the residential lot values?																		
	The Assessor begins with price per square foot and then makes adjustments for location, etc.																		
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10	2013	2012	2013																
20	2013	2012	2013																
80	2013	2012	2013																

2014 Residential Correlation Section for Deuel County

County Overview

Deuel County, lying in the very southeast corner of Nebraska's Panhandle as of 2012 had a population of 1,972. It is bordered to the north by Garden County, to the east by Keith County, to the west by Cheyenne County and to the south by the State of Colorado. Industries within the County providing employment are: educational, health and social services, retail trade, agriculture, transportation, warehousing and utilities. The majority of the residential base can be found in the County seat, Chappell where Interstate 80 and Highway 30 serve as the main east and west corridors. The Assessor has developed three valuation groups, based mainly on Assessor Location. Currently, residential activity is relatively stagnant.

Description of Analysis

The sample contains 48 sales, with the 10 (Chappell) valuation group comprising the bulk of these (at 27). Two of the three measures of central tendency are within range, and the relatively low COD can be due in part to the implementation of a newer cost index with new market-derived depreciation. All valuation groupings have medians within acceptable range.

Sales Qualification

The Deuel County Assessor is consistent in reviewing sales for both qualification and verification. A Department review of the non-qualified residential sales demonstrates a sufficient explanation the County comments section to substantiate the reason for the exclusion from the qualified sample. All available qualified residential sales are used, and there is no evidence of excessive trimming in the sales 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. Deuel County was selected for review in assessment year 2013. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner.

The six-year physical review cycle was completed in assessment year 2013, and the Assessor is following her submitted three-year plan of assessment.

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Deuel County is 94%.

2014 Commercial Assessment Actions for Deuel County

For assessment year 2014, the County completed the commercial pick-up work.

2014 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:																		
	Stanard Appraisal for the last commercial reappraisal in 2010. Data collection for new construction is done by the Assessor and her staff.																		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	For the 2010 reappraisal, the cost, sales comparison and income approach were used. Any new construction would be cost minus depreciation.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The Deuel County Assessor does not believe that there are any unique commercial properties in her County.																		
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?																		
	For the reappraisal, Stanard Appraisal developed the depreciation studies based on market information.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No, and this is due to the quite limited commercial market in the County.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	The Assessor uses a square foot value (or an acre value for rural) and then makes adjustments for location, etc. Lot and site values are based on sales of like properties.																		
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2014 Commercial Correlation Section for Deuel County

County Overview

Deuel County, with a 2012 population of 1,972 is located in the very southeast corner of the Panhandle. Main commercial activity is limited to some retail, service business, with a number of commercial livestock feed yards. Agriculture also has an influence on commercial businesses within the County. Interstate 80 and Highway 30 serve as the main east and west corridors. The Assessor has developed three valuation groups for commercial property, based mainly on Assessor Location. Currently, commercial activity is almost nonexistent demonstrated by only seven sales occurring during the three-year timeframe of the sales study.

Description of Analysis

Only seven sales constitute the 2014 sales sample for commercial property in Deuel County. Of these, five are located in valuation group 10 (Chappell) and the remaining two are in valuation group 80 (Rural). There are thirty-three occupancy codes listed for the commercial population of the County, with retail, office building and storage warehouse being the largest groups. The sample contains five with only one (406—storage warehouse) from the three largest groups, and is therefore not representative of the population as a whole. Therefore, the statistics are not meaningful.

Sales Qualification

The Deuel County Assessor is consistent in reviewing sales for both qualification and verification. A Department review of the non-qualified commercial sales demonstrates a sufficient explanation the County comments section to substantiate the reason for the exclusion from the qualified sample. All available qualified commercial sales are used, and there is no evidence of excessive trimming in the sales 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. Deuel County was selected for review in assessment year 2013. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner. The County completed the physical review of all commercial property in 2011, using Stanard Appraisal Service.

Level of Value

There is no adequate information available to indicate that Deuel County has not met an acceptable level of value. Based on the consideration of all information available and the County's assessment practices, the commercial level of value is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Deuel County

The Deuel County Assessor addressed agricultural land by the following: as a whole irrigated land received a 37% increase, dry land was raised 30% and the grass class of land was increased overall by about 6%.

