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2014 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	61	Median	95.06
Total Sales Price	\$4,505,250	Mean	95.44
Total Adj. Sales Price	\$4,505,250	Wgt. Mean	89.42
Total Assessed Value	\$4,028,684	Average Assessed Value of the Base	\$50,405
Avg. Adj. Sales Price	\$73,857	Avg. Assessed Value	\$66,044

Confidence Interval - Current

95% Median C.I	91.47 to 98.50
95% Wgt. Mean C.I	84.16 to 94.69
95% Mean C.I	89.53 to 101.35
% of Value of the Class of all Real Property Value in the	8.09
% of Records Sold in the Study Period	5.37
% of Value Sold in the Study Period	7.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	48	99	98.90
2012	58	98	97.71
2011	56	100	100
2010	55	99	99

2014 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	13	Median	99.80
Total Sales Price	\$892,934	Mean	98.39
Total Adj. Sales Price	\$892,934	Wgt. Mean	107.20
Total Assessed Value	\$957,256	Average Assessed Value of the Base	\$102,270
Avg. Adj. Sales Price	\$68,687	Avg. Assessed Value	\$73,635

Confidence Interval - Current

95% Median C.I	95.63 to 107.48
95% Wgt. Mean C.I	92.98 to 121.43
95% Mean C.I	89.94 to 106.84
% of Value of the Class of all Real Property Value in the County	2.81
% of Records Sold in the Study Period	6.70
% of Value Sold in the Study Period	4.82

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	13		98.39
2012	12		98.26
2011	16		97
2010	9	100	96

2014 Opinions of the Property Tax Administrator for Frontier County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	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 Frontier County

Only routine maintenance was completed within the residential class for 2014. The pickup work was completed timely.

2014 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:																							
	The assessor and deputy assessor																							
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;">01</td> <td>Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Small Villages - includes the Villages of Eustis, Maywood, Stockville, and Moorefield. There is some demand for housing in Eustis and Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.</td> </tr> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.	03	Small Villages - includes the Villages of Eustis, Maywood, Stockville, and Moorefield. There is some demand for housing in Eustis and Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.	04	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.	05	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.										
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.																							
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?																							
	Depreciation is developed using local market information.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Yes																							
6.	Describe the methodology used to determine the residential lot values?																							
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2014 Residential Correlation Section for Frontier County

County Overview

The residential market in Frontier County is influenced by the local agriculturally based economy. Additionally, within the town of Curtis the market is influenced by the Nebraska College of Technical Agriculture. The demand for housing by educators, support staff, and students has kept the real estate market increasing slightly in recent years with steady annual growth. In the smaller communities the residential market is more sporadic. There are some services and amenities in Maywood and Eustis, but the market is softer than it is in Curtis. Because there are typically very few sales in Moorefield and Stockville, these villages are assessed using the same appraisal tables as Maywood and Eustis with additional economic depreciation applied as warranted. Rural residential and recreational parcels continue to have strong demand with a slightly increasing market. These economic conditions have prompted the assessor to establish four valuation groupings for use in the residential class.

Description of Analysis

Comparison of the number of properties and sales in each valuation grouping shows that all groups except 04, lake properties; and 05, rural residential, have a representative sample in the sales file. The assessment actions indicated that only routine maintenance would be completed this year and changes to both the sales file and the county's abstract of assessment support the reported actions. Based on the analysis, the statistics can be relied on to support a level of value within the acceptable range.

Analysis of the statistical profile shows that valuation groupings one and three have been assessed at similar portions of market value. The coefficients of dispersion also support assessment uniformity. The price related differential is somewhat high; review of the valuation group substrata shows that this statistic is being affected by valuation group three. When the ratios within this group are arrayed by selling price, there are a few low ratios at the upper end of the sale price range; however, the majority of the sales do not show a pattern of regressive assessments. The assessor may want to monitor ratios going forward to see if a pattern emerges, but in small towns where the market is imprecise, the PRD will not be relied upon in making determinations of assessment quality.

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 Frontier County during 2012; the review revealed that appraisal techniques were consistently and equitably applied within the residential class. Although there are not a sufficient sample of sales in valuation groups four and five, the verification of assessment practices supports that those groups are also in the acceptable range.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. The review involved analysis of the sale utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias

2014 Residential Correlation Section for Frontier County

existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The quality of assessment of residential parcels is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of residential property in Frontier County is 95%.

2014 Commercial Assessment Actions for Frontier County

A complete reappraisal of commercial parcels within the county was completed for 2014. First, a land value study was completed, and adjustments were made to the land tables as warranted. Next, the assessor and deputy assessor completed a physical inspection of each parcel. After inspection, data entry was completed and Marshall and Swift 2013 costing tables were implemented. A depreciation study was completed and adjustments were made as warranted. The pickup work was also completed timely.

2014 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:										
	The assessor and deputy assessor										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
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01	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	Only the cost approach is used.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using all sales, and is applied by age and condition.										
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?										
	Depreciation is developed based on local market information.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	n/a										
6.	Describe the methodology used to determine the commercial lot values.										
	Lot values are established using a cost per square foot analysis.										
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01	2014	2013	2014								

2014 Commercial Correlation Section for Frontier County

County Overview

The economy in Frontier County is almost entirely based on agriculture. The largest employers in the County include agricultural cooperatives and the Nebraska College of Technical Agriculture in Curtis. The majority of commercial parcels will primarily be in Curtis and Eustis. Although both communities are small, they have fairly active business districts and similar economic conditions. The market for commercial parcels in these towns can be sporadic and unorganized. In Maywood, Stockville, and Moorefield commercial parcels rarely sell and are primarily agricultural businesses. Maywood does have a main street district, but it is less active than Curtis and Eustis.

