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## 2014 Commission Summary for Kimball County

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### Residential Real Property - Current

Number of Sales	103	Median	98.78
Total Sales Price	\$6,382,085	Mean	104.53
Total Adj. Sales Price	\$6,382,085	Wgt. Mean	98.49
Total Assessed Value	\$6,285,950	Average Assessed Value of the Base	\$53,443
Avg. Adj. Sales Price	\$61,962	Avg. Assessed Value	\$61,029

### Confidence Interval - Current

95% Median C.I	95.10 to 104.13
95% Wgt. Mean C.I	95.22 to 101.77
95% Mean C.I	99.67 to 109.39
% of Value of the Class of all Real Property Value in the	18.99
% of Records Sold in the Study Period	5.66
% of Value Sold in the Study Period	6.46

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	86	97	97.33
2012	71	95	95.11
2011	69	96	96
2010	75	94	94

## 2014 Commission Summary for Kimball County

### Commercial Real Property - Current

Number of Sales	20	Median	84.52
Total Sales Price	\$1,279,600	Mean	105.10
Total Adj. Sales Price	\$1,270,200	Wgt. Mean	94.03
Total Assessed Value	\$1,194,330	Average Assessed Value of the Base	\$125,852
Avg. Adj. Sales Price	\$63,510	Avg. Assessed Value	\$59,717

### Confidence Interval - Current

95% Median C.I	76.08 to 100.97
95% Wgt. Mean C.I	67.34 to 120.71
95% Mean C.I	75.76 to 134.44
% of Value of the Class of all Real Property Value in the County	13.05
% of Records Sold in the Study Period	3.77
% of Value Sold in the Study Period	1.79

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	19		93.74
2012	17	95	95.00
2011	27	100	100
2010	26	100	100



## 2014 Opinions of the Property Tax Administrator for Kimball 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	72	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 Kimball County**

For assessment year 2014, the County completed the residential pick-up work and after a review of the residential subclasses, made adjustments to bring these within acceptable range.



## 2014 Residential Assessment Survey for Kimball County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	The Kimball County Assessor's staff.																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Replacement cost new, less depreciation.																						
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																						
	By the tables provided by the CAMA vendor, and in the past, by market-derived depreciation tables.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																						
	Yes, when the appraisal of the individual valuation groupings were completed.																						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																						
	Cost per square foot, derived by the market approach.																						
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## **2014 Residential Correlation Section for Kimball County**

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### **County Overview**

Kimball County is situated in the very southwest corner of Nebraska's Panhandle. Only three Nebraska counties border Kimball County: Banner to the north and Cheyenne to the east. Kimball borders the State of Wyoming to the west and the State of Colorado to the South. According to 2012 figures the population base is 3,783, and Kimball County has a rather limited residential market. The county seat city of Kimball probably has the most residential activity within the County, and its residential valuation comprises about 63% of all residential value; the village of Bushnell constitutes only 3% and the village of Dix only 6% of all residential value. The remaining 28% is made up of all rural residences. The County has established four residential valuation groupings based purely on Assessor Location. Occupations range from education, retail trade, agriculture and light manufacturing.

### **Description of Analysis**

The sample contains 103 residential sales, with approximately 77% occurring in valuation group 10 (Kimball), thus confirming the Kimball probably has the most residential activity in the County. Overall, two of the three measures of central tendency are within range, and likewise all valuation groupings indicate the same regarding these measures. The sample is relatively balanced when considering the number of sales occurring within each valuation group.

### **Sales Qualification**

The Department conducted a review of each county's sales qualification and verification process. This included a review of the sales deemed non-qualified as well as Kimball County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the residential property class.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner. Kimball County completed the six-year review cycle in assessment year 2013.

### **Level of Value**

Based on analysis of all available information, the level of value of the residential class of real property in Kimball County is 99%.



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

For the current assessment year (2014) the County completed all commercial pick-up work.

