

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 Harlan County

Residential Real Property - Current

Number of Sales	138	Median	98.53
Total Sales Price	\$9,139,711	Mean	105.22
Total Adj. Sales Price	\$9,153,711	Wgt. Mean	93.92
Total Assessed Value	\$8,597,010	Average Assessed Value of the Base	\$49,083
Avg. Adj. Sales Price	\$66,331	Avg. Assessed Value	\$62,297

Confidence Interval - Current

95% Median C.I	94.75 to 102.74
95% Wgt. Mean C.I	90.02 to 97.81
95% Mean C.I	97.69 to 112.75
% of Value of the Class of all Real Property Value in the	14.09
% of Records Sold in the Study Period	5.91
% of Value Sold in the Study Period	7.49

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	104	100	100.48
2012	106	98	98.11
2011	121	93	93
2010	124	96	96

2014 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	22	Median	98.43
Total Sales Price	\$1,702,769	Mean	107.93
Total Adj. Sales Price	\$1,702,769	Wgt. Mean	97.45
Total Assessed Value	\$1,659,400	Average Assessed Value of the Base	\$86,662
Avg. Adj. Sales Price	\$77,399	Avg. Assessed Value	\$75,427

Confidence Interval - Current

95% Median C.I	93.57 to 101.38
95% Wgt. Mean C.I	90.36 to 104.55
95% Mean C.I	90.29 to 125.57
% of Value of the Class of all Real Property Value in the County	3.20
% of Records Sold in the Study Period	7.31
% of Value Sold in the Study Period	6.36

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	18		98.43
2012	18		110.04
2011	17		102
2010	22	100	96

2014 Opinions of the Property Tax Administrator for Harlan 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	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Harlan County

A new inspection cycle began in Harlan County for assessment year 2014; residential improvements within Stamford and at the B&R Trailer Park were inspected. The physical review work includes an exterior review of the property. New pictures are taken and measurements are checked when necessary. Quality, condition, and other listing information is reviewed for accuracy. Door hangers are left when additional information is requested.

Within the rest of the residential class, only routine maintenance was completed. Sales analysis over the past few years has suggested that the statistics in Oxford and Stamford have been trending upward; therefore the cost factor was reduced to bring properties in these classes closer to market value.

The pickup work was completed timely.

2014 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:														
	The assessor and deputy assessor.														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td></tr> <tr> <td style="text-align: center;">02</td><td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td></tr> <tr> <td style="text-align: center;">03</td><td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td></tr> <tr> <td style="text-align: center;">04</td><td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td></tr> <tr> <td style="text-align: center;">05</td><td>Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td></tr> <tr> <td style="text-align: center;">06</td><td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	02	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	03	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	04	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	05	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	06	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.														
02	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.														
03	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.														
04	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.														
05	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.														
06	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used.														
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?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	Price per square foot.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2006	2012	2002
	02	2006	2012	2010
	03	2006	2012	2002
	04	2006	2012	2002-2012
	05	2006	2012	2002
	06	2006	2012	2002
<p>In valuation group 4 - lot values in Republican City were established in 2002, in Taylor Manor they were last changed in 2012. Although, most lot values were last established in 2002, they are reviewed annually to determine if a change in value is warranted. The depreciation tables were last established in 2006; however, sales studies are conducted annually and changes have been made to the tables as warranted.</p>				

2014 Residential Correlation Section for Harlan County

County Overview

The residential market in Harlan County is influenced by the local agriculturally based economy. In Republican City and the neighborhoods around Harlan County Reservoir a recreational influence exists and the market can be less impacted by the local economy. All communities can also be influenced by their proximity to job opportunities and the local amenities.

Description of Analysis

Valuation groupings have been identified based on the local economic influences. A comparison of the number of parcels and sales in each valuation grouping indicated that all areas have been represented in the sales file at an amount proportionate to their presence in the population. While valuation group three is proportionately represented in the sales file, there are too few sales to draw reliable statistical inferences from.

The statistical profile generally supports that a level of value within the acceptable range has been achieved. Valuation groups five and six have medians above the acceptable range. The sale price substrata displays five extreme low dollar sales with selling prices less than \$5,000; these sales are all from valuation groups five and six. Removal of these sales drops the median of these groups six and eight points respectively. A statistic that is this volatile when so few sales are removed should not be relied upon for measurement purposes; both of these valuation groups represent small villages where the market is not organized.

Both the coefficient of dispersion and the price related differential are above the range that IAAO suggests is typical for uniform assessments; however, the greater than \$4,999 sale price substratum shows that the qualitative measures improve significantly when those five low dollar sales are removed. The PRD is still slightly above the acceptable range, but review of the incremental sale price ranges does not show an organized pattern of assessment regressivity.

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 Harlan County during 2011; the review revealed that appraisal techniques were consistently and equitably applied within the residential class.

While there is insufficient statistical information to support a level of value in groups three, five, and six; they have been valued using the same appraisal techniques as the rest of the class and are believed to be in the acceptable range.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. 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.

2014 Residential Correlation Section for Harlan County

Equalization and Quality of Assessment

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

Level of Value

Based on analysis of all available information, the level of value of the residential class in Harlan County is determined to be 99%.

2014 Commercial Assessment Actions for Harlan County

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

2014 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:										
	The assessor and deputy assessor										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:										
	<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>There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	All three approaches to value are developed.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	A county wide reappraisal was completed by Stanard Appraisal in 2012; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.										
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.										
	Lots are valued by the square foot.										
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%; text-align: center;"><u>Valuation Grouping</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2002</td> </tr> </table>			<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	2002
<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	2002								
	Although the land values were last established in 2002, the values are reviewed on an annual basis.										

2014 Commercial Correlation Section for Harlan County

County Overview

Harlan County is made up of seven small communities and contains the Harlan County Reservoir. The economy is largely influenced by agriculture; some of the largest employers in the county include Agri-Coop and Cargill. Only the town of Alma has an active commercial district, but even there sales are sporadic and the market is not organized. Alma, Republican City, and the marinas at the lake receive some seasonal influence; there are few commercial parcels in the rest of the county.