Description of Analysis

While there are some economic differences between the Villages in Frontier County, there are typically few commercial sales. Parcels are depreciated using the same tables countywide and market differences are accounted for in the land values; therefore, there are no valuation groupings within the class. A comparison of the distribution of occupancy codes in the county compared to those in the sales file indicates that 74% of the parcels are in nine occupancy groupings which primarily include various codes for storage facilities, garages and equipment buildings, retail stores, and office buildings. The remaining occupancy codes are unique properties with five or fewer properties.

Examination of the sales file shows that only five of the nine primary occupancy types are represented in the sample, and only sales of retail stores occur more than once. The sample itself is very small and does not adequately represent the types of property that exist in the population; therefore, the statistics are not a reliable indicator of the level of value within the class.

The coefficient of dispersion is low; however, the assessment actions reflect that commercial property in the county was reappraised this year. The assessor will rely on the few commercial sales that have occurred in the four years since the last reappraisal and stratify properties by age and condition to establish the depreciation tables. When this approach is used with so few sales, nearly every sale will influence the depreciation table. However, it is unlikely that the COD will remain this low when sales that were not a part of the depreciation study occur; therefore, the COD should not be considered as evidence that the statistics are reliable or as an evaluation of appraisal uniformity. The assessor has documented the depreciation process and openly communicated her assessment practices to the Department. A review of unsold properties reflects that similar changes were made to all commercial properties in the county.

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 Frontier County during 2012; the review confirmed that appraisal techniques were consistently and equitably applied within the commercial class.

2014 Commercial Correlation Section for Frontier County

Sales Qualification

A sales qualification review was completed by the Department. The review involved screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

After reviewing all available evidence, the quality of assessment in the commercial class is believed to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of commercial property in Frontier County is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Frontier County

Only routine maintenance was conducted for agricultural improvements, the pickup work was completed timely.

A ratio study was completed of agricultural land sales, the analysis indicated that all land uses need to increase for 2014. Irrigated and dry land capability groupings increased at varying amounts, but on average increased 46% and 53% respectively. All grass land increased 42%.

2014 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:				
	The assessor and the deputy assessor				
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> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	There are no market areas within the county.
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01	There are no market areas within the county.				
3.	Describe the process used to determine and monitor market areas.				
	n/a				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes, farm home sites and rural residential home sites are valued the same.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Sales are plotted annually to monitor for non-agricultural influences. The sales verification procedure also includes questions to help the assessor determine whether there was a non-agricultural influence in the sales price.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	Lands enrolled in the Wetlands Reserve Program are valued using agricultural land sales; they are assessed at 100% of market value.				

Frontier County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566
Hayes	1	2,500	2,500	2,260	2,260	2,100	2,100	1,950	1,950	2,282
Lincoln	4	2,300	2,283	2,073	2,300	2,233	2,300	2,069	2,166	2,227
Dawson	2	N/A	2,995	2,900	2,410	1,719	N/A	1,250	1,225	2,741
Gosper	4	N/A	4,205	3,565	2,970	2,775	N/A	2,575	2,384	3,542
Furnas	1	4,200	4,200	3,400	3,200	2,500	2,350	2,250	2,250	3,721
Red Willow	1	2,700	2,700	2,630	2,532	2,299	1,921	1,844	1,730	2,607
Hitchcock	90	2,600	2,600	2,500	2,500	2,400	2,400	2,300	2,300	2,559

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220
Hayes	1	1,230	1,230	1,090	1,090	1,040	1,040	990	990	1,159
Lincoln	4	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
Dawson	2	N/A	1,305	1,210	1,050	950	N/A	750	685	1,008
Gosper	4	N/A	1,620	1,514	1,415	1,300	N/A	1,070	1,070	1,499
Furnas	1	1,599	1,600	1,250	1,250	1,100	1,100	1,000	1,000	1,409
Red Willow	1	1,500	1,500	1,450	1,450	1,350	1,300	1,250	1,200	1,450
Hitchcock	90	1,300	1,301	1,226	1,200	1,100	1,100	1,000	1,002	1,255

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	520	520	520	520	520	521	520	520	520
Hayes	1	360	404	416	383	393	394	365	360	370
Lincoln	4	475	475	475	475	475	425	425	425	429
Dawson	2	N/A	900	810	700	700	N/A	510	510	563
Gosper	4	N/A	1,000	885	795	725	N/A	696	695	721
Furnas	1	900	900	850	850	700	700	650	650	676
Red Willow	1	525	525	525	525	525	525	525	525	525
Hitchcock	90	530	365	365	378	365	365	370	365	365

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

2014 Agricultural Correlation Section for Frontier County

County Overview

Agricultural land in Frontier County consists of rolling plains with moderate to steep slopes. The majority of the county is grass land and dry cropland with little irrigation. Most parcels in the county are mixed use; nearly every sale will contain some portion of dry and grass acres. The county is in the Middle Republican Natural Resource District (NRD), which imposes water allocation restrictions on irrigated parcels. In general, the counties adjoining Frontier are comparable markets. Exceptions exist with irrigated land in Dawson and portions of Gosper Counties due to NRD differences, and the north east corner of Hayes County where soil differences exist at the county line.

Description of Analysis

Analysis of the sales within the county indicated that the sample was proportionate when stratified by sale date and representative when stratified by land use, but the majority land use subclasses contained unreliaibly small samples of sales. Sales from the comparable areas were brought into to the sample to maximize the majority land use samples in a proportionate manner.

The statistical profile supports that all subclasses of agricultural land have been assessed at uniform portions of market value. The adjustments made by the assessor for 2014 were in the typical range for agricultural land in this part of the state. The values established are reasonably comparable to all adjoining counties. These factors support that agricultural assessments are acceptable and equalized both within the county and with similar land across county borders.

Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The evidence supports that agricultural subclasses are valued at uniform portions of market value; the quality of assessment for the agricultural class is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 75%.

