

# **Table of Contents**

## **2014 Commission Summary**

## **2014 Opinions of the Property Tax Administrator**

### **Residential Reports**

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### **Commercial Reports**

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### **Agricultural and/or Special Valuation Reports**

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### **Statistical Reports**

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### **County Reports**

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### **Certification**

### **Maps**

- Market Areas

### **Valuation History Charts**



## 2014 Commission Summary for Gage County

### Residential Real Property - Current

Number of Sales	514	Median	98.20
Total Sales Price	\$49,995,168	Mean	110.64
Total Adj. Sales Price	\$49,995,168	Wgt. Mean	96.37
Total Assessed Value	\$48,181,230	Average Assessed Value of the Base	\$74,476
Avg. Adj. Sales Price	\$97,267	Avg. Assessed Value	\$93,738

### Confidence Interval - Current

95% Median C.I	96.67 to 99.53
95% Wgt. Mean C.I	94.78 to 97.97
95% Mean C.I	105.48 to 115.80
% of Value of the Class of all Real Property Value in the	29.79
% of Records Sold in the Study Period	5.44
% of Value Sold in the Study Period	6.84

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	480	98	98.46
2012	432	98	97.93
2011	468	96	96
2010	553	97	97

## 2014 Commission Summary for Gage County

### Commercial Real Property - Current

Number of Sales	67	Median	99.77
Total Sales Price	\$13,304,699	Mean	103.79
Total Adj. Sales Price	\$13,304,699	Wgt. Mean	84.40
Total Assessed Value	\$11,228,565	Average Assessed Value of the Base	\$157,802
Avg. Adj. Sales Price	\$198,578	Avg. Assessed Value	\$167,591

### Confidence Interval - Current

95% Median C.I	92.12 to 109.82
95% Wgt. Mean C.I	56.36 to 112.43
95% Mean C.I	94.60 to 112.98
% of Value of the Class of all Real Property Value in the County	8.27
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	5.75

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	52	95	95.32
2012	35	94	93.54
2011	34	97	97
2010	45	96	96



## 2014 Opinions of the Property Tax Administrator for Gage 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>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	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 Gage County**

Gage County conducted a sales analysis and reviewed the statistics for the residential class of property. The county updated the valuation group that includes the town of Cortland. This review consisted of constructing a valuation model of the sales and applying that to the residential class of property.. A drive by review was completed for all the properties and the condition was updated on the property record card. Measurements were reviewed and verified as required.

The county also adjusted values within the valuation group 15 which includes both rural res and rural subdivisions. The county adjusted site values and also made adjustments to the improvements to bring the level of value within the acceptable range based on year built. The county equalized the values by also updating the ag home sites to bring them all to the same relationship to market.

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



## 2014 Residential Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>																														
	Assessor staff and contract appraiser																														
<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;"> <thead> <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> </thead> <tbody> <tr><td style="text-align: center;">01</td><td>Adams</td></tr> <tr><td style="text-align: center;">02</td><td>Barneston</td></tr> <tr><td style="text-align: center;">03</td><td>Beatrice and Beatrice Subs</td></tr> <tr><td style="text-align: center;">05</td><td>Blue Springs</td></tr> <tr><td style="text-align: center;">06</td><td>Clatonia</td></tr> <tr><td style="text-align: center;">07</td><td>Cortland</td></tr> <tr><td style="text-align: center;">09</td><td>Filley</td></tr> <tr><td style="text-align: center;">10</td><td>Liberty</td></tr> <tr><td style="text-align: center;">11</td><td>Odell</td></tr> <tr><td style="text-align: center;">12</td><td>Pickrell</td></tr> <tr><td style="text-align: center;">13</td><td>Rockford</td></tr> <tr><td style="text-align: center;">15</td><td>Rural and Rural Subdivisions</td></tr> <tr><td style="text-align: center;">17</td><td>Virginia</td></tr> <tr><td style="text-align: center;">18</td><td>Wymore</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Adams	02	Barneston	03	Beatrice and Beatrice Subs	05	Blue Springs	06	Clatonia	07	Cortland	09	Filley	10	Liberty	11	Odell	12	Pickrell	13	Rockford	15	Rural and Rural Subdivisions	17	Virginia	18	Wymore
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																														
01	Adams																														
02	Barneston																														
03	Beatrice and Beatrice Subs																														
05	Blue Springs																														
06	Clatonia																														
07	Cortland																														
09	Filley																														
10	Liberty																														
11	Odell																														
12	Pickrell																														
13	Rockford																														
15	Rural and Rural Subdivisions																														
17	Virginia																														
18	Wymore																														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																														
	Gage County uses a market approach that is tied to the RCN, based on RCN less market based depreciation.																														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																														
	The county does not use the cost approach solely in developing market value. The County utilizes market studies for each valuation grouping. The depreciation is based on local market information.																														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																														
	Yes, In conjunction with the market analysis.																														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																														

The County uses a sales comparison approach, in the valuation group of Beatrice it is applied on a square foot basis. For the rest of the groups they are valued by lot with adjustments for larger vacant parcels.

7.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
01	2010	2010	2010
02	2009	2010	2010
03	2008	2010	2010
05	2008	2010	2010
06	2008	2010	2010
07	2010	2010	2010
09	2009	2010	2010
10	2009	2010	2010
11	2009	2010	2010
12	2009	2010	2010
13	2010	2010	2010
15	2009	2010	2010
17	2009	2010	2010
18	2010	2010	2010

Gage County addresses the residential class by using each incorporated area as its own valuation group. During their sales analysis they complete a market study at a minimum by reviewing the statistical analysis provided in the state sales file and by reviewing and verifying the sales throughout the year. The County has a systematical review process in place to meet the six year review cycle. The county contends that each of the valuation groups has its own unique market and that any adjustments are only considered within the confines of these valuation groups. The groups correspond with the appraisal cycle in the County.

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

---

### **County Overview**

Gage County is located in southeast Nebraska. The largest town and county seat is Beatrice which is centered in the County. As of 2012 Gage County had a population of 21,806 (56% urban, 44% rural). Industries providing employment include education, health and social services, manufacturing and retail. Gage County is bordered to the south by the state of Kansas with Lancaster County directly to the north. The eastern border of the County is shared with Johnson and Pawnee counties, with Saline and Jefferson counties to the west. Gage County has seen a decline in population of 5% over the past 10 years and the economic trend is relatively flat. The residential market in the county has been relatively flat over the current study period.

### **Description of Analysis**

Residential parcels are valued utilizing 17 valuation groupings that closely follow the assessor locations or towns in the county. Three of the groupings comprise the residential parcels outside of any corporate limit. The largest of all the valuation groups is 01, (Beatrice) which represents over 60% of the residential parcels in the County.

The sales file consists of 514 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range and demonstrate support for each other with only the mean being above the range by 11 points. In reviewing the statistical report the effect of low dollar sales on the mean is evident. The mean drops to just above the range when excluding the sales under 15,000. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **Sales Qualification**

Gage County has a consistent procedure for sales verification for the residential sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately 60% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

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

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

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

---

### **Level of Value**

Based on analysis of all available information, the LOV is determined to be 98% of market value for the residential class of property.



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

For 2014 the County conducted a statistical analysis and concluded that no adjustments were necessary in the commercial class of property. The counties contract appraiser reviewed properties in the industrial park in Beatrice. The review consisted of verifying the property against the property record card and making adjustments during the inspection. The appraiser continually verifies the commercial sales. Included in the verification the appraiser conducts an on-site interview and inspection on all commercial sales. The county also completed pickup work and permit work for the class.