## 2014 Commercial Assessment Survey for Kimball County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																						
	The cost approach--replacement cost new, minus depreciation.																						
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																						
	The County would contract with an appraisal firm with the appropriate expertise to address these properties.																						
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																						
	The County relies upon the tables provided by the CAMA vendor.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																						
	Yes, and in Kimball by location.																						
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																						
	The market approach is utilized, using vacant commercial lot sales. They are then priced per square foot for each valuation grouping.																						
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## **2014 Commercial Correlation Section for Kimball County**

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### **County Overview**

Kimball County with a listed 2012 population of 3,783 is located in the very southwest corner of Nebraska's Panhandle. The city of Kimball is the county seat and the other two villages are Bushnell and Dix. Commercial activity includes some light manufacturing, retail and service businesses. Highway 71 runs north and south through the County and Highway thirty runs east and west. However, with the re-routing of Highway 71 that connects with Interstate 80 East, unless an individual wishes to travel west on the Interstate, the new section of Hwy 71 East bypasses the city of Kimball completely. This, coupled with the fact that a number of the commercial properties that sell are not renovated into commercial businesses, but are rather used for personal storage, it is highly improbable that at this point there is a viable, competitive commercial market within the County.

### **Description of Analysis**

The County Assessor has divided commercial property into four valuation groups, purely based on Assessor Location. The three-year sales study produced twenty sales, with nineteen occurring in valuation group 10 (Kimball) and only one in valuation group 20 (Bushnell).

There are fifty-five occupancy codes listed for the commercial population of Kimball County, with five representing more than 52% of the commercial property: 421 (grain storage) usually small grain storage bins located not only in the rural area but in the city and villages; 353 (retail); 326 (storage garage); 344 (office building) and 471 (light comm. Building). Of the twenty sales, only 35% (7/20) are represented by the sample. The two 353 retail businesses that sold match the fate of a number of commercial properties as mentioned in the County Overview: the one remains vacant (after selling in October 2012) and the Dollar General store that closed is now being used to store cars that the new owner collects—and is not a commercial business. Considering all available information, the statistical profile is meaningless for measuring commercial property in Kimball County.

### **Sales Qualification**

The Department conducted a review of Kimball County's sales qualification process. This included a review of the sales deemed non-qualified as well as Kimball's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the commercial property class.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

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

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Kimball County completed the physical review of all commercial property in assessment year 2013.

### **Level of Value**

There is no information available to indicate that Kimball County has not met an acceptable level of value. Based on the consideration of all information available and the County's assessment practices, the level of value for commercial property is determined to be at the statutory level of 100% of market value.





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

The Kimball County Assessor addressed agricultural land by the following: overall, irrigated land was raised 30%, dry land was raised by 25% and the grass land class was raised 30%.

## 2014 Agricultural Assessment Survey for Kimball County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The Kimball County Assessor's staff.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
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4	Area four is geographically located in the northeast portion of the County and borders Banner on the north and Cheyenne County on the east edge. Land composition is more than 50% dry land and this area has almost twice the percentage of irrigated land compared to the other three areas.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The market activity within each area is reviewed yearly to determine the need for any changes or possible trends.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Primary use of the land is used to distinguish both rural residential and recreational land apart from agricultural land. Rural residential land (other than the home and farm site) is valued by market comparison with other like parcels. Recreational use of land has not been discovered within Kimball County at this time.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Yes, they are the same.										
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>										
	Review of returned sales verification questionnaires would be a starting point. At this time, no non-agricultural influences are noted.										
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>										
	No										
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	The Assessor knows of no land currently enrolled in the Wetland Reserve Program.										

## Kimball County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	N/A	1,320	1,315	1,310	1,300	1,300	1,200	1,200	1,279
Kimball	2	N/A	1,320	1,315	1,310	1,300	1,300	1,200	1,200	1,278
Kimball	3	N/A	1,580	1,580	1,300	1,300	1,300	1,300	1,200	1,396
Kimball	4	N/A	1,580	1,580	1,300	1,300	1,300	1,300	1,200	1,350
Banner	1	N/A	1,500	1,400	1,300	1,300	1,300	1,300	1,011	1,303
Cheyenne	1	N/A	1,601	1,633	1,618	1,625	1,552	1,378	1,298	1,597
Cheyenne	3	N/A	1,935	1,925	1,920	1,920	1,850	1,655	1,650	1,909

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	N/A	435	405	375	320	300	285	260	335
Kimball	2	N/A	425	415	365	330	290	280	260	322
Kimball	3	N/A	505	505	505	370	345	260	245	403
Kimball	4	N/A	505	505	505	370	345	260	245	410
Banner	1	N/A	430	430	430	410	360	355	310	406
Cheyenne	1	N/A	400	380	365	335	330	305	295	364
Cheyenne	3	N/A	650	645	555	550	525	474	445	621