2014 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:				
	The Assessor and her staff.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; padding: 5px; vertical-align: top;"><u>Market Area</u></td> <td style="padding: 5px;"><u>Description of unique characteristics</u></td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px;">There is only one county-wide market area for agricultural land in Deuel County.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>		There is only one county-wide market area for agricultural land in Deuel County.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
	There is only one county-wide market area for agricultural land in Deuel County.				
3.	Describe the process used to determine and monitor market areas.				
	The sales in Deuel County are relatively consistent. The Assessor doesn't see any indication at this time that there is a need for any additional market areas.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The County classifies property as rural residential if it is not contiguous to an agricultural operation by the same owner.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes. Farm home site values are determined by the quality of the amenities on the site--such as well, septic and electricity.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	We review the GIS maps and USDA reports to determine if the property has agricultural or non-agricultural characteristics. We also send questionnaires as part of the sales review process, and these could identify a non-ag use.				
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.				
	Deuel County has no special valuation applications at this time.				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	The Assessor states that there are no parcels enrolled in the Wetland Reserve Program in Deuel County.				

Deuel County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	N/A	1,675	1,555	1,555	1,555	1,555	1,550	1,200	1,578
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475
Keith	2	N/A	3,000	N/A	2,750	2,650	2,650	2,650	2,650	2,782
Keith	3	3,120	3,120	2,880	2,880	2,750	2,750	2,750	2,750	2,985
Cheyenne	2	N/A	1,640	1,630	1,627	1,609	1,552	1,400	1,300	1,609
Cheyenne	3	N/A	1,935	1,925	1,920	1,920	1,850	1,655	1,650	1,909

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	N/A	745	745	640	635	405	405	405	665
Garden	1	N/A	730	730	650	650	600	500	500	684
Keith	2	N/A	900	875	865	845	845	845	845	886
Keith	3	1,375	1,375	1,275	1,275	1,075	1,075	1,050	1,050	1,294
Cheyenne	2	N/A	520	480	470	460	455	450	445	502
Cheyenne	3	N/A	650	645	555	550	525	474	445	621

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	N/A	255	256	246	245	241	240	240	243
Garden	1	N/A	378	270	302	278	287	264	260	263
Keith	2	N/A	444	493	397	428	391	358	341	352
Keith	3	385	436	375	407	441	376	395	342	380
Cheyenne	2	N/A	356	351	313	321	267	267	212	273
Cheyenne	3	N/A	394	371	380	381	359	359	225	318

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

2014 Agricultural Correlation Section for Deuel County

County Overview

Deuel County has a land area of 441 square miles, and agricultural land within the County is comprised of 65% dry land use, 27% grass and 8% irrigated. Unlike its eastern and western neighbor counties, Deuel County has no multiple market areas. The County is within the South Platte NRD (SPNRD), which is part of the Platte River Basin. The SPNRD noted in its publication that, “allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process,” (material from the SPNRD web site).

Description of Analysis

Initial analysis of the three-year sample of Deuel County sales indicated that the sample was time disproportionate. Therefore, the sample was expanded with comparable sales from neighboring counties to ensure time proportionality while maintaining the sample’s representativeness by Majority Land Use.

The sample thus obtained produced fifty-eight sales to be used in the agricultural analysis of the County. The Assessor’s actions taken to address agricultural land for assessment year 2014 included raising irrigated land 37%, dry land was raised 30% and the grass class of land was increased by approximately 6%. The values established by the Assessor reflect the general agricultural economic conditions in the region. Two of the three measures of central tendency are within acceptable range, and the lower weighted mean is skewed by the two highest dollar sales within the sample. The majority land use classes of dry and grass are equalized in both the 95% and the 80% MLU.

Sales Qualification

Deuel County utilizes consistent procedures for both sales qualification and verification. A Department review of the non-qualified agricultural sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the sales 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. Deuel County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed that agricultural land is being treated in a uniform and proportionate manner.

2014 Agricultural Correlation Section for Deuel County

Level of Value

Based on analysis of all available information, the level of value for agricultural land is 70% of market value.

25 Deuel
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 : 48
 Total Sales Price : 3,709,550
 Total Adj. Sales Price : 3,705,550
 Total Assessed Value : 3,233,755
 Avg. Adj. Sales Price : 77,199
 Avg. Assessed Value : 67,370

MEDIAN : 94
 WGT. MEAN : 87
 MEAN : 94
 COD : 12.27
 PRD : 108.14

COV : 21.10
 STD : 19.91
 Avg. Abs. Dev : 11.58
 MAX Sales Ratio : 169.56
 MIN Sales Ratio : 39.84

95% Median C.I. : 90.83 to 98.03
 95% Wgt. Mean C.I. : 80.00 to 94.53
 95% Mean C.I. : 88.74 to 100.00