Description of Analysis

Although there are various economic influences across Harlan County, it is difficult to quantify these influences as most sales will occur in Alma each year. As a result there are no valuation groupings within the commercial class and valuation adjustments are generally accounted for with land values whenever possible.

Comparison of the occupancy codes found in the commercial class to those represented in the sales file supports that the class contains 251 improved parcels in 45 different occupancy codes, over half of which are found in only seven occupancy codes. Only five of these primary codes are represented in the sales file; the sales file contains a disproportionately large number of sales of retail stores. For these reasons, the sales file is not believed to be an adequate representation of the county population.

A reappraisal of the commercial class was completed for assessment year 2013 and only routine maintenance was reported this year. Comparison of the sales file and the abstract supports the reported assessment actions.

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 Harlan County during 2011; the review 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 this year. This involved 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

Based on the review assessment practices assessments within the commercial class are determined to be in compliance with professionally accepted mass appraisal standards.

2014 Commercial Correlation Section for Harlan County

Level of Value

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

2014 Agricultural Assessment Actions for Harlan County

All agricultural improvements were physically inspected for assessment year 2014, completing an inspection cycle within the class. The physical review work includes an exterior review of the property. New pictures are taken and measurements are checked when necessary. Quality and condition and other listing factors are reviewed for accuracy. The pickup work was completed timely.

A sales study was completed of agricultural land sales. The study indicated that an increase to agricultural land values in all market areas was warranted. In each of the three areas, irrigated land increased 45%, dry land 49%, and grass land 40%.

2014 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:								
	The assessor and the deputy assessor								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.								
02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.								
03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.								
3.	Describe the process used to determine and monitor market areas.								
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes, farm home sites and rural residential home sites are valued the same.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	The sales verification process and annual ratio study helps to monitor non-agricultural influences.								
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								

Harlan County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	N/A	4,649	3,740	3,240	N/A	N/A	2,155	2,155	4,241
Phelps	1	3,957	5,000	4,500	3,997	3,800	3,700	3,500	3,000	4,728
Kearney	1	N/A	5,399	4,000	3,600	3,200	2,200	2,200	2,200	4,446
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
Gosper	4	N/A	4,205	3,565	2,970	2,775	N/A	2,575	2,384	3,542
Franklin	2	4,269	4,295	3,914	3,901	3,191	3,002	3,168	3,122	3,999
Phelps	2	N/A	4,000	3,200	2,800	2,700	2,600	2,500	2,400	3,450
Harlan	3	N/A	3,127	2,550	2,195	2,000	N/A	2,000	2,000	2,758
Franklin	1	3,371	3,378	3,034	3,027	2,310	2,260	2,220	2,207	3,030

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	N/A	2,310	2,055	2,040	N/A	N/A	1,395	1,395	2,148
Phelps	1	2,200	2,200	2,100	2,000	1,900	1,800	1,700	1,600	2,090
Kearney	1	N/A	2,150	1,850	1,800	1,400	1,000	1,000	1,000	1,832
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
Gosper	4	N/A	1,620	1,514	1,415	1,300	N/A	1,070	1,070	1,499
Franklin	2	2,600	2,600	2,135	2,135	1,920	1,735	1,660	1,660	2,319
Phelps	2	N/A	2,000	1,900	1,800	1,700	1,600	1,500	1,400	1,775
Harlan	3	0	1,748	1,470	1,425	N/A	N/A	1,215	1,216	1,613
Franklin	1	1,775	1,775	1,675	1,460	1,360	1,350	1,175	1,175	1,483

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	N/A	840	840	840	N/A	N/A	840	840	840
Phelps	1	865	1,155	1,445	1,134	972	1,110	966	795	1,002
Kearney	1	N/A	850	850	850	850	850	850	850	850
Harlan	2	N/A	840	840	840	840	840	840	840	840
Furnas	1	900	900	850	850	700	700	650	650	676
Gosper	4	N/A	1,000	885	795	725	N/A	696	695	721
Franklin	2	1,140	1,140	1,015	1,015	1,015	1,015	1,015	1,015	1,026
Phelps	2	N/A	800	775	796	774	700	681	651	670
Harlan	3	N/A	844	882	840	N/A	N/A	841	841	842
Franklin	1	910	910	875	875	875	875	875	875	877

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

2014 Agricultural Correlation Section for Harlan County

County Overview

Harlan County is in the center of the Republican River Basin. The county is split into three different market areas; however, grassland is valued the same throughout the county and dry land is valued the same in areas two and three. Area one contains superior soils and flatter topography and carries a separate value for both irrigated and dry land. The county is primarily rolling plains. Harlan is comparable to Furnas and Franklin Counties. All three of these counties are in the same natural resource district (NRD) and are affected by similar irrigation restrictions. The southwest corner of Gosper County is in a different NRD, but has natural groundwater limitations making it comparable to Harlan. Phelps and Kearney Counties are not considered comparable due to topographical and soil differences and are also not impacted by water restrictions that are unique to the Republican Basin.

Description of Analysis

Analysis of sales within the county indicated that the areas one and three samples contained inadequately small samples of sales and the area two sample was not proportionate when sales were stratified by sale date. The samples in all three areas were expanded with sales from the comparable counties. As there is a very limited area near area one to draw sales from, that sample remains unreliably small. Areas two and three do contain more reliable samples of sales, but the majority land use subclasses are still generally insufficiently small.

Where there are sufficient sales, the statistics support that values are within the acceptable range. As grassland is valued the same throughout the county, the county total grass majority land use (MLU) statistics have been evaluated and show that there is some variance between the 95% and 80% MLU ratios. Examination of the sales shows that the 80% MLU sample is more heavily weighted with older sales, accounting for the increased median.

Assessment actions taken by the county assessor for 2014 include adjustments within a range that was typical for this region of the state. Further, the assessor raised the land use subclasses in all market areas at the same rates. The values established for 2014 are reasonably comparable to all surrounding counties. All of these factors support that agricultural land has been valued 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.

