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2014 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	76	Median	94.82
Total Sales Price	\$10,980,105	Mean	92.23
Total Adj. Sales Price	\$10,876,405	Wgt. Mean	88.82
Total Assessed Value	\$9,660,041	Average Assessed Value of the Base	\$92,254
Avg. Adj. Sales Price	\$143,111	Avg. Assessed Value	\$127,106

Confidence Interval - Current

95% Median C.I	90.68 to 95.55
95% Wgt. Mean C.I	84.38 to 93.25
95% Mean C.I	87.76 to 96.70
% of Value of the Class of all Real Property Value in the	16.10
% of Records Sold in the Study Period	6.52
% of Value Sold in the Study Period	8.98

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	69	95	95.16
2012	61	97	96.90
2011	75	96	96
2010	65	96	96

2014 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	8	Median	90.38
Total Sales Price	\$594,000	Mean	82.29
Total Adj. Sales Price	\$594,000	Wgt. Mean	86.18
Total Assessed Value	\$511,930	Average Assessed Value of the Base	\$85,249
Avg. Adj. Sales Price	\$74,250	Avg. Assessed Value	\$63,991

Confidence Interval - Current

95% Median C.I	55.04 to 108.08
95% Wgt. Mean C.I	68.57 to 103.80
95% Mean C.I	65.53 to 99.05
% of Value of the Class of all Real Property Value in the County	1.33
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	5.77

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	9		92.36
2012	11		92.44
2011	10		94
2010	8	100	100

2014 Opinions of the Property Tax Administrator for Gosper 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	71	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.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Gosper County

Only routine maintenance was completed in the residential class for 2014. A sales study was completed, that suggested that rural acreages were below the acceptable range. After analysis the first acre site values were increased to \$10,000 to more closely match the market. The sales study revealed that no other adjustments to the appraisal tables were warranted for 2014. The pickup work was completed timely.

2014 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:																							
	The deputy assessor and the lister																							
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>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.										
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04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.																							
3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Only the cost approach is used in the county as there are too few sales to develop 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?																							
	Yes, depreciation tables are 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?																							
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.																							
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02	2012	2012	2010																					
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04	2012	2012	2010																					

A lot value study was completed in 2012 when residential properties were last revalued countywide; however, the study did not warrant changing the values.
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2014 Residential Correlation Section for Gosper County

County Overview

The residential market in Gosper County is influenced by the local agriculturally based economy. Properties at Johnson Lake are recreationally influenced and market trends are less restricted by the local economy. The market at the lake has been steadily increasing in recent years while the rest of the county has been relatively flat. Four valuation groupings have been developed based on the economic conditions within the county.

Description of Analysis

All valuation groupings, except Smithfield, have been represented in the sales file with similar occurrence to the population. There were no qualified sales in Smithfield; however, Smithfield represents only three percent of the residential class. Analysis of the sold properties reveals that changes were made in accordance with the reported assessment actions. The sales file and the abstract reflect similar valuation changes as well. For these reasons the statistics are determined to be reliable and support a level of value within the acceptable range.

The qualitative statistics also support assessment uniformity and reflect the county assessor's practice of revaluing all properties biennially. Analysis of sold properties supports that all valuation groupings have been assessed at uniform portions of market value. While there are not any sales within Smithfield, assessment practice reviews shows that the same assessment processes that are employed in the remainder of the county are used in Smithfield; therefore, all residential properties are believed to be assessed at an acceptable level of value.

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 Gosper County during 2011 and supported that appraisal techniques were consistently and equitably applied within the class.

Sales Qualification

A sales qualification review was completed by the Department for all counties. The review involved an analysis of the sale utilization rate and a screening of 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 quality of assessment of residential parcels is determined to be in compliance with professionally accepted mass appraisal standards.

2014 Residential Correlation Section for Gosper County

Level of Value

Based on analysis of all available information, the level of value of the residential class of property in Gosper County is determined to be 95%.

2014 Commercial Assessment Actions for Gosper County

Only routine maintenance was completed in the commercial class for 2014; the pickup work was completed timely.

2014 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:										
	The deputy assessor and the lister										
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; there are so few sales that it is not practical 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.										
	All properties are valued using the cost approach. Properties are priced using the Marshall and Swift occupancy codes. Depreciation is applied based on general structure type and the age/condition of the property.										
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 tables are developed using 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.										
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.										
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<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>								
01	2012	2012	2010								
	A lot study was completed in 2012 when the commercial properties were last revalued countywide; the study did not indicate a need to change lot values.										

2014 Commercial Correlation Section for Gosper County

County Overview

The economy in Gosper County is largely agriculturally based; the largest employers in the area include the local nursing home and school. Most commercial parcels are in Elwood and include several agricultural businesses as well as basic main street goods and services; the market for properties in Elwood and the majority of the county is not organized. There are some commercial parcels around Johnson Lake which largely cater to the needs of those visiting the lake; these properties are not restricted by the local economy and the market will generally be stronger here.

Description of Analysis

There are 86 improved commercial parcels in Gosper County in 37 different occupancy codes. Rarely does a three year sample of sales produce even ten qualified sales. Nearly half of the commercial properties in the county are in six occupancy codes; of which only retail stores is represented in the sales file. The sales file is not representative of the commercial population and will not be used to support the level of value within the county.