## 2014 Commercial Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Contract Appraiser and staff										
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <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> </thead> <tbody> <tr> <td style="text-align: center;">03</td><td>Beatrice- County seat and major trade area for County and region. Strong manufacturing base for area.</td></tr> <tr> <td style="text-align: center;">15</td><td>This grouping is comprised of the small towns in the county. The county does not value all of these at the same time but generally the same economic conditions exist throughout the area. Individual small towns have unique amenities but do not tend to demonstrate an overall consistent market.</td></tr> <tr> <td style="text-align: center;">18</td><td>Wymore-Second largest community in the county. Has K-12 school and a commercial downtown area.</td></tr> <tr> <td style="text-align: center;">50</td><td>Rural-Area outside of any corporate limits throughout the county.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	03	Beatrice- County seat and major trade area for County and region. Strong manufacturing base for area.	15	This grouping is comprised of the small towns in the county. The county does not value all of these at the same time but generally the same economic conditions exist throughout the area. Individual small towns have unique amenities but do not tend to demonstrate an overall consistent market.	18	Wymore-Second largest community in the county. Has K-12 school and a commercial downtown area.	50	Rural-Area outside of any corporate limits throughout the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
03	Beatrice- County seat and major trade area for County and region. Strong manufacturing base for area.										
15	This grouping is comprised of the small towns in the county. The county does not value all of these at the same time but generally the same economic conditions exist throughout the area. Individual small towns have unique amenities but do not tend to demonstrate an overall consistent market.										
18	Wymore-Second largest community in the county. Has K-12 school and a commercial downtown area.										
50	Rural-Area outside of any corporate limits throughout the county.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	The county uses a correlated market, cost and income, weighted towards market and income. Where possible the county gathers income information from the market and during sales verification. Beatrice is the only location where enough contract rents are collected to be useful in analyzing the commercial properties.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	The Counties contract appraiser uses information that he has gathered across the state in conjunction with the work he does in other counties as well as relying on the State Sales File.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	The county relies more on market information and income, but they do use tables provided by the CAMA vendor, but they do develop their own tables for some unique properties.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	Only in those groups where there is adequate sales information										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	The County develops the value for lots based on vacant lot sales.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	03	2010	2010	2008
	15	2010	2010	2008
	18	2010	2010	2008
	50	2010	2010	2008



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

---

### **County Overview**

Gage County is located in southeast Nebraska. The largest town and county seat is Beatrice which is centered in the County. As of 2012 Gage County had a population of 21,806 (56% urban, 44% rural) industry's providing employment include, education, health and social services, manufacturing and retail. Gage County is bordered to the south by the state of Kansas with Lancaster County directly to the north. The eastern border of the County is shared with Johnson and Pawnee counties, with Saline and Jefferson counties to the west. Gage County has seen a decline in population of 5% over the past 10 years and the economic trend is relatively flat. The commercial market in the county has been relatively flat over the current study period.

### **Description of Analysis**

Four valuation groups have been identified in the county, 03 (Beatrice) makes up the majority of the sales in the statistical profile. With 48 sales in this valuation group they carry the most weight in analyzing a sample that could be considered statistically relevant and could be considered sufficient in the analysis of the commercial class of property. The sample is influenced by low dollar sales throughout the county but they are statistically troublesome in the smaller valuation groups with the limited number of sales. Only valuation group 03 is considered to be a representative sample in the commercial class of property.

The 2014 Gage County commercial statistical profile reveals a total of 67 qualified commercial sales. The qualitative statistical measures, the COD and the PRD are both above the recommended range.

### **Sales Qualification**

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

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Gage County was selected for review in 2011. It is believed that commercial property is treated in a uniform and proportionate manner.

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

---

With a statistically reliable sample of 48 sales with similar economic influences Valuation Grouping 03 (Beatrice) will be used as the point estimate in determining the level of value for the commercial properties.

### **Level of Value**

Based on all available information, the level of value of the commercial class of real property in Gage County is 95%.



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

The County conducted an analysis on the agricultural sales in the study period. Part of the annual review consists of the analysis of the market areas used in the County. For 2014 Gage County continues the use of two market areas.

The County adjusted values in both market areas to bring the level of assessment within the acceptable range within the LCG structure. The county continually reviews sales by verifying sale prices and land use. The County completed permit and pickup work for the agricultural class of property for 2014.

## 2014 Agricultural Assessment Survey for Gage County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor 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;">1</td> <td>The entire county except for the three townships bordering Pawnee county to the east.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The entire county except for the three townships bordering Pawnee county to the east.	2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.
<u>Market Area</u>	<u>Description of unique characteristics</u>						
1	The entire county except for the three townships bordering Pawnee county to the east.						
2	The three townships sharing a border with Pawnee County. The general soil association is more consistent with Pawnee County than the soils in the townships within the county directly to the west. The market is more consistent with and has similar influences with the Pawnee county land.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The county analyzes all agricultural sales to determine if all areas in the county are selling for the same amount. Where differences are noted they try to identify what characteristics are causing the difference.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	The county uses the sales verification forms and interviews with buyers or sellers to determine if there are influences other than agricultural affecting the sales.						
<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>						
	The only differences would be if the rural residential home sites are in a rural residential subdivision.						
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>						
	Sales review and verification that includes physical inspection of all agricultural sales. Questionnaires are mailed out that ask the question of the intent of the use or the continued use of the property.						
<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>						
	Yes. At this time the county does not recognized a difference.						
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	At this time there are no known parcels that are enrolled in WRP.						

## Gage County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gage	1	4,996	5,034	4,552	4,564	3,923	3,936	3,625	3,600	4,556
Jefferson	1	5,625	7,041	4,424	5,464	5,044	N/A	4,345	3,170	6,007
Jefferson	2	4,335	6,365	3,385	3,350	3,316	N/A	2,752	2,360	4,582
Jefferson	3	4,300	4,951	3,665	2,875	3,470	N/A	2,960	2,530	3,808
Johnson	1	4,914	4,493	4,560	3,867	3,690	N/A	2,517	2,130	3,858
Lancaster	1	6,000	6,000	5,982	5,993	4,874	4,854	2,999	2,999	5,463
Saline	1	3,950	3,914	3,099	3,099	3,074	3,075	2,925	2,925	3,476
Saline	2	5,022	5,021	4,929	4,545	4,268	3,650	3,645	3,535	4,709

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gage	1	3,500	3,500	3,100	2,900	2,650	2,650	2,175	2,175	2,832
Jefferson	1	3,800	4,959	2,990	3,692	3,155	N/A	2,935	1,650	3,954
Jefferson	2	2,710	4,246	2,105	2,095	1,844	N/A	1,620	935	2,861
Jefferson	3	2,530	2,905	2,155	1,690	1,735	N/A	1,215	1,000	2,009
Johnson	1	3,664	3,383	3,310	2,779	2,880	2,885	2,000	1,630	2,696
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,624	3,263
Saline	1	3,248	3,247	2,973	2,973	2,796	2,672	2,500	2,468	3,006
Saline	2	4,058	4,056	3,773	3,704	3,591	3,150	3,146	3,020	3,768

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gage	1	1,077	1,554	1,341	1,575	1,270	1,072	1,128	785	1,165
Jefferson	1	1,968	2,634	1,686	2,199	1,205	N/A	1,948	715	1,508
Jefferson	2	1,383	1,542	1,363	1,216	1,232	N/A	1,160	873	1,134
Jefferson	3	1,330	1,547	1,220	1,216	1,232	N/A	1,169	955	1,086
Johnson	1	1,647	2,009	1,616	1,517	1,571	1,500	1,338	1,018	1,389
Lancaster	1	2,362	2,539	2,088	2,163	1,817	1,829	1,432	1,366	1,805
Saline	1	1,313	1,830	1,616	1,859	1,737	1,582	1,549	1,175	1,554
Saline	2	1,616	1,826	1,464	1,863	1,770	515	1,535	1,048	1,397

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

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

---

## **County Overview**

Gage County is located in southeast Nebraska. The County is bordered by Kansas to the south, Jefferson and Saline counties to the west, Johnson and Pawnee to the east, and Lancaster to the north. Gage County is comprised of approximately 12% irrigated land, 64% dry crop land and 22% grass/pasture land. Annually sales are reviewed and plotted to verify accuracy of the market area determination. For 2014 Gage County has two market areas the same as the past several years. The county contends that topography and soils as well as the overall size of fields affect the market values for land between the two areas. Also less than two percent of the agricultural land in market area 2 is irrigated.