32 Frontier
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 : 61
 Total Sales Price : 4,505,250
 Total Adj. Sales Price : 4,505,250
 Total Assessed Value : 4,028,684
 Avg. Adj. Sales Price : 73,857
 Avg. Assessed Value : 66,044

MEDIAN : 95
 WGT. MEAN : 89
 MEAN : 95
 COD : 16.75
 PRD : 106.73

COV : 24.68
 STD : 23.55
 Avg. Abs. Dev : 15.92
 MAX Sales Ratio : 182.00
 MIN Sales Ratio : 49.70

95% Median C.I. : 91.47 to 98.50
 95% Wgt. Mean C.I. : 84.16 to 94.69
 95% Mean C.I. : 89.53 to 101.35

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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	6	99.17	105.26	101.01	07.08	104.21	97.38	137.66	97.38 to 137.66	84,167	85,017
01-JAN-12 To 31-MAR-12	3	96.10	93.11	87.89	29.07	105.94	49.70	133.53	N/A	51,667	45,412
01-APR-12 To 30-JUN-12	4	100.38	104.29	107.43	08.03	97.08	93.49	122.92	N/A	43,563	46,797
01-JUL-12 To 30-SEP-12	10	95.21	87.17	81.37	19.32	107.13	56.47	129.42	61.27 to 102.82	61,650	50,167
01-OCT-12 To 31-DEC-12	12	91.82	95.99	92.26	17.13	104.04	61.08	143.50	80.00 to 103.62	53,875	49,707
01-JAN-13 To 31-MAR-13	7	90.31	88.95	85.79	15.35	103.68	56.28	122.72	56.28 to 122.72	87,429	75,003
01-APR-13 To 30-JUN-13	9	95.25	99.97	95.88	12.99	104.27	73.51	137.82	87.76 to 110.89	86,722	83,146
01-JUL-13 To 30-SEP-13	10	89.28	94.79	81.11	19.93	116.87	61.26	182.00	70.58 to 103.12	101,550	82,367
<u> Study Yrs </u>											
01-OCT-11 To 30-SEP-12	23	98.65	95.64	92.03	15.30	103.92	49.70	137.66	93.49 to 99.66	63,076	58,052
01-OCT-12 To 30-SEP-13	38	91.82	95.32	88.18	16.83	108.10	56.28	182.00	87.76 to 96.56	80,382	70,881
<u> Calendar Yrs </u>											
01-JAN-12 To 31-DEC-12	29	96.10	93.80	89.28	18.04	105.06	49.70	143.50	81.52 to 98.97	54,905	49,020
<u> ALL </u>	61	95.06	95.44	89.42	16.75	106.73	49.70	182.00	91.47 to 98.50	73,857	66,044

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	28	95.14	98.47	95.52	12.52	103.09	61.08	182.00	90.31 to 98.50	75,348	71,975
03	23	98.82	100.27	92.94	15.91	107.89	61.27	143.50	91.47 to 101.78	61,283	56,953
04	7	80.00	82.41	81.97	25.95	100.54	49.70	122.92	49.70 to 122.92	67,571	55,390
05	3	61.26	60.56	61.55	04.28	98.39	56.28	64.14	N/A	171,000	105,247
<u> ALL </u>	61	95.06	95.44	89.42	16.75	106.73	49.70	182.00	91.47 to 98.50	73,857	66,044

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	51	96.10	98.11	90.88	15.27	107.96	61.08	182.00	91.98 to 98.65	76,799	69,796
06	7	80.00	82.41	81.97	25.95	100.54	49.70	122.92	49.70 to 122.92	67,571	55,390
07	3	81.52	80.47	70.43	19.36	114.26	56.28	103.62	N/A	38,500	27,117
<u> ALL </u>	61	95.06	95.44	89.42	16.75	106.73	49.70	182.00	91.47 to 98.50	73,857	66,044

32 Frontier
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 : 61
 Total Sales Price : 4,505,250
 Total Adj. Sales Price : 4,505,250
 Total Assessed Value : 4,028,684
 Avg. Adj. Sales Price : 73,857
 Avg. Assessed Value : 66,044

MEDIAN : 95
 WGT. MEAN : 89
 MEAN : 95
 COD : 16.75
 PRD : 106.73

COV : 24.68
 STD : 23.55
 Avg. Abs. Dev : 15.92
 MAX Sales Ratio : 182.00
 MIN Sales Ratio : 49.70

95% Median C.I. : 91.47 to 98.50
 95% Wgt. Mean C.I. : 84.16 to 94.69
 95% Mean C.I. : 89.53 to 101.35

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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	5	93.49	107.13	103.88	42.24	103.13	61.08	182.00	N/A	10,950	11,375
Less Than 30,000	12	116.52	112.53	114.59	26.00	98.20	61.08	182.00	81.52 to 137.66	17,771	20,363
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	61	95.06	95.44	89.42	16.75	106.73	49.70	182.00	91.47 to 98.50	73,857	66,044
Greater Than 14,999	56	95.16	94.40	89.24	14.49	105.78	49.70	143.50	91.47 to 98.50	79,473	70,925
Greater Than 29,999	49	95.03	91.26	88.17	12.68	103.50	49.70	143.50	90.24 to 97.95	87,592	77,231
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	93.49	107.13	103.88	42.24	103.13	61.08	182.00	N/A	10,950	11,375
15,000 TO 29,999	7	129.42	116.38	118.29	14.36	98.39	81.52	137.66	81.52 to 137.66	22,643	26,783
30,000 TO 59,999	15	97.38	98.09	96.28	12.46	101.88	49.70	143.50	90.24 to 103.12	44,367	42,717
60,000 TO 99,999	20	93.34	89.54	89.76	13.26	99.75	56.28	122.92	81.25 to 98.97	76,400	68,579
100,000 TO 149,999	9	96.93	89.15	88.57	09.74	100.65	70.58	99.66	72.70 to 98.82	124,500	110,265
150,000 TO 249,999	4	93.17	86.43	86.75	08.69	99.63	64.14	95.25	N/A	177,000	153,554
250,000 TO 499,999	1	61.26	61.26	61.26	00.00	100.00	61.26	61.26	N/A	270,000	165,390
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	61	95.06	95.44	89.42	16.75	106.73	49.70	182.00	91.47 to 98.50	73,857	66,044