Printed: 4/1/2014 4:53:13PM

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	4	96.55	96.47	95.23	03.00	101.30	91.18	101.60	N/A	52,875	50,355
01-JAN-12 To 31-MAR-12	5	91.50	83.53	76.90	14.40	108.62	59.26	99.02	N/A	138,800	106,734
01-APR-12 To 30-JUN-12	8	93.70	91.59	88.95	09.53	102.97	59.80	108.07	59.80 to 108.07	82,300	73,204
01-JUL-12 To 30-SEP-12	7	89.78	90.82	87.93	05.95	103.29	80.12	101.50	80.12 to 101.50	56,571	49,743
01-OCT-12 To 31-DEC-12	8	93.29	88.24	77.18	17.69	114.33	39.84	123.32	39.84 to 123.32	69,731	53,821
01-JAN-13 To 31-MAR-13	7	95.97	95.72	95.48	06.34	100.25	81.08	109.13	81.08 to 109.13	76,714	73,244
01-APR-13 To 30-JUN-13	8	100.46	112.62	99.47	19.87	113.22	89.96	169.56	89.96 to 169.56	63,850	63,514
01-JUL-13 To 30-SEP-13	1	81.04	81.04	81.04	00.00	100.00	81.04	81.04	N/A	140,000	113,450
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	24	93.70	90.50	85.15	08.76	106.28	59.26	108.07	87.41 to 97.13	81,663	69,539
01-OCT-12 To 30-SEP-13	24	95.10	98.25	89.64	15.73	109.61	39.84	169.56	90.42 to 101.76	72,735	65,201
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	28	92.60	89.00	82.30	12.00	108.14	39.84	123.32	87.41 to 97.01	82,366	67,788
<u>ALL</u>	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	27	94.57	94.45	88.24	11.56	107.04	39.84	169.56	90.20 to 99.73	65,102	57,444
20	9	91.50	102.45	94.38	13.23	108.55	89.78	153.45	89.96 to 123.32	69,194	65,304
80	12	94.16	88.14	82.64	13.17	106.66	59.26	109.13	70.85 to 99.60	110,421	91,253
<u>ALL</u>	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370
06											
07											
<u>ALL</u>	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370

25 Deuel
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 : 48	MEDIAN : 94	COV : 21.10	95% Median C.I. : 90.83 to 98.03
Total Sales Price : 3,709,550	WGT. MEAN : 87	STD : 19.91	95% Wgt. Mean C.I. : 80.00 to 94.53
Total Adj. Sales Price : 3,705,550	MEAN : 94	Avg. Abs. Dev : 11.58	95% Mean C.I. : 88.74 to 100.00
Total Assessed Value : 3,233,755			
Avg. Adj. Sales Price : 77,199	COD : 12.27	MAX Sales Ratio : 169.56	
Avg. Assessed Value : 67,370	PRD : 108.14	MIN Sales Ratio : 39.84	

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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	3	101.50	118.26	112.60	17.61	105.03	99.83	153.45	N/A	10,583	11,917
Less Than 30,000	9	101.50	113.92	109.48	18.84	104.06	87.36	169.56	91.50 to 153.45	18,750	20,527
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370
Greater Than 14,999	45	93.87	92.78	87.05	11.45	106.58	39.84	169.56	90.63 to 97.01	81,640	71,067
Greater Than 29,999	39	92.83	89.87	86.21	09.88	104.25	39.84	109.13	90.20 to 95.97	90,687	78,180
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	101.50	118.26	112.60	17.61	105.03	99.83	153.45	N/A	10,583	11,917
15,000 TO 29,999	6	99.37	111.75	108.75	19.88	102.76	87.36	169.56	87.36 to 169.56	22,833	24,832
30,000 TO 59,999	10	94.40	95.49	95.15	03.55	100.36	90.20	103.41	91.08 to 101.76	40,640	38,668
60,000 TO 99,999	16	91.01	90.72	90.98	08.86	99.71	64.56	109.13	86.81 to 99.60	75,872	69,025
100,000 TO 149,999	10	93.30	90.23	89.72	10.53	100.57	59.80	108.07	80.12 to 99.15	125,900	112,961
150,000 TO 249,999	2	68.43	68.43	70.98	41.78	96.41	39.84	97.01	N/A	165,225	117,275
250,000 TO 499,999	1	59.26	59.26	59.26	00.00	100.00	59.26	59.26	N/A	327,000	193,785
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	48	94.40	94.37	87.27	12.27	108.14	39.84	169.56	90.83 to 98.03	77,199	67,370