The county assessor revalues all commercial properties in the county biennially by updating the costing tables and making any warranted adjustments to the depreciation tables. As the last revaluation was done for assessment year 2013, only routine maintenance was reported for this year. A review of the sales file and the abstract supports that only maintenance actions were taken.

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 Gosper County during 2011; the review indicated that appraisal techniques were consistently and equitably applied within the class.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. 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

Based on the review of assessment practices, the quality of assessment of commercial parcels is determined to be in compliance with professionally accepted mass appraisal standards.

2014 Commercial Correlation Section for Gosper County

Level of Value

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

2014 Agricultural Assessment Actions for Gosper County

During 2013 the county contracted with GIS Workshop, Inc. for a GIS System. The assessor and deputy assessor have been working with the vendor on the implementation of the system, which is scheduled to be complete in June 2014.

Only routine maintenance occurred for the agricultural improvements; the pickup work was completed timely.

A sales study was completed for agricultural land. The study indicated that market values in areas one and four were similar once again, which led to the continued use of one set of values for valuation purposes. The market area boundaries remain in place as the assessor continues to study the market. The sales study indicated a need to increase land values for all types of agricultural land. Irrigated and grass values increased 45% and dry land increased 50%.

2014 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:						
	The deputy assessor and the lister						
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>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td></tr> <tr> <td style="text-align: center;">04</td><td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td></tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.
<u>Market Area</u>	<u>Description of unique characteristics</u>						
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.						
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.						
3.	Describe the process used to determine and monitor market areas.						
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past two assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. The market area lines have been kept in place and the assessor will continue to study the market to determine whether the market area boundaries should be removed or changed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Non-agricutlural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes						
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.						
	The assessor conducts a sales ratio study and a sales verification process to attempt to identify sales that have a non-agricultural influence. Land sales are also plotted annually to look for areas of non-agricultural influence. At this time, the office has not observed a non-agricultural influence in the sales of agricultural land.						
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.						
	n/a						

Gosper County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	N/A	4,205	3,565	2,970	2,775	2,610	2,575	2,385	4,038
Gosper	4	N/A	4,205	3,565	2,970	2,775	N/A	2,575	2,384	3,542
Dawson	1	N/A	4,192	4,054	3,752	3,395	2,885	2,868	2,720	3,912
Phelps	1	3,957	5,000	4,500	3,997	3,800	3,700	3,500	3,000	4,728
Phelps	2	N/A	4,000	3,200	2,800	2,700	2,600	2,500	2,400	3,450
Harlan	2	4,345	4,089	3,388	2,945	2,444	2,236	2,155	2,155	3,513
Furnas	1	4,200	4,200	3,400	3,200	2,500	2,350	2,250	2,250	3,721
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	N/A	1,620	1,515	1,415	1,300	1,115	1,070	1,070	1,515
Gosper	4	N/A	1,620	1,514	1,415	1,300	N/A	1,070	1,070	1,499
Dawson	1	N/A	1,900	1,780	1,675	1,555	1,439	1,200	1,200	1,564
Phelps	1	2,200	2,200	2,100	2,000	1,900	1,800	1,700	1,600	2,090
Phelps	2	N/A	2,000	1,900	1,800	1,700	1,600	1,500	1,400	1,775
Harlan	2	1,760	1,738	1,462	1,425	1,230	1,205	1,215	1,215	1,614
Furnas	1	1,599	1,600	1,250	1,250	1,100	1,100	1,000	1,000	1,409
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	N/A	1,009	890	796	735	823	701	696	728
Gosper	4	N/A	1,000	885	795	725	N/A	696	695	721
Dawson	1	N/A	1,220	1,030	955	910	835	830	820	849
Phelps	1	865	1,155	1,445	1,134	972	1,110	966	795	1,002
Phelps	2	N/A	800	775	796	774	700	681	651	670
Harlan	2	N/A	840	840	840	840	840	840	840	840
Furnas	1	900	900	850	850	700	700	650	650	676
Frontier	1	520	520	520	520	520	521	520	520	520

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

2014 Agricultural Correlation Section for Gosper County

County Overview

Gosper County is divided into two market areas based on geographic differences; however, in recent years as grain prices have risen and farming practices have improved, selling prices have been less impacted by these geographic differences. Beginning in 2013, the county began valuing the two market areas the same; the market area boundaries have been kept in place and sale analysis is annually conducted to monitor the areas.

Description of Analysis

Since the county has valued all agricultural land using one schedule of values, the analysis was conducted using all sales pooled together. Review of that sample indicated that it contained a disproportionate mix of sales when stratified by sale date and the dry and grass subclasses contained unreliably small samples of sales. The sample was expanded with sales from the comparable areas in order to achieve a proportionate mix of sales while maximizing the majority land use subclasses. As there is little dry land in this region of the state, the dry land subclass is still unreliably small.

Where there are an adequate number of sales, the statistics support that values are within the acceptable range. The two market areas have identical medians, supporting the idea that the market is indeed similar across the county. For the irrigated and grass majority land use (MLU) statistics, there is significant disparity between the 95% and 80% MLU medians. In both cases, the 95% sales are more heavily weighted towards the oldest time period; the 80% statistics are more evenly distributed and are a more reliable indicator of the level of value of these subclasses.

Adjustments for irrigated and grass land were at rates that were typical for this part of the state. Although there are few dry land sales, the dry land was increased at a rate above irrigated and grass to bring assessed values more in line with the adjoining counties. The values established by the assessor are generally comparable to the adjoining counties. The analysis supports that agricultural assessments are acceptable and that all subclasses have been assessed at uniform portions of market value.