32 Frontier
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 : 13
 Total Sales Price : 892,934
 Total Adj. Sales Price : 892,934
 Total Assessed Value : 957,256
 Avg. Adj. Sales Price : 68,687
 Avg. Assessed Value : 73,635

MEDIAN : 100
 WGT. MEAN : 107
 MEAN : 98
 COD : 08.96
 PRD : 91.78

COV : 14.21
 STD : 13.98
 Avg. Abs. Dev : 08.94
 MAX Sales Ratio : 119.65
 MIN Sales Ratio : 61.48

95% Median C.I. : 95.63 to 107.48
 95% Wgt. Mean C.I. : 92.98 to 121.43
 95% Mean C.I. : 89.94 to 106.84

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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											
01-JUL-11 To 30-SEP-11	3	96.09	103.93	117.56	08.19	88.41	96.04	119.65	N/A	150,000	176,338
01-OCT-11 To 31-DEC-11	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	100,000	97,164
01-JAN-12 To 31-MAR-12	2	100.69	100.69	101.36	00.88	99.34	99.80	101.58	N/A	71,750	72,729
01-APR-12 To 30-JUN-12	1	85.13	85.13	85.13	00.00	100.00	85.13	85.13	N/A	20,000	17,026
01-JUL-12 To 30-SEP-12	1	105.57	105.57	105.57	00.00	100.00	105.57	105.57	N/A	15,000	15,835
01-OCT-12 To 31-DEC-12	2	103.68	103.68	100.73	07.76	102.93	95.63	111.73	N/A	50,500	50,871
01-JAN-13 To 31-MAR-13	2	84.48	84.48	77.78	27.23	108.61	61.48	107.48	N/A	28,217	21,948
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	7,000	7,123
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	96.09	103.93	117.56	08.19	88.41	96.04	119.65	N/A	150,000	176,338
01-OCT-11 To 30-SEP-12	5	99.80	97.85	98.92	04.98	98.92	85.13	105.57	N/A	55,700	55,097
01-OCT-12 To 30-SEP-13	5	101.76	95.62	92.90	12.21	102.93	61.48	111.73	N/A	32,887	30,552
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	96.63	102.24	113.85	06.39	89.80	96.04	119.65	N/A	137,500	156,545
01-JAN-12 To 31-DEC-12	6	100.69	99.91	100.20	06.35	99.71	85.13	111.73	85.13 to 111.73	46,583	46,677
<u>ALL</u>	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635
<u>ALL</u>	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635

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	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635
04											
<u>ALL</u>	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635

32 Frontier
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 : 13
 Total Sales Price : 892,934
 Total Adj. Sales Price : 892,934
 Total Assessed Value : 957,256
 Avg. Adj. Sales Price : 68,687
 Avg. Assessed Value : 73,635

MEDIAN : 100
 WGT. MEAN : 107
 MEAN : 98
 COD : 08.96
 PRD : 91.78

COV : 14.21
 STD : 13.98
 Avg. Abs. Dev : 08.94
 MAX Sales Ratio : 119.65
 MIN Sales Ratio : 61.48

95% Median C.I. : 95.63 to 107.48
 95% Wgt. Mean C.I. : 92.98 to 121.43
 95% Mean C.I. : 89.94 to 106.84

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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	2	98.90	98.90	99.38	02.89	99.52	96.04	101.76	N/A	6,000	5,963
Less Than 30,000	6	100.78	99.30	99.11	05.60	100.19	85.13	107.48	85.13 to 107.48	14,083	13,958
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635
Greater Than 14,999	11	99.80	98.30	107.31	10.07	91.60	61.48	119.65	85.13 to 111.73	80,085	85,939
Greater Than 29,999	7	97.16	97.62	108.05	11.72	90.35	61.48	119.65	61.48 to 119.65	115,491	124,787
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	98.90	98.90	99.38	02.89	99.52	96.04	101.76	N/A	6,000	5,963
15,000 TO 29,999	4	102.69	99.50	99.06	06.85	100.44	85.13	107.48	N/A	18,125	17,956
30,000 TO 59,999	3	96.09	89.77	88.74	17.43	101.16	61.48	111.73	N/A	34,478	30,595
60,000 TO 99,999	1	95.63	95.63	95.63	00.00	100.00	95.63	95.63	N/A	69,000	65,987
100,000 TO 149,999	2	99.37	99.37	99.63	02.22	99.74	97.16	101.58	N/A	113,000	112,579
150,000 TO 249,999											
250,000 TO 499,999	1	119.65	119.65	119.65	00.00	100.00	119.65	119.65	N/A	410,000	490,579
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	111.73	111.73	111.73	00.00	100.00	111.73	111.73	N/A	32,000	35,754
326	1	107.48	107.48	107.48	00.00	100.00	107.48	107.48	N/A	20,000	21,496
344	1	96.04	96.04	96.04	00.00	100.00	96.04	96.04	N/A	5,000	4,802
350	1	101.58	101.58	101.58	00.00	100.00	101.58	101.58	N/A	126,000	127,993
353	5	99.80	97.58	96.06	05.32	101.58	85.13	105.57	N/A	25,700	24,687
442	1	61.48	61.48	61.48	00.00	100.00	61.48	61.48	N/A	36,434	22,399
470	1	96.09	96.09	96.09	00.00	100.00	96.09	96.09	N/A	35,000	33,633
528	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	100,000	97,164
540	1	119.65	119.65	119.65	00.00	100.00	119.65	119.65	N/A	410,000	490,579
<u>ALL</u>	13	99.80	98.39	107.20	08.96	91.78	61.48	119.65	95.63 to 107.48	68,687	73,635