25 Deuel
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 : 7
 Total Sales Price : 306,000
 Total Adj. Sales Price : 306,000
 Total Assessed Value : 293,160
 Avg. Adj. Sales Price : 43,714
 Avg. Assessed Value : 41,880

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 95
 COD : 05.68
 PRD : 99.49

COV : 07.45
 STD : 07.10
 Avg. Abs. Dev : 05.53
 MAX Sales Ratio : 105.68
 MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 105.68
 95% Wgt. Mean C.I. : 90.10 to 101.51
 95% Mean C.I. : 88.74 to 101.88

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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											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	87.88	87.88	87.88	00.00	100.00	87.88	87.88	N/A	47,500	41,745
01-JUL-11 To 30-SEP-11	1	91.93	91.93	91.93	00.00	100.00	91.93	91.93	N/A	30,000	27,580
01-OCT-11 To 31-DEC-11	2	102.48	102.48	100.93	03.12	101.54	99.28	105.68	N/A	48,500	48,951
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	91.57	91.57	91.51	06.42	100.07	85.69	97.44	N/A	29,750	27,226
01-OCT-12 To 31-DEC-12	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	89.91	89.91	89.45	02.26	100.51	87.88	91.93	N/A	38,750	34,663
01-OCT-11 To 30-SEP-12	4	98.36	97.02	97.35	05.55	99.66	85.69	105.68	N/A	39,125	38,088
01-OCT-12 To 30-SEP-13	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	95.61	96.19	95.83	06.58	100.38	87.88	105.68	N/A	43,625	41,807
01-JAN-12 To 31-DEC-12	3	97.44	94.14	95.77	04.65	98.30	85.69	99.28	N/A	43,833	41,978
<u>ALL</u>	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	5	97.44	94.72	96.36	04.30	98.30	85.69	99.28	N/A	46,700	44,999
80	2	96.78	96.78	94.02	09.20	102.94	87.88	105.68	N/A	36,250	34,083
<u>ALL</u>	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880

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	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880
04											
<u>ALL</u>	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880

25 Deuel
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 : 7
 Total Sales Price : 306,000
 Total Adj. Sales Price : 306,000
 Total Assessed Value : 293,160
 Avg. Adj. Sales Price : 43,714
 Avg. Assessed Value : 41,880

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 95
 COD : 05.68
 PRD : 99.49

COV : 07.45
 STD : 07.10
 Avg. Abs. Dev : 05.53
 MAX Sales Ratio : 105.68
 MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 105.68
 95% Wgt. Mean C.I. : 90.10 to 101.51
 95% Mean C.I. : 88.74 to 101.88

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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											
Less Than 15,000											
Less Than 30,000	2	101.56	101.56	101.22	04.06	100.34	97.44	105.68	N/A	27,250	27,583
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880
Greater Than 14,999	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880
Greater Than 29,999	5	91.93	92.81	94.63	05.44	98.08	85.69	99.28	N/A	50,300	47,599
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	101.56	101.56	101.22	04.06	100.34	97.44	105.68	N/A	27,250	27,583
30,000 TO 59,999	3	87.88	88.50	88.40	02.37	100.11	85.69	91.93	N/A	35,833	31,677
60,000 TO 99,999	2	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	91.93	91.93	91.93	00.00	100.00	91.93	91.93	N/A	30,000	27,580
384	1	85.69	85.69	85.69	00.00	100.00	85.69	85.69	N/A	30,000	25,706
442	2	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
471	1	87.88	87.88	87.88	00.00	100.00	87.88	87.88	N/A	47,500	41,745
557	1	105.68	105.68	105.68	00.00	100.00	105.68	105.68	N/A	25,000	26,420
<u>ALL</u>	7	97.44	95.31	95.80	05.68	99.49	85.69	105.68	85.69 to 105.68	43,714	41,880

25 Deuel**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 : 58
 Total Sales Price : 16,854,333
 Total Adj. Sales Price : 16,292,033
 Total Assessed Value : 10,710,320
 Avg. Adj. Sales Price : 280,897
 Avg. Assessed Value : 184,661

MEDIAN : 70
 WGT. MEAN : 66
 MEAN : 76
 COD : 25.46
 PRD : 114.89

COV : 32.21
 STD : 24.33
 Avg. Abs. Dev : 17.76
 MAX Sales Ratio : 172.37
 MIN Sales Ratio : 41.83

95% Median C.I. : 64.49 to 77.20
 95% Wgt. Mean C.I. : 60.15 to 71.33
 95% Mean C.I. : 69.27 to 81.79