## **Description of Analysis**

The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years. 100 qualified agricultural sales were used in the agricultural analysis for the three year study period. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market all within six miles of the subject county.

Market area one can be described as the entire county with the exception of the three townships bordering Pawnee County. The majority land use for area one closely mirrors the county totals, 14% irrigated, 63% dry and 21% grass and the balance of waste. Gage County has 83 qualified sales in the statistical profile for area one for the three year study period. In analyzing by the 80 per cent majority land use for the market area one; dry land is in the range while grass is above and irrigated is below. With the limited number of sales meeting the criteria in the irrigated and grass class a further analysis comparing the schedule of values that the county utilizes demonstrates a reasonable relationship to the adjoining counties of Johnson, and Jefferson. It was evident that a time imbalance also skewed the stats by majority land use. For additional analysis Gage counties dry values were used in analyzing all sales with six miles from Jefferson, Johnson, and Saline counties and they confirmed and acceptable compliance.

Area two is made up of the three townships that border Pawnee County. For area two there are 17 sales in the statistical profile for the three year study period. Area two consists of 64% dry land and 31% grass land. In analyzing the 80% majority land use by market area the dry land is within the acceptable range with the overall calculated median is 73 for area two. In comparing the average for the LCG'S for the two counties Pawnee is higher but taking into account the increase in values as one goes east from Gage and with Pawnee only having one market area over the entire county the slightly higher values seen for Pawnee can be expected.

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

---

### **Sales Qualification**

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

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

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

### **Level of Value**

Based on analysis of all available information, the LOV is determined to be 70% of market value for the agricultural class of property.





**34 Gage**  
**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 : 514  
 Total Sales Price : 49,995,168  
 Total Adj. Sales Price : 49,995,168  
 Total Assessed Value : 48,181,230  
 Avg. Adj. Sales Price : 97,267  
 Avg. Assessed Value : 93,738

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 111  
 COD : 26.24  
 PRD : 114.81

COV : 53.99  
 STD : 59.73  
 Avg. Abs. Dev : 25.77  
 MAX Sales Ratio : 754.50  
 MIN Sales Ratio : 28.95

95% Median C.I. : 96.67 to 99.53  
 95% Wgt. Mean C.I. : 94.78 to 97.97  
 95% Mean C.I. : 105.48 to 115.80

Printed:3/31/2014 1:51:17PM

**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	57	101.45	113.15	99.38	23.70	113.86	64.78	493.97	99.47 to 109.64	86,464	85,926
01-JAN-12 To 31-MAR-12	41	95.45	108.14	95.59	26.44	113.13	45.76	588.00	88.24 to 102.48	92,749	88,658
01-APR-12 To 30-JUN-12	70	99.84	109.89	96.99	21.56	113.30	59.51	331.25	96.67 to 103.07	101,095	98,048
01-JUL-12 To 30-SEP-12	74	96.92	106.69	96.93	20.93	110.07	43.77	334.79	93.76 to 99.38	93,513	90,646
01-OCT-12 To 31-DEC-12	66	101.00	127.51	100.02	37.94	127.48	51.96	754.50	96.86 to 106.57	95,668	95,688
01-JAN-13 To 31-MAR-13	47	101.57	115.96	100.17	27.67	115.76	58.93	520.43	94.84 to 110.25	81,164	81,302
01-APR-13 To 30-JUN-13	76	93.21	104.44	92.85	26.46	112.48	35.65	287.00	88.48 to 99.05	109,171	101,361
01-JUL-13 To 30-SEP-13	83	94.25	103.54	93.17	24.72	111.13	28.95	425.20	91.39 to 98.34	106,525	99,244
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	242	99.26	109.38	97.26	22.75	112.46	43.77	588.00	96.89 to 100.29	93,916	91,339
01-OCT-12 To 30-SEP-13	272	97.09	111.75	95.64	29.41	116.84	28.95	754.50	94.64 to 99.60	100,248	95,872
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	251	98.88	113.29	97.55	26.64	116.14	43.77	754.50	96.73 to 100.23	96,069	93,711
<u>ALL</u>	514	98.20	110.64	96.37	26.24	114.81	28.95	754.50	96.67 to 99.53	97,267	93,738

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	23	98.00	129.81	104.18	40.82	124.60	77.75	588.00	96.07 to 120.81	81,496	84,904
02	4	138.87	193.65	144.38	67.34	134.13	71.64	425.20	N/A	21,535	31,093
03	319	99.38	107.59	98.01	20.72	109.77	51.96	378.05	96.11 to 101.00	96,832	94,909
05	9	187.00	246.98	135.98	77.79	181.63	54.47	754.50	83.64 to 493.97	10,322	14,037
06	8	91.63	97.50	93.01	10.89	104.83	85.14	121.43	85.14 to 121.43	63,763	59,305
07	18	96.78	108.88	97.18	20.12	112.04	71.25	334.79	92.68 to 100.00	99,556	96,749
09	7	95.83	96.33	89.47	21.31	107.67	59.51	140.13	59.51 to 140.13	62,214	55,666
10	1	160.00	160.00	160.00	00.00	100.00	160.00	160.00	N/A	1,500	2,400
11	8	97.82	105.03	99.95	14.25	105.08	83.69	161.16	83.69 to 161.16	54,550	54,523
12	4	96.24	95.21	96.70	03.34	98.46	88.42	99.93	N/A	51,875	50,164
15	62	93.65	96.38	91.58	16.49	105.24	64.30	157.97	85.74 to 98.33	201,279	184,332
17	5	54.74	195.74	58.80	284.76	332.89	28.95	520.43	N/A	20,776	12,216
18	42	98.71	110.15	97.06	25.51	113.49	52.55	293.31	96.67 to 103.24	21,954	21,308
19	4	44.77	46.59	44.05	15.37	105.77	35.65	61.19	N/A	41,000	18,063
<u>ALL</u>	514	98.20	110.64	96.37	26.24	114.81	28.95	754.50	96.67 to 99.53	97,267	93,738

**34 Gage**  
**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 : 514	MEDIAN : 98	COV : 53.99	95% Median C.I. : 96.67 to 99.53
Total Sales Price : 49,995,168	WGT. MEAN : 96	STD : 59.73	95% Wgt. Mean C.I. : 94.78 to 97.97
Total Adj. Sales Price : 49,995,168	MEAN : 111	Avg. Abs. Dev : 25.77	95% Mean C.I. : 105.48 to 115.80
Total Assessed Value : 48,181,230			
Avg. Adj. Sales Price : 97,267	COD : 26.24	MAX Sales Ratio : 754.50	
Avg. Assessed Value : 93,738	PRD : 114.81	MIN Sales Ratio : 28.95	

Printed:3/31/2014 1:51:17PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	505	98.13	110.09	96.24	25.76	114.39	28.95	754.50	96.47 to 99.51	98,608	94,905
06											
07	9	114.14	141.43	128.51	42.26	110.05	74.00	287.00	82.25 to 208.14	22,000	28,272
<u>ALL</u>	514	98.20	110.64	96.37	26.24	114.81	28.95	754.50	96.67 to 99.53	97,267	93,738