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 quality of assessment of the class is in compliance with professionally accepted mass appraisal standards.

2014 Agricultural Correlation Section for Gosper County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Gosper County is 71%.

37 Gosper
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 : 76	MEDIAN : 95	COV : 21.54	95% Median C.I. : 90.68 to 95.55
Total Sales Price : 10,980,105	WGT. MEAN : 89	STD : 19.87	95% Wgt. Mean C.I. : 84.38 to 93.25
Total Adj. Sales Price : 10,876,405	MEAN : 92	Avg. Abs. Dev : 12.61	95% Mean C.I. : 87.76 to 96.70
Total Assessed Value : 9,660,041			
Avg. Adj. Sales Price : 143,111	COD : 13.30	MAX Sales Ratio : 182.57	
Avg. Assessed Value : 127,106	PRD : 103.84	MIN Sales Ratio : 47.26	

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	11	96.15	98.71	95.90	06.09	102.93	81.45	133.73	94.92 to 101.01	169,707	162,750
01-JAN-12 To 31-MAR-12	4	92.43	94.70	93.65	07.08	101.12	87.02	106.92	N/A	133,725	125,229
01-APR-12 To 30-JUN-12	11	95.38	103.96	99.20	12.15	104.80	83.38	182.57	92.06 to 110.11	148,880	147,693
01-JUL-12 To 30-SEP-12	11	94.89	91.23	93.49	08.47	97.58	64.12	115.59	68.15 to 96.66	131,882	123,291
01-OCT-12 To 31-DEC-12	10	91.72	90.14	75.49	17.36	119.41	47.26	126.67	62.06 to 114.33	127,805	96,486
01-JAN-13 To 31-MAR-13	2	94.64	94.64	98.02	07.51	96.55	87.53	101.74	N/A	152,500	149,475
01-APR-13 To 30-JUN-13	8	89.33	86.68	82.57	21.35	104.98	55.18	131.56	55.18 to 131.56	141,913	117,181
01-JUL-13 To 30-SEP-13	19	85.56	84.91	81.96	16.20	103.60	55.88	131.68	68.80 to 96.66	140,421	115,094
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	37	95.39	97.62	96.03	08.76	101.66	64.12	182.57	94.91 to 96.15	148,380	142,486
01-OCT-12 To 30-SEP-13	39	88.67	87.11	81.47	17.51	106.92	47.26	131.68	80.86 to 94.75	138,111	112,514
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	36	94.93	95.20	90.72	11.94	104.94	47.26	182.57	92.06 to 96.09	136,148	123,517
<u>ALL</u>	76	94.82	92.23	88.82	13.30	103.84	47.26	182.57	90.68 to 95.55	143,111	127,106

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	24	96.39	101.86	99.16	11.34	102.72	80.86	182.57	91.16 to 99.62	88,922	88,173
03	44	94.63	86.87	86.23	14.01	100.74	47.26	133.73	83.38 to 95.30	176,597	152,277
04	8	92.61	92.82	86.80	14.45	106.94	72.52	126.67	72.52 to 126.67	121,500	105,463
<u>ALL</u>	76	94.82	92.23	88.82	13.30	103.84	47.26	182.57	90.68 to 95.55	143,111	127,106

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	75	94.89	92.55	88.82	13.09	104.20	47.26	182.57	91.16 to 95.55	144,979	128,773
06	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045
07											
<u>ALL</u>	76	94.82	92.23	88.82	13.30	103.84	47.26	182.57	90.68 to 95.55	143,111	127,106

37 Gosper
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 : 76
 Total Sales Price : 10,980,105
 Total Adj. Sales Price : 10,876,405
 Total Assessed Value : 9,660,041
 Avg. Adj. Sales Price : 143,111
 Avg. Assessed Value : 127,106

MEDIAN : 95
 WGT. MEAN : 89
 MEAN : 92
 COD : 13.30
 PRD : 103.84

COV : 21.54
 STD : 19.87
 Avg. Abs. Dev : 12.61
 MAX Sales Ratio : 182.57
 MIN Sales Ratio : 47.26

95% Median C.I. : 90.68 to 95.55
 95% Wgt. Mean C.I. : 84.38 to 93.25
 95% Mean C.I. : 87.76 to 96.70

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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	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045
Less Than 15,000	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045
Less Than 30,000	5	92.06	95.91	99.19	19.22	96.69	68.17	126.67	N/A	17,160	17,021
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	75	94.89	92.55	88.82	13.09	104.20	47.26	182.57	91.16 to 95.55	144,979	128,773
Greater Than 14,999	75	94.89	92.55	88.82	13.09	104.20	47.26	182.57	91.16 to 95.55	144,979	128,773
Greater Than 29,999	71	94.89	91.97	88.73	12.87	103.65	47.26	182.57	90.68 to 95.55	151,980	134,858
<u>Incremental Ranges</u>											
0 TO 4,999	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045
5,000 TO 14,999											
15,000 TO 29,999	4	101.68	102.84	100.32	15.87	102.51	81.35	126.67	N/A	20,700	20,765
30,000 TO 59,999	9	96.63	101.76	101.66	07.73	100.10	90.11	131.56	94.46 to 114.33	41,876	42,571
60,000 TO 99,999	14	94.90	102.96	101.96	12.14	100.98	87.53	182.57	90.68 to 99.62	81,854	83,460
100,000 TO 149,999	14	92.28	89.35	88.24	16.93	101.26	55.18	133.73	67.09 to 106.92	129,814	114,545
150,000 TO 249,999	24	91.03	83.88	83.26	14.48	100.74	47.26	102.22	72.52 to 95.43	178,774	148,856
250,000 TO 499,999	10	94.78	90.85	90.11	09.77	100.82	62.06	115.59	81.45 to 98.42	315,980	284,718
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	76	94.82	92.23	88.82	13.30	103.84	47.26	182.57	90.68 to 95.55	143,111	127,106