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	N/A	437	362	349	307	268	267	254	285
Kimball	2	N/A	385	339	348	307	253	264	253	271
Kimball	3	N/A	466	452	392	338	265	265	265	312
Kimball	4	N/A	499	436	393	338	265	265	265	287
Banner	1	N/A	370	350	350	340	320	250	232	275
Cheyenne	1	N/A	348	345	334	333	320	321	209	277
Cheyenne	3	N/A	394	371	380	381	359	359	225	318

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

# 2014 Agricultural Correlation Section for Kimball County

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## County Overview

Kimball County with a total land area of 952 square miles has agricultural land use as follows: approximately 41% is dry land, about 52% grass and the remaining 7% is irrigated. The County currently has four clearly defined agricultural market areas based on topography, soil type and availability of water. Counties contiguous to Kimball are Banner to the north and Cheyenne to the east. The southern part of the County borders the State of Colorado, and the western portion is contiguous to the State of Wyoming. Banner County has no defined agricultural market areas.

Kimball County is within the South Platte NRD (SPNRD), part of the Platte River Basin, and this NRD, like others within the Platte River Basin, “use regulation such as moratoriums on new well drilling in fully appropriated areas or require well metering and limit ground water pumping as part of their long-term ground water management plans for protecting the basin’s stream flows” (quotation taken from the Platte River Basin web site). Further, “allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...Continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process.”(material from the SPNRD web site).

## Description of Analysis

Initial analysis of the three-year sample of Kimball County sales indicated that the sample was time disproportionate in all four market areas. The sample was expanded with comparable sales from Kimball’s neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

The expanded sample contained a total of seventy-seven sales, and the Kimball County Assessor made overall increases to the land classes as follows: irrigated was increased by 30%, dry by 25% and grass by 30%. The current values reflect the general agricultural economic conditions in the region. Two of the three overall measures of central tendency are within acceptable range, and all four agricultural market areas have medians that are also within acceptable range. It is believed that the market areas are equalized. It may appear that dry land in Market Area 1 is between 62-72%, and more emphasis should be put on the 80% MLU than the 95%. Further analysis indicates, if the dry land class in Area One were raised to the midpoint of the range (based on the 95% MLU median), the overall statistics for Area One would be as follows:

Median	76.61%	AAD	19.95%
Mean	84.02%	PRD	101.08%
W/ Mean	83.13%	COD	26.04%

Therefore, no non-binding recommendation will be made for the dry land class in Area One.

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

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### **Sales Qualification**

The Department conducted a review of Kimball County's sales qualification process. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the agricultural land class.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the agricultural land class.

### **Level of Value**

Based on analysis of all available information, the level of value for agricultural land in Kimball County is 72% of market value.



**53 Kimball**  
**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 : 103	MEDIAN : 99	COV : 24.05	95% Median C.I. : 95.10 to 104.13
Total Sales Price : 6,382,085	WGT. MEAN : 98	STD : 25.14	95% Wgt. Mean C.I. : 95.22 to 101.77
Total Adj. Sales Price : 6,382,085	MEAN : 105	Avg. Abs. Dev : 17.57	95% Mean C.I. : 99.67 to 109.39
Total Assessed Value : 6,285,950			
Avg. Adj. Sales Price : 61,962	COD : 17.79	MAX Sales Ratio : 227.36	
Avg. Assessed Value : 61,029	PRD : 106.13	MIN Sales Ratio : 66.31	