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	15	187.00	252.10	238.84	72.29	105.55	83.71	754.50	99.88 to 331.25	2,687	6,418
Less Than 15,000	49	147.50	203.59	185.76	68.89	109.60	54.47	754.50	110.00 to 205.00	7,693	14,291
Less Than 30,000	98	119.10	161.18	135.85	59.97	118.65	51.96	754.50	101.50 to 147.50	15,179	20,621
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	499	97.71	106.38	96.26	22.32	110.51	28.95	588.00	96.10 to 99.38	100,110	96,363
Greater Than 14,999	465	97.16	100.84	95.69	17.13	105.38	28.95	236.76	95.22 to 99.05	106,706	102,110
Greater Than 29,999	416	96.51	98.73	95.16	14.89	103.75	28.95	197.20	94.84 to 98.33	116,605	110,962
<u>Incremental Ranges</u>											
0 TO 4,999	15	187.00	252.10	238.84	72.29	105.55	83.71	754.50	99.88 to 331.25	2,687	6,418
5,000 TO 14,999	34	141.72	182.18	179.41	59.77	101.54	54.47	588.00	98.13 to 205.00	9,901	17,764
15,000 TO 29,999	49	104.95	118.77	118.91	33.35	99.88	51.96	236.76	96.89 to 122.81	22,665	26,952
30,000 TO 59,999	90	106.57	110.52	109.62	21.36	100.82	28.95	197.20	102.08 to 113.40	43,656	47,856
60,000 TO 99,999	133	99.68	99.95	100.17	13.25	99.78	35.65	153.02	95.83 to 101.80	77,747	77,877
100,000 TO 149,999	82	93.98	94.20	93.97	11.16	100.24	53.99	148.03	90.47 to 96.78	123,796	116,329
150,000 TO 249,999	80	91.28	90.68	90.61	08.16	100.08	68.34	117.94	86.48 to 93.14	186,095	168,628
250,000 TO 499,999	30	93.40	91.74	91.55	10.97	100.21	64.30	114.84	85.74 to 99.05	289,980	265,489
500,000 TO 999,999	1	100.38	100.38	100.38	00.00	100.00	100.38	100.38	N/A	500,000	501,890
1,000,000 +											
<u>ALL</u>	514	98.20	110.64	96.37	26.24	114.81	28.95	754.50	96.67 to 99.53	97,267	93,738

**34 Gage**  
**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 : 67  
 Total Sales Price : 13,304,699  
 Total Adj. Sales Price : 13,304,699  
 Total Assessed Value : 11,228,565  
 Avg. Adj. Sales Price : 198,578  
 Avg. Assessed Value : 167,591

MEDIAN : 100  
 WGT. MEAN : 84  
 MEAN : 104  
 COD : 28.06  
 PRD : 122.97

COV : 36.99  
 STD : 38.39  
 Avg. Abs. Dev : 28.00  
 MAX Sales Ratio : 204.63  
 MIN Sales Ratio : 09.33

95% Median C.I. : 92.12 to 109.82  
 95% Wgt. Mean C.I. : 56.36 to 112.43  
 95% Mean C.I. : 94.60 to 112.98

Printed:3/31/2014 1:51:18PM

**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	6	95.32	102.63	102.29	11.05	100.33	86.31	130.98	86.31 to 130.98	181,667	185,823
01-JAN-11 To 31-MAR-11	5	94.86	98.58	94.14	10.42	104.72	83.36	121.28	N/A	191,000	179,809
01-APR-11 To 30-JUN-11	3	99.94	99.42	101.04	14.83	98.40	76.93	121.40	N/A	93,975	94,952
01-JUL-11 To 30-SEP-11	4	92.61	92.37	30.14	45.25	306.47	25.53	158.73	N/A	773,225	233,040
01-OCT-11 To 31-DEC-11	8	113.65	121.66	151.67	38.61	80.21	21.13	191.81	21.13 to 191.81	104,938	159,156
01-JAN-12 To 31-MAR-12	4	104.32	97.90	105.17	13.82	93.09	63.86	119.08	N/A	313,604	329,820
01-APR-12 To 30-JUN-12	6	87.36	92.42	79.49	16.55	116.27	77.10	124.81	77.10 to 124.81	346,500	275,428
01-JUL-12 To 30-SEP-12	4	86.18	106.38	75.01	45.65	141.82	48.53	204.63	N/A	160,143	120,128
01-OCT-12 To 31-DEC-12	8	93.99	103.22	97.74	23.84	105.61	60.00	148.38	60.00 to 148.38	57,838	56,529
01-JAN-13 To 31-MAR-13	3	82.76	89.77	87.60	24.96	102.48	62.29	124.26	N/A	69,167	60,587
01-APR-13 To 30-JUN-13	7	142.33	117.95	82.77	26.49	142.50	09.33	169.48	09.33 to 169.48	110,071	91,104
01-JUL-13 To 30-SEP-13	9	103.97	101.34	122.66	28.42	82.62	50.09	180.60	56.16 to 130.39	181,188	222,249
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	18	95.32	98.69	59.61	19.22	165.56	25.53	158.73	86.31 to 113.07	301,101	179,500
01-OCT-11 To 30-SEP-12	22	98.73	106.59	98.17	31.94	108.58	21.13	204.63	78.66 to 124.81	218,795	214,800
01-OCT-12 To 30-SEP-13	27	100.45	104.92	106.53	31.08	98.49	09.33	180.60	84.63 to 130.39	113,755	121,184
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	20	100.07	106.70	65.57	30.89	162.73	21.13	191.81	90.97 to 121.40	258,466	169,465
01-JAN-12 To 31-DEC-12	22	93.99	99.88	88.01	24.83	113.49	48.53	204.63	78.66 to 119.08	201,668	177,482
<u>ALL</u>	67	99.77	103.79	84.40	28.06	122.97	09.33	204.63	92.12 to 109.82	198,578	167,591

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
03	48	95.32	97.95	75.83	27.90	129.17	09.33	180.60	86.31 to 102.45	221,879	168,241
15	7	105.55	122.01	106.46	29.56	114.61	76.93	204.63	76.93 to 204.63	188,809	201,011
18	5	119.08	109.26	99.29	26.28	110.04	60.00	158.73	N/A	23,880	23,710
50	7	112.90	121.72	134.11	20.18	90.76	86.81	191.81	86.81 to 191.81	173,350	232,480
<u>ALL</u>	67	99.77	103.79	84.40	28.06	122.97	09.33	204.63	92.12 to 109.82	198,578	167,591

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	113.13	103.87	102.32	28.96	101.51	50.09	148.38	N/A	113,667	116,305
03	63	97.68	102.57	79.87	27.32	128.42	09.33	204.63	92.12 to 103.97	197,492	157,738
04	1	180.60	180.60	180.60	00.00	100.00	180.60	180.60	N/A	521,688	942,180
<u>ALL</u>	67	99.77	103.79	84.40	28.06	122.97	09.33	204.63	92.12 to 109.82	198,578	167,591

**34 Gage**  
**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 : 67  
 Total Sales Price : 13,304,699  
 Total Adj. Sales Price : 13,304,699  
 Total Assessed Value : 11,228,565  
 Avg. Adj. Sales Price : 198,578  
 Avg. Assessed Value : 167,591

MEDIAN : 100  
 WGT. MEAN : 84  
 MEAN : 104  
 COD : 28.06  
 PRD : 122.97

COV : 36.99  
 STD : 38.39  
 Avg. Abs. Dev : 28.00  
 MAX Sales Ratio : 204.63  
 MIN Sales Ratio : 09.33

95% Median C.I. : 92.12 to 109.82  
 95% Wgt. Mean C.I. : 56.36 to 112.43  
 95% Mean C.I. : 94.60 to 112.98