37 Gosper
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 : 8
 Total Sales Price : 594,000
 Total Adj. Sales Price : 594,000
 Total Assessed Value : 511,930
 Avg. Adj. Sales Price : 74,250
 Avg. Assessed Value : 63,991

MEDIAN : 90
 WGT. MEAN : 86
 MEAN : 82
 COD : 16.95
 PRD : 95.49

COV : 24.35
 STD : 20.04
 Avg. Abs. Dev : 15.32
 MAX Sales Ratio : 108.08
 MIN Sales Ratio : 55.04

95% Median C.I. : 55.04 to 108.08
 95% Wgt. Mean C.I. : 68.57 to 103.80
 95% Mean C.I. : 65.53 to 99.05

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	108.08	108.08	108.08	00.00	100.00	108.08	108.08	N/A	40,000	43,231
01-JUL-11 To 30-SEP-11	1	55.04	55.04	55.04	00.00	100.00	55.04	55.04	N/A	35,000	19,263
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	92.36	92.36	92.36	00.00	100.00	92.36	92.36	N/A	67,000	61,882
01-APR-12 To 30-JUN-12	2	95.00	95.00	98.27	04.32	96.67	90.90	99.09	N/A	125,000	122,835
01-JUL-12 To 30-SEP-12	1	89.86	89.86	89.86	00.00	100.00	89.86	89.86	N/A	65,000	58,408
01-OCT-12 To 31-DEC-12	2	61.49	61.49	60.93	05.37	100.92	58.19	64.78	N/A	68,500	41,738
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	81.56	81.56	83.33	32.52	97.88	55.04	108.08	N/A	37,500	31,247
01-OCT-11 To 30-SEP-12	4	91.63	93.05	95.80	02.91	97.13	89.86	99.09	N/A	95,500	91,490
01-OCT-12 To 30-SEP-13	2	61.49	61.49	60.93	05.37	100.92	58.19	64.78	N/A	68,500	41,738
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	2	81.56	81.56	83.33	32.52	97.88	55.04	108.08	N/A	37,500	31,247
01-JAN-12 To 31-DEC-12	6	90.38	82.53	86.60	12.82	95.30	58.19	99.09	58.19 to 99.09	86,500	74,906
<u>ALL</u>	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991
<u>ALL</u>	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991

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	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991
04											
<u>ALL</u>	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991

37 Gosper
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 : 8
 Total Sales Price : 594,000
 Total Adj. Sales Price : 594,000
 Total Assessed Value : 511,930
 Avg. Adj. Sales Price : 74,250
 Avg. Assessed Value : 63,991

MEDIAN : 90
 WGT. MEAN : 86
 MEAN : 82
 COD : 16.95
 PRD : 95.49

COV : 24.35
 STD : 20.04
 Avg. Abs. Dev : 15.32
 MAX Sales Ratio : 108.08
 MIN Sales Ratio : 55.04

95% Median C.I. : 55.04 to 108.08
 95% Wgt. Mean C.I. : 68.57 to 103.80
 95% Mean C.I. : 65.53 to 99.05

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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											
Less Than 30,000	1	90.90	90.90	90.90	00.00	100.00	90.90	90.90	N/A	25,000	22,724
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991
Greater Than 14,999	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991
Greater Than 29,999	7	89.86	81.06	85.98	19.32	94.28	55.04	108.08	55.04 to 108.08	81,286	69,887
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	90.90	90.90	90.90	00.00	100.00	90.90	90.90	N/A	25,000	22,724
30,000 TO 59,999	3	64.78	75.97	75.32	27.29	100.86	55.04	108.08	N/A	44,000	33,139
60,000 TO 99,999	3	89.86	80.14	78.70	12.68	101.83	58.19	92.36	N/A	70,667	55,614
100,000 TO 149,999											
150,000 TO 249,999	1	99.09	99.09	99.09	00.00	100.00	99.09	99.09	N/A	225,000	222,946
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	89.86	89.86	89.86	00.00	100.00	89.86	89.86	N/A	65,000	58,408
349	1	58.19	58.19	58.19	00.00	100.00	58.19	58.19	N/A	80,000	46,552
352	1	108.08	108.08	108.08	00.00	100.00	108.08	108.08	N/A	40,000	43,231
353	2	95.73	95.73	97.54	03.52	98.14	92.36	99.09	N/A	146,000	142,414
471	1	64.78	64.78	64.78	00.00	100.00	64.78	64.78	N/A	57,000	36,924
528	1	55.04	55.04	55.04	00.00	100.00	55.04	55.04	N/A	35,000	19,263
851	1	90.90	90.90	90.90	00.00	100.00	90.90	90.90	N/A	25,000	22,724
<u>ALL</u>	8	90.38	82.29	86.18	16.95	95.49	55.04	108.08	55.04 to 108.08	74,250	63,991

