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## 2014 Commission Summary for Franklin County

### Residential Real Property - Current

Number of Sales	85	Median	96.89
Total Sales Price	\$3,517,002	Mean	105.59
Total Adj. Sales Price	\$3,612,002	Wgt. Mean	97.64
Total Assessed Value	\$3,526,800	Average Assessed Value of the Base	\$26,796
Avg. Adj. Sales Price	\$42,494	Avg. Assessed Value	\$41,492

### Confidence Interval - Current

95% Median C.I	95.61 to 98.04
95% Wgt. Mean C.I	95.04 to 100.24
95% Mean C.I	98.74 to 112.44
% of Value of the Class of all Real Property Value in the	5.16
% of Records Sold in the Study Period	5.16
% of Value Sold in the Study Period	7.99

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	102	97	96.93
2012	113	99	98.54
2011	120	99	99
2010	122	99	99

## 2014 Commission Summary for Franklin County

### Commercial Real Property - Current

Number of Sales	20	Median	78.93
Total Sales Price	\$964,805	Mean	83.03
Total Adj. Sales Price	\$964,805	Wgt. Mean	66.51
Total Assessed Value	\$641,680	Average Assessed Value of the Base	\$49,159
Avg. Adj. Sales Price	\$48,240	Avg. Assessed Value	\$32,084

### Confidence Interval - Current

95% Median C.I	61.35 to 96.47
95% Wgt. Mean C.I	28.68 to 104.33
95% Mean C.I	63.15 to 102.91
% of Value of the Class of all Real Property Value in the County	2.06
% of Records Sold in the Study Period	5.59
% of Value Sold in the Study Period	3.65

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	17		81.03
2012	18		93.96
2011	20		95
2010	19	94	94



## 2014 Opinions of the Property Tax Administrator for Franklin 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
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



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

Drive-by reviews were done in Bloomington, Naponee, Upland and Hildreth. All of the residential houses and improvements in the towns were re-priced using the manual dated June 2012. A depreciation study was completed; some depreciation was changed.

All of the pickup work in the rural area and in the towns was completed on time.



## 2014 Residential Assessment Survey for Franklin County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Assessor and staff																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>Franklin - largest community in the county, with the most amenities including a school, active main street, and health services. The amenities and job opportunities provide good demand for residential housing.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Bloomington, Naponee, Riverton, Upland - very small communities with few amenities</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Campbell, Hildreth - small communities primarily influenced by proximity to Hastings</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rural Res - all residential parcels not located within the boundaries of a village</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Franklin - largest community in the county, with the most amenities including a school, active main street, and health services. The amenities and job opportunities provide good demand for residential housing.	02	Bloomington, Naponee, Riverton, Upland - very small communities with few amenities	03	Campbell, Hildreth - small communities primarily influenced by proximity to Hastings	10	Rural Res - all residential parcels not located within the boundaries of a village										
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Cost approach is the approach primarily used																						
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																						
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## **2014 Residential Correlation Section for Franklin County**

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### **County Overview**

Franklin County is located in south central Nebraska, on the Kansas border. The county has seen a steady decline in population, which was estimated to be 3,192 by the U.S. Census Bureau in 2012. Franklin (pop. 1,000) is the county seat and largest community. Six smaller communities, with populations ranging from 90 to 375, are also located in the county. The economy is largely agricultural-based, and residential market conditions vary depending on proximity to schools, retail services, and other amenities.

### **Description of Analysis**

Franklin County has identified four valuation groups intended to reflect unique market influences. The statistical sampling of 85 qualified sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Franklin County.

Of the three measures of central tendency, two are within the acceptable range, with the mean being above the range by six points. Analysis of the sales indicates that low dollar sales have an impact on the mean as well as the PRD, which is higher than the recommended range. When sales less than 15,000 are excluded, the measures of central tendency become tightly clustered and the PRD falls within the recommended range.

### **Sales Qualification**

The county conducts telephone and personal interviews in the sales verification process. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length sales were made available for the measurement of real property in the county. Approximately fifty-two percent of the improved residential transactions were considered by the county to be qualified sales. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

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

The Department conducts a yearly analysis of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Franklin County in 2011. The review affirmed that the assessment practices are reliable and applied consistently.

Based on review of known assessment practices, the quality of assessment of the residential class of real property has been determined to be in compliance with professionally accepted mass appraisal standards.

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

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### **Level of Value**

Based on analysis of all available information, the level of value of residential property in Franklin County is determined to be 97%.



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

We did nothing with the Commercial properties. We had a total of twenty sales. There were not enough sales in any one category to make a determination that a certain category should be increased or decreased. We are going to be reviewing and re-pricing all of the Commercial properties for the 2015 tax year.

## 2014 Commercial Assessment Survey for Franklin County

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	Assessor and staff												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>												
	Cost approach and sales comparison approach are primarily used; income approach is considered when information is available and applicable												
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>												
	On staff appraiser uses cost and sales comparison approaches; state sales file query												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Depreciation tables are developed using local market information												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
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## **2014 Commercial Correlation Section for Franklin County**

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### **County Overview**

The economy in Franklin County is heavily dependent on agriculture; the industry provides the majority of jobs, with other jobs available locally in healthcare and education. The majority of commercial parcels in the county will be inside Franklin; the community is the county seat and is far enough from any larger community that the local population is able to support a variety of basic goods and services; however, there are few commercial sales each year and the market is not organized. In the rest of the county there are few commercial parcels in each town and no other active commercial districts.

### **Description of Analysis**

Based on the described local economics, two valuation groupings have been used within the commercial class to separate sales from Franklin and the rest of the county. A distribution of occupancy codes in the commercial class was reviewed; there are 39 different occupancy codes within the class; 60% of the parcels are office buildings, retail stores, storage warehouses, light commercial utility, or service repair garages. All of these primary occupancies, except service garages, are represented in the sales file, making up half of the sold properties.

The statistical analysis suggests that commercial property in Franklin County is under assessed. The sample was stratified in multiple ways to determine if there were anomalies impacting the statistics; none were identified and the majority of ratios in the commercial sample are below the acceptable range. The coefficient of dispersion is quite high, particularly in valuation group two; the market is too unorganized in these small communities to place reliance on these statistics. Review of the sales within valuation group one, Franklin, shows that while most ratios are still low, the sample is small and removal an outlier at either end of the ratio spectrum can shift the median of valuation group one four to six percentage points. For these reasons, the statistics cannot be relied upon to determine a point estimate of the level of value within the class.