2014 Agricultural Correlation Section for Harlan County

Equalization and Quality of Assessment

The quality of assessment of agricultural land is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 70%.

42 Harlan
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 : 138
 Total Sales Price : 9,139,711
 Total Adj. Sales Price : 9,153,711
 Total Assessed Value : 8,597,010
 Avg. Adj. Sales Price : 66,331
 Avg. Assessed Value : 62,297

MEDIAN : 99
 WGT. MEAN : 94
 MEAN : 105
 COD : 24.19
 PRD : 112.03

COV : 42.91
 STD : 45.15
 Avg. Abs. Dev : 23.83
 MAX Sales Ratio : 399.50
 MIN Sales Ratio : 36.46

95% Median C.I. : 94.75 to 102.74
 95% Wgt. Mean C.I. : 90.02 to 97.81
 95% Mean C.I. : 97.69 to 112.75

Printed:3/24/2014 4:35:36PM

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	14	109.00	120.28	101.56	18.79	118.43	89.81	239.33	98.71 to 134.91	45,179	45,883
01-JAN-12 To 31-MAR-12	12	93.06	102.52	93.15	18.87	110.06	78.08	184.55	82.73 to 112.88	59,992	55,880
01-APR-12 To 30-JUN-12	16	98.92	97.19	95.03	15.40	102.27	65.13	167.00	81.94 to 104.63	64,972	61,745
01-JUL-12 To 30-SEP-12	23	100.35	101.35	95.39	18.27	106.25	50.45	184.73	92.63 to 108.27	58,932	56,214
01-OCT-12 To 31-DEC-12	19	100.00	95.43	92.80	13.71	102.83	36.46	123.00	86.03 to 104.26	70,252	65,190
01-JAN-13 To 31-MAR-13	16	107.75	130.41	112.97	43.62	115.44	63.82	357.60	81.97 to 165.00	39,713	44,862
01-APR-13 To 30-JUN-13	25	91.59	91.14	90.46	15.98	100.75	45.00	119.33	83.10 to 98.35	94,170	85,182
01-JUL-13 To 30-SEP-13	13	85.40	118.58	84.79	54.77	139.85	58.43	399.50	68.77 to 130.83	83,223	70,561
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	65	100.30	104.62	95.90	18.65	109.09	50.45	239.33	95.47 to 104.63	57,652	55,288
01-OCT-12 To 30-SEP-13	73	96.09	105.75	92.54	29.32	114.27	36.46	399.50	88.45 to 102.74	74,059	68,538
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	70	98.65	98.99	94.16	16.65	105.13	36.46	184.73	94.51 to 101.43	63,567	59,857
<u>ALL</u>	138	98.53	105.22	93.92	24.19	112.03	36.46	399.50	94.75 to 102.74	66,331	62,297

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	50	99.49	103.61	95.78	18.44	108.17	58.43	184.73	90.15 to 104.26	58,802	56,319
02	20	92.31	102.03	91.37	27.97	111.67	56.62	357.60	82.62 to 99.11	146,013	133,410
03	5	99.13	87.98	85.76	12.02	102.59	69.14	100.30	N/A	147,600	126,582
04	23	98.00	97.96	96.85	14.50	101.15	60.83	165.00	89.00 to 106.79	62,288	60,324
05	26	106.06	110.68	95.93	28.61	115.38	45.00	239.33	88.45 to 112.39	27,038	25,938
06	14	104.52	123.45	99.61	43.23	123.93	36.46	399.50	76.52 to 145.36	29,982	29,866
<u>ALL</u>	138	98.53	105.22	93.92	24.19	112.03	36.46	399.50	94.75 to 102.74	66,331	62,297

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	136	98.53	104.94	93.69	23.94	112.01	36.46	399.50	94.82 to 101.55	66,674	62,469
06	2	124.32	124.32	117.70	32.72	105.62	83.64	165.00	N/A	43,000	50,610
07											
<u>ALL</u>	138	98.53	105.22	93.92	24.19	112.03	36.46	399.50	94.75 to 102.74	66,331	62,297

42 Harlan
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 : 138
 Total Sales Price : 9,139,711
 Total Adj. Sales Price : 9,153,711
 Total Assessed Value : 8,597,010
 Avg. Adj. Sales Price : 66,331
 Avg. Assessed Value : 62,297

MEDIAN : 99
 WGT. MEAN : 94
 MEAN : 105
 COD : 24.19
 PRD : 112.03

COV : 42.91
 STD : 45.15
 Avg. Abs. Dev : 23.83
 MAX Sales Ratio : 399.50
 MIN Sales Ratio : 36.46

95% Median C.I. : 94.75 to 102.74
 95% Wgt. Mean C.I. : 90.02 to 97.81
 95% Mean C.I. : 97.69 to 112.75

Printed:3/24/2014 4:35:36PM

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	5	234.67	233.52	201.13	29.38	116.10	127.09	399.50	N/A	1,950	3,922
Less Than 15,000	18	140.14	155.07	126.03	38.62	123.04	45.00	399.50	111.68 to 178.80	7,708	9,714
Less Than 30,000	44	110.60	126.71	111.64	40.42	113.50	36.46	399.50	94.87 to 127.09	15,799	17,638
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	133	98.00	100.39	93.80	20.04	107.03	36.46	357.60	93.03 to 101.30	68,752	64,492
Greater Than 14,999	120	97.24	97.74	93.42	17.61	104.62	36.46	357.60	91.59 to 100.27	75,125	70,185
Greater Than 29,999	94	97.24	95.16	92.46	13.74	102.92	56.62	165.00	91.59 to 100.30	89,985	83,201
<u>Incremental Ranges</u>											
0 TO 4,999	5	234.67	233.52	201.13	29.38	116.10	127.09	399.50	N/A	1,950	3,922
5,000 TO 14,999	13	130.50	124.89	120.35	27.17	103.77	45.00	184.55	95.47 to 168.90	9,923	11,942
15,000 TO 29,999	26	96.21	107.08	108.06	31.92	99.09	36.46	357.60	85.33 to 112.88	21,400	23,124
30,000 TO 59,999	42	99.83	99.21	98.08	13.82	101.15	65.13	165.00	91.61 to 106.79	41,073	40,283
60,000 TO 99,999	20	96.49	93.10	93.39	14.59	99.69	58.43	130.83	80.98 to 103.08	71,860	67,112
100,000 TO 149,999	16	99.94	95.83	95.51	10.20	100.34	62.20	116.80	87.04 to 104.26	127,019	121,312
150,000 TO 249,999	12	83.31	84.20	83.94	14.69	100.31	56.62	112.20	70.30 to 99.11	172,417	144,728
250,000 TO 499,999	4	95.11	93.06	92.81	07.52	100.27	78.78	103.23	N/A	298,750	277,265
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	138	98.53	105.22	93.92	24.19	112.03	36.46	399.50	94.75 to 102.74	66,331	62,297

