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2014 Commission Summary for Hitchcock County

Residential Real Property - Current

Number of Sales	89	Median	98.93
Total Sales Price	\$5,115,756	Mean	102.82
Total Adj. Sales Price	\$5,115,756	Wgt. Mean	97.04
Total Assessed Value	\$4,964,545	Average Assessed Value of the Base	\$40,297
Avg. Adj. Sales Price	\$57,480	Avg. Assessed Value	\$55,781

Confidence Interval - Current

95% Median C.I	93.04 to 104.30
95% Wgt. Mean C.I	90.12 to 103.96
95% Mean C.I	96.91 to 108.73
% of Value of the Class of all Real Property Value in the	9.31
% of Records Sold in the Study Period	5.62
% of Value Sold in the Study Period	7.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	85	98	97.54
2012	74	97	97.47
2011	79	96	96
2010	92	98	98

2014 Commission Summary for Hitchcock County

Commercial Real Property - Current

Number of Sales	10	Median	100.34
Total Sales Price	\$382,085	Mean	107.43
Total Adj. Sales Price	\$382,085	Wgt. Mean	116.38
Total Assessed Value	\$444,670	Average Assessed Value of the Base	\$213,685
Avg. Adj. Sales Price	\$38,209	Avg. Assessed Value	\$44,467

Confidence Interval - Current

95% Median C.I	46.73 to 149.42
95% Wgt. Mean C.I	89.41 to 143.35
95% Mean C.I	75.54 to 139.32
% of Value of the Class of all Real Property Value in the County	6.57
% of Records Sold in the Study Period	4.74
% of Value Sold in the Study Period	0.99

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	8		98.06
2012	11		100.88
2011	19		93
2010	24	100	95

2014 Opinions of the Property Tax Administrator for Hitchcock 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	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Hitchcock County

Physical inspections were completed for the properties at Laker's North Shore, Lake Swanson Country Estates, and for over half of the rural residential properties. Questionnaires were sent to taxpayers prior to the physical review seeking information regarding the property, an attempt was made to visit with as many property owners as possible and conduct interior reviews whenever permitted.

Rural outbuildings were revalued with 2013 costing tables and new depreciation tables. Only routine maintenance was completed in the remainder of the class; the pickup work was completed timely.

2014 Residential Assessment Survey for Hitchcock County

1.	Valuation data collection done by:										
	The assessor and staff										
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>Culbertson & Trenton - communities within reasonable commuting distance to the City of McCook, where job opportunities and goods and services are available. There are also agricultural based businesses within these two communities that provide some employment. Both offer basic goods and services, including a consolidated school system that contains facilities in both towns. The residential market is fairly active.</td></tr> <tr> <td style="text-align: center;">02</td><td>Stratton & Palisade - smaller communities with limited employment opportunities or amenities. Both Villages have elementary school systems; however, older children must commute to Benkelman or Wauenta for school. There is less demand for housing here and the market is less organized.</td></tr> <tr> <td style="text-align: center;">03</td><td>Rural Residential - all parcels outside the four villages and not located around Swanson Lake. As is typical in this region of the state, rural properties are in demand and will typically sell well.</td></tr> <tr> <td style="text-align: center;">04</td><td>Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Culbertson & Trenton - communities within reasonable commuting distance to the City of McCook, where job opportunities and goods and services are available. There are also agricultural based businesses within these two communities that provide some employment. Both offer basic goods and services, including a consolidated school system that contains facilities in both towns. The residential market is fairly active.	02	Stratton & Palisade - smaller communities with limited employment opportunities or amenities. Both Villages have elementary school systems; however, older children must commute to Benkelman or Wauenta for school. There is less demand for housing here and the market is less organized.	03	Rural Residential - all parcels outside the four villages and not located around Swanson Lake. As is typical in this region of the state, rural properties are in demand and will typically sell well.	04	Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir
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04	Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir										
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 studies are developed based on 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?										
	All lot values are based on parcel size; the values were established using 3-5 years worth of vacant land sales within the county.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2012	2013
	02	2013	2012	2013
	03	2012	2010	2012
	04	2013	2012	2013

2014 Residential Correlation Section for Hitchcock County

County Overview

Hitchcock County contains four small communities with populations ranging from 350-600 people each. The economy is largely agricultural based; markets within the communities will vary based on their proximity to job opportunities, amenities available locally, and the presence or absence of a school system within the community. Additionally, there are three areas around Swanson Reservoir that are recreationally influenced, and are less subject to the local economy.

Description of Analysis

Four valuation groupings have been established in the residential class based on these influences. Comparison of the number of residential parcels and sales in each valuation grouping reveals that each group has a representative presence in the sales file; however, the samples in groups three and four are too small to produce reliable statistics for properties that are not particularly homogeneous.

Analysis of the sold properties and the abstract support the reported actions that only routine maintenance was conducted outside of the areas that were physically inspected. Based on the analysis, the statistics can be relied upon to support a level of value within the acceptable range. The qualitative statistics generally support assessment uniformity; the PRD is slightly high and is impacted by ten sales in valuation group three with a median of 90%. The rural properties are in the process of being physically inspected, more than half of them were done for 2014. The three year plan indicates that rural properties will be revalued when the review work is complete. Where there are a sufficient number of sales, the valuation groups have been assessed within the acceptable range.

The Department conducts a cyclical review of assessment practices in which one-third of the counties in the state are reviewed each year. Hitchcock County received this review during 2011. The findings of the review indicated that there was not an organized plan for completing the six year review requirement. Since that time, the county has developed a review plan and is working to ensure that future assessments are completed in compliance with the statutory requirements.

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 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

Appraisal techniques have been consistently and equitably applied within the class and the quality of assessment of residential parcels is in compliance with professionally accepted mass appraisal standards.