*Printed:4/1/2014 4:53:15PM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	5	105.66	112.48	98.54	19.70	114.15	77.51	172.37	N/A	178,224	175,629
01-JAN-11 To 31-MAR-11	11	78.80	81.30	80.19	12.88	101.38	62.01	105.02	67.05 to 94.93	175,298	140,577
01-APR-11 To 30-JUN-11	3	55.01	62.90	50.65	22.11	124.19	48.60	85.09	N/A	757,433	383,642
01-JUL-11 To 30-SEP-11	4	80.80	79.54	76.30	12.59	104.25	59.27	97.29	N/A	232,850	177,659
01-OCT-11 To 31-DEC-11	2	72.38	72.38	72.64	03.80	99.64	69.63	75.13	N/A	210,000	152,551
01-JAN-12 To 31-MAR-12	4	74.60	72.56	69.82	05.01	103.92	64.49	76.57	N/A	393,206	274,538
01-APR-12 To 30-JUN-12	6	61.83	70.53	64.80	21.53	108.84	54.17	118.94	54.17 to 118.94	458,025	296,780
01-JUL-12 To 30-SEP-12	5	88.22	83.44	63.90	22.69	130.58	50.28	126.15	N/A	184,030	117,604
01-OCT-12 To 31-DEC-12	9	56.93	65.65	60.78	22.29	108.01	49.44	109.19	50.96 to 75.84	219,637	133,496
01-JAN-13 To 31-MAR-13	4	57.72	54.78	55.19	10.22	99.26	42.11	61.57	N/A	323,375	178,475
01-APR-13 To 30-JUN-13	4	49.10	51.37	53.43	15.13	96.14	41.83	65.46	N/A	326,750	174,586
01-JUL-13 To 30-SEP-13	1	126.26	126.26	126.26	00.00	100.00	126.26	126.26	N/A	30,576	38,605
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	23	82.12	85.37	71.16	20.13	119.97	48.60	172.37	75.78 to 94.93	261,874	186,350
01-OCT-11 To 30-SEP-12	17	69.63	75.02	66.63	20.22	112.59	50.28	126.15	59.02 to 88.22	333,007	221,879
01-OCT-12 To 30-SEP-13	18	56.80	63.43	57.56	24.10	110.20	41.83	126.26	50.96 to 69.46	255,990	147,351
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	20	78.00	77.29	66.88	14.54	115.57	48.60	105.02	69.63 to 85.09	277,599	185,651
01-JAN-12 To 31-DEC-12	24	66.30	71.73	64.68	22.46	110.90	49.44	126.15	56.93 to 76.03	300,744	194,513
<u>ALL</u>	58	69.75	75.53	65.74	25.46	114.89	41.83	172.37	64.49 to 77.20	280,897	184,661

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	58	69.75	75.53	65.74	25.46	114.89	41.83	172.37	64.49 to 77.20	280,897	184,661
<u>ALL</u>	58	69.75	75.53	65.74	25.46	114.89	41.83	172.37	64.49 to 77.20	280,897	184,661

25 Deuel**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 : 58	MEDIAN : 70	COV : 32.21	95% Median C.I. : 64.49 to 77.20
Total Sales Price : 16,854,333	WGT. MEAN : 66	STD : 24.33	95% Wgt. Mean C.I. : 60.15 to 71.33
Total Adj. Sales Price : 16,292,033	MEAN : 76	Avg. Abs. Dev : 17.76	95% Mean C.I. : 69.27 to 81.79
Total Assessed Value : 10,710,320			
Avg. Adj. Sales Price : 280,897	COD : 25.46	MAX Sales Ratio : 172.37	
Avg. Assessed Value : 184,661	PRD : 114.89	MIN Sales Ratio : 41.83	

*Printed:4/1/2014 4:53:15PM***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	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	190,000	132,296
1	1	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	190,000	132,296
____Dry____											
County	34	69.52	75.02	63.28	28.08	118.55	41.83	172.37	59.27 to 79.47	315,572	199,702
1	34	69.52	75.02	63.28	28.08	118.55	41.83	172.37	59.27 to 79.47	315,572	199,702
____Grass____											
County	10	70.24	73.97	67.78	23.46	109.13	54.17	126.26	55.01 to 88.22	92,495	62,696
1	10	70.24	73.97	67.78	23.46	109.13	54.17	126.26	55.01 to 88.22	92,495	62,696
____ALL____	58	69.75	75.53	65.74	25.46	114.89	41.83	172.37	64.49 to 77.20	280,897	184,661