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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	14	94.72	103.33	94.44	20.46	109.41	70.30	156.71	83.90 to 124.66	52,618	49,691
01-JAN-12 To 31-MAR-12	6	100.84	97.51	92.94	10.49	104.92	79.22	109.39	79.22 to 109.39	88,133	81,909
01-APR-12 To 30-JUN-12	9	95.10	103.93	96.58	14.33	107.61	87.13	151.73	89.74 to 115.33	65,111	62,882
01-JUL-12 To 30-SEP-12	10	100.04	110.67	100.62	26.49	109.99	69.03	227.36	80.06 to 150.33	53,500	53,832
01-OCT-12 To 31-DEC-12	16	95.92	102.67	96.58	17.75	106.31	74.18	161.48	84.92 to 114.65	69,906	67,515
01-JAN-13 To 31-MAR-13	16	100.70	106.17	100.49	17.99	105.65	66.31	158.28	90.54 to 124.78	65,700	66,022
01-APR-13 To 30-JUN-13	16	111.94	110.38	104.30	14.33	105.83	81.66	156.31	90.96 to 122.56	51,191	53,391
01-JUL-13 To 30-SEP-13	16	100.49	99.11	99.69	13.61	99.42	74.33	145.55	81.30 to 110.29	62,930	62,732
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	39	96.03	104.45	96.02	19.50	108.78	69.03	227.36	90.55 to 106.86	61,191	58,754
01-OCT-12 To 30-SEP-13	64	99.53	104.58	99.97	16.85	104.61	66.31	161.48	95.61 to 106.23	62,432	62,415
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	41	96.22	104.14	96.66	18.54	107.74	69.03	227.36	90.91 to 105.79	67,520	65,267
<u>ALL</u>	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	79	99.88	104.59	98.93	17.44	105.72	66.31	161.48	94.21 to 106.23	57,638	57,023
20	5	95.61	104.89	95.68	21.22	109.63	70.30	158.28	N/A	48,200	46,116
30	5	96.22	99.04	96.02	18.25	103.15	74.18	122.35	N/A	44,200	42,441
80	14	98.63	106.03	97.92	17.10	108.28	79.22	227.36	85.99 to 114.30	97,621	95,595
<u>ALL</u>	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029
06											
07											
<u>ALL</u>	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029

**53 Kimball**  
**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 : 103	MEDIAN : 99	COV : 24.05	95% Median C.I. : 95.10 to 104.13
Total Sales Price : 6,382,085	WGT. MEAN : 98	STD : 25.14	95% Wgt. Mean C.I. : 95.22 to 101.77
Total Adj. Sales Price : 6,382,085	MEAN : 105	Avg. Abs. Dev : 17.57	95% Mean C.I. : 99.67 to 109.39
Total Assessed Value : 6,285,950			
Avg. Adj. Sales Price : 61,962	COD : 17.79	MAX Sales Ratio : 227.36	
Avg. Assessed Value : 61,029	PRD : 106.13	MIN Sales Ratio : 66.31	<i>Printed:4/1/2014 4:50:45PM</i>

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	7	122.35	125.14	125.50	16.18	99.71	74.33	156.71	74.33 to 156.71	9,857	12,371
Less Than 30,000	17	121.41	123.86	123.23	17.17	100.51	74.33	161.48	108.19 to 156.31	16,171	19,926
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029
Greater Than 14,999	96	98.63	103.03	98.20	16.64	104.92	66.31	227.36	93.41 to 102.20	65,761	64,577
Greater Than 29,999	86	96.43	100.71	97.38	15.25	103.42	66.31	227.36	92.80 to 100.45	71,014	69,153
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	7	122.35	125.14	125.50	16.18	99.71	74.33	156.71	74.33 to 156.71	9,857	12,371
15,000 TO 29,999	10	121.01	122.97	122.46	17.76	100.42	76.05	161.48	90.54 to 158.28	20,590	25,216
30,000 TO 59,999	40	101.52	108.42	106.19	19.92	102.10	69.03	227.36	94.21 to 110.29	42,383	45,006
60,000 TO 99,999	35	90.98	93.64	93.20	10.55	100.47	66.31	123.65	87.13 to 98.73	80,953	75,449
100,000 TO 149,999	6	92.37	93.86	93.32	09.99	100.58	79.22	108.53	79.22 to 108.53	123,500	115,255
150,000 TO 249,999	5	98.61	96.85	97.28	05.54	99.56	85.99	104.97	N/A	167,500	162,947
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	103	98.78	104.53	98.49	17.79	106.13	66.31	227.36	95.10 to 104.13	61,962	61,029



**53 Kimball**  
**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 : 20  
 Total Sales Price : 1,279,600  
 Total Adj. Sales Price : 1,270,200  
 Total Assessed Value : 1,194,330  
 Avg. Adj. Sales Price : 63,510  
 Avg. Assessed Value : 59,717

MEDIAN : 85  
 WGT. MEAN : 94  
 MEAN : 105  
 COD : 38.49  
 PRD : 111.77

COV : 59.65  
 STD : 62.69  
 Avg. Abs. Dev : 32.53  
 MAX Sales Ratio : 316.12  
 MIN Sales Ratio : 58.34