2014 Residential Correlation Section for Hitchcock County

Level of Value

Based on analysis of all available information, the level of value of residential properties in Hitchcock County is 99%

2014 Commercial Assessment Actions for Hitchcock County

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

2014 Commercial Assessment Survey for Hitchcock County

1.	Valuation data collection done by:								
	The contract appraisal service								
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 no valuation groupings within the commercial class, as there are too few sales in the study period to warrant locational stratification.</td></tr> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	There are no valuation groupings within the commercial class, as there are too few sales in the study period to warrant locational stratification.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>								
01	There are no valuation groupings within the commercial class, as there are too few sales in the study period to warrant locational stratification.								
3.	List and describe the approach(es) used to estimate the market value of commercial properties.								
	Where sufficient data exists, all three approaches were developed.								
3a.	Describe the process used to determine the value of unique commercial properties.								
	The assessor relies upon the contract appraisal service to establish the value of unique commercial properties. The contract appraiser works in numerous counties through out the state and will use his knowledge of similar markets and sales data from other jurisdictions to establish the values.								
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?								
	Depreciation is developed using local market information, as well as sales data from outside of the county.								
5.	Are individual depreciation tables developed for each valuation grouping?								
	The contract appraiser develops market models based on the sale price per square foot of different properties with adjustments for various characteristics. Locational adjustments would typically be handled in the land value if necessary.								
6.	Describe the methodology used to determine the commercial lot values.								
	The commercial lot values were established by conducting a sales analysis; values are applied per square foot.								
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th><th style="width: 25%; text-align: center;"><u>Date of Costing</u></th><th style="width: 35%; 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;">2013</td><td style="text-align: center;">2012</td><td style="text-align: center;">2012</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	2013	2012	2012
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>						
01	2013	2012	2012						
	A complete reappraisal of all commercial parcels was completed for assessment year 2013 by Stanard Appraisal.								

2014 Commercial Correlation Section for Hitchcock County

County Overview

In Hitchcock County, the economy is heavily dependent on agriculture. The major employers in the area include agricultural based businesses such as cooperatives, fertilizer companies, and an ethanol plant. All four communities in the county offer some basic services and amenities; but there is little demand for commercial property and the market is not organized.

Description of Analysis

Commercial properties are valued more on occupancy than location in Hitchcock County and there are no valuation groupings within the class. There are only ten sales in the current study period; with such a small sample it is unlikely that the statistics could adequately represent the class. Analysis of the occupancy distribution in both the overall class and the sales file confirms this. Within the class, half of the parcels are in five occupancy codes including mini-storage and storage warehouses, as well as retail stores, office buildings, and service repair garages. Four sales in the sales file are from three of these occupancy codes, while the remainder of sales represent unique properties. For these reasons, the calculated statistics will not be relied upon to support a level of value determination.

The Department conducts a cyclical review of assessment practices in which one-third of the counties in the state are reviewed each year. Hitchcock County received this review during 2011. The findings of the review indicated that there was not an organized plan for completing the six year review requirement. Since that time, the county has completed a physical inspection and reappraisal of all commercial properties in the county and assessment uniformity has been improved within the class. All factors support that last year's reappraisal arrived at uniform and proportionate values within the commercial class. Therefore, commercial property is believed to be assessed in the acceptable range.

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

All the evidence supports that, the quality of assessment of commercial parcels is in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2014 Agricultural Assessment Actions for Hitchcock County

Physical inspections were completed for over half of the improved agricultural parcels; the inspection work included sending questionnaires to taxpayers prior to the onsite visits. An attempt was made to visit with as many property owners as possible and conduct interior reviews whenever permitted. All agricultural outbuildings were revalued using 2013 costing tables and new depreciation.

A sales analysis was conducted for agricultural land. The analysis indicated that all agricultural land values needed to increase for 2014. While adjustments were made to individual land capability groupings at varying amounts, on average irrigated land increased 44%, dry land 50%, and grass 16%.

2014 Agricultural Assessment Survey for Hitchcock County

1.	Valuation data collection done by:							
	The assessor and staff							
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;">100</td> <td>One mile area on each side of the Republican River. Sales analysis over the years has shown a recreational influence in the market; due to lack of recent sales data the values in this area are currently the same as area 90. The assessor continues to study sales in this area for non-agricultural influences.</td> </tr> <tr> <td style="text-align: center;">90</td> <td>All agricultural land in the county, except for a portion along the Republican River.</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	100	One mile area on each side of the Republican River. Sales analysis over the years has shown a recreational influence in the market; due to lack of recent sales data the values in this area are currently the same as area 90. The assessor continues to study sales in this area for non-agricultural influences.	90	All agricultural land in the county, except for a portion along the Republican River.
<u>Market Area</u>	<u>Description of unique characteristics</u>							
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90	All agricultural land in the county, except for a portion along the Republican River.							
3.	Describe the process used to determine and monitor market areas.							
	Sales analysis over time has shown the recreational influence to not extend beyond more than one mile on each side of the river. Ratio studies are conducted annually 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.							
	Generally, all parcels less than 40 acres are typically considered rural residential; however, parcels will be reviewed for present use before a determination is made. Recreational land has so far been limited to land along the Republican River; it has been identified through the special value application process.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Farm home sites and rural residential home sites are valued the same countywide.							
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.							
	Ratio studies are conducted annually to monitor for non-agricultural influences; the sales verification process also helps to identify the motivation of buyers.							
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.							
	Yes							
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	No							

Hitchcock County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hitchcock	90	2,600	2,600	2,500	2,500	2,400	2,400	2,300	2,300	2,559
Dundy	1	N/A	2,519	2,587	2,593	2,541	2,549	2,585	2,599	2,576
Chase	1	N/A	3,500	3,498	3,500	3,500	3,300	3,300	3,300	3,434
Hayes	1	2,500	2,500	2,260	2,260	2,100	2,100	1,950	1,950	2,282
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566
Red Willow	1	2,700	2,700	2,630	2,532	2,299	1,921	1,844	1,730	2,607

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hitchcock	90	1,300	1,301	1,226	1,200	1,100	1,100	1,000	1,002	1,255
Dundy	1	N/A	1,006	696	723	717	520	529	515	802
Chase	1	N/A	1,150	1,150	1,150	1,000	1,000	1,000	1,000	1,112
Hayes	1	1,230	1,230	1,090	1,090	1,040	1,040	990	990	1,159
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220
Red Willow	1	1,500	1,500	1,450	1,450	1,350	1,300	1,250	1,200	1,450

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hitchcock	90	530	365	365	378	365	365	370	365	365
Dundy	1	N/A	350	350	350	350	352	350	350	350
Chase	1	N/A	410	410	410	410	410	410	410	410
Hayes	1	360	404	416	383	393	394	365	360	370
Frontier	1	520	520	520	520	520	521	520	520	520
Red Willow	1	525	525	525	525	525	525	525	525	525

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

Judy K McDonald

Hitchcock County Assessor

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2014

Methodology for Special Valuation

Hitchcock County

Historically, sales analysis has indicated that recreational influences exist along the Republican River. In 2000 a market area was developed along the river in order to monitor these influences and establish values. Special value applications were received and special valuation was implemented.