Printed:3/31/2014 1:51:18PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	1,200	1,500
Less Than 15,000	5	76.93	95.93	80.90	40.30	118.58	60.00	153.85	N/A	9,335	7,552
Less Than 30,000	13	119.08	108.79	108.53	34.77	100.24	21.13	176.53	60.00 to 158.73	16,629	18,048
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	66	98.73	103.47	84.39	28.40	122.61	09.33	204.63	92.12 to 105.55	201,568	170,107
Greater Than 14,999	62	99.85	104.43	84.41	27.43	123.72	09.33	204.63	93.62 to 109.82	213,839	180,497
Greater Than 29,999	54	96.87	102.59	84.00	25.11	122.13	09.33	204.63	92.12 to 103.97	242,380	203,592
<u>Incremental Ranges</u>											
0 TO 4,999	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	1,200	1,500
5,000 TO 14,999	4	70.40	88.66	79.74	37.97	111.19	60.00	153.85	N/A	11,369	9,065
15,000 TO 29,999	8	126.09	116.83	116.14	33.81	100.59	21.13	176.53	21.13 to 176.53	21,188	24,608
30,000 TO 59,999	14	98.73	114.49	111.66	25.84	102.53	75.39	204.63	90.97 to 150.28	41,927	46,817
60,000 TO 99,999	9	85.54	94.88	92.30	28.81	102.80	50.09	148.38	62.29 to 127.09	77,111	71,176
100,000 TO 149,999	9	96.01	96.73	95.95	13.53	100.81	71.24	130.39	84.63 to 109.82	113,111	108,532
150,000 TO 249,999	11	103.97	109.68	108.90	12.16	100.72	86.81	142.33	94.86 to 130.98	183,314	199,635
250,000 TO 499,999	7	93.62	88.18	93.78	36.81	94.03	09.33	191.81	09.33 to 191.81	346,714	325,146
500,000 TO 999,999	1	180.60	180.60	180.60	00.00	100.00	180.60	180.60	N/A	521,688	942,180
1,000,000 +	3	77.10	69.39	56.78	34.59	122.21	25.53	105.55	N/A	1,941,472	1,102,318
<u>ALL</u>	67	99.77	103.79	84.40	28.06	122.97	09.33	204.63	92.12 to 109.82	198,578	167,591

**34 Gage**  
**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 : 67	MEDIAN : 100	COV : 36.99	95% Median C.I. : 92.12 to 109.82
Total Sales Price : 13,304,699	WGT. MEAN : 84	STD : 38.39	95% Wgt. Mean C.I. : 56.36 to 112.43
Total Adj. Sales Price : 13,304,699	MEAN : 104	Avg. Abs. Dev : 28.00	95% Mean C.I. : 94.60 to 112.98
Total Assessed Value : 11,228,565			
Avg. Adj. Sales Price : 198,578	COD : 28.06	MAX Sales Ratio : 204.63	
Avg. Assessed Value : 167,591	PRD : 122.97	MIN Sales Ratio : 09.33	

Printed:3/31/2014 1:51:18PM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	73.31	73.31	80.70	12.89	90.84	63.86	82.76	N/A	50,500	40,755
298	1	99.92	99.92	99.92	00.00	100.00	99.92	99.92	N/A	185,000	184,855
299	1	94.86	94.86	94.86	00.00	100.00	94.86	94.86	N/A	170,000	161,255
326	1	90.97	90.97	90.97	00.00	100.00	90.97	90.97	N/A	35,000	31,840
330	1	25.53	25.53	25.53	00.00	100.00	25.53	25.53	N/A	2,910,000	742,860
343	2	117.92	117.92	77.78	34.62	151.61	77.10	158.73	N/A	907,500	705,838
344	13	99.77	106.90	112.72	17.18	94.84	78.14	180.60	85.54 to 113.07	196,861	221,893
346	1	125.00	125.00	125.00	00.00	100.00	125.00	125.00	N/A	1,200	1,500
349	1	142.33	142.33	142.33	00.00	100.00	142.33	142.33	N/A	200,000	284,660
350	4	127.90	129.63	124.79	15.03	103.88	96.01	166.72	N/A	92,500	115,431
351	1	191.81	191.81	191.81	00.00	100.00	191.81	191.81	N/A	420,000	805,600
352	4	99.89	99.56	97.99	31.22	101.60	50.09	148.38	N/A	117,750	115,389
353	15	96.05	98.56	78.30	27.95	125.87	09.33	169.48	75.39 to 121.40	83,693	65,531
381	1	48.53	48.53	48.53	00.00	100.00	48.53	48.53	N/A	287,000	139,270
384	1	76.93	76.93	76.93	00.00	100.00	76.93	76.93	N/A	14,475	11,135
386	1	95.42	95.42	95.42	00.00	100.00	95.42	95.42	N/A	260,000	248,090
406	10	101.77	101.11	103.31	33.00	97.87	21.13	176.53	56.16 to 153.85	57,195	59,091
426	1	86.81	86.81	86.81	00.00	100.00	86.81	86.81	N/A	235,000	204,000
430	1	130.39	130.39	130.39	00.00	100.00	130.39	130.39	N/A	100,000	130,385
442	1	204.63	204.63	204.63	00.00	100.00	204.63	204.63	N/A	30,071	61,535
526	1	105.55	105.55	105.55	00.00	100.00	105.55	105.55	N/A	1,114,415	1,176,230
528	3	86.31	85.64	85.63	05.13	100.01	78.66	91.96	N/A	66,333	56,800
<u>ALL</u>	<u>67</u>	99.77	103.79	84.40	28.06	122.97	09.33	204.63	92.12 to 109.82	198,578	167,591

**34 Gage****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 : 100	MEDIAN : 70	COV : 33.74	95% Median C.I. : 63.23 to 79.85
Total Sales Price : 45,426,288	WGT. MEAN : 65	STD : 24.63	95% Wgt. Mean C.I. : 60.12 to 70.29
Total Adj. Sales Price : 45,426,288	MEAN : 73	Avg. Abs. Dev : 19.64	95% Mean C.I. : 68.18 to 77.84
Total Assessed Value : 29,619,796			
Avg. Adj. Sales Price : 454,263	COD : 28.15	MAX Sales Ratio : 155.65	
Avg. Assessed Value : 296,198	PRD : 111.98	MIN Sales Ratio : 34.63	

*Printed:3/31/2014 1:51:19PM***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	14	87.88	92.60	90.28	20.99	102.57	52.65	133.69	73.10 to 119.19	313,572	283,085
01-JAN-11 To 31-MAR-11	8	95.27	101.86	88.86	18.31	114.63	68.16	155.65	68.16 to 155.65	287,321	255,314
01-APR-11 To 30-JUN-11	4	80.18	78.62	81.32	06.34	96.68	67.06	87.07	N/A	664,680	540,511
01-JUL-11 To 30-SEP-11	5	94.92	100.96	96.21	11.70	104.94	85.07	137.04	N/A	265,223	255,173
01-OCT-11 To 31-DEC-11	15	66.80	69.11	68.76	25.10	100.51	36.90	113.43	52.20 to 86.16	439,789	302,398
01-JAN-12 To 31-MAR-12	10	73.29	68.71	68.94	15.39	99.67	48.64	84.82	51.39 to 84.64	461,638	318,271
01-APR-12 To 30-JUN-12	7	50.26	63.16	51.96	34.04	121.56	43.39	115.50	43.39 to 115.50	388,807	202,009
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	30	54.92	57.49	51.37	23.67	111.91	34.63	97.23	47.96 to 64.37	607,291	311,978
01-JAN-13 To 31-MAR-13	2	65.47	65.47	65.76	06.61	99.56	61.14	69.79	N/A	145,000	95,355
01-APR-13 To 30-JUN-13	4	69.23	70.60	63.52	19.73	111.15	56.72	87.23	N/A	296,077	188,081
01-JUL-13 To 30-SEP-13	1	65.87	65.87	65.87	00.00	100.00	65.87	65.87	N/A	1,125,000	741,080
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	31	90.48	94.54	88.48	18.37	106.85	52.65	155.65	82.33 to 98.91	344,304	304,633
01-OCT-11 To 30-SEP-12	32	65.02	67.69	65.54	25.93	103.28	36.90	115.50	51.56 to 79.85	435,464	285,398
01-OCT-12 To 30-SEP-13	37	57.16	59.57	53.05	22.41	112.29	34.63	97.23	53.45 to 64.56	562,649	298,471
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	32	85.62	83.47	77.77	21.29	107.33	36.90	155.65	68.16 to 92.09	402,507	313,012
01-JAN-12 To 31-DEC-12	47	55.79	60.72	54.61	26.01	111.19	34.63	115.50	51.56 to 64.56	543,760	296,938
<u>ALL</u>	100	69.76	73.01	65.20	28.15	111.98	34.63	155.65	63.23 to 79.85	454,263	296,198