### **Sales Qualification**

A sales qualification review was completed by the Department of Revenue, Property Assessment Division (Department) for all counties in 2013. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

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

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

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Franklin County during 2011; the review revealed that the county was in compliance with the six year review requirement and that appraisal techniques were consistently and equitably applied within the class.

Since that review, commercial values have not been maintaining an acceptable level of value. Conversations with the assessor indicate that she is aware of the statistical trends and has prioritized revaluing commercial properties in the county for assessment year 2015.

As commercial properties have not been assessed at an acceptable portion of market value, assessment practices within the class are not in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

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





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

We completed a two year review of all of the houses and Ag improvements in the rural area of Franklin County. These were re-priced using the cost manual dated June 2012. All Ag Land was reviewed and values were determined doing a sales study.

## 2014 Agricultural Assessment Survey for Franklin County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and staff						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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;">01</td><td>Area south of the Bostwick Irrigation Ditch; some of the irrigated parcels in this area only receive water from the irrigation ditch. When water levels in Harlan County Reservoir are diminished, these parcels cannot be irrigated. In addition to the irrigation difficulties, the topography in Area 1 is generally rougher than Area 2, making farming less desirable. This area does contain good native grasses and is more desirable for grazing than Area 2.</td></tr> <tr> <td style="text-align: center;">02</td><td>Area north of the Bostwick Irrigation Ditch; the irrigated land in this area is all well-irrigated and is only under restrictions imposed by the Lower Republican Natural Resource District.</td></tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	Area south of the Bostwick Irrigation Ditch; some of the irrigated parcels in this area only receive water from the irrigation ditch. When water levels in Harlan County Reservoir are diminished, these parcels cannot be irrigated. In addition to the irrigation difficulties, the topography in Area 1 is generally rougher than Area 2, making farming less desirable. This area does contain good native grasses and is more desirable for grazing than Area 2.	02	Area north of the Bostwick Irrigation Ditch; the irrigated land in this area is all well-irrigated and is only under restrictions imposed by the Lower Republican Natural Resource District.
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02	Area north of the Bostwick Irrigation Ditch; the irrigated land in this area is all well-irrigated and is only under restrictions imposed by the Lower Republican Natural Resource District.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The market areas are divided by the Bostwick Irrigation Ditch and were established based on water availability. The assessor stays informed of water issues in the region in analyzing the market areas. Ratio studies are also conducted annually to ensure the market areas are appropriate.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Sales are reviewed for recreation influence; however, no non-agricultural influences have been identified. The land along the Republican River is mainly comprised of farms that have been in families for over 100 years.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes						
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>						
	Non-agricultural influences are monitored through FSA records, GIS analysis, physical inspection, observation, and landowner reporting.						
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>						
	No						
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Lands enrolled in the Wetlands Reserve Program are valued using agricultural land sales, they are assessed at 100% of market value.						

## Franklin County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Franklin	1	3,371	3,378	3,034	3,027	2,310	2,260	2,220	2,207	3,030
Harlan	3	N/A	3,127	2,550	2,195	2,000	N/A	2,000	2,000	2,758
Franklin	2	4,269	4,295	3,914	3,901	3,191	3,002	3,168	3,122	3,999
Harlan	1	N/A	4,649	3,740	3,240	N/A	N/A	2,155	2,155	4,241
Harlan	2	4,345	4,089	3,388	2,945	2,444	2,236	2,155	2,155	3,513
Webster	1	4,075	4,075	4,075	3,975	3,955	3,955	3,930	3,930	4,005
Phelps	1	3,957	5,000	4,500	3,997	3,800	3,700	3,500	3,000	4,728
Kearney	1	N/A	5,399	4,000	3,600	3,200	2,200	2,200	2,200	4,446
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Franklin	1	1,775	1,775	1,675	1,460	1,360	1,350	1,175	1,175	1,483
Harlan	3	0	1,748	1,470	1,425	N/A	N/A	1,215	1,216	1,613
Franklin	2	2,600	2,600	2,135	2,135	1,920	1,735	1,660	1,660	2,319
Harlan	1	N/A	2,310	2,055	2,040	N/A	N/A	1,395	1,395	2,148
Harlan	2	1,760	1,738	1,462	1,425	1,230	1,205	1,215	1,215	1,614
Webster	1	2,105	2,105	1,915	1,800	1,800	1,800	1,745	1,745	1,947
Phelps	1	2,200	2,200	2,100	2,000	1,900	1,800	1,700	1,600	2,090
Kearney	1	N/A	2,150	1,850	1,800	1,400	1,000	1,000	1,000	1,832
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Franklin	1	910	910	875	875	875	875	875	875	877
Harlan	3	N/A	844	882	840	N/A	N/A	841	841	842
Franklin	2	1,140	1,140	1,015	1,015	1,015	1,015	1,015	1,015	1,026
Harlan	1	N/A	840	840	840	N/A	N/A	840	840	840
Harlan	2	N/A	840	840	840	840	840	840	840	840
Webster	1	880	880	880	880	880	880	880	880	880
Phelps	1	865	1,155	1,445	1,134	972	1,110	966	795	1,002
Kearney	1	N/A	850	850	850	850	850	850	850	850
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949

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

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

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## **County Overview**

Franklin County is in the Republican River Basin; the county is divided into two market areas which are partly defined by differences in water availability. The majority of area two in the northern part of the county is plains land, with good quality farmland. Moving south, the land transitions from plains to rolling plains and breaks; area one consists entirely of this type of land. Area one is primarily pasture land with good native grasses; the farmland consists of equal amounts of irrigation and dry land. Harlan and Webster counties are considered to be the most comparable to Franklin County. Phelps, Kearney, and Adams counties are characteristically similar to the plains found in northern Franklin County; however, these counties are not subject to water restrictions, and therefore only dry and grassland can be considered comparable.

## **Description of Analysis**

Analysis of the agricultural sales during the three-year study period within the county indicated the sample to not be proportionately distributed for time standard or majority land use. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 75 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained. Disparity between the 95% and 80% medians in area one grass and area two dry can be attributed to the distribution of sales within the study period.

## **Sales Qualification**

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

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

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### **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Franklin County is 73%.