In 2012 due to a lack of sales activity, the county was unable to determine a difference in the value of the two market areas. This continues to be the case for assessment year 2014; all properties in market areas 90 and 100 have been assessed using the same schedule of values.

We are currently in the process of studying sales along the Republican River, both in and out of the county, and have identified outlier sales that could indicate a recreational influence. In order to properly assess parcels along the river, we need a better inventory of the characteristics along the river that might be impacting value. We are waiting for the completion of our new GIS system to aid in inventorying these characteristics. The GIS System is usable but is still a work in progress.

Judy K. McDonald
Hitchcock County Assessor

2014 Agricultural Correlation Section for Hitchcock County

County Overview

Agricultural land in Hitchcock County primarily consists of equal amounts of dry cropland and grassland, with little irrigated farmland. The county is in the Middle Republican Natural Resource District, which imposes water allocation restrictions on irrigated parcels. The counties surrounding Hitchcock County are all considered to be comparable. The county continues to monitor sales along the Republican River for non-agricultural influence; for 2014 no influence has been identified and one schedule of values has been used to value all agricultural land in the county.

Description of Analysis

Analysis of sales within the county showed them to be slightly disproportionate when stratified by sale date and land use; additionally the irrigated and grassland subclasses had inadequately small samples of sales. The sample was expanded using sales from all of the surrounding counties; the expanded sample is proportionate among the study period years and more closely represents the distribution of land use in the county.

The statistics generally support that all land uses have been assessed at similar portions of market value. There is some disparity in the majority land use grassland statistics, the variance of the statistics when only three sales are added highlights how volatile small samples of sales can be. The grassland adjustment made by the county is at an amount that was typical for the area and resulted in values that are reasonably comparable to the adjoining counties. Irrigated and dry cropland values are also comparable to the adjoining counties. The analysis supports that the agricultural land values are acceptable and equalized both within the county and with similar land across county borders.

Sales Qualification

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

Equalization and Quality of Assessment

All evidence supports that subclasses of agricultural land have been assessed uniformly in Hitchcock County; 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 is 75%.

44 Hitchcock**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 : 89	MEDIAN : 99	COV : 27.66	95% Median C.I. : 93.04 to 104.30
Total Sales Price : 5,115,756	WGT. MEAN : 97	STD : 28.44	95% Wgt. Mean C.I. : 90.12 to 103.96
Total Adj. Sales Price : 5,115,756	MEAN : 103	Avg. Abs. Dev : 18.71	95% Mean C.I. : 96.91 to 108.73
Total Assessed Value : 4,964,545			
Avg. Adj. Sales Price : 57,480	COD : 18.91	MAX Sales Ratio : 197.97	
Avg. Assessed Value : 55,781	PRD : 105.96	MIN Sales Ratio : 14.82	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	11	89.33	98.92	86.66	20.91	114.15	65.01	189.56	72.28 to 117.27	83,773	72,599
01-JAN-12 To 31-MAR-12	12	99.42	107.32	117.82	19.89	91.09	70.77	189.92	88.78 to 120.49	55,420	65,295
01-APR-12 To 30-JUN-12	11	99.86	101.73	100.33	16.94	101.40	76.45	178.09	79.68 to 109.98	39,190	39,320
01-JUL-12 To 30-SEP-12	11	101.46	104.10	102.50	06.53	101.56	94.02	123.36	94.62 to 116.87	45,642	46,783
01-OCT-12 To 31-DEC-12	6	106.08	104.43	104.20	06.64	100.22	91.71	113.40	91.71 to 113.40	56,250	58,612
01-JAN-13 To 31-MAR-13	17	105.91	106.09	90.64	28.80	117.05	14.82	197.97	78.87 to 132.94	51,929	47,070
01-APR-13 To 30-JUN-13	10	98.03	97.99	94.19	15.03	104.03	71.78	141.63	78.74 to 107.59	52,428	49,383
01-JUL-13 To 30-SEP-13	11	93.04	100.10	92.73	18.93	107.95	69.30	174.78	79.38 to 121.21	77,409	71,781
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	45	98.86	103.11	100.38	16.61	102.72	65.01	189.92	90.38 to 104.30	55,993	56,206
01-OCT-12 To 30-SEP-13	44	99.61	102.53	93.81	21.13	109.30	14.82	197.97	91.23 to 107.59	59,002	55,347
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	40	100.72	104.46	107.58	13.57	97.10	70.77	189.92	96.60 to 106.52	48,392	52,059
<u>ALL</u>	89	98.93	102.82	97.04	18.91	105.96	14.82	197.97	93.04 to 104.30	57,480	55,781

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	47	99.86	104.05	100.04	20.29	104.01	14.82	197.97	90.44 to 108.90	54,868	54,890
02	27	99.97	107.83	106.60	17.59	101.15	71.78	189.56	93.04 to 109.91	37,105	39,553
03	10	90.20	91.44	87.91	13.63	104.02	65.01	132.51	69.30 to 102.48	122,737	107,903
04	5	101.46	87.00	77.24	16.64	112.64	51.09	104.67	N/A	61,556	47,548
<u>ALL</u>	89	98.93	102.82	97.04	18.91	105.96	14.82	197.97	93.04 to 104.30	57,480	55,781

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	80	98.90	103.92	98.44	18.81	105.57	14.82	197.97	93.04 to 105.91	58,962	58,043
06	3	73.49	75.35	71.92	22.85	104.77	51.09	101.46	N/A	85,853	61,743
07	6	104.45	101.90	96.24	14.45	105.88	76.45	141.68	76.45 to 141.68	23,537	22,653
<u>ALL</u>	89	98.93	102.82	97.04	18.91	105.96	14.82	197.97	93.04 to 104.30	57,480	55,781