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	1	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	190,000	132,296
1	1	69.63	69.63	69.63	00.00	100.00	69.63	69.63	N/A	190,000	132,296
____Dry____											
County	38	69.72	76.76	65.03	29.10	118.04	41.83	172.37	61.57 to 85.09	298,878	194,373
1	38	69.72	76.76	65.03	29.10	118.04	41.83	172.37	61.57 to 85.09	298,878	194,373
____Grass____											
County	10	70.24	73.97	67.78	23.46	109.13	54.17	126.26	55.01 to 88.22	92,495	62,696
1	10	70.24	73.97	67.78	23.46	109.13	54.17	126.26	55.01 to 88.22	92,495	62,696
____ALL____	58	69.75	75.53	65.74	25.46	114.89	41.83	172.37	64.49 to 77.20	280,897	184,661

Total Real Property
Sum Lines 17, 25, & 30

Records : 2,331

Value : 252,431,349

Growth 2,660,308

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	45	84,873	0	0	3	17,330	48	102,203	
02. Res Improve Land	657	2,492,793	0	0	77	976,080	734	3,468,873	
03. Res Improvements	665	28,612,770	0	0	93	4,739,834	758	33,352,604	
04. Res Total	710	31,190,436	0	0	96	5,733,244	806	36,923,680	219,884
% of Res Total	88.09	84.47	0.00	0.00	11.91	15.53	34.58	14.63	8.27
05. Com UnImp Land	6	22,740	0	0	7	409,845	13	432,585	
06. Com Improve Land	98	896,939	0	0	27	464,235	125	1,361,174	
07. Com Improvements	105	15,055,305	0	0	29	5,584,980	134	20,640,285	
08. Com Total	111	15,974,984	0	0	36	6,459,060	147	22,434,044	2,065,860
% of Com Total	75.51	71.21	0.00	0.00	24.49	28.79	6.31	8.89	77.65
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	710	31,190,436	0	0	96	5,733,244	806	36,923,680	219,884
% of Res & Rec Total	88.09	84.47	0.00	0.00	11.91	15.53	34.58	14.63	8.27
Com & Ind Total	111	15,974,984	0	0	36	6,459,060	147	22,434,044	2,065,860
% of Com & Ind Total	75.51	71.21	0.00	0.00	24.49	28.79	6.31	8.89	77.65
17. Taxable Total	821	47,165,420	0	0	132	12,192,304	953	59,357,724	2,285,744
% of Taxable Total	86.15	79.46	0.00	0.00	13.85	20.54	40.88	23.51	85.92

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	78	1,762,700	78	1,762,700	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	78	1,762,700	78	1,762,700	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	72	0	40	112

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	9,595	0	0	948	126,940,375	950	126,949,970
28. Ag-Improved Land	0	0	0	0	385	46,124,858	385	46,124,858
29. Ag Improvements	0	0	0	0	350	18,236,097	350	18,236,097
30. Ag Total							1,300	191,310,925

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	0.65	0	0	0.00	0	
40. Other- Non Ag Use	1	1.10	6,500	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	23.23	98,580	9	23.23	98,580	
32. HomeSite Improv Land	185	200.85	1,703,730	185	200.85	1,703,730	
33. HomeSite Improvements	218	0.00	11,277,795	218	0.00	11,277,795	0
34. HomeSite Total				227	224.08	13,080,105	
35. FarmSite UnImp Land	24	51.51	72,235	24	51.51	72,235	
36. FarmSite Improv Land	262	1,008.12	1,491,123	262	1,008.12	1,491,123	
37. FarmSite Improvements	338	0.00	6,958,302	338	0.00	6,958,302	374,564
38. FarmSite Total				362	1,059.63	8,521,660	
39. Road & Ditches	1,130	3,807.80	0	1,132	3,808.45	0	
40. Other- Non Ag Use	36	445.94	681,485	37	447.04	687,985	
41. Total Section VI				589	5,539.20	22,289,750	374,564