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	83	69.57	72.26	64.95	27.48	111.25	34.63	155.65	62.19 to 79.12	489,510	317,955
2	17	73.10	76.64	67.33	30.08	113.83	34.87	129.46	51.56 to 98.91	282,172	189,974
<u>ALL</u>	100	69.76	73.01	65.20	28.15	111.98	34.63	155.65	63.23 to 79.85	454,263	296,198

**34 Gage****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 : 100	MEDIAN : 70	COV : 33.74	95% Median C.I. : 63.23 to 79.85
Total Sales Price : 45,426,288	WGT. MEAN : 65	STD : 24.63	95% Wgt. Mean C.I. : 60.12 to 70.29
Total Adj. Sales Price : 45,426,288	MEAN : 73	Avg. Abs. Dev : 19.64	95% Mean C.I. : 68.18 to 77.84
Total Assessed Value : 29,619,796			
Avg. Adj. Sales Price : 454,263	COD : 28.15	MAX Sales Ratio : 155.65	
Avg. Assessed Value : 296,198	PRD : 111.98	MIN Sales Ratio : 34.63	

*Printed:3/31/2014 1:51:19PM***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
<b>_____Irrigated_____</b>											
County	4	56.99	59.66	49.99	20.55	119.34	39.58	85.07	N/A	938,000	468,877
1	4	56.99	59.66	49.99	20.55	119.34	39.58	85.07	N/A	938,000	468,877
<b>_____Dry_____</b>											
County	15	79.85	72.96	69.58	17.78	104.86	36.56	97.23	56.43 to 87.30	408,640	284,338
1	11	79.85	73.54	70.88	18.15	103.75	36.56	97.23	55.79 to 90.48	440,245	312,027
2	4	72.78	71.36	64.71	18.44	110.28	52.65	87.23	N/A	321,727	208,191
<b>_____Grass_____</b>											
County	5	68.78	79.63	70.54	33.15	112.89	46.53	137.04	N/A	146,515	103,351
1	4	76.71	87.90	86.82	29.90	101.24	61.14	137.04	N/A	109,144	94,754
2	1	46.53	46.53	46.53	00.00	100.00	46.53	46.53	N/A	296,000	137,740
<b>_____ALL_____</b>	<b>100</b>	<b>69.76</b>	<b>73.01</b>	<b>65.20</b>	<b>28.15</b>	<b>111.98</b>	<b>34.63</b>	<b>155.65</b>	<b>63.23 to 79.85</b>	<b>454,263</b>	<b>296,198</b>

**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
<b>_____Irrigated_____</b>											
County	7	56.32	57.48	49.53	25.14	116.05	37.90	85.07	37.90 to 85.07	983,893	487,304
1	7	56.32	57.48	49.53	25.14	116.05	37.90	85.07	37.90 to 85.07	983,893	487,304
<b>_____Dry_____</b>											
County	41	73.10	75.69	69.09	25.70	109.55	36.56	155.65	60.39 to 82.33	382,306	264,120
1	32	73.29	76.75	69.96	26.80	109.71	36.56	155.65	57.16 to 84.82	415,450	290,652
2	9	73.10	71.92	64.20	21.59	112.02	48.64	96.73	51.56 to 91.77	264,462	169,784
<b>_____Grass_____</b>											
County	5	68.78	79.63	70.54	33.15	112.89	46.53	137.04	N/A	146,515	103,351
1	4	76.71	87.90	86.82	29.90	101.24	61.14	137.04	N/A	109,144	94,754
2	1	46.53	46.53	46.53	00.00	100.00	46.53	46.53	N/A	296,000	137,740
<b>_____ALL_____</b>	<b>100</b>	<b>69.76</b>	<b>73.01</b>	<b>65.20</b>	<b>28.15</b>	<b>111.98</b>	<b>34.63</b>	<b>155.65</b>	<b>63.23 to 79.85</b>	<b>454,263</b>	<b>296,198</b>





Total Real Property  
Sum Lines 17, 25, & 30

Records : 16,383

Value : 2,363,018,495

Growth 14,944,265

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	1,242	7,369,330	79	997,560	105	1,962,000	1,426	10,328,890	
02. Res Improve Land	6,735	67,015,380	261	6,211,735	928	26,766,815	7,924	99,993,930	
03. Res Improvements	6,790	436,572,615	289	33,599,890	933	122,714,875	8,012	592,887,380	
04. Res Total	8,032	510,957,325	368	40,809,185	1,038	151,443,690	9,438	703,210,200	5,449,355
% of Res Total	85.10	72.66	3.90	5.80	11.00	21.54	57.61	29.76	36.46
05. Com UnImp Land	199	2,214,275	10	80,670	7	66,405	216	2,361,350	
06. Com Improve Land	872	19,949,415	23	531,355	32	696,410	927	21,177,180	
07. Com Improvements	893	112,889,035	25	4,873,280	56	17,902,255	974	135,664,570	
08. Com Total	1,092	135,052,725	35	5,485,305	63	18,665,070	1,190	159,203,100	3,990,075
% of Com Total	91.76	84.83	2.94	3.45	5.29	11.72	7.26	6.74	26.70
09. Ind UnImp Land	17	1,065,620	0	0	1	2,110	18	1,067,730	
10. Ind Improve Land	27	2,826,785	0	0	3	224,760	30	3,051,545	
11. Ind Improvements	27	26,038,205	0	0	3	5,998,185	30	32,036,390	
12. Ind Total	44	29,930,610	0	0	4	6,225,055	48	36,155,665	339,075
% of Ind Total	91.67	82.78	0.00	0.00	8.33	17.22	0.29	1.53	2.27
13. Rec UnImp Land	1	3,685	2	26,075	4	292,630	7	322,390	
14. Rec Improve Land	0	0	0	0	3	267,985	3	267,985	
15. Rec Improvements	0	0	0	0	7	148,560	7	148,560	
16. Rec Total	1	3,685	2	26,075	11	709,175	14	738,935	0
% of Rec Total	7.14	0.50	14.29	3.53	78.57	95.97	0.09	0.03	0.00
Res & Rec Total	8,033	510,961,010	370	40,835,260	1,049	152,152,865	9,452	703,949,135	5,449,355
% of Res & Rec Total	84.99	72.58	3.91	5.80	11.10	21.61	57.69	29.79	36.46
Com & Ind Total	1,136	164,983,335	35	5,485,305	67	24,890,125	1,238	195,358,765	4,329,150
% of Com & Ind Total	91.76	84.45	2.83	2.81	5.41	12.74	7.56	8.27	28.97
17. Taxable Total	9,169	675,944,345	405	46,320,565	1,116	177,042,990	10,690	899,307,900	9,778,505
% of Taxable Total	85.77	75.16	3.79	5.15	10.44	19.69	65.25	38.06	65.43