**31 Franklin**  
**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 : 85  
 Total Sales Price : 3,517,002  
 Total Adj. Sales Price : 3,612,002  
 Total Assessed Value : 3,526,800  
 Avg. Adj. Sales Price : 42,494  
 Avg. Assessed Value : 41,492

MEDIAN : 97  
 WGT. MEAN : 98  
 MEAN : 106  
 COD : 14.13  
 PRD : 108.14

COV : 30.51  
 STD : 32.22  
 Avg. Abs. Dev : 13.69  
 MAX Sales Ratio : 279.79  
 MIN Sales Ratio : 53.75

95% Median C.I. : 95.61 to 98.04  
 95% Wgt. Mean C.I. : 95.04 to 100.24  
 95% Mean C.I. : 98.74 to 112.44

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	10	99.71	112.34	100.35	18.81	111.95	85.34	161.98	93.26 to 160.75	36,345	36,471
01-JAN-12 To 31-MAR-12	7	106.80	121.35	101.07	20.34	120.07	94.84	211.50	94.84 to 211.50	39,143	39,564
01-APR-12 To 30-JUN-12	9	96.89	99.86	100.73	04.74	99.14	93.83	125.78	94.70 to 101.03	38,111	38,388
01-JUL-12 To 30-SEP-12	12	96.69	100.54	95.37	13.72	105.42	53.75	155.63	93.00 to 112.55	34,625	33,022
01-OCT-12 To 31-DEC-12	14	97.85	113.03	100.69	18.51	112.26	92.49	279.79	94.37 to 112.09	44,546	44,852
01-JAN-13 To 31-MAR-13	15	94.06	96.41	94.60	06.45	101.91	81.64	130.33	92.68 to 96.65	58,993	55,809
01-APR-13 To 30-JUN-13	11	95.42	96.16	96.07	03.65	100.09	91.60	103.93	91.79 to 99.92	40,364	38,778
01-JUL-13 To 30-SEP-13	7	95.75	115.84	95.55	29.84	121.23	67.78	256.70	67.78 to 256.70	37,643	35,968
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	38	97.82	107.32	99.10	15.16	108.29	53.75	211.50	95.99 to 101.46	36,736	36,405
01-OCT-12 To 30-SEP-13	47	95.73	104.19	96.72	13.11	107.72	67.78	279.79	94.18 to 97.84	47,150	45,604
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	42	97.74	108.03	99.42	15.33	108.66	53.75	279.79	95.99 to 99.01	39,432	39,205
<u>ALL</u>	85	96.89	105.59	97.64	14.13	108.14	53.75	279.79	95.61 to 98.04	42,494	41,492

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	37	97.69	99.93	97.43	07.51	102.57	67.78	130.33	95.61 to 101.03	39,339	38,326
02	16	95.33	106.46	95.08	21.39	111.97	53.75	256.70	92.68 to 99.07	33,306	31,667
03	27	96.39	113.68	99.12	20.13	114.69	92.50	279.79	94.37 to 106.80	41,354	40,991
10	5	97.22	101.04	97.69	08.17	103.43	90.43	125.78	N/A	101,400	99,061
<u>ALL</u>	85	96.89	105.59	97.64	14.13	108.14	53.75	279.79	95.61 to 98.04	42,494	41,492

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	85	96.89	105.59	97.64	14.13	108.14	53.75	279.79	95.61 to 98.04	42,494	41,492
06											
07											
<u>ALL</u>	85	96.89	105.59	97.64	14.13	108.14	53.75	279.79	95.61 to 98.04	42,494	41,492



**31 Franklin**  
**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 : 85  
 Total Sales Price : 3,517,002  
 Total Adj. Sales Price : 3,612,002  
 Total Assessed Value : 3,526,800  
 Avg. Adj. Sales Price : 42,494  
 Avg. Assessed Value : 41,492

MEDIAN : 97  
 WGT. MEAN : 98  
 MEAN : 106  
 COD : 14.13  
 PRD : 108.14

COV : 30.51  
 STD : 32.22  
 Avg. Abs. Dev : 13.69  
 MAX Sales Ratio : 279.79  
 MIN Sales Ratio : 53.75

95% Median C.I. : 95.61 to 98.04  
 95% Wgt. Mean C.I. : 95.04 to 100.24  
 95% Mean C.I. : 98.74 to 112.44

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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	6	129.38	137.38	103.92	30.14	132.20	92.10	211.50	92.10 to 211.50	18,175	18,888
Less Than 15,000	23	103.13	129.31	116.54	31.68	110.96	92.10	279.79	96.65 to 128.25	11,504	13,407
Less Than 30,000	38	99.25	116.92	106.51	22.58	109.77	85.34	279.79	95.75 to 103.62	15,213	16,203
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	79	96.39	103.18	97.45	11.96	105.88	53.75	279.79	95.42 to 97.84	44,341	43,209
Greater Than 14,999	62	95.76	96.79	96.15	06.27	100.67	53.75	130.33	94.70 to 97.63	53,990	51,910
Greater Than 29,999	47	95.76	96.43	95.95	06.68	100.50	53.75	130.33	94.18 to 97.63	64,551	61,938
<u>Incremental Ranges</u>											
0 TO 4,999	6	129.38	137.38	103.92	30.14	132.20	92.10	211.50	92.10 to 211.50	18,175	18,888
5,000 TO 14,999	17	103.12	126.46	125.38	29.51	100.86	92.92	279.79	94.00 to 128.25	9,150	11,472
15,000 TO 29,999	15	95.75	97.92	98.04	04.96	99.88	85.34	121.00	94.37 to 99.67	20,900	20,491
30,000 TO 59,999	25	96.89	99.20	99.61	08.34	99.59	53.75	130.33	94.70 to 99.07	42,140	41,974
60,000 TO 99,999	17	94.90	92.65	93.22	05.12	99.39	67.78	101.46	91.79 to 97.86	78,506	73,181
100,000 TO 149,999	4	94.93	94.82	94.68	02.90	100.15	90.43	99.01	N/A	115,200	109,073
150,000 TO 249,999	1	98.04	98.04	98.04	00.00	100.00	98.04	98.04	N/A	185,000	181,370
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	85	96.89	105.59	97.64	14.13	108.14	53.75	279.79	95.61 to 98.04	42,494	41,492

**31 Franklin**  
**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 : 20  
 Total Sales Price : 964,805  
 Total Adj. Sales Price : 964,805  
 Total Assessed Value : 641,680  
 Avg. Adj. Sales Price : 48,240  
 Avg. Assessed Value : 32,084

MEDIAN : 79  
 WGT. MEAN : 67  
 MEAN : 83  
 COD : 37.69  
 PRD : 124.84

COV : 51.15  
 STD : 42.47  
 Avg. Abs. Dev : 29.75  
 MAX Sales Ratio : 197.18  
 MIN Sales Ratio : 14.23

95% Median C.I. : 61.35 to 96.47  
 95% Wgt. Mean C.I. : 28.68 to 104.33  
 95% Mean C.I. : 63.15 to 102.91