95% Median C.I. : 76.08 to 100.97  
 95% Wgt. Mean C.I. : 67.34 to 120.71  
 95% Mean C.I. : 75.76 to 134.44

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	85.66	85.66	85.66	00.00	100.00	85.66	85.66	N/A	14,500	12,420
01-APR-11 To 30-JUN-11	3	90.22	97.17	88.75	21.10	109.49	72.09	129.20	N/A	70,000	62,127
01-JUL-11 To 30-SEP-11	3	79.92	83.19	84.37	04.09	98.60	79.92	89.72	N/A	22,000	18,562
01-OCT-11 To 31-DEC-11	2	93.25	93.25	97.61	08.29	95.53	85.52	100.97	N/A	57,500	56,125
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	316.12	316.12	316.12	00.00	100.00	316.12	316.12	N/A	26,000	82,190
01-JUL-12 To 30-SEP-12	1	228.22	228.22	228.22	00.00	100.00	228.22	228.22	N/A	64,000	146,060
01-OCT-12 To 31-DEC-12	4	72.19	76.85	77.29	18.60	99.43	61.01	102.02	N/A	59,625	46,081
01-JAN-13 To 31-MAR-13	2	67.21	67.21	60.54	13.20	111.02	58.34	76.08	N/A	163,800	99,158
01-APR-13 To 30-JUN-13	2	116.09	116.09	133.58	28.06	86.91	83.52	148.65	N/A	55,300	73,868
01-JUL-13 To 30-SEP-13	1	70.38	70.38	70.38	00.00	100.00	70.38	70.38	N/A	98,000	68,970
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	7	85.66	89.53	87.60	12.88	102.20	72.09	129.20	72.09 to 129.20	41,500	36,355
01-OCT-11 To 30-SEP-12	4	164.60	182.71	166.10	54.35	110.00	85.52	316.12	N/A	51,250	85,125
01-OCT-12 To 30-SEP-13	9	76.08	82.71	77.36	22.95	106.92	58.34	148.65	61.01 to 102.02	86,078	66,594
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	85.66	90.36	90.44	12.02	99.91	72.09	129.20	79.92 to 100.97	45,056	40,748
01-JAN-12 To 31-DEC-12	6	90.28	141.96	125.59	81.41	113.03	61.01	316.12	61.01 to 316.12	54,750	68,763
<u>ALL</u>	20	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	19	83.52	106.12	94.12	40.86	112.75	58.34	316.12	72.09 to 102.02	66,089	62,206
20	1	85.66	85.66	85.66	00.00	100.00	85.66	85.66	N/A	14,500	12,420
<u>ALL</u>	20	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	100.97	100.97	100.97	00.00	100.00	100.97	100.97	N/A	90,000	90,870
03	19	83.52	105.31	93.50	39.91	112.63	58.34	316.12	72.09 to 102.02	62,116	58,077
04											
<u>ALL</u>	20	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717

**53 Kimball**  
**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 : 20	MEDIAN : 85	COV : 59.65	95% Median C.I. : 76.08 to 100.97
Total Sales Price : 1,279,600	WGT. MEAN : 94	STD : 62.69	95% Wgt. Mean C.I. : 67.34 to 120.71
Total Adj. Sales Price : 1,270,200	MEAN : 105	Avg. Abs. Dev : 32.53	95% Mean C.I. : 75.76 to 134.44
Total Assessed Value : 1,194,330			
Avg. Adj. Sales Price : 63,510	COD : 38.49	MAX Sales Ratio : 316.12	
Avg. Assessed Value : 59,717	PRD : 111.77	MIN Sales Ratio : 58.34	

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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	1	85.66	85.66	85.66	00.00	100.00	85.66	85.66	N/A	14,500	12,420
Less Than 30,000	6	85.59	129.39	140.41	55.61	92.15	79.92	316.12	79.92 to 316.12	20,250	28,433
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	20	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717
Greater Than 14,999	19	83.52	106.12	94.12	40.86	112.75	58.34	316.12	72.09 to 102.02	66,089	62,206
Greater Than 29,999	14	81.03	94.69	89.12	31.83	106.25	58.34	228.22	65.84 to 102.02	82,050	73,124
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	85.66	85.66	85.66	00.00	100.00	85.66	85.66	N/A	14,500	12,420
15,000 TO 29,999	5	85.52	138.14	147.83	66.77	93.45	79.92	316.12	N/A	21,400	31,636
30,000 TO 59,999	6	79.80	79.70	78.82	15.11	101.12	61.01	102.02	61.01 to 102.02	37,450	29,519
60,000 TO 99,999	5	100.97	124.06	119.78	46.43	103.57	70.38	228.22	N/A	79,400	95,102
100,000 TO 149,999	2	84.38	84.38	84.87	06.92	99.42	78.54	90.22	N/A	120,000	101,840
150,000 TO 249,999											
250,000 TO 499,999	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	287,000	167,425
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	20	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717