44 Hitchcock**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 : 89	MEDIAN : 99	COV : 27.66	95% Median C.I. : 93.04 to 104.30
Total Sales Price : 5,115,756	WGT. MEAN : 97	STD : 28.44	95% Wgt. Mean C.I. : 90.12 to 103.96
Total Adj. Sales Price : 5,115,756	MEAN : 103	Avg. Abs. Dev : 18.71	95% Mean C.I. : 96.91 to 108.73
Total Assessed Value : 4,964,545			
Avg. Adj. Sales Price : 57,480	COD : 18.91	MAX Sales Ratio : 197.97	
Avg. Assessed Value : 55,781	PRD : 105.96	MIN Sales Ratio : 14.82	

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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	197.97	197.97	197.97	00.00	100.00	197.97	197.97	N/A	3,200	6,335
Less Than 15,000	6	132.52	131.75	120.81	25.75	109.06	76.45	197.97	76.45 to 197.97	8,867	10,712
Less Than 30,000	28	104.45	115.06	110.85	21.61	103.80	71.78	197.97	97.19 to 120.49	19,646	21,777
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	88	98.90	101.74	96.98	18.00	104.91	14.82	189.92	93.04 to 103.26	58,097	56,343
Greater Than 14,999	83	98.86	100.73	96.79	17.21	104.07	14.82	189.92	92.92 to 102.48	60,995	59,039
Greater Than 29,999	61	94.62	97.21	95.38	17.39	101.92	14.82	189.92	90.11 to 102.02	74,847	71,390
<u>Incremental Ranges</u>											
0 TO 4,999	1	197.97	197.97	197.97	00.00	100.00	197.97	197.97	N/A	3,200	6,335
5,000 TO 14,999	5	123.36	118.51	115.87	21.11	102.28	76.45	158.00	N/A	10,000	11,587
15,000 TO 29,999	22	103.27	110.51	109.78	17.12	100.66	71.78	189.56	95.55 to 117.38	22,585	24,795
30,000 TO 59,999	27	104.67	104.62	104.34	12.28	100.27	78.87	178.09	92.04 to 112.11	40,150	41,891
60,000 TO 99,999	21	90.11	85.90	86.47	15.10	99.34	14.82	109.53	80.18 to 98.86	74,905	64,767
100,000 TO 149,999	9	91.23	103.94	103.52	23.58	100.41	69.30	189.92	83.96 to 132.94	112,756	116,726
150,000 TO 249,999	3	73.49	88.91	86.16	28.67	103.19	65.01	128.22	N/A	184,945	159,345
250,000 TO 499,999	1	98.83	98.83	98.83	00.00	100.00	98.83	98.83	N/A	339,000	335,050
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	89	98.93	102.82	97.04	18.91	105.96	14.82	197.97	93.04 to 104.30	57,480	55,781

44 Hitchcock**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 : 10
 Total Sales Price : 382,085
 Total Adj. Sales Price : 382,085
 Total Assessed Value : 444,670
 Avg. Adj. Sales Price : 38,209
 Avg. Assessed Value : 44,467

MEDIAN : 100
 WGT. MEAN : 116
 MEAN : 107
 COD : 31.53
 PRD : 92.31

COV : 41.50
 STD : 44.58
 Avg. Abs. Dev : 31.64
 MAX Sales Ratio : 191.39
 MIN Sales Ratio : 45.70

95% Median C.I. : 46.73 to 149.42
 95% Wgt. Mean C.I. : 89.41 to 143.35
 95% Mean C.I. : 75.54 to 139.32

*Printed:3/20/2014 1:35:07PM***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	2	98.08	98.08	76.07	52.36	128.93	46.73	149.42	N/A	10,500	7,988
01-JAN-11 To 31-MAR-11	1	101.16	101.16	101.16	00.00	100.00	101.16	101.16	N/A	45,085	45,610
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	1	113.79	113.79	113.79	00.00	100.00	113.79	113.79	N/A	7,000	7,965
01-OCT-11 To 31-DEC-11	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	30,000	27,360
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	5,000	4,790
01-OCT-12 To 31-DEC-12	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	105,000	104,485
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	118.55	118.55	153.05	61.45	77.46	45.70	191.39	N/A	9,500	14,540
01-JUL-13 To 30-SEP-13	1	139.60	139.60	139.60	00.00	100.00	139.60	139.60	N/A	150,000	209,405
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	107.48	102.78	95.16	26.82	108.01	46.73	149.42	N/A	18,271	17,388
01-OCT-11 To 30-SEP-12	2	93.50	93.50	91.86	02.46	101.79	91.20	95.80	N/A	17,500	16,075
01-OCT-12 To 30-SEP-13	4	119.56	119.05	125.17	38.85	95.11	45.70	191.39	N/A	68,500	85,743
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	101.16	102.05	98.60	07.44	103.50	91.20	113.79	N/A	27,362	26,978
01-JAN-12 To 31-DEC-12	2	97.66	97.66	99.34	01.90	98.31	95.80	99.51	N/A	55,000	54,638
<u>ALL</u>	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467
<u>ALL</u>	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467

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	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467
04											
<u>ALL</u>	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467

44 Hitchcock
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 : 10
 Total Sales Price : 382,085
 Total Adj. Sales Price : 382,085
 Total Assessed Value : 444,670
 Avg. Adj. Sales Price : 38,209
 Avg. Assessed Value : 44,467

MEDIAN : 100
 WGT. MEAN : 116
 MEAN : 107
 COD : 31.53
 PRD : 92.31

COV : 41.50
 STD : 44.58
 Avg. Abs. Dev : 31.64
 MAX Sales Ratio : 191.39
 MIN Sales Ratio : 45.70

95% Median C.I. : 46.73 to 149.42
 95% Wgt. Mean C.I. : 89.41 to 143.35
 95% Mean C.I. : 75.54 to 139.32