32 Frontier**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 : 75	COV : 45.54	95% Median C.I. : 61.72 to 85.55
Total Sales Price : 25,070,579	WGT. MEAN : 73	STD : 35.90	95% Wgt. Mean C.I. : 62.41 to 83.03
Total Adj. Sales Price : 25,070,579	MEAN : 79	Avg. Abs. Dev : 27.60	95% Mean C.I. : 69.60 to 88.08
Total Assessed Value : 18,231,280			
Avg. Adj. Sales Price : 432,251	COD : 36.99	MAX Sales Ratio : 220.55	
Avg. Assessed Value : 314,332	PRD : 108.42	MIN Sales Ratio : 00.00	

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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	7	98.23	100.42	90.37	11.32	111.12	82.80	120.72	82.80 to 120.72	256,071	231,419
01-JAN-11 To 31-MAR-11	4	119.33	124.56	128.69	08.88	96.79	109.03	150.54	N/A	413,750	532,440
01-APR-11 To 30-JUN-11	5	108.29	92.89	97.47	27.65	95.30	00.00	131.11	N/A	186,130	181,413
01-JUL-11 To 30-SEP-11	1	58.53	58.53	58.53	00.00	100.00	58.53	58.53	N/A	30,000	17,560
01-OCT-11 To 31-DEC-11	7	82.47	100.51	90.26	42.83	111.36	51.23	220.55	51.23 to 220.55	379,357	342,423
01-JAN-12 To 31-MAR-12	3	65.18	69.69	67.90	13.92	102.64	58.33	85.55	N/A	635,667	431,645
01-APR-12 To 30-JUN-12	6	67.52	69.12	68.18	21.13	101.38	48.43	95.38	48.43 to 95.38	346,796	236,458
01-JUL-12 To 30-SEP-12	7	44.37	54.84	63.45	35.97	86.43	35.87	110.88	35.87 to 110.88	484,810	307,607
01-OCT-12 To 31-DEC-12	9	75.45	81.38	76.40	14.13	106.52	62.57	116.82	68.76 to 97.00	528,695	403,926
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	6	46.62	44.53	44.83	09.20	99.33	34.57	49.12	34.57 to 49.12	746,037	334,416
01-JUL-13 To 30-SEP-13	3	46.72	46.01	46.82	07.77	98.27	40.21	51.10	N/A	463,667	217,078
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	17	108.29	101.42	106.04	19.35	95.64	00.00	150.54	83.78 to 120.72	259,303	274,960
01-OCT-11 To 30-SEP-12	23	65.18	74.40	72.37	37.36	102.81	35.87	220.55	51.23 to 85.55	436,389	315,821
01-OCT-12 To 30-SEP-13	18	56.84	63.20	59.23	31.98	106.70	34.57	116.82	46.72 to 75.45	590,304	349,615
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	17	108.29	101.46	103.42	30.82	98.10	00.00	220.55	61.72 to 121.83	310,068	320,667
01-JAN-12 To 31-DEC-12	25	68.76	69.60	70.04	24.67	99.37	35.87	116.82	58.33 to 79.40	485,588	340,091
<u>ALL</u>	58	74.62	78.84	72.72	36.99	108.42	00.00	220.55	61.72 to 85.55	432,251	314,332

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	74.62	78.84	72.72	36.99	108.42	00.00	220.55	61.72 to 85.55	432,251	314,332
<u>ALL</u>	58	74.62	78.84	72.72	36.99	108.42	00.00	220.55	61.72 to 85.55	432,251	314,332

32 Frontier
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 : 75	COV : 45.54	95% Median C.I. : 61.72 to 85.55
Total Sales Price : 25,070,579	WGT. MEAN : 73	STD : 35.90	95% Wgt. Mean C.I. : 62.41 to 83.03
Total Adj. Sales Price : 25,070,579	MEAN : 79	Avg. Abs. Dev : 27.60	95% Mean C.I. : 69.60 to 88.08
Total Assessed Value : 18,231,280			
Avg. Adj. Sales Price : 432,251	COD : 36.99	MAX Sales Ratio : 220.55	
Avg. Assessed Value : 314,332	PRD : 108.42	MIN Sales Ratio : 00.00	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	82.80	82.80	82.80	00.00	100.00	82.80	82.80	N/A	1,000,000	828,040
1	1	82.80	82.80	82.80	00.00	100.00	82.80	82.80	N/A	1,000,000	828,040
____Dry____											
County	8	72.33	77.61	71.79	28.33	108.11	48.43	121.83	48.43 to 121.83	234,662	168,471
1	8	72.33	77.61	71.79	28.33	108.11	48.43	121.83	48.43 to 121.83	234,662	168,471
____Grass____											
County	11	73.99	75.49	62.24	31.63	121.29	35.87	116.82	39.94 to 108.29	172,166	107,157
1	11	73.99	75.49	62.24	31.63	121.29	35.87	116.82	39.94 to 108.29	172,166	107,157
____ALL____	58	74.62	78.84	72.72	36.99	108.42	00.00	220.55	61.72 to 85.55	432,251	314,332

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	9	68.76	67.42	64.59	24.71	104.38	38.08	93.33	44.93 to 85.55	635,967	410,748
1	9	68.76	67.42	64.59	24.71	104.38	38.08	93.33	44.93 to 85.55	635,967	410,748
____Dry____											
County	11	69.21	74.22	64.02	32.87	115.93	40.21	121.83	48.43 to 106.39	247,299	158,329
1	11	69.21	74.22	64.02	32.87	115.93	40.21	121.83	48.43 to 106.39	247,299	158,329
____Grass____											
County	14	73.97	74.00	57.39	35.46	128.94	34.57	120.72	39.94 to 108.29	236,059	135,480
1	14	73.97	74.00	57.39	35.46	128.94	34.57	120.72	39.94 to 108.29	236,059	135,480
____ALL____	58	74.62	78.84	72.72	36.99	108.42	00.00	220.55	61.72 to 85.55	432,251	314,332