**53 Kimball**  
**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 : 20	MEDIAN : 85	COV : 59.65	95% Median C.I. : 76.08 to 100.97
Total Sales Price : 1,279,600	WGT. MEAN : 94	STD : 62.69	95% Wgt. Mean C.I. : 67.34 to 120.71
Total Adj. Sales Price : 1,270,200	MEAN : 105	Avg. Abs. Dev : 32.53	95% Mean C.I. : 75.76 to 134.44
Total Assessed Value : 1,194,330			
Avg. Adj. Sales Price : 63,510	COD : 38.49	MAX Sales Ratio : 316.12	
Avg. Assessed Value : 59,717	PRD : 111.77	MIN Sales Ratio : 58.34	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	102.02	102.02	102.02	00.00	100.00	102.02	102.02	N/A	41,500	42,340
326	3	76.08	75.60	74.96	12.58	100.85	61.01	89.72	N/A	35,200	26,387
341	1	70.38	70.38	70.38	00.00	100.00	70.38	70.38	N/A	98,000	68,970
343	1	148.65	148.65	148.65	00.00	100.00	148.65	148.65	N/A	85,000	126,355
344	1	58.34	58.34	58.34	00.00	100.00	58.34	58.34	N/A	287,000	167,425
349	1	129.20	129.20	129.20	00.00	100.00	129.20	129.20	N/A	20,000	25,840
352	2	86.53	86.53	89.42	16.69	96.77	72.09	100.97	N/A	75,000	67,063
353	2	78.03	78.03	83.25	15.62	93.73	65.84	90.22	N/A	91,000	75,760
384	2	79.92	79.92	79.92	00.00	100.00	79.92	79.92	N/A	18,000	14,385
386	1	78.54	78.54	78.54	00.00	100.00	78.54	78.54	N/A	110,000	86,395
408	1	83.52	83.52	83.52	00.00	100.00	83.52	83.52	N/A	25,600	21,380
471	1	85.52	85.52	85.52	00.00	100.00	85.52	85.52	N/A	25,000	21,380
494	1	316.12	316.12	316.12	00.00	100.00	316.12	316.12	N/A	26,000	82,190
531	1	228.22	228.22	228.22	00.00	100.00	228.22	228.22	N/A	64,000	146,060
555	1	85.66	85.66	85.66	00.00	100.00	85.66	85.66	N/A	14,500	12,420
<u>ALL</u>	<u>20</u>	84.52	105.10	94.03	38.49	111.77	58.34	316.12	76.08 to 100.97	63,510	59,717