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	5	113.79	119.22	137.30	35.03	86.83	45.70	191.39	N/A	7,400	10,160
Less Than 30,000	6	104.80	107.14	111.17	42.37	96.37	45.70	191.39	45.70 to 191.39	8,667	9,635
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467
Greater Than 14,999	5	99.51	95.64	114.14	20.67	83.79	46.73	139.60	N/A	69,017	78,774
Greater Than 29,999	4	100.34	107.87	117.20	12.47	92.04	91.20	139.60	N/A	82,521	96,715
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	5	113.79	119.22	137.30	35.03	86.83	45.70	191.39	N/A	7,400	10,160
15,000 TO 29,999	1	46.73	46.73	46.73	00.00	100.00	46.73	46.73	N/A	15,000	7,010
30,000 TO 59,999	2	96.18	96.18	97.18	05.18	98.97	91.20	101.16	N/A	37,543	36,485
60,000 TO 99,999											
100,000 TO 149,999	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	105,000	104,485
150,000 TO 249,999	1	139.60	139.60	139.60	00.00	100.00	139.60	139.60	N/A	150,000	209,405
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467

OCCUPANCY CODE										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
344	1	139.60	139.60	139.60	00.00	100.00	139.60	139.60	N/A	150,000	209,405
346	1	101.16	101.16	101.16	00.00	100.00	101.16	101.16	N/A	45,085	45,610
349	1	191.39	191.39	191.39	00.00	100.00	191.39	191.39	N/A	14,000	26,795
352	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	105,000	104,485
353	1	46.73	46.73	46.73	00.00	100.00	46.73	46.73	N/A	15,000	7,010
384	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	5,000	4,790
406	2	68.45	68.45	84.70	33.24	80.81	45.70	91.20	N/A	17,500	14,823
436	1	149.42	149.42	149.42	00.00	100.00	149.42	149.42	N/A	6,000	8,965
477	1	113.79	113.79	113.79	00.00	100.00	113.79	113.79	N/A	7,000	7,965
<u>ALL</u>	10	100.34	107.43	116.38	31.53	92.31	45.70	191.39	46.73 to 149.42	38,209	44,467

44 Hitchcock**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 : 66
 Total Sales Price : 27,934,513
 Total Adj. Sales Price : 28,219,513
 Total Assessed Value : 20,880,824
 Avg. Adj. Sales Price : 427,568
 Avg. Assessed Value : 316,376

MEDIAN : 75
 WGT. MEAN : 74
 MEAN : 85
 COD : 39.19
 PRD : 115.19

COV : 76.12
 STD : 64.88
 Avg. Abs. Dev : 29.49
 MAX Sales Ratio : 546.72
 MIN Sales Ratio : 15.79

95% Median C.I. : 66.22 to 85.21
 95% Wgt. Mean C.I. : 64.09 to 83.90
 95% Mean C.I. : 69.58 to 100.88

*Printed:3/20/2014 1:35:08PM***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-10 To 31-DEC-10	9	123.22	166.50	125.00	56.81	133.20	82.29	546.72	84.35 to 200.57	290,674	363,341
01-JAN-11 To 31-MAR-11	1	87.77	87.77	87.77	00.00	100.00	87.77	87.77	N/A	235,500	206,700
01-APR-11 To 30-JUN-11	7	101.15	100.05	99.94	11.87	100.11	81.96	116.63	81.96 to 116.63	337,500	337,300
01-JUL-11 To 30-SEP-11	3	87.75	73.73	87.67	19.46	84.10	41.09	92.34	N/A	495,000	433,980
01-OCT-11 To 31-DEC-11	6	86.18	89.03	87.09	23.20	102.23	48.88	128.84	48.88 to 128.84	392,933	342,204
01-JAN-12 To 31-MAR-12	9	69.31	69.85	70.04	17.63	99.73	53.96	98.63	53.97 to 83.37	700,173	490,423
01-APR-12 To 30-JUN-12	8	71.33	72.79	58.19	32.85	125.09	40.78	112.31	40.78 to 112.31	212,785	123,811
01-JUL-12 To 30-SEP-12	2	78.55	78.55	65.29	21.71	120.31	61.50	95.60	N/A	337,500	220,350
01-OCT-12 To 31-DEC-12	12	62.74	58.56	56.02	19.13	104.53	38.22	77.48	44.98 to 71.01	533,398	298,788
01-JAN-13 To 31-MAR-13	2	67.11	67.11	62.84	07.58	106.80	62.02	72.20	N/A	133,700	84,013
01-APR-13 To 30-JUN-13	1	66.22	66.22	66.22	00.00	100.00	66.22	66.22	N/A	830,000	549,650
01-JUL-13 To 30-SEP-13	6	56.19	51.95	51.57	27.69	100.74	15.79	86.34	15.79 to 86.34	497,639	256,612
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	20	96.75	125.39	106.58	44.88	117.65	41.09	546.72	86.50 to 119.49	334,953	356,990
01-OCT-11 To 30-SEP-12	25	73.02	76.09	71.56	26.36	106.33	40.78	128.84	59.30 to 87.15	441,458	315,929
01-OCT-12 To 30-SEP-13	21	60.73	57.85	55.73	20.88	103.80	15.79	86.34	46.03 to 70.73	499,239	278,229
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	17	87.77	90.79	91.96	18.70	98.73	41.09	128.84	81.96 to 111.06	378,859	348,410
01-JAN-12 To 31-DEC-12	31	64.75	66.80	62.54	23.92	106.81	38.22	112.31	55.18 to 72.91	486,439	304,208
<u>ALL</u>	66	75.25	85.23	73.99	39.19	115.19	15.79	546.72	66.22 to 85.21	427,568	316,376

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
90	66	75.25	85.23	73.99	39.19	115.19	15.79	546.72	66.22 to 85.21	427,568	316,376
<u>ALL</u>	66	75.25	85.23	73.99	39.19	115.19	15.79	546.72	66.22 to 85.21	427,568	316,376

44 Hitchcock
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 : 66
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 Total Assessed Value : 20,880,824
 Avg. Adj. Sales Price : 427,568
 Avg. Assessed Value : 316,376

MEDIAN : 75
 WGT. MEAN : 74
 MEAN : 85
 COD : 39.19
 PRD : 115.19

COV : 76.12
 STD : 64.88
 Avg. Abs. Dev : 29.49
 MAX Sales Ratio : 546.72
 MIN Sales Ratio : 15.79

95% Median C.I. : 66.22 to 85.21
 95% Wgt. Mean C.I. : 64.09 to 83.90
 95% Mean C.I. : 69.58 to 100.88