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	229	3,491,135	3,739,635		0	0	0
19. Commercial	75	1,580,930	3,340,960		0	0	0
20. Industrial	5	389,055	63,781,525		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		229	3,491,135	3,739,635
19. Commercial	0	0	0		75	1,580,930	3,340,960
20. Industrial	0	0	0		5	389,055	63,781,525
21. Other	0	0	0		0	0	0
22. Total Sch II					309	5,461,120	70,862,120

## 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	995	121	158	1,274

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	5	92,755	510	81,964,080	3,447	822,327,210	3,962	904,384,045
28. Ag-Improved Land	1	55,830	184	41,364,295	1,421	365,167,275	1,606	406,587,400
29. Ag Improvements	1	50,525	191	17,520,115	1,539	135,168,510	1,731	152,739,150
30. Ag Total							5,693	1,463,710,595

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

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	12,000	
32. HomeSite Improv Land	1	1.00	12,000	125	129.00	1,529,000	
33. HomeSite Improvements	1	1.00	50,525	133	126.00	14,175,120	
34. HomeSite Total							
35. FarmSite UnImp Land	1	7.91	19,775	9	20.46	55,645	
36. FarmSite Improv Land	0	0.00	0	165	360.86	925,650	
37. FarmSite Improvements	0	0.00	0	178	0.00	3,344,995	
38. FarmSite Total							
39. Road & Ditches	0	1.35	0	0	870.84	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	57	57.00	684,000	58	58.00	696,000	
32. HomeSite Improv Land	950	986.01	11,812,120	1,076	1,116.01	13,353,120	
33. HomeSite Improvements	1,029	974.01	101,521,905	1,163	1,101.01	115,747,550	5,165,760
34. HomeSite Total				1,221	1,174.01	129,796,670	
35. FarmSite UnImp Land	88	203.25	508,525	98	231.62	583,945	
36. FarmSite Improv Land	1,266	2,985.99	7,557,850	1,431	3,346.85	8,483,500	
37. FarmSite Improvements	1,473	0.00	33,646,605	1,651	0.00	36,991,600	0
38. FarmSite Total				1,749	3,578.47	46,059,045	
39. Road & Ditches	0	10,447.78	0	0	11,319.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,970	16,072.45	175,855,715	5,165,760

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	6	0.00	457,570	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	6	0.00	457,570

## Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	508	39,163.90	101,236,590
44. Recapture Value N/A	0	0.00	0	508	39,163.90	101,236,590
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3,860	390,024.95	971,816,360	4,368	429,188.85	1,073,052,950
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	5,603.66	9.21%	27,998,590	10.10%	4,996.48
46. 1A	20,720.13	34.06%	104,295,060	37.63%	5,033.51
47. 2A1	3,507.62	5.77%	15,968,190	5.76%	4,552.43
48. 2A	16,062.14	26.41%	73,303,100	26.45%	4,563.72
49. 3A1	4,860.95	7.99%	19,070,370	6.88%	3,923.18
50. 3A	2.57	0.00%	10,115	0.00%	3,935.80
51. 4A1	9,593.11	15.77%	34,778,030	12.55%	3,625.31
52. 4A	475.45	0.78%	1,711,685	0.62%	3,600.14
53. Total	60,825.63	100.00%	277,135,140	100.00%	4,556.22
Dry					
54. 1D1	8,513.64	3.05%	29,797,750	3.77%	3,500.00
55. 1D	53,025.17	18.97%	185,588,065	23.45%	3,500.00
56. 2D1	15,233.33	5.45%	47,223,335	5.97%	3,100.00
57. 2D	88,401.46	31.63%	256,364,240	32.39%	2,900.00
58. 3D1	50,211.08	17.97%	133,060,075	16.81%	2,650.01
59. 3D	55.53	0.02%	147,155	0.02%	2,650.01
60. 4D1	60,964.78	21.81%	132,598,995	16.75%	2,175.01
61. 4D	3,059.78	1.09%	6,655,285	0.84%	2,175.09
62. Total	279,464.77	100.00%	791,434,900	100.00%	2,831.97
Grass					
63. 1G1	739.25	0.80%	796,500	0.74%	1,077.44
64. 1G	3,550.17	3.84%	5,516,665	5.12%	1,553.92
65. 2G1	3,830.14	4.14%	5,134,830	4.77%	1,340.64
66. 2G	11,762.14	12.73%	18,523,595	17.20%	1,574.85
67. 3G1	29,593.91	32.02%	37,572,130	34.89%	1,269.59
68. 3G	71.95	0.08%	77,140	0.07%	1,072.13
69. 4G1	18,779.09	20.32%	21,173,785	19.66%	1,127.52
70. 4G	24,087.67	26.06%	18,898,785	17.55%	784.58
71. Total	92,414.32	100.00%	107,693,430	100.00%	1,165.33
Irrigated Total	60,825.63	13.78%	277,135,140	23.54%	4,556.22
Dry Total	279,464.77	63.30%	791,434,900	67.23%	2,831.97
Grass Total	92,414.32	20.93%	107,693,430	9.15%	1,165.33
72. Waste	8,795.10	1.99%	879,565	0.07%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	450.76	0.10%	0	0.00%	0.00
75. Market Area Total	441,499.82	100.00%	1,177,143,035	100.00%	2,666.24

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	139.89	15.87%	475,630	17.94%	3,400.03
46. 1A	90.96	10.32%	309,265	11.67%	3,400.01
47. 2A1	109.56	12.43%	334,155	12.60%	3,049.97
48. 2A	241.16	27.36%	735,535	27.75%	3,049.99
49. 3A1	192.65	21.85%	520,145	19.62%	2,699.95
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	103.68	11.76%	266,975	10.07%	2,574.99
52. 4A	3.60	0.41%	9,275	0.35%	2,576.39
53. Total	881.50	100.00%	2,650,980	100.00%	3,007.35
Dry					
54. 1D1	678.86	1.64%	1,710,735	1.97%	2,520.01
55. 1D	4,302.84	10.37%	10,843,180	12.48%	2,520.01
56. 2D1	2,843.58	6.86%	6,924,130	7.97%	2,435.00
57. 2D	14,533.85	35.04%	35,389,990	40.74%	2,435.00
58. 3D1	8,985.42	21.66%	16,802,735	19.34%	1,870.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,474.85	22.84%	14,212,275	16.36%	1,500.00
61. 4D	659.15	1.59%	988,725	1.14%	1,500.00
62. Total	41,478.55	100.00%	86,871,770	100.00%	2,094.38
Grass					
63. 1G1	15.51	0.08%	15,920	0.08%	1,026.43
64. 1G	519.75	2.57%	679,800	3.24%	1,307.94
65. 2G1	719.25	3.56%	844,170	4.02%	1,173.68
66. 2G	2,603.53	12.89%	3,618,515	17.25%	1,389.85
67. 3G1	8,797.97	43.55%	9,546,775	45.51%	1,085.11
68. 3G	3.15	0.02%	4,710	0.02%	1,495.24
69. 4G1	3,299.96	16.33%	3,096,440	14.76%	938.33
70. 4G	4,242.70	21.00%	3,169,590	15.11%	747.07
71. Total	20,201.82	100.00%	20,975,920	100.00%	1,038.32
Irrigated Total	881.50	1.36%	2,650,980	2.39%	3,007.35
Dry Total	41,478.55	64.12%	86,871,770	78.47%	2,094.38
Grass Total	20,201.82	31.23%	20,975,920	18.95%	1,038.32
72. Waste	2,131.60	3.29%	213,175	0.19%	100.01
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	64,693.47	100.00%	110,711,845	100.00%	1,711.33