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,595.18	21.01%	7,696,925	22.31%	1,675.00
47. 2A1	5,626.63	25.72%	8,749,400	25.36%	1,555.00
48. 2A	5,530.75	25.29%	8,600,315	24.92%	1,555.00
49. 3A1	3,187.04	14.57%	4,955,840	14.36%	1,555.00
50. 3A	782.70	3.58%	1,217,105	3.53%	1,555.01
51. 4A1	2,016.30	9.22%	3,125,285	9.06%	1,550.01
52. 4A	134.56	0.62%	161,470	0.47%	1,199.99
53. Total	21,873.16	100.00%	34,506,340	100.00%	1,577.57
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	46,336.53	26.35%	34,520,655	29.53%	745.00
56. 2D1	53,604.33	30.48%	39,935,200	34.17%	745.00
57. 2D	14,239.62	8.10%	9,113,415	7.80%	640.00
58. 3D1	36,251.62	20.62%	23,019,835	19.70%	635.00
59. 3D	8,912.26	5.07%	3,609,495	3.09%	405.00
60. 4D1	14,207.39	8.08%	5,754,030	4.92%	405.00
61. 4D	2,292.69	1.30%	928,560	0.79%	405.01
62. Total	175,844.44	100.00%	116,881,190	100.00%	664.69
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,023.58	2.78%	516,775	2.93%	255.38
65. 2G1	5,020.27	6.91%	1,286,715	7.30%	256.30
66. 2G	8,282.61	11.39%	2,035,790	11.54%	245.79
67. 3G1	3,302.38	4.54%	810,490	4.60%	245.43
68. 3G	2,667.20	3.67%	643,295	3.65%	241.19
69. 4G1	15,537.20	21.38%	3,729,005	21.15%	240.00
70. 4G	35,854.93	49.33%	8,611,575	48.84%	240.18
71. Total	72,688.17	100.00%	17,633,645	100.00%	242.59
Irrigated Total	21,873.16	8.08%	34,506,340	20.42%	1,577.57
Dry Total	175,844.44	64.96%	116,881,190	69.15%	664.69
Grass Total	72,688.17	26.85%	17,633,645	10.43%	242.59
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	302.59	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	270,708.36	100.00%	169,021,175	100.00%	624.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	3,095	0.00	0	21,871.17	34,503,245	21,873.16	34,506,340
77. Dry Land	0.00	0	0.00	0	175,844.44	116,881,190	175,844.44	116,881,190
78. Grass	0.00	0	0.00	0	72,688.17	17,633,645	72,688.17	17,633,645
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	302.59	0	302.59	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	1.99	3,095	0.00	0	270,706.37	169,018,080	270,708.36	169,021,175

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,873.16	8.08%	34,506,340	20.42%	1,577.57
Dry Land	175,844.44	64.96%	116,881,190	69.15%	664.69
Grass	72,688.17	26.85%	17,633,645	10.43%	242.59
Waste	0.00	0.00%	0	0.00%	0.00
Other	302.59	0.11%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	270,708.36	100.00%	169,021,175	100.00%	624.37

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

25 Deuel

	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	36,136,652	36,923,680	787,028	2.18%	219,884	1.57%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	13,087,510	13,080,105	-7,405	-0.06%	0	-0.06%
04. Total Residential (sum lines 1-3)	49,224,162	50,003,785	779,623	1.58%	219,884	1.14%
05. Commercial	19,998,352	22,434,044	2,435,692	12.18%	2,065,860	1.85%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,213,555	8,521,660	308,105	3.75%	374,564	-0.81%
08. Minerals	1,913,350	1,762,700	-150,650	-7.87	0	-7.87
09. Total Commercial (sum lines 5-8)	30,125,257	32,718,404	2,593,147	8.61%	2,440,424	0.51%
10. Total Non-Agland Real Property	79,349,419	83,410,174	4,060,755	5.12%	2,660,308	1.76%
11. Irrigated	25,162,180	34,506,340	9,344,160	37.14%		
12. Dryland	89,835,900	116,881,190	27,045,290	30.11%		
13. Grassland	16,668,230	17,633,645	965,415	5.79%		
14. Wasteland	0	0	0			
15. Other Agland	687,985	0	-687,985	-100.00%		
16. Total Agricultural Land	132,354,295	169,021,175	36,666,880	27.70%		
17. Total Value of all Real Property (Locally Assessed)	211,703,714	252,431,349	40,727,635	19.24%	2,660,308	17.98%

2014 Plan of Assessment for Deuel County Assessor's Office
Assessment Years 2014, 2015 and 2016
Dated: June 15, 2013

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69-75% of actual value for agricultural and horticultural land; and
- 3) 69-75% of actual value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

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

General Description of Real Property in Deuel County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	806	34.65%	17.08%
Commercial	148	6.36%	9.50%
Mineral	77	3.31%	.90%
Agricultural	1295	55.68%	72.52%
Total	2326	100.00%	100.00%

Agricultural land taxable acres – 271,149

New property: For assessment year 2013, 30 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$1,323,920.