37 Gosper**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 : 74	MEDIAN : 71	COV : 43.06	95% Median C.I. : 63.36 to 85.17
Total Sales Price : 42,148,880	WGT. MEAN : 76	STD : 35.73	95% Wgt. Mean C.I. : 67.05 to 84.81
Total Adj. Sales Price : 41,806,380	MEAN : 83	Avg. Abs. Dev : 26.46	95% Mean C.I. : 74.83 to 91.11
Total Assessed Value : 31,744,071			
Avg. Adj. Sales Price : 564,951	COD : 37.04	MAX Sales Ratio : 219.24	
Avg. Assessed Value : 428,974	PRD : 109.27	MIN Sales Ratio : 37.60	

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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>Qtrrs</u>											
01-OCT-10 To 31-DEC-10	11	117.59	115.16	114.05	13.45	100.97	86.85	159.96	88.87 to 132.29	398,207	454,148
01-JAN-11 To 31-MAR-11	7	100.73	131.63	136.57	44.73	96.38	82.32	219.24	82.32 to 219.24	398,693	544,505
01-APR-11 To 30-JUN-11	4	95.42	92.60	92.69	35.10	99.90	49.85	129.69	N/A	242,651	224,905
01-JUL-11 To 30-SEP-11	1	37.60	37.60	37.60	00.00	100.00	37.60	37.60	N/A	90,000	33,838
01-OCT-11 To 31-DEC-11	9	77.20	86.42	80.35	27.67	107.55	56.78	136.80	60.82 to 118.33	822,641	661,009
01-JAN-12 To 31-MAR-12	10	65.96	73.11	67.23	26.79	108.75	48.20	104.97	54.31 to 96.22	647,093	435,045
01-APR-12 To 30-JUN-12	5	57.78	58.11	56.37	06.14	103.09	53.71	63.36	N/A	336,635	189,754
01-JUL-12 To 30-SEP-12	3	71.43	79.99	79.02	24.30	101.23	58.23	110.31	N/A	349,000	275,771
01-OCT-12 To 31-DEC-12	14	59.15	64.17	62.00	25.16	103.50	38.72	121.99	51.50 to 73.46	725,797	449,991
01-JAN-13 To 31-MAR-13	6	46.72	56.87	47.78	24.44	119.02	45.03	93.74	45.03 to 93.74	829,167	396,188
01-APR-13 To 30-JUN-13	3	70.75	67.89	68.58	04.14	98.99	62.06	70.86	N/A	581,340	398,669
01-JUL-13 To 30-SEP-13	1	61.19	61.19	61.19	00.00	100.00	61.19	61.19	N/A	89,606	54,827
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	23	112.36	112.88	118.33	27.66	95.39	37.60	219.24	87.53 to 129.69	357,901	423,505
01-OCT-11 To 30-SEP-12	27	65.04	75.53	72.72	27.75	103.86	48.20	136.80	58.15 to 85.17	614,995	447,245
01-OCT-12 To 30-SEP-13	24	61.63	62.69	58.50	21.89	107.16	38.72	121.99	51.50 to 70.75	707,074	413,660
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	21	82.79	100.34	95.01	41.88	105.61	37.60	219.24	68.36 to 122.48	535,963	509,241
01-JAN-12 To 31-DEC-12	32	61.06	67.50	64.18	23.98	105.17	38.72	121.99	54.31 to 71.44	605,071	388,325
<u>ALL</u>	74	71.44	82.97	75.93	37.04	109.27	37.60	219.24	63.36 to 85.17	564,951	428,974

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	40	71.21	81.28	76.52	35.95	106.22	37.60	170.34	61.19 to 90.49	574,233	439,391
4	34	71.44	84.97	75.22	38.48	112.96	45.67	219.24	60.82 to 88.83	554,031	416,718
<u>ALL</u>	74	71.44	82.97	75.93	37.04	109.27	37.60	219.24	63.36 to 85.17	564,951	428,974

37 Gosper
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 : 74
 Total Sales Price : 42,148,880
 Total Adj. Sales Price : 41,806,380
 Total Assessed Value : 31,744,071
 Avg. Adj. Sales Price : 564,951
 Avg. Assessed Value : 428,974

MEDIAN : 71
 WGT. MEAN : 76
 MEAN : 83
 COD : 37.04
 PRD : 109.27

COV : 43.06
 STD : 35.73
 Avg. Abs. Dev : 26.46
 MAX Sales Ratio : 219.24
 MIN Sales Ratio : 37.60

95% Median C.I. : 63.36 to 85.17
 95% Wgt. Mean C.I. : 67.05 to 84.81
 95% Mean C.I. : 74.83 to 91.11

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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
<u>Irrigated</u>											
County	15	88.87	87.24	72.49	33.31	120.35	45.03	170.34	53.80 to 117.59	562,090	407,482
1	15	88.87	87.24	72.49	33.31	120.35	45.03	170.34	53.80 to 117.59	562,090	407,482
<u>Dry</u>											
County	2	39.08	39.08	39.38	03.79	99.24	37.60	40.56	N/A	113,000	44,501
1	2	39.08	39.08	39.38	03.79	99.24	37.60	40.56	N/A	113,000	44,501
<u>Grass</u>											
County	10	80.25	87.22	84.77	29.48	102.89	56.26	159.96	58.15 to 109.05	228,523	193,716
1	5	63.36	69.37	78.15	17.27	88.77	56.26	100.73	N/A	305,806	238,974
4	5	95.86	105.07	98.16	22.64	107.04	71.67	159.96	N/A	151,239	148,458
<u>ALL</u>	74	71.44	82.97	75.93	37.04	109.27	37.60	219.24	63.36 to 85.17	564,951	428,974