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,046

Value : 707,160,882

Growth 2,490,071

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	76	435,555	14	157,037	7	34,842	97	627,434	
02. Res Improve Land	697	4,384,182	38	494,948	79	1,501,861	814	6,380,991	
03. Res Improvements	702	34,973,446	39	3,487,790	84	5,878,667	825	44,339,903	
04. Res Total	778	39,793,183	53	4,139,775	91	7,415,370	922	51,348,328	414,816
% of Res Total	84.38	77.50	5.75	8.06	9.87	14.44	22.79	7.26	16.66
05. Com UnImp Land	20	120,001	1	8,960	7	227,770	28	356,731	
06. Com Improve Land	124	603,716	2	30,510	13	475,834	139	1,110,060	
07. Com Improvements	135	13,979,545	4	96,640	27	4,297,466	166	18,373,651	
08. Com Total	155	14,703,262	5	136,110	34	5,001,070	194	19,840,442	1,144,598
% of Com Total	79.90	74.11	2.58	0.69	17.53	25.21	4.79	2.81	45.97
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	11	206,815	11	206,815	
14. Rec Improve Land	0	0	0	0	193	1,766,550	193	1,766,550	
15. Rec Improvements	0	0	0	0	202	3,888,073	202	3,888,073	
16. Rec Total	0	0	0	0	213	5,861,438	213	5,861,438	7,407
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	5.26	0.83	0.30
Res & Rec Total	778	39,793,183	53	4,139,775	304	13,276,808	1,135	57,209,766	422,223
% of Res & Rec Total	68.55	69.56	4.67	7.24	26.78	23.21	28.05	8.09	16.96
Com & Ind Total	155	14,703,262	5	136,110	34	5,001,070	194	19,840,442	1,144,598
% of Com & Ind Total	79.90	74.11	2.58	0.69	17.53	25.21	4.79	2.81	45.97
17. Taxable Total	933	54,496,445	58	4,275,885	338	18,277,878	1,329	77,050,208	1,566,821
% of Taxable Total	70.20	70.73	4.36	5.55	25.43	23.72	32.85	10.90	62.92

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	3	43,938	761,345		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		3	43,938	761,345
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					3	43,938	761,345

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	10	5,049,660	10	5,049,660	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	10	5,049,660	10	5,049,660	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	95	1	272	368

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	13	142,031	1	2,217	2,006	386,000,766	2,020	386,145,014
28. Ag-Improved Land	5	93,528	7	153,275	646	197,096,731	658	197,343,534
29. Ag Improvements	5	202,641	7	567,829	675	40,801,996	687	41,572,466
30. Ag Total							2,707	625,061,014

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	4	4.00	28,000	6	6.00	42,000	
33. HomeSite Improvements	4	4.00	137,324	6	6.00	466,564	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.43	843	
36. FarmSite Improv Land	4	7.79	15,268	7	19.85	38,907	
37. FarmSite Improvements	5	0.00	65,317	7	0.00	101,265	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	1.54	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	3	3.00	21,000	3	3.00	21,000	
32. HomeSite Improv Land	376	390.00	2,730,000	386	400.00	2,800,000	
33. HomeSite Improvements	377	385.00	23,775,737	387	395.00	24,379,625	923,250
34. HomeSite Total				390	403.00	27,200,625	
35. FarmSite UnImp Land	52	149.79	293,054	53	150.22	293,897	
36. FarmSite Improv Land	626	3,121.68	5,366,365	637	3,149.32	5,420,540	
37. FarmSite Improvements	659	0.00	17,026,259	671	0.00	17,192,841	0
38. FarmSite Total				724	3,299.54	22,907,278	
39. Road & Ditches	0	5,646.19	0	0	5,647.73	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,114	9,350.27	50,107,903	923,250

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	141.35	0.19%	367,510	0.19%	2,600.00
46. 1A	59,860.00	79.26%	155,429,686	80.21%	2,596.55
47. 2A1	1,837.82	2.43%	4,541,223	2.34%	2,470.98
48. 2A	948.99	1.26%	2,410,400	1.24%	2,539.96
49. 3A1	5,416.14	7.17%	13,537,111	6.99%	2,499.40
50. 3A	9.56	0.01%	23,900	0.01%	2,500.00
51. 4A1	1,556.27	2.06%	3,804,911	1.96%	2,444.89
52. 4A	5,756.38	7.62%	13,667,566	7.05%	2,374.33
53. Total	75,526.51	100.00%	193,782,307	100.00%	2,565.75
Dry					
54. 1D1	726.82	0.46%	908,540	0.47%	1,250.02
55. 1D	115,761.27	73.55%	144,702,573	75.35%	1,250.01
56. 2D1	2,272.96	1.44%	2,727,552	1.42%	1,200.00
57. 2D	1,296.93	0.82%	1,556,316	0.81%	1,200.00
58. 3D1	21,262.90	13.51%	24,452,613	12.73%	1,150.01
59. 3D	1.63	0.00%	1,876	0.00%	1,150.92
60. 4D1	4,977.21	3.16%	5,474,931	2.85%	1,100.00
61. 4D	11,098.73	7.05%	12,208,608	6.36%	1,100.00
62. Total	157,398.45	100.00%	192,033,009	100.00%	1,220.04
Grass					
63. 1G1	572.19	0.16%	297,543	0.16%	520.01
64. 1G	29,406.02	8.08%	15,291,155	8.08%	520.00
65. 2G1	2,591.36	0.71%	1,347,511	0.71%	520.00
66. 2G	978.73	0.27%	508,945	0.27%	520.01
67. 3G1	5,007.53	1.38%	2,603,909	1.38%	520.00
68. 3G	0.92	0.00%	479	0.00%	520.65
69. 4G1	7,578.98	2.08%	3,941,059	2.08%	520.00
70. 4G	317,590.75	87.32%	165,147,194	87.32%	520.00
71. Total	363,726.48	100.00%	189,137,795	100.00%	520.00
Irrigated Total	75,526.51	12.66%	193,782,307	33.70%	2,565.75
Dry Total	157,398.45	26.38%	192,033,009	33.40%	1,220.04
Grass Total	363,726.48	60.96%	189,137,795	32.90%	520.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	160.81	0.03%	0	0.00%	0.00
75. Market Area Total	596,651.44	100.00%	574,953,111	100.00%	963.63