Current Resources:

- A) The Deuel County Assessor's office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and Clerk Marica Schievelbein. This office had an adopted budget for 2013-2014 of \$111,680. The cost for required training for the assessor and deputy has been incorporated into the budget. To date, the assessor and the deputy have sufficient hours to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.
- C) We have signed a contract with GIS Workshop and have received grant funding for a GIS website. We anticipate that the website will be available to the public before December 1, 2013.
- D) We now have a website at nebraskaassessorsonline.us
- E) We converted to the new MIPS PC-ADMIN program in September 2010.
- F) The property record cards are current and exceed the standards set by the department. Each record contains all required information, an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers, updates the property records and maintains the Sales Reference Book and the Land Sales Map. The assessor and clerk maintain the Cadastral Books.
- B) These steps are followed:
 - 1) Fill out Sales Worksheets, using the "Real Estate – Form 521 Electronic tab on PC-Admin.
 - 2) Save updates to Sales file and Property Record.
 - 3) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book

- 4) Send out questionnaire, add returned questionnaires to Sales File
 - 5) Add the sale to the sales spreadsheet to update the projected sales ratios
 - 6) File update property breakdown sheet in record card.
 - 7) Update address book
 - 8) Update record label
 - 9) Update the Ag Sales Map
 - 10) Update the Cadastral Map
 - 11) Update GIS, if necessary
 - 12) Mail 521's to PAT by the 15th of the following month
- C) Data collection is completed by the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach). We are currently using the 2012 costing table.
 - D) The Assessor reviews the sales ratios to determine if any assessment action is needed.
 - E) The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
 - F) The Assessor is responsible for Public Notices and maintains a file of all publications.

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

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
 - a. Abstracts (Real and Personal)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annual Assessed Value Update with the Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of all Exempt Property and Taxable Government Owned Property
 - i. Annual Plan of Assessment Report
3. Personal Property - The entire staff administers the annual filings of schedules. The assessor prepares subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
5. Taxable Government Owned Property - the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.

6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of application. The assessor approves or denies each application based on the value of the property and sends out taxpayer notifications.
7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
8. Tax Districts and Tax Rates – The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property.
9. Tax List Corrections - The assessor and/or the deputy prepares and presents the tax list correction documents for county board approval and delivers the corrections to the Treasurer.
10. County Board of Equalizations – The assessor provides information regarding protest and attends the county board of equalization meetings for these protests.
11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor's duty to defend the valuation established by the assessor's office.
12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95%	10.63	107.68
Commercial	N/A	N/A	N/A
Agricultural	71%	22.96	120.95

Assessment Action Planned for Assessment Year 2014:

Residential:

We will continue to monitor Residential properties for changes and sales.

We will complete the reappraisal of Big Springs and the selected Chappell properties using the depreciation spreadsheet to assure uniformity in the assessment of all improvements. We will update the records by March 15, 2014. This will complete the mandatory 6 year cycle for Big Springs. We will continue on with the remaining Chappell properties, completing them by December 31, 2014.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

Action Planned for Assessment Year 2015:

Residential:

We will continue to monitor Residential properties for changes and sales.

By March 15, 2015, we will update the remaining Chappell residential records, using the depreciation spreadsheet to assure uniformity in the assessment of all improvements. This will complete the mandatory 6 year cycle for Chappell.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

This being the last year for the 6 year cycle for Commercial properties, we will start our review of properties in Big Springs. When this step is completed, we will continue on to the Chappell and rural commercial properties.

Action Planned for Assessment Year 2016:

Residential:

We will continue to monitor Residential properties for changes and sales.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will complete the review of Commercial properties and will update all records according to the data collected during the 2015 review. This will complete the 6 year cycle for Commercials.

Respectfully submitted,
Jean M. Timm, Deuel County Assessor
Dated: 06-15-2013

Signed and submitted to:
Deuel County Board of Equalization

2014 Assessment Survey for Deuel County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$111,680
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,095
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,300
12.	Other miscellaneous funds:
	\$6,285
13.	Amount of last year's assessor's budget not used:
	\$548.28

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS/PC Admin.
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
5.	Does the county have GIS software?
	Yes, GIS Workshop.
6.	Is GIS available to the public? If so, what is the web address?
	Deuel County's GIS is available to the public. The web address is http://deuel.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS/PC Admin

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?
	Big Springs and Chappell
4.	When was zoning implemented?
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott contracted for mineral appraisals.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only Pritchard & Abbott.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Pritchard & Abbott is a certified appraisal firm for oil, gas and minerals.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the aforementioned commodities in question 3.

2014 Certification for Deuel 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 Deuel 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