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	5,550.60	25,231,290	56,156.53	254,554,830	61,707.13	279,786,120
<b>77. Dry Land</b>	29.27	90,830	30,327.70	84,946,760	290,586.35	793,269,080	320,943.32	878,306,670
<b>78. Grass</b>	28.63	24,910	9,601.85	10,516,550	102,985.66	118,127,890	112,616.14	128,669,350
<b>79. Waste</b>	10.72	1,070	1,114.68	111,480	9,801.30	980,190	10,926.70	1,092,740
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	40.44	0	12.01	0	398.31	0	450.76	0
<b>82. Total</b>	<b>68.62</b>	<b>116,810</b>	<b>46,594.83</b>	<b>120,806,080</b>	<b>459,529.84</b>	<b>1,166,931,990</b>	<b>506,193.29</b>	<b>1,287,854,880</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	61,707.13	12.19%	279,786,120	21.72%	4,534.10
<b>Dry Land</b>	320,943.32	63.40%	878,306,670	68.20%	2,736.64
<b>Grass</b>	112,616.14	22.25%	128,669,350	9.99%	1,142.55
<b>Waste</b>	10,926.70	2.16%	1,092,740	0.08%	100.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	450.76	0.09%	0	0.00%	0.00
<b>Total</b>	<b>506,193.29</b>	<b>100.00%</b>	<b>1,287,854,880</b>	<b>100.00%</b>	<b>2,544.20</b>



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

34 Gage

	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	686,432,005	703,210,200	16,778,195	2.44%	5,449,355	1.65%
02. Recreational	727,650	738,935	11,285	1.55%	0	1.55%
03. Ag-Homesite Land, Ag-Res Dwelling	125,750,215	129,796,670	4,046,455	3.22%	5,165,760	-0.89%
<b>04. Total Residential (sum lines 1-3)</b>	<b>812,909,870</b>	<b>833,745,805</b>	<b>20,835,935</b>	<b>2.56%</b>	<b>10,615,115</b>	<b>1.26%</b>
05. Commercial	153,207,260	159,203,100	5,995,840	3.91%	3,990,075	1.31%
06. Industrial	33,209,185	36,155,665	2,946,480	8.87%	339,075	7.85%
07. Ag-Farmsite Land, Outbuildings	39,878,405	46,059,045	6,180,640	15.50%	0	15.50%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>226,294,850</b>	<b>241,417,810</b>	<b>15,122,960</b>	<b>6.68%</b>	<b>4,329,150</b>	<b>4.77%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,039,204,720</b>	<b>1,075,163,615</b>	<b>35,958,895</b>	<b>3.46%</b>	<b>14,944,265</b>	<b>2.02%</b>
11. Irrigated	205,225,385	279,786,120	74,560,735	36.33%		
12. Dryland	718,905,450	878,306,670	159,401,220	22.17%		
13. Grassland	117,074,645	128,669,350	11,594,705	9.90%		
14. Wasteland	1,091,415	1,092,740	1,325	0.12%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>1,042,296,895</b>	<b>1,287,854,880</b>	<b>245,557,985</b>	<b>23.56%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,081,501,615</b>	<b>2,363,018,495</b>	<b>281,516,880</b>	<b>13.52%</b>	<b>14,944,265</b>	<b>12.81%</b>

**Gage County**  
**3-Year Plan**  
June 2013

**Budget, Staffing, and Contracts**

**Budget**

2013-2014 Proposed Budget =234,712 (including salaries) 3500 is allotted for education, lodging, and other travel related expenses.

Appraisal Maintenance \$45,000 (Contracted)

**Budget Comments**

I would like to hire a full time appraiser for Gage County at some point in time. In my estimation an appraiser's salary would run in the range of \$40,000 to \$45,000. With the economy issues, this will need to be put on hold.

**Staff**

Assessor: assumes responsibility for all functions within the office and prepares all necessary reports and documents

Deputy Assessor: assists the Assessor with all functions within the office and also helps in the building of the GIS system.

Real Property Appraisal Technician: responsible for all 521's, updating and developing the GIS system. Creates Sales File.

Personal Property Clerk: responsible for all personal property filed in the county, also assists in updating real estate records including sketching, and entering data for the reappraisals. Keeps all records concerning building permits filed. General office duties. Assisting taxpayers.

Clerk: responsible for assisting taxpayer and maintaining homestead exemption records, permissive exemption records, sending out sales review questionnaires. She assists with data entry within the CAMA system, answers phones, and performs other general office duties.

Appraiser Assistant: Performs all appraisal maintenance and pickup work.

**Part-time County Appraiser**

Bob Thoma is now a county employee. His responsibilities include developing valuation studies, for agricultural properties.

**Contract Appraiser**

Darrell Stanard is contracted for 4 days a month. His responsibilities include sales verification, appraisal maintenance and pricing pickup work and developing valuation studies.

### **3 Year Appraisal Plan**

#### **2014**

##### **Residential**

For 2014 a plan for an appraisal maintenance will be done for all residential properties. Review in house preliminary statistical information from our sales file and adjust values to comply with statistical measures required by law. Sales review and pickup work will also be completed.

##### **Commercial**

There will be an appraisal maintenance for commercial properties in 2014. New photos will be taken and review of the property to see if any changes have been made. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pickup work will also be completed.

##### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures required by law. Rural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures.

#### **2015**

##### **Residential**

For 2015 the county will be reviewing small town residential properties. A new photo will be taken and any changes that may have occurred to the property will be updated. All other residential properties will be reviewed in house with preliminary statistical information from our sales file and adjust values to comply with statistical measures required by law. Sales review and pickup work will also be completed.

##### **Commercial**

There will be an appraisal maintenance for commercial properties in 2015. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick-up work will also be completed for commercial properties.

##### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Rural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures.

## **2016**

### **Residential**

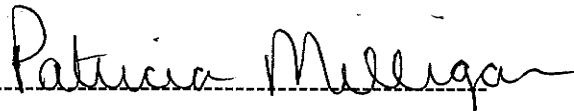
For 2016 the county will be reviewing rural residential properties. A new photo will be taken and any changes that may have occurred to the property will be updated. All other residential properties will be reviewed in house with preliminary statistical information and any possible adjustments needed to comply with statistical measures as required by law. Sales review and pick-up work will also be completed.

### **Commercial**

There will be an appraisal maintenance for the commercial properties in 2015. Appraisal adjustments may be needed in order to comply with statistical measures required by law. Sales review and pick-up work will also be completed for commercial properties.

### **Agricultural**

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Rural residential properties will be reviewed and analyzed for any adjustments needed to comply with statistical measures.



Patricia Milligan, Gage County Assessor



Date:

## 2014 Assessment Survey for Gage County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	4
4.	<b>Other part-time employees:</b>
	1
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	234,713
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	33,304 appraisal salary and amount for ag study
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	40,000 Maintenace 10,000 referee
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	Terra Scan and GIS funding is budgeted out of county general.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	3000
12.	<b>Other miscellaneous funds:</b>
	0
13.	<b>Amount of last year's assessor's budget not used:</b>
	nominal amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor 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://gage.assessor.gisworkshop.com/">http://gage.assessor.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff
8.	<b>Personal Property software:</b>
	Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All with the exception of Ellis, Rockford, Holmesville, and Lanham
4.	<b>When was zoning implemented?</b>
	2000

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal
<b>2.</b>	<b>GIS Services:</b>
	GIS Worksop
<b>3.</b>	

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes





## 2014 Certification for Gage 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 Gage County Assessor.

Dated this 7th day of April, 2014.



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

---

Ruth A. Sorensen  
Property Tax Administrator