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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	3	78.73	77.66	78.25	01.69	99.25	75.13	79.13	N/A	33,333	26,083
01-JAN-11 To 31-MAR-11	2	98.24	98.24	97.84	01.80	100.41	96.47	100.00	N/A	24,528	23,998
01-APR-11 To 30-JUN-11	3	90.00	104.96	134.43	23.27	78.08	81.03	143.85	N/A	59,250	79,652
01-JUL-11 To 30-SEP-11	3	47.22	60.66	26.93	65.95	225.25	20.66	114.09	N/A	97,000	26,120
01-OCT-11 To 31-DEC-11	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	30,000	28,940
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	61.35	61.35	61.35	00.00	100.00	61.35	61.35	N/A	30,000	18,405
01-JUL-12 To 30-SEP-12	1	46.54	46.54	46.54	00.00	100.00	46.54	46.54	N/A	115,000	53,520
01-OCT-12 To 31-DEC-12	2	55.77	55.77	58.22	24.92	95.79	41.87	69.66	N/A	42,500	24,743
01-JAN-13 To 31-MAR-13	1	129.50	129.50	129.50	00.00	100.00	129.50	129.50	N/A	3,000	3,885
01-APR-13 To 30-JUN-13	1	197.18	197.18	197.18	00.00	100.00	197.18	197.18	N/A	14,000	27,605
01-JUL-13 To 30-SEP-13	2	45.82	45.82	23.26	68.94	196.99	14.23	77.40	N/A	35,000	8,140
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	11	81.03	84.21	71.80	27.32	117.28	20.66	143.85	47.22 to 114.09	56,164	40,324
01-OCT-11 To 30-SEP-12	3	61.35	68.12	57.64	27.12	118.18	46.54	96.47	N/A	58,333	33,622
01-OCT-12 To 30-SEP-13	6	73.53	88.31	56.54	63.09	156.19	14.23	197.18	14.23 to 197.18	28,667	16,209
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	96.47	87.75	71.97	24.82	121.93	20.66	143.85	47.22 to 114.09	60,867	43,806
01-JAN-12 To 31-DEC-12	4	53.95	54.86	52.79	19.74	103.92	41.87	69.66	N/A	57,500	30,353
<u>ALL</u>	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	85.52	100.99	109.39	27.83	92.32	69.66	197.18	77.40 to 143.85	39,675	43,399
02	10	54.29	65.06	36.56	57.03	177.95	14.23	129.50	20.66 to 114.09	56,806	20,769
<u>ALL</u>	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084

**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	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084
04											
<u>ALL</u>	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084

**31 Franklin**  
**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 : 20	MEDIAN : 79	COV : 51.15	95% Median C.I. : 61.35 to 96.47
Total Sales Price : 964,805	WGT. MEAN : 67	STD : 42.47	95% Wgt. Mean C.I. : 28.68 to 104.33
Total Adj. Sales Price : 964,805	MEAN : 83	Avg. Abs. Dev : 29.75	95% Mean C.I. : 63.15 to 102.91
Total Assessed Value : 641,680			
Avg. Adj. Sales Price : 48,240	COD : 37.69	MAX Sales Ratio : 197.18	
Avg. Assessed Value : 32,084	PRD : 124.84	MIN Sales Ratio : 14.23	

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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
<b>Low \$ Ranges</b>											
Less Than 5,000	1	129.50	129.50	129.50	00.00	100.00	129.50	129.50	N/A	3,000	3,885
Less Than 15,000	5	114.09	121.63	128.43	27.93	94.71	77.40	197.18	N/A	9,150	11,751
Less Than 30,000	9	90.00	104.83	102.05	28.16	102.72	75.13	197.18	77.40 to 129.50	12,756	13,017
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	19	78.73	80.58	66.31	36.38	121.52	14.23	197.18	47.22 to 96.47	50,621	33,568
Greater Than 14,999	15	75.13	70.16	63.43	33.20	110.61	14.23	143.85	46.54 to 96.47	61,270	38,862
Greater Than 29,999	11	61.35	65.19	61.71	46.63	105.64	14.23	143.85	20.66 to 96.47	77,273	47,684
<b>Incremental Ranges</b>											
0 TO 4,999	1	129.50	129.50	129.50	00.00	100.00	129.50	129.50	N/A	3,000	3,885
5,000 TO 14,999	4	102.05	119.67	128.35	35.25	93.24	77.40	197.18	N/A	10,688	13,718
15,000 TO 29,999	4	80.08	83.82	84.57	08.35	99.11	75.13	100.00	N/A	17,264	14,600
30,000 TO 59,999	6	65.51	68.84	68.26	28.53	100.85	41.87	96.47	41.87 to 96.47	34,167	23,323
60,000 TO 99,999	2	46.48	46.48	48.96	69.38	94.93	14.23	78.73	N/A	65,000	31,825
100,000 TO 149,999	1	46.54	46.54	46.54	00.00	100.00	46.54	46.54	N/A	115,000	53,520
150,000 TO 249,999	1	143.85	143.85	143.85	00.00	100.00	143.85	143.85	N/A	150,000	215,775
250,000 TO 499,999	1	20.66	20.66	20.66	00.00	100.00	20.66	20.66	N/A	250,000	51,645
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	2	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	30,000	28,940
344	1	47.22	47.22	47.22	00.00	100.00	47.22	47.22	N/A	30,000	14,165
346	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	19,055	19,055
353	5	78.73	103.69	93.10	34.21	111.37	75.13	197.18	N/A	23,350	21,740
406	3	79.13	67.34	61.04	16.49	110.32	41.87	81.03	N/A	23,333	14,243
434	1	114.09	114.09	114.09	00.00	100.00	114.09	114.09	N/A	11,000	12,550
442	2	37.79	37.79	29.94	62.34	126.22	14.23	61.35	N/A	45,000	13,473
470	1	46.54	46.54	46.54	00.00	100.00	46.54	46.54	N/A	115,000	53,520
471	1	69.66	69.66	69.66	00.00	100.00	69.66	69.66	N/A	50,000	34,830
494	1	20.66	20.66	20.66	00.00	100.00	20.66	20.66	N/A	250,000	51,645
526	1	129.50	129.50	129.50	00.00	100.00	129.50	129.50	N/A	3,000	3,885
543	1	143.85	143.85	143.85	00.00	100.00	143.85	143.85	N/A	150,000	215,775
<b>ALL</b>	20	78.93	83.03	66.51	37.69	124.84	14.23	197.18	61.35 to 96.47	48,240	32,084