42 Harlan
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 : 22
 Total Sales Price : 1,702,769
 Total Adj. Sales Price : 1,702,769
 Total Assessed Value : 1,659,400
 Avg. Adj. Sales Price : 77,399
 Avg. Assessed Value : 75,427

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 108
 COD : 18.90
 PRD : 110.75

COV : 36.86
 STD : 39.78
 Avg. Abs. Dev : 18.60
 MAX Sales Ratio : 259.90
 MIN Sales Ratio : 66.62

95% Median C.I. : 93.57 to 101.38
 95% Wgt. Mean C.I. : 90.36 to 104.55
 95% Mean C.I. : 90.29 to 125.57

Printed:3/24/2014 4:35:37PM

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	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	57,500	53,805
01-JAN-11 To 31-MAR-11	3	95.89	91.37	84.57	07.57	108.04	78.23	100.00	N/A	67,333	56,943
01-APR-11 To 30-JUN-11	1	103.52	103.52	103.52	00.00	100.00	103.52	103.52	N/A	387,500	401,130
01-JUL-11 To 30-SEP-11	1	98.60	98.60	98.60	00.00	100.00	98.60	98.60	N/A	42,000	41,410
01-OCT-11 To 31-DEC-11	2	98.33	98.33	99.13	01.22	99.19	97.13	99.53	N/A	36,000	35,685
01-JAN-12 To 31-MAR-12	2	99.31	99.31	100.11	01.07	99.20	98.25	100.36	N/A	68,000	68,078
01-APR-12 To 30-JUN-12	4	104.96	104.34	100.51	24.15	103.81	66.62	140.81	N/A	48,505	48,751
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	2	91.38	91.38	93.00	07.11	98.26	84.88	97.87	N/A	40,000	37,200
01-JAN-13 To 31-MAR-13	3	99.91	151.19	97.36	55.43	155.29	93.76	259.90	N/A	109,583	106,692
01-APR-13 To 30-JUN-13	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	140,000	119,145
01-JUL-13 To 30-SEP-13	2	135.29	135.29	120.75	25.06	112.04	101.38	169.19	N/A	31,500	38,038
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	6	97.25	94.97	96.83	05.90	98.08	78.23	103.52	78.23 to 103.52	114,833	111,196
01-OCT-11 To 30-SEP-12	8	98.89	101.58	100.13	13.39	101.45	66.62	140.81	66.62 to 140.81	50,252	50,316
01-OCT-12 To 30-SEP-13	8	98.89	124.00	96.39	33.98	128.64	84.88	259.90	84.88 to 259.90	76,469	73,712
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	7	98.60	96.13	97.33	04.60	98.77	78.23	103.52	78.23 to 103.52	100,500	97,820
01-JAN-12 To 31-DEC-12	8	98.06	99.84	98.91	14.95	100.94	66.62	140.81	66.62 to 140.81	51,252	50,695
<u>ALL</u>	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427
<u>ALL</u>	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427

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	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427
04											
<u>ALL</u>	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427

42 Harlan
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 : 22
 Total Sales Price : 1,702,769
 Total Adj. Sales Price : 1,702,769
 Total Assessed Value : 1,659,400
 Avg. Adj. Sales Price : 77,399
 Avg. Assessed Value : 75,427

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 108
 COD : 18.90
 PRD : 110.75

COV : 36.86
 STD : 39.78
 Avg. Abs. Dev : 18.60
 MAX Sales Ratio : 259.90
 MIN Sales Ratio : 66.62

95% Median C.I. : 93.57 to 101.38
 95% Wgt. Mean C.I. : 90.36 to 104.55
 95% Mean C.I. : 90.29 to 125.57