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	2	80.80	80.80	76.25	14.22	105.97	69.31	92.29	N/A	687,500	524,200
90	2	80.80	80.80	76.25	14.22	105.97	69.31	92.29	N/A	687,500	524,200
____Dry____											
County	13	72.91	78.65	72.47	30.34	108.53	41.35	125.08	56.77 to 101.15	335,835	243,380
90	13	72.91	78.65	72.47	30.34	108.53	41.35	125.08	56.77 to 101.15	335,835	243,380
____Grass____											
County	11	72.20	68.73	61.83	30.62	111.16	38.22	112.31	40.84 to 96.17	149,543	92,467
90	11	72.20	68.73	61.83	30.62	111.16	38.22	112.31	40.84 to 96.17	149,543	92,467
____ALL____	66	75.25	85.23	73.99	39.19	115.19	15.79	546.72	66.22 to 85.21	427,568	316,376

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	12	70.16	73.98	66.98	19.11	110.45	46.03	119.49	60.73 to 87.15	789,839	529,061
90	12	70.16	73.98	66.98	19.11	110.45	46.03	119.49	60.73 to 87.15	789,839	529,061
____Dry____											
County	23	72.91	97.48	76.22	59.59	127.89	37.78	546.72	56.77 to 98.63	318,660	242,887
90	23	72.91	97.48	76.22	59.59	127.89	37.78	546.72	56.77 to 98.63	318,660	242,887
____Grass____											
County	14	79.02	71.24	71.71	23.27	99.34	38.22	112.31	41.09 to 86.50	248,712	178,352
90	14	79.02	71.24	71.71	23.27	99.34	38.22	112.31	41.09 to 86.50	248,712	178,352
____ALL____	66	75.25	85.23	73.99	39.19	115.19	15.79	546.72	66.22 to 85.21	427,568	316,376

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,294

Value : 685,821,127

Growth 50,854,110

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	160	497,580	0	0	32	156,825	192	654,405	
02. Res Improve Land	967	3,024,685	0	0	244	2,641,035	1,211	5,665,720	
03. Res Improvements	967	33,508,000	0	0	244	20,284,899	1,211	53,792,899	
04. Res Total	1,127	37,030,265	0	0	276	23,082,759	1,403	60,113,024	1,684,610
% of Res Total	80.33	61.60	0.00	0.00	19.67	38.40	32.67	8.77	3.31
05. Com UnImp Land	24	59,820	0	0	8	57,315	32	117,135	
06. Com Improve Land	134	358,020	0	0	40	214,300	174	572,320	
07. Com Improvements	134	9,698,178	0	0	40	11,163,335	174	20,861,513	
08. Com Total	158	10,116,018	0	0	48	11,434,950	206	21,550,968	5,045,780
% of Com Total	76.70	46.94	0.00	0.00	23.30	53.06	4.80	3.14	9.92
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	2	37,560	0	0	3	138,830	5	176,390	
11. Ind Improvements	2	5,215,250	0	0	3	18,144,925	5	23,360,175	
12. Ind Total	2	5,252,810	0	0	3	18,283,755	5	23,536,565	0
% of Ind Total	40.00	22.32	0.00	0.00	60.00	77.68	0.12	3.43	0.00
13. Rec UnImp Land	0	0	0	0	6	17,800	6	17,800	
14. Rec Improve Land	1	6,000	0	0	175	473,180	176	479,180	
15. Rec Improvements	1	13,335	0	0	175	3,247,790	176	3,261,125	
16. Rec Total	1	19,335	0	0	181	3,738,770	182	3,758,105	279,761
% of Rec Total	0.55	0.51	0.00	0.00	99.45	99.49	4.24	0.55	0.55
Res & Rec Total	1,128	37,049,600	0	0	457	26,821,529	1,585	63,871,129	1,964,371
% of Res & Rec Total	71.17	58.01	0.00	0.00	28.83	41.99	36.91	9.31	3.86
Com & Ind Total	160	15,368,828	0	0	51	29,718,705	211	45,087,533	5,045,780
% of Com & Ind Total	75.83	34.09	0.00	0.00	24.17	65.91	4.91	6.57	9.92
17. Taxable Total	1,288	52,418,428	0	0	508	56,540,234	1,796	108,958,662	7,010,151
% of Taxable Total	71.71	48.11	0.00	0.00	28.29	51.89	41.83	15.89	13.78

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	234	137,202,780	234	137,202,780	42,420,910
24. Non-Producing	0	0	0	0	23	49,710	23	49,710	0
25. Total	0	0	0	0	0	0	257	137,252,490	42,420,910

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	136	0	154	290

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	5	39,005	0	0	1,759	293,759,400	1,764	293,798,405
28. Ag-Improved Land	2	88,775	0	0	450	121,477,275	452	121,566,050
29. Ag Improvements	2	251,275	0	0	475	23,994,245	477	24,245,520
30. Ag Total							2,241	439,609,975

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	1	3.00	8,200	0	0.00	0	
33. HomeSite Improvements	1	0.00	242,720	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	2	1.00	500	0	0.00	0	
37. FarmSite Improvements	2	0.00	8,555	0	0.00	0	
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	10	10.24	30,265	10	10.24	30,265	
32. HomeSite Improv Land	304	814.46	2,321,805	305	817.46	2,330,005	
33. HomeSite Improvements	304	0.00	16,114,100	305	0.00	16,356,820	1,271,004
34. HomeSite Total				315	827.70	18,717,090	
35. FarmSite UnImp Land	12	31.13	15,565	12	31.13	15,565	
36. FarmSite Improv Land	437	240.02	154,580	439	241.02	155,080	
37. FarmSite Improvements	462	0.00	7,880,145	464	0.00	7,888,700	152,045
38. FarmSite Total				476	272.15	8,059,345	
39. Road & Ditches	0	5,020.79	0	0	5,020.79	0	
40. Other- Non Ag Use	0	426.70	3,180	0	426.70	3,180	
41. Total Section VI				791	6,547.34	26,779,615	1,423,049

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	243	36,290.87	41,417,950	243	36,290.87	41,417,950
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 90