**31 Franklin****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 : 75	MEDIAN : 73	COV : 38.28	95% Median C.I. : 67.02 to 80.38
Total Sales Price : 34,217,882	WGT. MEAN : 70	STD : 31.03	95% Wgt. Mean C.I. : 63.92 to 75.59
Total Adj. Sales Price : 34,171,382	MEAN : 81	Avg. Abs. Dev : 22.39	95% Mean C.I. : 74.05 to 88.09
Total Assessed Value : 23,835,419			
Avg. Adj. Sales Price : 455,618	COD : 30.72	MAX Sales Ratio : 175.25	
Avg. Assessed Value : 317,806	PRD : 116.23	MIN Sales Ratio : 29.79	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	7	101.58	105.90	101.55	16.09	104.28	79.95	156.53	79.95 to 156.53	384,271	390,239
01-JAN-11 To 31-MAR-11	7	105.74	105.27	107.07	10.66	98.32	72.88	121.56	72.88 to 121.56	153,476	164,321
01-APR-11 To 30-JUN-11	5	111.23	118.80	131.77	29.72	90.16	73.30	173.53	N/A	174,467	229,901
01-JUL-11 To 30-SEP-11	3	75.28	95.61	70.38	43.04	135.85	57.18	154.38	N/A	316,067	222,456
01-OCT-11 To 31-DEC-11	10	72.82	76.78	66.34	23.33	115.74	39.87	118.15	53.50 to 96.61	584,658	387,863
01-JAN-12 To 31-MAR-12	7	67.27	80.16	75.80	26.65	105.75	60.23	143.75	60.23 to 143.75	318,059	241,081
01-APR-12 To 30-JUN-12	4	68.62	63.16	55.34	22.30	114.13	29.79	85.59	N/A	969,770	536,666
01-JUL-12 To 30-SEP-12	3	72.85	105.37	76.90	49.06	137.02	68.02	175.25	N/A	221,280	170,160
01-OCT-12 To 31-DEC-12	15	64.56	65.30	61.31	17.91	106.51	43.27	95.38	52.05 to 75.23	579,463	355,250
01-JAN-13 To 31-MAR-13	9	54.13	54.64	55.89	08.89	97.76	42.71	63.04	50.13 to 61.59	475,218	265,616
01-APR-13 To 30-JUN-13	2	63.05	63.05	66.37	15.61	95.00	53.21	72.88	N/A	294,900	195,735
01-JUL-13 To 30-SEP-13	3	69.24	75.31	74.73	14.18	100.78	63.62	93.07	N/A	804,000	600,845
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	22	103.74	107.23	102.04	21.73	105.09	57.18	173.53	82.29 to 121.13	253,853	259,036
01-OCT-11 To 30-SEP-12	24	71.21	79.07	65.18	27.47	121.31	29.79	175.25	64.27 to 85.59	525,663	342,639
01-OCT-12 To 30-SEP-13	29	61.59	62.87	62.07	17.02	101.29	42.71	95.38	53.21 to 68.41	550,714	341,838
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	25	91.02	95.42	78.31	28.24	121.85	39.87	173.53	73.30 to 111.23	349,658	273,830
01-JAN-12 To 31-DEC-12	29	67.27	72.74	62.57	24.48	116.25	29.79	175.25	61.32 to 75.23	533,148	333,567
<u>ALL</u>	75	72.88	81.07	69.75	30.72	116.23	29.79	175.25	67.02 to 80.38	455,618	317,806

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	26	73.09	75.73	58.08	27.10	130.39	29.79	154.38	57.87 to 85.59	360,684	209,487
2	49	72.85	83.90	74.17	32.60	113.12	42.71	175.25	64.27 to 85.55	505,992	375,281
<u>ALL</u>	75	72.88	81.07	69.75	30.72	116.23	29.79	175.25	67.02 to 80.38	455,618	317,806

**31 Franklin**  
**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 : 75  
 Total Sales Price : 34,217,882  
 Total Adj. Sales Price : 34,171,382  
 Total Assessed Value : 23,835,419  
 Avg. Adj. Sales Price : 455,618  
 Avg. Assessed Value : 317,806

MEDIAN : 73  
 WGT. MEAN : 70  
 MEAN : 81  
 COD : 30.72  
 PRD : 116.23

COV : 38.28  
 STD : 31.03  
 Avg. Abs. Dev : 22.39  
 MAX Sales Ratio : 175.25  
 MIN Sales Ratio : 29.79

95% Median C.I. : 67.02 to 80.38  
 95% Wgt. Mean C.I. : 63.92 to 75.59  
 95% Mean C.I. : 74.05 to 88.09

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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	7	61.32	66.47	66.76	15.57	99.57	53.21	100.46	53.21 to 100.46	755,490	504,387
1	1	53.21	53.21	53.21	00.00	100.00	53.21	53.21	N/A	195,000	103,755
2	6	62.47	68.68	67.28	15.67	102.08	57.38	100.46	57.38 to 100.46	848,905	571,159
____Dry____											
County	12	65.53	73.14	65.56	27.15	111.56	48.36	143.75	52.41 to 82.29	399,879	262,168
1	2	60.22	60.22	56.16	12.97	107.23	52.41	68.02	N/A	273,700	153,700
2	10	67.95	75.72	66.77	29.12	113.40	48.36	143.75	50.86 to 105.74	425,115	283,862
____Grass____											
County	18	76.84	84.06	76.52	25.34	109.85	42.71	121.13	68.41 to 109.29	148,324	113,492
1	11	80.38	84.78	80.62	20.68	105.16	50.13	112.32	67.27 to 111.23	129,027	104,023
2	7	72.88	82.93	71.86	31.39	115.40	42.71	121.13	42.71 to 121.13	178,646	128,371
____ALL____	75	72.88	81.07	69.75	30.72	116.23	29.79	175.25	67.02 to 80.38	455,618	317,806

**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	21	71.32	81.39	67.87	36.79	119.92	29.79	156.53	57.98 to 100.46	765,862	519,772
1	5	53.21	71.44	46.56	61.89	153.44	29.79	154.38	N/A	905,264	421,452
2	16	73.28	84.50	76.21	31.41	110.88	52.05	156.53	61.32 to 101.58	722,299	550,497
____Dry____											
County	16	67.52	72.91	68.11	24.19	107.05	48.36	143.75	53.50 to 82.29	404,272	275,355
1	3	67.02	62.48	58.02	07.76	107.69	52.41	68.02	N/A	220,267	127,800
2	13	72.85	75.31	69.26	25.33	108.74	48.36	143.75	53.50 to 93.07	446,734	309,406
____Grass____											
County	24	73.09	81.60	71.76	25.31	113.71	42.71	121.56	67.27 to 101.54	227,626	163,337
1	13	74.54	81.63	74.80	21.57	109.13	50.13	112.32	67.27 to 109.29	161,792	121,021
2	11	69.24	81.56	69.85	30.03	116.76	42.71	121.56	61.59 to 121.13	305,429	213,347
____ALL____	75	72.88	81.07	69.75	30.72	116.23	29.79	175.25	67.02 to 80.38	455,618	317,806