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	2.89	7,311	0.00	0	75,523.62	193,774,996	75,526.51	193,782,307
77. Dry Land	129.50	157,959	27.01	31,913	157,241.94	191,843,137	157,398.45	192,033,009
78. Grass	51.96	27,021	80.44	41,829	363,594.08	189,068,945	363,726.48	189,137,795
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.91	0	159.90	0	160.81	0
82. Total	184.35	192,291	107.45	73,742	596,359.64	574,687,078	596,651.44	574,953,111

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	75,526.51	12.66%	193,782,307	33.70%	2,565.75
Dry Land	157,398.45	26.38%	192,033,009	33.40%	1,220.04
Grass	363,726.48	60.96%	189,137,795	32.90%	520.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	160.81	0.03%	0	0.00%	0.00
Total	596,651.44	100.00%	574,953,111	100.00%	963.63

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

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	50,888,481	51,348,328	459,847	0.90%	414,816	0.09%
02. Recreational	5,807,294	5,861,438	54,144	0.93%	7,407	0.80%
03. Ag-Homesite Land, Ag-Res Dwelling	26,962,052	27,200,625	238,573	0.88%	923,250	-2.54%
04. Total Residential (sum lines 1-3)	83,657,827	84,410,391	752,564	0.90%	1,345,473	-0.71%
05. Commercial	18,016,208	19,840,442	1,824,234	10.13%	1,144,598	3.77%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	22,396,000	22,907,278	511,278	2.28%	0	2.28%
08. Minerals	4,932,970	5,049,660	116,690	2.37	0	2.37
09. Total Commercial (sum lines 5-8)	45,345,178	47,797,380	2,452,202	5.41%	1,144,598	2.88%
10. Total Non-Agland Real Property	129,003,005	132,207,771	3,204,766	2.48%	2,490,071	0.55%
11. Irrigated	143,824,512	193,782,307	49,957,795	34.74%		
12. Dryland	137,985,058	192,033,009	54,047,951	39.17%		
13. Grassland	141,833,246	189,137,795	47,304,549	33.35%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
16. Total Agricultural Land	423,642,816	574,953,111	151,310,295	35.72%		
17. Total Value of all Real Property (Locally Assessed)	552,645,821	707,160,882	154,515,061	27.96%	2,490,071	27.51%

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2014, 2015, and 2016 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	146	30%	4,711,992	11%
Agricultural	350	70%	40,819,628	89%
2013 Total	496		45,531,620	

2012 totals: Parcel count: 495 Total value: \$38,729,012 increase in value for '13 by \$6,802,608

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		28	167	195	5%	18,169,208	3.74%
Agricultural	596,364	2021	688	2709	67% Irrigated= 13% Dry= 26% Grass= 61%	473,002,933	84.40%
Residential		98	824	922	23%	50,965,293	10.66%
Recreational	0	10	203	213	5%	5,807,294	1.22%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2013 Total	596,446	2127	1899	4045	100%	547,944,728	100%

2012 totals:

Parcel count: 4,045 - increase of 2 for '13

Commercial: \$17,215,235 – increase of \$953,973 for '13

Agricultural: \$389,117,478 – increase of \$83,885,455 for '13

Residential: \$49,113,895 – increase of \$1,851,398 for '13

Recreational: \$5,596,240 – increase of \$211,054 for '13

Total value for '12: \$461,042,848 increase of \$86,901,880 for '13

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	3	Excess= 763,014 Base=43,938
Mineral / Oil Interest	8	4,932,970
Exempt	366	0
Homesteads Applications for 2012	122	5,416,000
Building / Zoning Info Applications for 2012	Permits = 45	

2012 totals: TIF Ex: \$1,377,672 – decrease of 614,658 for '13

Mineral: \$5,752,280 – decrease of \$819,310 for '13

Current Resources in Frontier County:

- Budget:** Requested Budget for 2013-2014 = \$ 111,934
Requested Reappraisal Budget for 2012-2013 = \$ 0
Adopted Budget for 2013-2014 = \$ 111,934
Adopted Reappraisal Budget for 2012-2013 = \$ 0
- Staffing:** **Assessor** – Regina Andrijeski, full time,
Deputy Assessor – Starlin Russell
- Training:** The assessor has her assessor's certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2014, and to continue to further her education in every area of her job. So far the assessor has taken a total of 122.25 hours toward her required 60 hours for recertification.
- The deputy assessor has her assessor's certificate and is in good standing with the State and is completing continuing education to comply with required hours to be current through December 31, 2014. So far the deputy assessor has taken a total of 16 hours toward her required 60 hours for recertification.
- Maps:** Frontier County has contracted with GIS Workshop for their GIS mapping program and January 1st, 2008 it was fully implemented. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.
- CAMA:** Frontier County uses the TerraScan Administrative System. This county began using the system in 1999. As stated above the office is now contracting its mapping system with GIS Workshop. The office server is was updated in 2012. The office purchased a new Dell PC for the deputy assessor's workstation in 2011. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Terra-Scan electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.
- Web:** Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. October 1 – Sept 30
2. Residential = 2 years of data. October 1 – September 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the

questionnaire. Our return rate on the verification questionnaires is at 39% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Terra-scan permits file.