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
<u>Irrigated</u>											
County	29	71.56	84.07	74.02	36.71	113.58	45.03	170.34	58.23 to 104.97	724,226	536,039
1	20	83.04	88.29	78.04	33.18	113.13	45.03	170.34	62.06 to 117.59	674,227	526,161
4	9	66.07	74.72	66.80	31.85	111.86	47.77	131.86	48.20 to 118.26	835,333	557,989
<u>Dry</u>											
County	4	43.12	51.54	45.72	28.90	112.73	37.60	82.32	N/A	316,625	144,754
1	3	40.56	53.49	45.91	36.76	116.51	37.60	82.32	N/A	88,833	40,780
4	1	45.67	45.67	45.67	00.00	100.00	45.67	45.67	N/A	1,000,000	456,676
<u>Grass</u>											
County	13	71.67	84.41	81.45	33.05	103.63	51.50	159.96	58.15 to 109.05	206,064	167,848
1	7	61.19	65.65	73.78	15.54	88.98	51.50	100.73	51.50 to 100.73	266,805	196,848
4	6	102.46	106.29	99.12	20.34	107.23	71.67	159.96	71.67 to 159.96	135,199	134,015
<u>ALL</u>	74	71.44	82.97	75.93	37.04	109.27	37.60	219.24	63.36 to 85.17	564,951	428,974

Total Real Property
Sum Lines 17, 25, & 30

Records : 2,909

Value : 668,035,473

Growth 2,303,955

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	74	164,150	0	0	58	637,367	132	801,517	
02. Res Improve Land	309	1,254,110	0	0	603	16,850,379	912	18,104,489	
03. Res Improvements	325	20,046,608	0	0	671	68,516,915	996	88,563,523	
04. Res Total	399	21,464,868	0	0	729	86,004,661	1,128	107,469,529	1,631,991
% of Res Total	35.37	19.97	0.00	0.00	64.63	80.03	38.78	16.09	70.83
05. Com UnImp Land	3	9,207	0	0	4	21,220	7	30,427	
06. Com Improve Land	51	263,020	0	0	35	500,946	86	763,966	
07. Com Improvements	52	3,834,428	0	0	43	3,153,513	95	6,987,941	
08. Com Total	55	4,106,655	0	0	47	3,675,679	102	7,782,334	216,887
% of Com Total	53.92	52.77	0.00	0.00	46.08	47.23	3.51	1.16	9.41
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,035	0	0	0	0	1	9,035	
11. Ind Improvements	2	1,074,532	0	0	0	0	2	1,074,532	
12. Ind Total	2	1,083,567	0	0	0	0	2	1,083,567	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.16	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	27,000	36	27,000	
15. Rec Improvements	0	0	0	0	38	71,825	38	71,825	
16. Rec Total	0	0	0	0	38	98,825	38	98,825	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.31	0.01	0.00
Res & Rec Total	399	21,464,868	0	0	767	86,103,486	1,166	107,568,354	1,631,991
% of Res & Rec Total	34.22	19.95	0.00	0.00	65.78	80.05	40.08	16.10	70.83
Com & Ind Total	57	5,190,222	0	0	47	3,675,679	104	8,865,901	216,887
% of Com & Ind Total	54.81	58.54	0.00	0.00	45.19	41.46	3.58	1.33	9.41
17. Taxable Total	456	26,655,090	0	0	814	89,779,165	1,270	116,434,255	1,848,878
% of Taxable Total	35.91	22.89	0.00	0.00	64.09	77.11	43.66	17.43	80.25

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	5	10,750	652,140		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		5	10,750	652,140
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					5	10,750	652,140

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	3	8,478	3	8,478	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	227	258

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	85,947	1	2,613	1,318	397,497,019	1,321	397,585,579
28. Ag-Improved Land	0	0	0	0	302	137,713,128	302	137,713,128
29. Ag Improvements	1	46,305	0	0	314	16,247,728	315	16,294,033
30. Ag Total							1,636	551,592,740

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	46,305	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	9.00	90,000	9	9.00	90,000	
32. HomeSite Improv Land	214	216.58	2,144,140	214	216.58	2,144,140	
33. HomeSite Improvements	191	190.58	12,252,692	191	190.58	12,252,692	455,077
34. HomeSite Total				200	225.58	14,486,832	
35. FarmSite UnImp Land	22	50.43	37,870	22	50.43	37,870	
36. FarmSite Improv Land	260	1,043.85	640,062	260	1,043.85	640,062	
37. FarmSite Improvements	294	0.00	3,995,036	295	0.00	4,041,341	0
38. FarmSite Total				317	1,094.28	4,719,273	
39. Road & Ditches	0	4,480.10	0	0	4,480.55	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				517	5,800.41	19,206,105	455,077