Total Real Property  
Sum Lines 17, 25, & 30

Records : 4,799

Value : 854,570,330

Growth 2,238,889

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	410	443,140	0	0	0	0	410	443,140	
02. Res Improve Land	1,220	2,544,405	0	0	0	0	1,220	2,544,405	
03. Res Improvements	1,229	40,212,135	0	0	7	762,905	1,236	40,975,040	
04. Res Total	1,639	43,199,680	0	0	7	762,905	1,646	43,962,585	212,395
% of Res Total	99.57	98.26	0.00	0.00	0.43	1.74	34.30	5.14	9.49
05. Com UnImp Land	98	155,575	0	0	16	32,195	114	187,770	
06. Com Improve Land	209	530,565	0	0	12	60,780	221	591,345	
07. Com Improvements	220	11,617,705	3	1,486,760	13	3,551,625	236	16,656,090	
08. Com Total	318	12,303,845	3	1,486,760	29	3,644,600	350	17,435,205	34,935
% of Com Total	90.86	70.57	0.86	8.53	8.29	20.90	7.29	2.04	1.56
09. Ind UnImp Land	3	10,630	0	0	0	0	3	10,630	
10. Ind Improve Land	5	23,405	0	0	0	0	5	23,405	
11. Ind Improvements	5	129,565	0	0	0	0	5	129,565	
12. Ind Total	8	163,600	0	0	0	0	8	163,600	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.17	0.02	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	140,910	1	140,910	
15. Rec Improvements	0	0	0	0	1	29,095	1	29,095	
16. Rec Total	0	0	0	0	1	170,005	1	170,005	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.02	0.00
Res & Rec Total	1,639	43,199,680	0	0	8	932,910	1,647	44,132,590	212,395
% of Res & Rec Total	99.51	97.89	0.00	0.00	0.49	2.11	34.32	5.16	9.49
Com & Ind Total	326	12,467,445	3	1,486,760	29	3,644,600	358	17,598,805	34,935
% of Com & Ind Total	91.06	70.84	0.84	8.45	8.10	20.71	7.46	2.06	1.56
17. Taxable Total	1,965	55,667,125	3	1,486,760	37	4,577,510	2,005	61,731,395	247,330
% of Taxable Total	98.00	90.18	0.15	2.41	1.85	7.42	41.78	7.22	11.05

## Schedule II : Tax Increment Financing (TIF)

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

## Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	257	0	305	562

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	74	956,970	0	0	1,982	551,791,470	2,056	552,748,440
28. Ag-Improved Land	15	202,375	0	0	680	186,830,910	695	187,033,285
29. Ag Improvements	10	348,570	0	0	728	52,708,640	738	53,057,210
30. Ag Total							2,794	792,838,935



## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	1.69	8,000	0	0.00	0	
32. HomeSite Improv Land	10	5.00	28,005	0	0.00	0	
33. HomeSite Improvements	7	0.00	285,440	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.36	180	0	0.00	0	
36. FarmSite Improv Land	3	12.79	12,290	0	0.00	0	
37. FarmSite Improvements	9	0.00	63,130	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	3	9.64	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	180	175.35	644,700	183	177.04	652,700	
32. HomeSite Improv Land	464	460.26	4,658,600	474	465.26	4,686,605	
33. HomeSite Improvements	470	0.00	34,118,340	477	0.00	34,403,780	582,699
34. HomeSite Total				660	642.30	39,743,085	
35. FarmSite UnImp Land	99	341.37	239,610	100	341.73	239,790	
36. FarmSite Improv Land	513	2,080.28	1,268,595	516	2,093.07	1,280,885	
37. FarmSite Improvements	652	0.00	18,590,300	661	0.00	18,653,430	1,408,860
38. FarmSite Total				761	2,434.80	20,174,105	
39. Road & Ditches	2,087	5,939.12	0	2,090	5,948.76	0	
40. Other- Non Ag Use	1	0.64	2,500	1	0.64	2,500	
41. Total Section VI				1,421	9,026.50	59,919,690	1,991,559

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	2,898.59	16.26%	9,771,180	18.09%	3,371.01
46. 1A	4,749.45	26.64%	16,045,350	29.70%	3,378.36
47. 2A1	3,903.64	21.90%	11,845,535	21.93%	3,034.48
48. 2A	2,890.84	16.22%	8,749,865	16.20%	3,026.76
49. 3A1	596.42	3.35%	1,377,745	2.55%	2,310.02
50. 3A	1,252.55	7.03%	2,830,920	5.24%	2,260.13
51. 4A1	684.93	3.84%	1,520,560	2.82%	2,220.02
52. 4A	849.27	4.76%	1,874,520	3.47%	2,207.21
53. Total	17,825.69	100.00%	54,015,675	100.00%	3,030.22
Dry					
54. 1D1	733.16	3.98%	1,301,355	4.76%	1,774.99
55. 1D	7,059.56	38.30%	12,530,770	45.84%	1,775.01
56. 2D1	1,103.92	5.99%	1,849,075	6.76%	1,675.01
57. 2D	1,119.92	6.08%	1,635,095	5.98%	1,460.01
58. 3D1	194.20	1.05%	264,110	0.97%	1,359.99
59. 3D	569.69	3.09%	769,105	2.81%	1,350.04
60. 4D1	4,451.06	24.15%	5,230,070	19.13%	1,175.02
61. 4D	3,198.97	17.36%	3,758,890	13.75%	1,175.03
62. Total	18,430.48	100.00%	27,338,470	100.00%	1,483.33
Grass					
63. 1G1	283.67	0.38%	258,125	0.39%	909.95
64. 1G	4,666.71	6.23%	4,246,755	6.46%	910.01
65. 2G1	953.99	1.27%	834,855	1.27%	875.12
66. 2G	2,644.10	3.53%	2,313,770	3.52%	875.07
67. 3G1	3.97	0.01%	3,475	0.01%	875.31
68. 3G	4,358.00	5.81%	3,813,430	5.80%	875.04
69. 4G1	17,736.29	23.66%	15,519,830	23.60%	875.03
70. 4G	44,307.09	59.11%	38,769,670	58.96%	875.02
71. Total	74,953.82	100.00%	65,759,910	100.00%	877.34
Irrigated Total	17,825.69	15.59%	54,015,675	36.60%	3,030.22
Dry Total	18,430.48	16.12%	27,338,470	18.52%	1,483.33
Grass Total	74,953.82	65.57%	65,759,910	44.56%	877.34
72. Waste	3,098.09	2.71%	464,775	0.31%	150.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.86	0.00%	0	0.00%	0.00
75. Market Area Total	114,308.08	100.00%	147,578,830	100.00%	1,291.06