Printed:3/24/2014 4:35:37PM

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	2	95.68	95.68	94.11	04.52	101.67	91.36	100.00	N/A	3,135	2,950
Less Than 15,000	4	98.57	137.10	131.29	43.47	104.43	91.36	259.90	N/A	5,817	7,638
Less Than 30,000	6	99.13	135.97	133.97	40.74	101.49	91.36	259.90	91.36 to 259.90	9,545	12,788
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	20	98.43	109.15	97.47	20.34	111.98	66.62	259.90	93.76 to 101.38	84,825	82,675
Greater Than 14,999	18	98.43	101.45	96.98	13.42	104.61	66.62	169.19	93.57 to 101.38	93,306	90,492
Greater Than 29,999	16	98.24	97.41	96.18	10.61	101.28	66.62	140.81	85.10 to 101.38	102,844	98,917
<u>Incremental Ranges</u>											
0 TO 4,999	2	95.68	95.68	94.11	04.52	101.67	91.36	100.00	N/A	3,135	2,950
5,000 TO 14,999	2	178.52	178.52	145.00	45.59	123.12	97.13	259.90	N/A	8,500	12,325
15,000 TO 29,999	2	133.72	133.72	135.81	26.53	98.46	98.25	169.19	N/A	17,000	23,088
30,000 TO 59,999	8	99.26	104.45	105.58	10.80	98.93	84.88	140.81	84.88 to 140.81	47,969	50,646
60,000 TO 99,999	3	95.89	87.35	85.08	11.44	102.67	66.62	99.53	N/A	72,667	61,822
100,000 TO 149,999	3	85.10	87.90	87.51	08.67	100.45	78.23	100.36	N/A	130,000	113,762
150,000 TO 249,999											
250,000 TO 499,999	2	98.64	98.64	99.54	04.95	99.10	93.76	103.52	N/A	326,875	325,380
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	100.36	100.36	100.36	00.00	100.00	100.36	100.36	N/A	120,000	120,435
342	1	85.10	85.10	85.10	00.00	100.00	85.10	85.10	N/A	140,000	119,145
344	3	118.56	127.88	113.61	20.61	112.56	95.89	169.19	N/A	45,500	51,693
350	2	181.71	181.71	105.51	43.03	172.22	103.52	259.90	N/A	196,250	207,063
352	1	93.76	93.76	93.76	00.00	100.00	93.76	93.76	N/A	266,250	249,630
353	7	98.60	103.93	111.90	08.03	92.88	91.36	140.81	91.36 to 140.81	24,931	27,898
406	2	89.23	89.23	90.59	04.88	98.50	84.88	93.57	N/A	43,750	39,635
442	1	97.87	97.87	97.87	00.00	100.00	97.87	97.87	N/A	50,000	48,935
467	2	99.72	99.72	99.71	00.19	100.01	99.53	99.91	N/A	58,750	58,583
477	1	78.23	78.23	78.23	00.00	100.00	78.23	78.23	N/A	130,000	101,705
528	1	66.62	66.62	66.62	00.00	100.00	66.62	66.62	N/A	88,000	58,625
<u>ALL</u>	22	98.43	107.93	97.45	18.90	110.75	66.62	259.90	93.57 to 101.38	77,399	75,427

42 Harlan**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 : 78	MEDIAN : 70	COV : 54.96	95% Median C.I. : 64.14 to 86.86
Total Sales Price : 35,030,424	WGT. MEAN : 72	STD : 46.00	95% Wgt. Mean C.I. : 63.03 to 80.82
Total Adj. Sales Price : 34,871,424	MEAN : 84	Avg. Abs. Dev : 30.27	95% Mean C.I. : 73.48 to 93.90
Total Assessed Value : 25,081,491			
Avg. Adj. Sales Price : 447,070	COD : 43.34	MAX Sales Ratio : 337.85	
Avg. Assessed Value : 321,558	PRD : 116.35	MIN Sales Ratio : 00.00	

Printed:3/24/2014 4:35:38PM

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	16	127.48	139.08	144.62	24.92	96.17	93.77	337.85	104.92 to 135.28	242,265	350,361
01-JAN-11 To 31-MAR-11	2	100.45	100.45	100.57	00.21	99.88	100.24	100.66	N/A	307,500	309,268
01-APR-11 To 30-JUN-11	3	91.40	98.12	114.47	22.69	85.72	70.36	132.59	N/A	213,333	244,207
01-JUL-11 To 30-SEP-11	4	84.49	77.26	66.43	12.84	116.30	50.71	89.35	N/A	308,950	205,236
01-OCT-11 To 31-DEC-11	4	83.15	67.49	61.75	42.20	109.30	00.00	103.67	N/A	450,875	278,406
01-JAN-12 To 31-MAR-12	9	64.14	74.19	63.70	32.52	116.47	46.96	148.08	51.83 to 119.04	678,208	431,986
01-APR-12 To 30-JUN-12	6	58.63	70.89	58.44	49.12	121.30	25.07	162.34	25.07 to 162.34	644,086	376,381
01-JUL-12 To 30-SEP-12	3	94.41	88.81	85.46	11.19	103.92	70.17	101.85	N/A	338,333	289,152
01-OCT-12 To 31-DEC-12	17	56.74	58.57	57.12	19.26	102.54	37.97	97.59	45.37 to 65.75	517,094	295,386
01-JAN-13 To 31-MAR-13	6	54.33	53.95	53.21	12.18	101.39	43.11	70.00	43.11 to 70.00	644,699	343,038
01-APR-13 To 30-JUN-13	4	68.04	70.04	68.65	11.71	102.02	57.76	86.33	N/A	195,675	134,339
01-JUL-13 To 30-SEP-13	4	65.35	67.26	68.51	15.85	98.18	53.60	84.74	N/A	569,000	389,808
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	25	105.00	121.18	122.16	29.69	99.20	50.71	337.85	100.24 to 129.35	254,682	311,115
01-OCT-11 To 30-SEP-12	22	64.54	74.06	63.56	40.55	116.52	00.00	162.34	52.07 to 101.49	581,222	369,420
01-OCT-12 To 30-SEP-13	31	57.76	60.28	58.38	18.40	103.25	37.97	97.59	53.60 to 65.75	507,016	296,012
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	13	89.35	82.63	76.51	23.69	108.00	00.00	132.59	64.80 to 101.49	330,331	252,748
01-JAN-12 To 31-DEC-12	35	60.42	67.29	60.86	30.24	110.57	25.07	162.34	54.26 to 65.19	564,971	343,862
<u>ALL</u>	78	69.85	83.69	71.93	43.34	116.35	00.00	337.85	64.14 to 86.86	447,070	321,558

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	7	54.86	84.23	71.43	66.46	117.92	43.69	216.47	43.69 to 216.47	543,614	388,301
2	52	68.99	85.52	72.93	47.46	117.26	00.00	337.85	60.42 to 100.24	494,776	360,824
3	19	70.36	78.47	67.45	28.95	116.34	25.07	162.34	60.19 to 89.35	280,936	189,502
<u>ALL</u>	78	69.85	83.69	71.93	43.34	116.35	00.00	337.85	64.14 to 86.86	447,070	321,558