**53 Kimball****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 : 77	MEDIAN : 72	COV : 30.30	95% Median C.I. : 66.71 to 77.18
Total Sales Price : 16,011,068	WGT. MEAN : 70	STD : 23.01	95% Wgt. Mean C.I. : 63.88 to 76.75
Total Adj. Sales Price : 15,860,508	MEAN : 76	Avg. Abs. Dev : 16.83	95% Mean C.I. : 70.79 to 81.07
Total Assessed Value : 11,152,441			
Avg. Adj. Sales Price : 205,981	COD : 23.37	MAX Sales Ratio : 158.78	
Avg. Assessed Value : 144,837	PRD : 107.98	MIN Sales Ratio : 34.32	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	11	89.32	91.17	95.01	14.01	95.96	65.33	115.88	69.60 to 108.70	215,168	204,425
01-JAN-11 To 31-MAR-11	8	80.74	87.96	79.97	29.11	109.99	53.50	158.78	53.50 to 158.78	170,581	136,418
01-APR-11 To 30-JUN-11	4	61.54	58.41	58.00	15.37	100.71	41.98	68.58	N/A	318,750	184,867
01-JUL-11 To 30-SEP-11	2	76.35	76.35	66.99	35.61	113.97	49.16	103.54	N/A	95,200	63,770
01-OCT-11 To 31-DEC-11	5	76.61	76.67	76.63	12.18	100.05	59.35	89.95	N/A	126,752	97,128
01-JAN-12 To 31-MAR-12	10	67.53	70.68	63.16	21.56	111.91	46.49	105.00	48.00 to 96.69	198,660	125,479
01-APR-12 To 30-JUN-12	6	68.85	63.95	52.83	18.77	121.05	34.32	83.27	34.32 to 83.27	220,333	116,395
01-JUL-12 To 30-SEP-12	7	66.24	71.80	67.67	21.12	106.10	46.53	130.04	46.53 to 130.04	209,143	141,522
01-OCT-12 To 31-DEC-12	9	61.59	72.26	59.66	28.41	121.12	45.12	151.92	52.57 to 82.43	253,916	151,488
01-JAN-13 To 31-MAR-13	4	79.20	72.64	70.57	14.80	102.93	47.17	84.99	N/A	245,500	173,256
01-APR-13 To 30-JUN-13	7	74.83	76.96	70.36	14.17	109.38	60.17	99.57	60.17 to 99.57	185,643	130,623
01-JUL-13 To 30-SEP-13	4	77.06	74.42	78.95	16.91	94.26	56.06	87.50	N/A	172,625	136,295
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	25	83.58	83.72	80.95	24.11	103.42	41.98	158.78	68.58 to 92.75	207,876	168,281
01-OCT-11 To 30-SEP-12	28	68.56	70.59	63.43	20.00	111.29	34.32	130.04	64.33 to 75.31	193,084	122,481
01-OCT-12 To 30-SEP-13	24	72.57	74.05	66.88	20.74	110.72	45.12	151.92	61.15 to 83.72	219,052	146,498
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	19	70.71	77.55	70.56	26.69	109.91	41.98	158.78	56.39 to 88.42	182,306	128,631
01-JAN-12 To 31-DEC-12	32	65.96	70.11	61.03	22.89	114.88	34.32	151.92	58.38 to 72.39	220,558	134,600
<u>ALL</u>	77	72.02	75.93	70.32	23.37	107.98	34.32	158.78	66.71 to 77.18	205,981	144,837

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	72.39	76.68	77.27	22.52	99.24	41.98	151.92	64.40 to 83.27	187,771	145,086
2	15	75.20	75.61	71.78	20.29	105.34	46.53	108.70	60.17 to 89.32	147,030	105,543
3	12	73.35	77.32	68.52	20.04	112.84	45.12	115.88	66.24 to 99.57	314,625	215,582
4	17	69.60	73.77	59.58	28.95	123.82	34.32	158.78	48.00 to 87.40	216,653	129,087
<u>ALL</u>	77	72.02	75.93	70.32	23.37	107.98	34.32	158.78	66.71 to 77.18	205,981	144,837

**53 Kimball**  
**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 : 77	MEDIAN : 72	COV : 30.30	95% Median C.I. : 66.71 to 77.18
Total Sales Price : 16,011,068	WGT. MEAN : 70	STD : 23.01	95% Wgt. Mean C.I. : 63.88 to 76.75
Total Adj. Sales Price : 15,860,508	MEAN : 76	Avg. Abs. Dev : 16.83	95% Mean C.I. : 70.79 to 81.07
Total Assessed Value : 11,152,441			
Avg. Adj. Sales Price : 205,981	COD : 23.37	MAX Sales Ratio : 158.78	
Avg. Assessed Value : 144,837	PRD : 107.98	MIN Sales Ratio : 34.32	

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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
____Dry____											
County	18	63.46	69.07	60.81	25.18	113.58	45.12	158.78	53.50 to 76.61	197,864	120,314
1	9	61.59	65.97	63.71	18.59	103.55	49.16	83.27	52.57 to 82.43	184,967	117,834
2	3	56.50	56.12	56.13	11.10	99.98	46.53	65.33	N/A	145,784	81,823
3	2	55.68	55.68	46.62	18.97	119.43	45.12	66.24	N/A	422,500	196,975
4	4	78.73	92.43	75.79	38.94	121.96	53.50	158.78	N/A	153,625	116,434
____Grass____											
County	5	70.71	70.31	71.12	09.01	98.86	60.17	83.58	N/A	257,240	182,960
1	3	70.71	69.26	70.89	03.97	97.70	64.33	72.75	N/A	187,167	132,675
2	2	71.88	71.88	71.31	16.29	100.80	60.17	83.58	N/A	362,350	258,388
____ALL____	77	72.02	75.93	70.32	23.37	107.98	34.32	158.78	66.71 to 77.18	205,981	144,837