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	879.69	2.96%	2,287,190	3.00%	2,600.00
46. 1A	21,871.98	73.47%	56,867,155	74.64%	2,600.00
47. 2A1	2,871.59	9.65%	7,178,975	9.42%	2,500.00
48. 2A	1,149.56	3.86%	2,873,900	3.77%	2,500.00
49. 3A1	765.76	2.57%	1,837,825	2.41%	2,400.00
50. 3A	105.95	0.36%	254,280	0.33%	2,400.00
51. 4A1	1,055.86	3.55%	2,428,480	3.19%	2,300.00
52. 4A	1,068.37	3.59%	2,457,255	3.23%	2,300.00
53. Total	29,768.76	100.00%	76,185,060	100.00%	2,559.23
Dry					
54. 1D1	247.78	0.13%	322,115	0.14%	1,300.00
55. 1D	145,837.51	79.38%	189,711,775	82.28%	1,300.84
56. 2D1	2,501.71	1.36%	3,067,480	1.33%	1,226.15
57. 2D	1,950.72	1.06%	2,340,875	1.02%	1,200.01
58. 3D1	18,856.02	10.26%	20,741,620	9.00%	1,100.00
59. 3D	356.04	0.19%	391,645	0.17%	1,100.00
60. 4D1	7,986.69	4.35%	7,986,690	3.46%	1,000.00
61. 4D	5,985.24	3.26%	5,999,540	2.60%	1,002.39
62. Total	183,721.71	100.00%	230,561,740	100.00%	1,254.95
Grass					
63. 1G1	94.76	0.05%	50,230	0.07%	530.08
64. 1G	15,983.01	8.55%	5,836,020	8.54%	365.14
65. 2G1	2,204.45	1.18%	804,625	1.18%	365.00
66. 2G	2,303.16	1.23%	870,545	1.27%	377.98
67. 3G1	6,162.93	3.30%	2,249,465	3.29%	365.00
68. 3G	153.71	0.08%	56,100	0.08%	364.97
69. 4G1	9,730.84	5.20%	3,596,255	5.26%	369.57
70. 4G	150,367.39	80.41%	54,884,120	80.30%	365.00
71. Total	187,000.25	100.00%	68,347,360	100.00%	365.49
Irrigated Total	29,768.76	7.42%	76,185,060	20.31%	2,559.23
Dry Total	183,721.71	45.78%	230,561,740	61.46%	1,254.95
Grass Total	187,000.25	46.59%	68,347,360	18.22%	365.49
72. Waste	855.57	0.21%	42,490	0.01%	49.66
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	401,346.29	100.00%	375,136,650	100.00%	934.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,083.01	11.80%	2,815,830	12.15%	2,600.00
46. 1A	4,080.39	44.45%	10,609,020	45.77%	2,600.00
47. 2A1	921.07	10.03%	2,302,675	9.93%	2,500.00
48. 2A	1,418.55	15.45%	3,546,375	15.30%	2,500.00
49. 3A1	71.00	0.77%	170,400	0.74%	2,400.00
50. 3A	386.66	4.21%	927,980	4.00%	2,399.99
51. 4A1	789.50	8.60%	1,815,850	7.83%	2,300.00
52. 4A	430.52	4.69%	990,195	4.27%	2,300.00
53. Total	9,180.70	100.00%	23,178,325	100.00%	2,524.68
Dry					
54. 1D1	195.91	3.61%	254,685	3.85%	1,300.01
55. 1D	3,025.23	55.70%	3,932,805	59.39%	1,300.00
56. 2D1	312.76	5.76%	375,310	5.67%	1,199.99
57. 2D	631.98	11.64%	758,380	11.45%	1,200.01
58. 3D1	247.00	4.55%	271,700	4.10%	1,100.00
59. 3D	111.00	2.04%	122,100	1.84%	1,100.00
60. 4D1	461.48	8.50%	461,480	6.97%	1,000.00
61. 4D	445.46	8.20%	445,460	6.73%	1,000.00
62. Total	5,430.82	100.00%	6,621,920	100.00%	1,219.32
Grass					
63. 1G1	219.99	1.02%	80,295	1.02%	364.99
64. 1G	995.53	4.62%	363,375	4.62%	365.01
65. 2G1	450.47	2.09%	164,420	2.09%	365.00
66. 2G	1,207.08	5.60%	440,575	5.60%	364.99
67. 3G1	157.00	0.73%	57,305	0.73%	365.00
68. 3G	655.31	3.04%	239,190	3.04%	365.00
69. 4G1	5,448.65	25.27%	1,988,760	25.27%	365.00
70. 4G	12,427.11	57.64%	4,535,905	57.64%	365.00
71. Total	21,561.14	100.00%	7,869,825	100.00%	365.00
Irrigated Total	9,180.70	25.05%	23,178,325	61.49%	2,524.68
Dry Total	5,430.82	14.82%	6,621,920	17.57%	1,219.32
Grass Total	21,561.14	58.84%	7,869,825	20.88%	365.00
72. Waste	472.65	1.29%	23,640	0.06%	50.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	36,645.31	100.00%	37,693,710	100.00%	1,028.61

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.73	71,810	0.00	0	38,921.73	99,291,575	38,949.46	99,363,385
77. Dry Land	28.00	33,200	0.00	0	189,124.53	237,150,460	189,152.53	237,183,660
78. Grass	38.55	14,070	0.00	0	208,522.84	76,203,115	208,561.39	76,217,185
79. Waste	0.00	0	0.00	0	1,328.22	66,130	1,328.22	66,130
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	94.28	119,080	0.00	0	437,897.32	412,711,280	437,991.60	412,830,360

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	38,949.46	8.89%	99,363,385	24.07%	2,551.09
Dry Land	189,152.53	43.19%	237,183,660	57.45%	1,253.93
Grass	208,561.39	47.62%	76,217,185	18.46%	365.44
Waste	1,328.22	0.30%	66,130	0.02%	49.79
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	437,991.60	100.00%	412,830,360	100.00%	942.55