Data Collection:

- * Real Property Improvements:
Appraisal work is being done on a continuing basis. Our office uses data

gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & deputy, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduling detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle. Commercial properties for 2014, rural properties and all Ag parcels for 2015, lake properties for 2016, Residential properties for 2017 and then the process starts again. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out reminders one month prior to the May first deadline as well as make phone calls to remind those that have not filed a week prior to the May 1st deadline.

* Ag land:

January 1st 2008 Frontier County fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

Assessment sales ratios and assessment actions:

* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house “what if’s” spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:
 - * 92-100% for residential properties
 - * 92-100% for commercial properties
 - * 69-75% for Agland
 - * In normal distribution all 3 should be equal
2. COD lies between:
 - * <15 for residential
 - * <20 for Agland & commercial
 - * <5 considered extremely low, maybe a flawed study
3. PRD lies between:
 - * 98-103% for all types of properties
 - * PRD <98 means high value parcels are over appraised
 - * PRD >103 means high valued parcels are under appraised and low valued parcels are overappraised
4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data
 - a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.
 - b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.
2. Market sales data
 - a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or

before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

4. Cost approach.

- Estimate replacement cost of improvements using Marshall & Swift cost handbook for year 2012 for residential, 2008 for lake and Ag improvements, and 2009 for commercial.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2013 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2010 by appraiser Larry Rexroth. For rural residential, percent depreciation was reviewed and rebuilt in 2011 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2012 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website, that requires a \$300/year subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 5 premium subscribers.

* In addition to the required publications our office has begun to publish reminders and notices regarding several issues. Such topics include personal property schedule reminders and homestead application reminders.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces a property information newsletter. It is mailed to all property owners in their valuation change notice. We also publish some of these informational items as articles in our local paper.

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

Property Class	Median	COD	PRD
Residential	98.90% (92-100)	14.70 (<15)	103.65 (98-103)
Commercial	NA (92-100)	NA (<20)	NA (98-103)
Ag-land	74.00% (69-75)	26.17 (<20)	100.27 (98-103)

Functions performed by the Assessor's Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor's office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.

10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and deputy complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owners request or because of changes noticed upon evaluation of GIS maps.

3-Year Appraisal Plan

2014:

Residential. A complete review (reappraisal) was completed for tax year 2013 on all residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield & Stockville. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Commercial. A complete review (reappraisal) was completed by the assessor and deputy on all commercial properties in the county in 2013 for the 2014 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Ag-land. A complete review will be completed by the assessor and deputy on all Ag parcels in 2014 for the tax year 2015. Land use maps for each Ag parcel will be printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) by the assessor and deputy will be completed in 2014 for the tax year 2015 on all Ag improvements in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

Recreational improvements. Appraisal maintenance will only be performed for recreational improvements in the county for the 2014 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

2015:

Residential. Appraisal maintenance will only be performed for residential properties located in Curtis, Eustis, Maywood, Stockville & Eustis for the 2015 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Commercial. A complete review (reappraisal) was completed for tax year 2015 on all commercial properties located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Ag-land. A complete review was completed by the assessor and deputy on all Ag land in 2014 for the tax year 2015. Land use maps for each Ag parcel were printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of agricultural sales by land classification group was conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) was completed by the assessor and deputy on all ag improvements in the county in 2014 for the 2015 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Recreational improvements. A complete review (reappraisal) by the assessor and deputy will be completed in 2015 for the tax year 2016 on all recreational properties in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

2016:

Residential. A complete review (reappraisal) by the assessor and deputy will be completed in 2016 for the tax year 2017 on all residential properties in Curtis, Maywood, Eustis, Stockville & Moorefield. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches will be used whenever applicable to the property.

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2016 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-improvements. Appraisal maintenance will only be performed for ag improvements located in the county for the 2016 tax year. Maintenance appraisal includes an evaluation of all ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors,

to help determine if the current market areas are supported by the current sales.

Recreational improvements. A complete review (reappraisal) was completed by the assessor and deputy on all recreational properties in the county in 2015 for the 2016 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

CLASS	2014	2015	2016
Residential	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Recreational / lake MH	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all agriculture parcels in the county for tax year 2016
Commercial	Complete reappraisal of all commercial parcels in the county for tax year 2014	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Complete reappraisal of all agriculture parcels in the county for tax year 2015	Market analysis by land classification groupings Appraisal maintenance of ag-improvements

Miscellaneous Accomplishments for 2012-2013

- * Created and mailed out information letters to go along with the valuation changes notices and tax statements.

- * As a public service the office began having announcements regarding homestead exemptions, personal property schedule and various information articles published in the local newspaper.
- * In regards to the homestead exemption application process our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- * Upgraded our web page so now contains parcel information, sales information and searches, aerial maps, land use maps, tools and much more.
<http://frontier.gisworkshop.com>
- * Continue to update and modify features in Terrascan to make office more efficient and up to date.
- * Have an in office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- * Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- * Scan all new 521's, deeds and mobile home transfers and attach to appropriate Terrascan record.
- * Created a farm site for each improved Ag parcels and electronically attach to appropriate Terrascan record.

2014 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$111,934
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$340 for the oil and gas mineral appraisal
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:
	\$20,500 for the CAMA and GIS Systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,800
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$1004

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.frontier.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor
8.	Personal Property software:
	TerraScan

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?
	Curtis, Eustis, and Maywood
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	none

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only for the valuation of oil and gas mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified professionals who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	No, the current contract is for a three year period.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the oil and gas mineral interests only.

2014 Certification for Frontier 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 Frontier 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