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	882.18	0.93%	3,766,195	0.99%	4,269.19
46. 1A	65,241.22	68.66%	280,230,065	73.75%	4,295.29
47. 2A1	2,383.14	2.51%	9,328,560	2.46%	3,914.40
48. 2A	4,491.43	4.73%	17,518,965	4.61%	3,900.53
49. 3A1	1,016.58	1.07%	3,243,490	0.85%	3,190.59
50. 3A	479.99	0.51%	1,441,030	0.38%	3,002.21
51. 4A1	7,316.75	7.70%	23,179,645	6.10%	3,168.02
52. 4A	13,216.21	13.91%	41,265,015	10.86%	3,122.30
53. Total	95,027.50	100.00%	379,972,965	100.00%	3,998.56
Dry					
54. 1D1	159.21	0.33%	413,940	0.37%	2,599.96
55. 1D	31,049.07	64.90%	80,727,595	72.75%	2,600.00
56. 2D1	1,264.57	2.64%	2,699,880	2.43%	2,135.02
57. 2D	3,023.29	6.32%	6,454,700	5.82%	2,134.99
58. 3D1	558.96	1.17%	1,073,205	0.97%	1,920.00
59. 3D	358.17	0.75%	621,420	0.56%	1,734.99
60. 4D1	5,324.05	11.13%	8,837,910	7.97%	1,660.00
61. 4D	6,102.65	12.76%	10,130,385	9.13%	1,660.00
62. Total	47,839.97	100.00%	110,959,035	100.00%	2,319.38
Grass					
63. 1G1	18.77	0.02%	21,405	0.02%	1,140.38
64. 1G	7,864.95	8.57%	8,966,035	9.52%	1,140.00
65. 2G1	1,519.23	1.66%	1,542,070	1.64%	1,015.03
66. 2G	2,173.47	2.37%	2,206,115	2.34%	1,015.02
67. 3G1	732.59	0.80%	743,595	0.79%	1,015.02
68. 3G	5,118.61	5.58%	5,195,405	5.52%	1,015.00
69. 4G1	14,621.76	15.93%	14,841,165	15.76%	1,015.01
70. 4G	59,737.98	65.08%	60,635,235	64.40%	1,015.02
71. Total	91,787.36	100.00%	94,151,025	100.00%	1,025.75
Irrigated Total	95,027.50	40.20%	379,972,965	64.91%	3,998.56
Dry Total	47,839.97	20.24%	110,959,035	18.96%	2,319.38
Grass Total	91,787.36	38.83%	94,151,025	16.08%	1,025.75
72. Waste	1,715.66	0.73%	257,390	0.04%	150.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	236,370.48	100.00%	585,340,415	100.00%	2,476.37

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	171.62	665,775	0.00	0	112,681.57	433,322,865	112,853.19	433,988,640
<b>77. Dry Land</b>	168.49	328,550	0.00	0	66,101.96	137,968,955	66,270.45	138,297,505
<b>78. Grass</b>	124.26	114,920	0.00	0	166,616.92	159,796,015	166,741.18	159,910,935
<b>79. Waste</b>	10.82	1,625	0.00	0	4,802.93	720,540	4,813.75	722,165
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	1.86	0	1.86	0
<b>82. Total</b>	<b>475.19</b>	<b>1,110,870</b>	<b>0.00</b>	<b>0</b>	<b>350,203.38</b>	<b>731,808,375</b>	<b>350,678.57</b>	<b>732,919,245</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	112,853.19	32.18%	433,988,640	59.21%	3,845.60
<b>Dry Land</b>	66,270.45	18.90%	138,297,505	18.87%	2,086.87
<b>Grass</b>	166,741.18	47.55%	159,910,935	21.82%	959.04
<b>Waste</b>	4,813.75	1.37%	722,165	0.10%	150.02
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	1.86	0.00%	0	0.00%	0.00
<b>Total</b>	<b>350,678.57</b>	<b>100.00%</b>	<b>732,919,245</b>	<b>100.00%</b>	<b>2,090.00</b>

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

### 31 Franklin

	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	39,661,635	43,962,585	4,300,950	10.84%	212,395	10.31%
02. Recreational	170,005	170,005	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	34,648,105	39,743,085	5,094,980	14.70%	582,699	13.02%
<b>04. Total Residential (sum lines 1-3)</b>	<b>74,479,745</b>	<b>83,875,675</b>	<b>9,395,930</b>	<b>12.62%</b>	<b>795,094</b>	<b>11.55%</b>
05. Commercial	17,318,525	17,435,205	116,680	0.67%	34,935	0.47%
06. Industrial	163,600	163,600	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	17,099,556	20,174,105	3,074,549	17.98%	1,408,860	9.74%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>34,581,681</b>	<b>37,772,910</b>	<b>3,191,229</b>	<b>9.23%</b>	<b>1,443,795</b>	<b>5.05%</b>
<b>10. Total Non-Agland Real Property</b>	<b>109,061,426</b>	<b>121,651,085</b>	<b>12,589,659</b>	<b>11.54%</b>	<b>2,238,889</b>	<b>9.49%</b>
11. Irrigated	313,730,735	433,988,640	120,257,905	38.33%		
12. Dryland	80,897,200	138,297,505	57,400,305	70.95%		
13. Grassland	112,225,765	159,910,935	47,685,170	42.49%		
14. Wasteland	484,700	722,165	237,465	48.99%		
15. Other Agland	2,500	0	-2,500	-100.00%		
<b>16. Total Agricultural Land</b>	<b>507,340,900</b>	<b>732,919,245</b>	<b>225,578,345</b>	<b>44.46%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>616,402,326</b>	<b>854,570,330</b>	<b>238,168,004</b>	<b>38.64%</b>	<b>2,238,889</b>	<b>38.28%</b>

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

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 of 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 level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of 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 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: Reference, Neb. Rev. Stat. 77-201 (R.S. Supp 2007)

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

## General Description of Real Property in Franklin County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,643	34%	8%
Commercial	350	8%	3%
Industrial	8	0.5%	.05
Recreational	1	0.5%	.05
Agricultural	2,759	58%	88%
Special Value			

Agricultural land -taxable acres 350,607

Other pertinent facts: 91% of Franklin County is agricultural and of that 32% Irrigated, 19% Dry, 48% Pasture, 1% Waste, 6% Residential, 3% Commercial, Industrial, and Recreational, 1 % Exempt.