42 Harlan**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 : 78	MEDIAN : 70	COV : 54.96	95% Median C.I. : 64.14 to 86.86
Total Sales Price : 35,030,424	WGT. MEAN : 72	STD : 46.00	95% Wgt. Mean C.I. : 63.03 to 80.82
Total Adj. Sales Price : 34,871,424	MEAN : 84	Avg. Abs. Dev : 30.27	95% Mean C.I. : 73.48 to 93.90
Total Assessed Value : 25,081,491			
Avg. Adj. Sales Price : 447,070	COD : 43.34	MAX Sales Ratio : 337.85	
Avg. Assessed Value : 321,558	PRD : 116.35	MIN Sales Ratio : 00.00	

*Printed:3/24/2014 4:35:38PM***95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	71.54	76.94	80.78	20.38	95.25	57.76	101.51	N/A	595,000	480,658
2	3	71.54	76.94	80.78	20.38	95.25	57.76	101.51	N/A	595,000	480,658
_____Dry_____											
County	7	53.15	57.65	50.94	19.04	113.17	43.69	89.35	43.69 to 89.35	405,614	206,629
1	4	48.04	48.66	47.81	08.60	101.78	43.69	54.86	N/A	553,950	264,852
2	1	66.39	66.39	66.39	00.00	100.00	66.39	66.39	N/A	85,000	56,430
3	2	71.25	71.25	61.39	25.40	116.06	53.15	89.35	N/A	269,250	165,283
_____Grass_____											
County	17	70.36	81.44	75.00	25.53	108.59	51.83	125.85	64.14 to 100.80	296,612	222,454
2	12	69.85	80.01	75.45	25.25	106.04	51.83	125.85	64.14 to 100.24	340,749	257,087
3	5	83.87	84.86	73.07	18.93	116.14	60.17	105.00	N/A	190,683	139,334
_____ALL_____	78	69.85	83.69	71.93	43.34	116.35	00.00	337.85	64.14 to 86.86	447,070	321,558

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	16	79.20	82.87	74.12	31.94	111.81	46.96	132.59	54.26 to 101.85	723,250	536,060
1	1	93.77	93.77	93.77	00.00	100.00	93.77	93.77	N/A	593,500	556,539
2	14	68.65	81.81	72.67	38.21	112.58	46.96	132.59	52.07 to 119.04	762,750	554,275
3	1	86.86	86.86	86.86	00.00	100.00	86.86	86.86	N/A	300,000	260,580
_____Dry_____											
County	12	60.03	69.66	61.17	36.70	113.88	37.97	162.34	45.37 to 84.74	366,556	224,224
1	5	50.71	55.87	57.61	19.94	96.98	43.69	84.74	N/A	603,160	347,457
2	2	52.18	52.18	43.46	27.23	120.06	37.97	66.39	N/A	220,100	95,648
3	5	82.11	90.43	80.85	32.48	111.85	53.15	162.34	N/A	188,533	152,422
_____Grass_____											
County	22	77.12	83.50	73.04	29.12	114.32	43.11	129.35	64.14 to 104.92	280,732	205,035
2	16	69.85	80.86	72.46	31.50	111.59	43.11	129.35	56.00 to 100.80	322,418	233,625
3	6	94.40	90.54	75.95	20.20	119.21	60.17	118.91	60.17 to 118.91	169,569	128,795
_____ALL_____	78	69.85	83.69	71.93	43.34	116.35	00.00	337.85	64.14 to 86.86	447,070	321,558

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,903

Value : 814,168,750

Growth 2,434,037

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	248	606,830	42	394,165	20	107,370	310	1,108,365	
02. Res Improve Land	1,260	5,581,610	173	4,577,120	221	4,586,285	1,654	14,745,015	
03. Res Improvements	1,260	52,459,225	173	15,571,970	221	19,368,235	1,654	87,399,430	
04. Res Total	1,508	58,647,665	215	20,543,255	241	24,061,890	1,964	103,252,810	887,921
% of Res Total	76.78	56.80	10.95	19.90	12.27	23.30	40.06	12.68	36.48
05. Com UnImp Land	47	163,380	1	1,500	2	11,160	50	176,040	
06. Com Improve Land	234	1,289,495	5	18,900	12	97,680	251	1,406,075	
07. Com Improvements	234	18,246,840	5	1,929,885	12	4,326,490	251	24,503,215	
08. Com Total	281	19,699,715	6	1,950,285	14	4,435,330	301	26,085,330	401,052
% of Com Total	93.36	75.52	1.99	7.48	4.65	17.00	6.14	3.20	16.48
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	2	13,900	0	0	2	13,900	
14. Rec Improve Land	13	0	357	2,689,295	1	12,180	371	2,701,475	
15. Rec Improvements	13	105,720	357	8,631,910	1	750	371	8,738,380	
16. Rec Total	13	105,720	359	11,335,105	1	12,930	373	11,453,755	235,528
% of Rec Total	3.49	0.92	96.25	98.96	0.27	0.11	7.61	1.41	9.68
Res & Rec Total	1,521	58,753,385	574	31,878,360	242	24,074,820	2,337	114,706,565	1,123,449
% of Res & Rec Total	65.08	51.22	24.56	27.79	10.36	20.99	47.66	14.09	46.16
Com & Ind Total	281	19,699,715	6	1,950,285	14	4,435,330	301	26,085,330	401,052
% of Com & Ind Total	93.36	75.52	1.99	7.48	4.65	17.00	6.14	3.20	16.48
17. Taxable Total	1,802	78,453,100	580	33,828,645	256	28,510,150	2,638	140,791,895	1,524,501
% of Taxable Total	68.31	55.72	21.99	24.03	9.70	20.25	53.80	17.29	62.63

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	5	209,465	2,495,575		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		5	209,465	2,495,575
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					5	209,465	2,495,575

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	5	3,185,710	5	3,185,710	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	5	3,185,710	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	111	0	84	195

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	5	176,585	10	147,235	1,793	492,920,815	1,808	493,244,635
28. Ag-Improved Land	0	0	1	15,500	429	148,487,165	430	148,502,665
29. Ag Improvements	0	0	1	13,640	451	28,430,205	452	28,443,845
30. Ag Total							2,260	670,191,145