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46,833.05	87.23%	196,913,147	90.83%	4,204.58
47. 2A1	1,850.36	3.45%	6,596,535	3.04%	3,565.00
48. 2A	453.42	0.84%	1,346,658	0.62%	2,970.00
49. 3A1	2,362.75	4.40%	6,556,640	3.02%	2,775.00
50. 3A	195.93	0.36%	511,378	0.24%	2,610.00
51. 4A1	620.16	1.16%	1,596,921	0.74%	2,575.01
52. 4A	1,371.34	2.55%	3,270,649	1.51%	2,385.00
53. Total	53,687.01	100.00%	216,791,928	100.00%	4,038.07
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,872.46	70.73%	9,513,386	75.62%	1,620.00
56. 2D1	344.31	4.15%	521,632	4.15%	1,515.01
57. 2D	199.01	2.40%	281,599	2.24%	1,415.00
58. 3D1	1,059.01	12.76%	1,376,713	10.94%	1,300.00
59. 3D	55.76	0.67%	62,172	0.49%	1,114.99
60. 4D1	377.60	4.55%	404,033	3.21%	1,070.00
61. 4D	394.12	4.75%	421,710	3.35%	1,070.00
62. Total	8,302.27	100.00%	12,581,245	100.00%	1,515.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,648.99	8.31%	4,690,011	11.52%	1,008.82
65. 2G1	639.77	1.14%	569,263	1.40%	889.79
66. 2G	1,043.36	1.86%	830,974	2.04%	796.44
67. 3G1	1,703.86	3.04%	1,251,856	3.07%	734.72
68. 3G	119.72	0.21%	98,489	0.24%	822.66
69. 4G1	1,604.29	2.87%	1,123,841	2.76%	700.52
70. 4G	46,206.12	82.56%	32,156,515	78.97%	695.94
71. Total	55,966.11	100.00%	40,720,949	100.00%	727.60
Irrigated Total	53,687.01	45.33%	216,791,928	80.26%	4,038.07
Dry Total	8,302.27	7.01%	12,581,245	4.66%	1,515.40
Grass Total	55,966.11	47.26%	40,720,949	15.08%	727.60
72. Waste	427.41	0.36%	21,375	0.01%	50.01
73. Other	40.70	0.03%	4,883	0.00%	119.98
74. Exempt	5,985.29	5.05%	0	0.00%	0.00
75. Market Area Total	118,423.50	100.00%	270,120,380	100.00%	2,280.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	23,042.36	58.78%	96,893,133	69.79%	4,205.00
47. 2A1	298.01	0.76%	1,062,409	0.77%	3,565.01
48. 2A	292.36	0.75%	868,309	0.63%	2,970.00
49. 3A1	6,655.12	16.98%	18,467,978	13.30%	2,775.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,534.85	3.92%	3,952,251	2.85%	2,575.01
52. 4A	7,375.63	18.82%	17,586,018	12.67%	2,384.34
53. Total	39,198.33	100.00%	138,830,098	100.00%	3,541.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	31,085.93	69.04%	50,353,830	74.59%	1,619.83
56. 2D1	713.16	1.58%	1,079,616	1.60%	1,513.85
57. 2D	297.65	0.66%	421,177	0.62%	1,415.01
58. 3D1	7,930.96	17.61%	10,309,983	15.27%	1,299.97
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,407.78	5.35%	2,575,940	3.82%	1,069.84
61. 4D	2,588.53	5.75%	2,769,742	4.10%	1,070.01
62. Total	45,024.01	100.00%	67,510,288	100.00%	1,499.43
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,518.34	7.12%	5,520,463	9.87%	1,000.38
65. 2G1	753.22	0.97%	666,768	1.19%	885.22
66. 2G	568.31	0.73%	451,527	0.81%	794.51
67. 3G1	3,968.18	5.12%	2,878,428	5.15%	725.38
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	4,911.19	6.33%	3,417,104	6.11%	695.78
70. 4G	61,811.97	79.73%	42,975,641	76.87%	695.26
71. Total	77,531.21	100.00%	55,909,931	100.00%	721.13
Irrigated Total	39,198.33	24.20%	138,830,098	52.93%	3,541.74
Dry Total	45,024.01	27.80%	67,510,288	25.74%	1,499.43
Grass Total	77,531.21	47.86%	55,909,931	21.32%	721.13
72. Waste	166.02	0.10%	8,306	0.00%	50.03
73. Other	63.60	0.04%	7,632	0.00%	120.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,983.17	100.00%	262,266,255	100.00%	1,619.10

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	54,665	0.00	0	92,872.34	355,567,361	92,885.34	355,622,026
77. Dry Land	19.31	31,282	0.00	0	53,306.97	80,060,251	53,326.28	80,091,533
78. Grass	0.00	0	2.67	2,613	133,494.65	96,628,267	133,497.32	96,630,880
79. Waste	0.00	0	0.00	0	593.43	29,681	593.43	29,681
80. Other	0.00	0	0.00	0	104.30	12,515	104.30	12,515
81. Exempt	0.00	0	0.00	0	5,985.29	0	5,985.29	0
82. Total	32.31	85,947	2.67	2,613	280,371.69	532,298,075	280,406.67	532,386,635

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	92,885.34	33.13%	355,622,026	66.80%	3,828.61
Dry Land	53,326.28	19.02%	80,091,533	15.04%	1,501.91
Grass	133,497.32	47.61%	96,630,880	18.15%	723.84
Waste	593.43	0.21%	29,681	0.01%	50.02
Other	104.30	0.04%	12,515	0.00%	119.99
Exempt	5,985.29	2.13%	0	0.00%	0.00
Total	280,406.67	100.00%	532,386,635	100.00%	1,898.62