New Property: For assessment year 2013, an estimated 95 building permits and / or information statements were filed for new property construction/additions in the county.

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

### Current Resources:

- A. Staffing consists of a Deputy and a Clerk. The Assessor and Deputy, and Clerk take the training that is necessary to keep their certificates current. The budget for 2012-2013 was \$103,918.
- B. A new set of cadastral maps were printed in 2008. Ownership and splits are kept current. In 2000 we purchased a GIS program for the all property in the county. In 2012, a CD from the FSA office was used to check the land usage on the GIS program,
- C. The property record cards are color coded for Agricultural, Residential, Commercial, Improvements on Leased Land and Exempt. The cards that have Residential, Commercial, Industrial, or Agricultural improvements have a CAMA pricing sheet, current photo, and a sketch of the house or business. All rural cards have a print-out showing the number of acres, land use and current value per acre, improvement values and the prior year value; they also have an outbuilding printout that shows the building dimensions, depreciation and value.
- D. The software for pricing the improvements is MIPS. The Assessment Administration programming is from MIPS. GIS Workshop provides the programming and support for our GIS system.
- E. We have a Web site for property record information access. The address is [nebraskataxesonline.us](http://nebraskataxesonline.us) or [nebraskaassessorsonline.us](http://nebraskaassessorsonline.us).



## **Current Assessment Procedures for Real Property**

- A. The real estate transfers are photo copied as they are brought in from the Clerk's office to make a sales book that is available to the public. From the information on the real estate transfer statements the name on the real estate card, and the counter book are all changed and a sheet for the sales book is made. Building permits are received from the zoning manager and from the towns that have building permit ordinances. All sales are reviewed.
- B. Drive by reviews of the residential properties in town will be done on an annual basis. New photos will be taken every two years, or as the property is altered.
- C. Assessment sales ratio studies are done annually with new sales added, and old sales deleted.
- D. The market approach and the cost approach are used mainly for our residential properties; all three approaches are used on the commercial. Our information to determine value is arrayed by age, quality, size, location, condition and the amenities to the property. Land valuation studies are done by land usage. Sales are plotted by township and usage to determine market areas
- E. Reconciliation of final value and documentation is done by doing a ratio study using the sales in the sales file.
- F. Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Franklin County is in compliance to state statutes.
- G. Notices of valuation are mailed to every real estate owner each year. These notices show the number of acres of irrigated, dry, pasture and waste on the ag land notices.

## **Level of Value, Quality, and Uniformity for assessment year 2012:**

Property Class	Median	COD*	PRD*
Residential	97.00%	39.70%	121.77%
Commercial	NEI		
Agricultural Land	72.00%	28.87%	113.63%
Special Value Agland			

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

## **Assessment Actions Planned for the Assessment Year 2014:**

- 1 Residential properties will be reviewed and any new information discovered will be added or deleted from the property. New pictures will be taken when the property is updated.
- 2 Commercial properties will be reviewed and updated as necessary. New pictures will be taken when the property is updated..
- 3 Ag Land use will be checked using the information available from the FSA and NRD offices.
- 4 An inventory of Ag improvements will be started in the summer of 2012 with photos being taken as the sites are inventoried.
- 5 Ag Improvements will be repriced for 2014 using the new outbuilding pricing.
- 6 An inventory and pictures will be taken of all of the exempt property.

Assessment Action Planned for the Assessment Year 2015:

Residential properties will be reviewed and any new information discovered will be added to or deleted from the property. New pictures will be taken as the property is changed.

Commercial properties will be reviewed and updated as necessary.

Ag Land use will be checked using the information available from the FSA and NRD offices.

New values for the Ag Improvements will be added for 2014

.Assessment Action Planned for the Assessment Year 2016

:

Residential properties will be reviewed and any new information discovered will be added to or deleted from the property.

Commercial properties will be reviewed and updated as necessary.

Ag Land use will be checked using the information available from the FSA and NRD offices. Agricultural improvements will be checked.

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

1. Record Maintenance, Mapping updates, and Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real Property)
  - b. Assessor Survey
  - c. Sales information to P A&T rosters and annual Assessed Value Update w/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 current values for properties owned by Board of Education Land & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
- J. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 825 schedules; prepare subsequent notices of incomplete filings or failure to file and penalties applied as required. Postcard notices are mailed to all persons or businesses filing schedules in the previous year. We added the personal property schedules to the new program from MIPS for 2013 which will allow electronic filing of personal property schedules. We had a 30% participation.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board. **Applications are mailed to those that have an application on file.**
5. Taxable Government Owned Property -annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions: administer 250 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance. **Pre printed forms are mailed to the previous years applicants.**

7. Centrally Assessed -review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. 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.

9. Tax lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed

10. Tax List Corrections -prepare tax list correction documents for county board approval.

11. County Board of Equalization -attends county board of equalization meetings for valuation protests -assemble and provide information. View all properties protested.

12. TERC Appeals -prepare information and attend taxpayer appeal hearings before TERC, defend valuation

13. TERC Statewide Equalization -attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

14. Education: Assessor and/or Appraisal Education -attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

## **Conclusion**

A request for \$104,150.36 for the Assessor's office and \$63,805.00 for the Appraisal Fund was submitted to the Franklin County Board of Supervisors for Approval for the 2012-2013 budget year.

The Franklin County Assessor's office will work to maintain an efficient and professional office.

Respectfully submitted:

Assessor Signature: \_\_\_\_\_

Date:\_\_\_\_\_

## 2014 Assessment Survey for Franklin County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	1 (part-time)
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$104,152
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Not applicable
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$71,805
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Budgeted through the county general fund
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
12.	<b>Other miscellaneous funds:</b>
	\$0
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$11,500

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS PC v2
2.	<b>CAMA software:</b>
	MIPS PC v2
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="http://franklin.gisworkshop.com/">http://franklin.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and staff and vendor
8.	<b>Personal Property software:</b>
	MIPS PC v2

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Franklin and Hildreth
4.	<b>When was zoning implemented?</b>
	2000

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

<b>1.</b>	<b>Appraisal Services:</b>
	Not applicable
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	Not applicable

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not applicable
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Not applicable
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



## 2014 Certification for Franklin County

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

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

One copy by electronic transmission to the Franklin County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator