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	1	4.00	4,000	8	15.00	7,500	
36. FarmSite Improv Land	0	0.00	0	1	2.00	15,500	
37. FarmSite Improvements	0	0.00	0	1	0.00	13,640	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	23	23.00	113,000	23	23.00	113,000	
32. HomeSite Improv Land	286	297.00	4,179,000	286	297.00	4,179,000	
33. HomeSite Improvements	286	0.00	17,445,855	286	0.00	17,445,855	547,706
34. HomeSite Total				309	320.00	21,737,855	
35. FarmSite UnImp Land	74	147.60	95,800	83	166.60	107,300	
36. FarmSite Improv Land	418	1,297.03	684,945	419	1,299.03	700,445	
37. FarmSite Improvements	440	0.00	10,984,350	441	0.00	10,997,990	361,830
38. FarmSite Total				524	1,465.63	11,805,735	
39. Road & Ditches	0	6,418.52	0	0	6,418.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				833	8,204.15	33,543,590	909,536

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	19,127.00	81.44%	88,927,180	89.27%	4,649.30
47. 2A1	758.00	3.23%	2,834,920	2.85%	3,740.00
48. 2A	84.00	0.36%	272,160	0.27%	3,240.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,199.00	5.10%	2,583,845	2.59%	2,155.00
52. 4A	2,319.00	9.87%	4,997,445	5.02%	2,155.00
53. Total	23,487.00	100.00%	99,615,550	100.00%	4,241.31
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,745.00	79.07%	17,887,890	85.01%	2,309.60
56. 2D1	419.00	4.28%	861,045	4.09%	2,055.00
57. 2D	29.00	0.30%	59,160	0.28%	2,040.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	648.00	6.62%	903,960	4.30%	1,395.00
61. 4D	954.00	9.74%	1,330,830	6.32%	1,395.00
62. Total	9,795.00	100.00%	21,042,885	100.00%	2,148.33
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	910.00	16.39%	764,400	16.39%	840.00
65. 2G1	220.00	3.96%	184,800	3.96%	840.00
66. 2G	71.00	1.28%	59,640	1.28%	840.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	402.00	7.24%	337,680	7.24%	840.00
70. 4G	3,949.00	71.13%	3,317,160	71.13%	840.00
71. Total	5,552.00	100.00%	4,663,680	100.00%	840.00
Irrigated Total	23,487.00	60.24%	99,615,550	79.48%	4,241.31
Dry Total	9,795.00	25.12%	21,042,885	16.79%	2,148.33
Grass Total	5,552.00	14.24%	4,663,680	3.72%	840.00
72. Waste	155.00	0.40%	15,500	0.01%	100.00
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	38,989.00	100.00%	125,337,615	100.00%	3,214.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	83.70	0.11%	363,675	0.14%	4,344.98
46. 1A	49,281.03	64.73%	201,514,475	75.34%	4,089.09
47. 2A1	5,697.00	7.48%	19,303,915	7.22%	3,388.44
48. 2A	773.00	1.02%	2,276,485	0.85%	2,945.00
49. 3A1	606.00	0.80%	1,481,160	0.55%	2,444.16
50. 3A	1,078.00	1.42%	2,410,630	0.90%	2,236.21
51. 4A1	4,070.70	5.35%	8,772,360	3.28%	2,155.00
52. 4A	14,541.00	19.10%	31,335,855	11.72%	2,155.00
53. Total	76,130.43	100.00%	267,458,555	100.00%	3,513.16
Dry					
54. 1D1	5.00	0.01%	8,800	0.01%	1,760.00
55. 1D	43,774.75	75.15%	76,058,630	80.89%	1,737.50
56. 2D1	1,345.00	2.31%	1,966,235	2.09%	1,461.88
57. 2D	244.00	0.42%	347,700	0.37%	1,425.00
58. 3D1	162.00	0.28%	199,260	0.21%	1,230.00
59. 3D	139.00	0.24%	167,540	0.18%	1,205.32
60. 4D1	4,398.00	7.55%	5,343,570	5.68%	1,215.00
61. 4D	8,180.36	14.04%	9,939,135	10.57%	1,215.00
62. Total	58,248.11	100.00%	94,030,870	100.00%	1,614.32
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,073.00	11.14%	6,781,320	11.14%	840.00
65. 2G1	918.00	1.27%	771,120	1.27%	840.00
66. 2G	483.00	0.67%	405,720	0.67%	840.00
67. 3G1	62.00	0.09%	52,080	0.09%	840.00
68. 3G	103.00	0.14%	86,520	0.14%	840.00
69. 4G1	4,374.00	6.04%	3,674,160	6.04%	840.00
70. 4G	58,439.83	80.66%	49,089,455	80.66%	840.00
71. Total	72,452.83	100.00%	60,860,375	100.00%	840.00
Irrigated Total	76,130.43	36.10%	267,458,555	63.27%	3,513.16
Dry Total	58,248.11	27.62%	94,030,870	22.24%	1,614.32
Grass Total	72,452.83	34.36%	60,860,375	14.40%	840.00
72. Waste	4,051.00	1.92%	405,100	0.10%	100.00
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	210,882.37	100.00%	422,754,900	100.00%	2,004.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,478.20	64.42%	7,749,280	73.02%	3,126.98
47. 2A1	225.00	5.85%	573,750	5.41%	2,550.00
48. 2A	7.00	0.18%	15,365	0.14%	2,195.00
49. 3A1	3.00	0.08%	6,000	0.06%	2,000.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.31%	332,000	3.13%	2,000.00
52. 4A	968.00	25.16%	1,936,000	18.24%	2,000.00
53. Total	3,847.20	100.00%	10,612,395	100.00%	2,758.47
Dry					
54. 1D1	2.00	0.01%	0	0.00%	0.00
55. 1D	21,329.00	74.25%	37,287,985	80.46%	1,748.23
56. 2D1	229.00	0.80%	336,630	0.73%	1,470.00
57. 2D	38.00	0.13%	54,150	0.12%	1,425.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,662.00	5.79%	2,019,330	4.36%	1,215.00
61. 4D	5,466.00	19.03%	6,645,350	14.34%	1,215.76
62. Total	28,726.00	100.00%	46,343,445	100.00%	1,613.29
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,775.00	10.07%	3,184,680	10.10%	843.62
65. 2G1	51.00	0.14%	45,000	0.14%	882.35
66. 2G	88.00	0.23%	73,920	0.23%	840.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,838.00	4.90%	1,546,440	4.90%	841.37
70. 4G	31,723.60	84.65%	26,688,860	84.62%	841.29
71. Total	37,475.60	100.00%	31,538,900	100.00%	841.58
Irrigated Total	3,847.20	5.45%	10,612,395	11.98%	2,758.47
Dry Total	28,726.00	40.66%	46,343,445	52.33%	1,613.29
Grass Total	37,475.60	53.04%	31,538,900	35.62%	841.58
72. Waste	603.00	0.85%	60,300	0.07%	100.00
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	70,651.80	100.00%	88,555,040	100.00%	1,253.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	41.79	172,585	0.00	0	103,422.84	377,513,915	103,464.63	377,686,500
77. Dry Land	0.00	0	90.00	139,735	96,679.11	161,277,465	96,769.11	161,417,200
78. Grass	0.00	0	0.00	0	115,480.43	97,062,955	115,480.43	97,062,955
79. Waste	0.00	0	0.00	0	4,809.00	480,900	4,809.00	480,900
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	41.79	172,585	90.00	139,735	320,391.38	636,335,235	320,523.17	636,647,555