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

44 Hitchcock

	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	57,873,430	60,113,024	2,239,594	3.87%	1,684,610	0.96%
02. Recreational	3,482,000	3,758,105	276,105	7.93%	279,761	-0.10%
03. Ag-Homesite Land, Ag-Res Dwelling	18,369,705	18,717,090	347,385	1.89%	1,271,004	-5.03%
04. Total Residential (sum lines 1-3)	79,725,135	82,588,219	2,863,084	3.59%	3,235,375	-0.47%
05. Commercial	20,181,118	21,550,968	1,369,850	6.79%	5,045,780	-18.21%
06. Industrial	20,039,925	23,536,565	3,496,640	17.45%	0	17.45%
07. Ag-Farmsite Land, Outbuildings	6,605,240	8,059,345	1,454,105	22.01%	152,045	19.71%
08. Minerals	107,811,760	137,252,490	29,440,730	27.31	42,420,910	-12.04
09. Total Commercial (sum lines 5-8)	154,638,043	190,399,368	35,761,325	23.13%	47,618,735	-7.67%
10. Total Non-Agland Real Property	234,363,178	272,990,767	38,627,589	16.48%	50,854,110	-5.22%
11. Irrigated	69,129,920	99,363,385	30,233,465	43.73%		
12. Dryland	158,129,425	237,183,660	79,054,235	49.99%		
13. Grassland	65,745,745	76,217,185	10,471,440	15.93%		
14. Wasteland	70,310	66,130	-4,180	-5.95%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	293,075,400	412,830,360	119,754,960	40.86%		
17. Total Value of all Real Property (Locally Assessed)	527,438,578	685,821,127	158,382,549	30.03%	50,854,110	20.39%

**2013 PLAN OF ASSESSMENT
FOR
HITCHCOCK COUNTY
By Judy McDonald**

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 Hitchcock County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,403	32%	11%
Commercial	200	4%	3%
Recreational	183	4%	1%
Agricultural	2,213	50%	60%
Industrial	7	0%	4%
Mineral	239	5%	20%
Exempt	201	4%	0%

Agricultural land - taxable acres 429,333.15

Other pertinent facts: For agland, 48% of county is grass, 9% is irrigated, 43% is dry, and 0% is other.

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

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Deputy

1 Clerk

Hitchcock County Assessor's requested budget is \$178,650.83 for 2013-2014 fiscal year.

The assessor is required to obtain 60 hours of continuing education every 4 years. To date, the assessor has 31.25 hours of continuing education for the current term.

The deputy assessor is required to obtain 27.5 hours of continuing education by December 31, 2014. To date this requirement has been fulfilled. The clerical staff at this time does not have continuing education requirements.

B. Cadastral Maps

The counties cadastral maps are not dated and are assumed to be around 1930. Rural maps are 4 sections to a page and a scale of 1" = 660'. There are scaled city maps with scale of 1" = 100'. All split parcels and new subdivisions are kept up to date by the assessment staff, as well as ownership changes. At the present time, they are in need of updating and some repair work as many years of use has taken its toll. The county is currently under contract with GIS Workshop Inc. for a mapping system. The system is in place but not quite complete.

C. Property Record Cards

The system contains information from the current county wide review and yearly updated figures. The rural parcels each contain a map from the FSA Office. We utilize the property records available from the Orion system by printing property cards and also appraisal print-outs.

D. Software for CAMA, Assessment Administration, GIS

All data is entered into the Orion CAMA System. All properties have digital pictures in the appraisal file. We have completed drawing new sketches in the Orion system for every property record. We have been working to update the data on the property record cards. In 2011, the residential data was updated for Trenton, Stratton, and a portion of Palisade. In 2012 all commercial properties were updated.

E. Web based – property record information access provided by Tyler Technologies

Web site: <http://hitchcock.realproperty.nebraska.gov>

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 2012:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	.98	16.18	103.77
Commercial	N/A	11.71	105.19
Agricultural Land	.74	25.31	107.33
Special Value Agland	.74	25.81	107.33

*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:

Residential: Complete the physical review of parcels within the villages by reviewing Culbertson and finishing Palisade (approximately 40-50 parcels remain to be reviewed) and rural homes and outbuildings, with the anticipation that the rural area will be completed and implemented for 2014. A sales study will also be completed, and adjustments to the depreciation tables will be made as warranted.

Commercial: Only Pickup work and routine maintenance are expected for 2014 since the entire class was recently reappraised.

Agricultural: Begin reviewing agricultural homes and outbuildings (in conjunction with the rural residential review). We anticipate that the agricultural review will be completed and implemented for 2014. Conduct a depreciation study to update the depreciation tables for agricultural outbuildings (the current depreciation is from Marshall and Swift). A sales study will be conducted of agricultural land to determine what adjustments to the land tables are necessary. This study will include an analysis of special valuation market area 100 to determine whether a non-agricultural influence exists in the market. Land use changes will be made as warranted.

Assessment Actions Planned for Assessment Year 2015:

Residential: Begin a new inspection cycle. A sales study will be completed, with adjustments to the depreciation tables as warranted.

Commercial: Complete pickup work and routine maintenance as necessary.

Agricultural: Complete pickup work and routine maintenance as necessary. A sales study will be conducted of agricultural land to determine what adjustments to the land tables are necessary. Land use changes will be made as warranted.

Assessment Actions Planned for Assessment Year 2016:

Continue a new inspection cycle that includes a physical review of 1/6th of the county each year. The cycle will be setup in such a way to include updates to the appraisal tables in conjunction with the physical inspection. Sales studies will also be completed to determine whether adjustments to the depreciation tables are warranted.

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 600 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 180 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 and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

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:

Judy McDonald, Assessor

Date

2014 Assessment Survey for Hitchcock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$178,652
7.	Adopted budget, or granted budget if different from above:
	\$180,531
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$21,000
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:
	\$40,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$4,479.80

B. Computer, Automation Information and GIS

1.	Administrative software:
	Orion
2.	CAMA software:
	Orion
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	yes, www.hitchcock.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The GIS software and maps are maintained by the assessor and staff and also through the maintenance contract with 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?
	Culbertson and Trenton
4.	When was zoning implemented?
	June 2000

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Services and 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 and also for the commercial pick-up work.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify requirements; however, both appraisal firms employ qualified individuals who conduct work within the county.
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, for both the commercial parcels and for the oil and gas mineral interests.

2014 Certification for Hitchcock 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 Hitchcock 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