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	105,501,690	107,469,529	1,967,839	1.87%	1,631,991	0.32%
02. Recreational	98,825	98,825	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	13,385,258	14,486,832	1,101,574	8.23%	455,077	4.83%
04. Total Residential (sum lines 1-3)	118,985,773	122,055,186	3,069,413	2.58%	2,087,068	0.83%
05. Commercial	7,704,134	7,782,334	78,200	1.02%	216,887	-1.80%
06. Industrial	1,083,567	1,083,567	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	4,491,714	4,719,273	227,559	5.07%	0	5.07%
08. Minerals	8,478	8,478	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	13,287,893	13,593,652	305,759	2.30%	216,887	0.67%
10. Total Non-Agland Real Property	132,273,666	135,648,838	3,375,172	2.55%	2,303,955	0.81%
11. Irrigated	245,437,128	355,622,026	110,184,898	44.89%		
12. Dryland	53,290,100	80,091,533	26,801,433	50.29%		
13. Grassland	66,737,031	96,630,880	29,893,849	44.79%		
14. Wasteland	29,781	29,681	-100	-0.34%		
15. Other Agland	12,515	12,515	0	0.00%		
16. Total Agricultural Land	365,506,555	532,386,635	166,880,080	45.66%		
17. Total Value of all Real Property (Locally Assessed)	497,780,221	668,035,473	170,255,252	34.20%	2,303,955	33.74%

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
July 30, 2013**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. This includes both updating and adding to the records already on the system and keeping the hardware and programs it uses up to date. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation.

We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Zoning Administrator, the Flood Plain Administrator, the Liaison for the Census for Gosper County, and with the elimination of the County School Superintendent's position, we are in charge of the grade school art for the county fair.

2013 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	95	4.68	100.79
Commercial	N/A	N/A	N/A
Agricultural	74	31.89	106.22

2014 Assessment Year

Residential

1. All residential buildings to be repriced using the 06/12 pricing.
2. Pickup work to be completed by March 1, 2014 using 06/12 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation applied if necessary.
4. If time permits, study sales at Johnson Lake and consider new leasehold values.

Commercial

1. All commercial buildings to be repriced using 06/12 pricing.
2. Pickup work to be completed by March 1, 2014 using 06/12 pricing.
3. Complete sales ratio studies to determine level of value. New depreciation schedule made up and implemented as necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/12 pricing.
2. Pickup work to be completed by March 1, 2014 using 06/12 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. If a CD for land use is available, land use will be updated.

Other

Preparation for the next six-year relisting project is to be completed. Applications and/or bids for listers will be taken unless it is decided to review the properties in house. A new employment agreement may be made up if outside help is decided upon. Application has been made for a grant from the Nebraska State Records Board. If these funds become available, along with county funds, GIS Workshop will teach the Assessor and Deputy to

use the program, and it will take several months to implement. July 31, 2013 is the date we have been given to learn the status of the grant. We will use the program to make our public information available to the general public. This may delay the beginning of our six-year plan one year.

2015 Assessment Year Residential

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation applied.

Commercial

1. All commercial buildings to be repriced using 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Complete sales ratio studies to determine level of value. New depreciation schedule made up and implemented as necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. If a CD for land use is available, land use will be updated.

Other

The six year relisting project should be underway or starting. We would like to include pictures of each outbuilding along with the front and back of each house in the new listings. This should make it easier to pick out a specific building when a taxpayer comes in with a question or complaint. We will continue to commercially print one picture for each parcel that has improvements. All other pictures will be printed on paper and placed in the appropriate card.

2016 Assessment Year Residential

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation schedules made up if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Complete sales ratio studies to determine level of value. Depreciation schedules made if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. If land use aerals are available, land use will be updated.

Other

The six-year relisting project should be nearing completion if not complete. Should consider making up new cards, as the current cards are getting full.

Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system. Thomson Reuters is now the owner. At present, we have no plans to switch to any other system. However, we have been notified that if a new server is needed, several reports will not be able to be printed on a newer than 2008 server. It seems evident that if a new server is needed, it would be prudent to explore changing to Thomson Reuters's system.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "Expanded What If" program for ag sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup on the server. A new PC was purchased in March, 2009 since the mother board on the old PC went down. We were advised to purchase new, rather than put that much money into an old computer.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

2013/14 Assessor's Budget

Salaries	\$ 69,676.67
Telephone	500.00
PTAS/CAMA	3,500.00
Comp Expense General	4,000.00
Repair	480.00
Lodging	375.00
Mileage	700.00
Dues, Registration	200.00
Reappraisal	625.00
Schooling	640.00
Office Supplies	600.00
Equipment	<u>100.00</u>

Total Request	\$ 81,396.67
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Cheryl L. Taft, Gosper County Assessor

Date: July 30, 2013

2014 Assessment Survey for Gosper 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:
	\$81,396.67
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$625
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:
	\$7,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$600
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$3,448.79

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Not at this time, the GIS is still being implemented and is scheduled to be complete June 2014.
7.	Who maintains the GIS software and maps?
	The assessor and deputy assessor will maintain the GIS
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?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
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?
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2014 Certification for Gosper 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 Gosper 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