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,464.63	32.28%	377,686,500	59.32%	3,650.39
Dry Land	96,769.11	30.19%	161,417,200	25.35%	1,668.07
Grass	115,480.43	36.03%	97,062,955	15.25%	840.51
Waste	4,809.00	1.50%	480,900	0.08%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	320,523.17	100.00%	636,647,555	100.00%	1,986.28

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

42 Harlan

	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	101,914,585	103,252,810	1,338,225	1.31%	887,921	0.44%
02. Recreational	10,774,040	11,453,755	679,715	6.31%	235,528	4.12%
03. Ag-Homesite Land, Ag-Res Dwelling	20,979,055	21,737,855	758,800	3.62%	547,706	1.01%
04. Total Residential (sum lines 1-3)	133,667,680	136,444,420	2,776,740	2.08%	1,671,155	0.83%
05. Commercial	25,098,790	26,085,330	986,540	3.93%	401,052	2.33%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	11,375,715	11,805,735	430,020	3.78%	361,830	0.60%
08. Minerals	1,596,950	3,185,710	1,588,760	99.49	0	99.49
09. Total Commercial (sum lines 5-8)	38,071,455	41,076,775	3,005,320	7.89%	762,882	5.89%
10. Total Non-Agland Real Property	171,739,135	177,521,195	5,782,060	3.37%	2,434,037	1.95%
11. Irrigated	260,750,135	377,686,500	116,936,365	44.85%		
12. Dryland	107,932,340	161,417,200	53,484,860	49.55%		
13. Grassland	69,506,430	97,062,955	27,556,525	39.65%		
14. Wasteland	481,300	480,900	-400	-0.08%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	438,670,205	636,647,555	197,977,350	45.13%		
17. Total Value of all Real Property (Locally Assessed)	610,409,340	814,168,750	203,759,410	33.38%	2,434,037	32.98%

2013 PLAN OF ASSESSMENT FOR HARLAN COUNTY

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1959	40%	17%
Commercial	295	6%	4%
Recreational	373	8%	2%
Agricultural	2256	46%	77%
Mineral	5	0	0
Exempt	196	0	0

Agricultural land - taxable acres 320,274.17

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

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

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Deputy Assessor

Harlan County budget \$163,544.25 for 2012-2013.

The assessor & Deputy are required to obtain 60 hours of continuing education every 4 years. The assessor & deputy are still working on meeting all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 30 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012.

C. Property Record Cards

We utilize the property record cards available from the old Terra Scan system & the new Orion System. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Orion CAMA system on 7-18-2011 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. Alma, Oxford and Taylor Manor residential were all reviewed in 2008-2009. In 2010-2011 we finished the rural res review, we reviewed all residential in the North Shore Cabin Area, Orleans & Republican City. On July 18, 2011 we changed to the new CAMA system with Orion by Tyler Technologies. We are still working on redoing all of our sketches that did not transfer over onto our new APEX sketching program in Orion. In 2012 we finished reviewing Orleans, Huntley & Ragan.

E. Web based – property record information access is provided by Tyler Technologies website: <http://harlanrealproperty.nebraska.gov> and by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	100	22.58	109.84
Commercial	N/A	N/A	N/A
Agricultural Land	.72	32.81	117.51
Special Value Agland	N/A	N/A	N/A

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

Assessment Actions Planned for Assessment Year 2014:

Continue with the new CAMA system with Tyler Technologies that was implemented in July 2011 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP, EQIP & AWEPP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. New Marshall & Swift tables of 06/12 were implemented for 2013. Finish reviewing the B & R trailer park, and the rural ag improvements.

Assessment Actions Planned for Assessment Year 2015:

Review residentials at Alma, Oxford, Haskins & Hunters Hill. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

Assessment Actions Planned for Assessment Year 2016:

We will review another part of the county. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 561 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 162 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 06/15/2013

Assessor_____

2014 Assessment Survey for Harlan 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:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$151,508.22
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	All appraisal work being conducted for this assessment year will be done in-house.
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:
	\$45,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,400
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$30,084.85

B. Computer, Automation Information and GIS

1.	Administrative software:
	Orion
2.	CAMA software:
	Orion
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor and deputy assessor
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, harlan.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and staff along with assistance from the vendor.
8.	Personal Property software:
	Orion

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?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	n/a

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for the appraisal of oil and gas minerals only.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify requirements; however, the appraisal firm employs qualified professionals.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2014 Certification for Harlan 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 Harlan 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