**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	3	55.92	65.89	59.47	43.58	110.80	34.32	107.42	N/A	567,667	337,563
3	2	81.67	81.67	73.50	31.53	111.12	55.92	107.42	N/A	546,500	401,663
4	1	34.32	34.32	34.32	00.00	100.00	34.32	34.32	N/A	610,000	209,365
____Dry____											
County	30	73.85	78.80	67.75	28.73	116.31	41.98	158.78	61.59 to 86.97	158,074	107,101
1	15	72.39	74.00	67.74	24.11	109.24	41.98	130.04	56.06 to 83.27	150,047	101,639
2	4	60.92	66.26	61.30	24.21	108.09	46.53	96.69	N/A	125,338	76,837
3	4	82.91	81.70	56.41	31.38	144.83	45.12	115.88	N/A	249,875	140,964
4	7	87.40	94.57	82.49	26.16	114.64	53.50	158.78	53.50 to 158.78	141,524	116,750
____Grass____											
County	10	68.71	72.16	80.01	12.23	90.19	60.17	100.84	61.93 to 83.58	308,320	246,687
1	6	71.73	74.87	86.55	11.11	86.50	64.33	100.84	64.33 to 100.84	326,917	282,959
2	3	61.93	68.56	68.82	12.59	99.62	60.17	83.58	N/A	328,567	226,133
4	1	66.71	66.71	66.71	00.00	100.00	66.71	66.71	N/A	136,000	90,719
____ALL____	77	72.02	75.93	70.32	23.37	107.98	34.32	158.78	66.71 to 77.18	205,981	144,837



Total Real Property  
Sum Lines 17, 25, & 30

Records : 4,845

Value : 512,186,416

Growth 4,158,046

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	145	479,040	16	126,545	34	301,245	195	906,830	
02. Res Improve Land	1,280	7,426,840	79	1,172,350	162	2,798,370	1,521	11,397,560	
03. Res Improvements	1,338	63,933,105	94	6,703,311	193	14,324,850	1,625	84,961,266	
04. Res Total	1,483	71,838,985	110	8,002,206	227	17,424,465	1,820	97,265,656	825,128
% of Res Total	81.48	73.86	6.04	8.23	12.47	17.91	37.56	18.99	19.84
05. Com UnImp Land	55	318,700	9	48,665	13	74,975	77	442,340	
06. Com Improve Land	332	3,028,861	25	322,051	38	313,650	395	3,664,562	
07. Com Improvements	344	16,993,994	39	7,301,894	60	2,202,393	443	26,498,281	
08. Com Total	399	20,341,555	48	7,672,610	73	2,591,018	520	30,605,183	1,212,855
% of Com Total	76.73	66.46	9.23	25.07	14.04	8.47	10.73	5.98	29.17
09. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
10. Ind Improve Land	7	213,795	1	15,245	2	99,540	10	328,580	
11. Ind Improvements	7	3,845,335	1	259,184	2	31,678,250	10	35,782,769	
12. Ind Total	7	4,059,130	1	274,429	3	31,888,440	11	36,221,999	1,784,790
% of Ind Total	63.64	11.21	9.09	0.76	27.27	88.04	0.23	7.07	42.92
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,483	71,838,985	110	8,002,206	227	17,424,465	1,820	97,265,656	825,128
% of Res & Rec Total	81.48	73.86	6.04	8.23	12.47	17.91	37.56	18.99	19.84
Com & Ind Total	406	24,400,685	49	7,947,039	76	34,479,458	531	66,827,182	2,997,645
% of Com & Ind Total	76.46	36.51	9.23	11.89	14.31	51.59	10.96	13.05	72.09
17. Taxable Total	1,889	96,239,670	159	15,949,245	303	51,903,923	2,351	164,092,838	3,822,773
% of Taxable Total	80.35	58.65	6.76	9.72	12.89	31.63	48.52	32.04	91.94

## 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	1	26,398	1,515,431		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		1	26,398	1,515,431
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	26,398	1,515,431

## 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	246	95,315,446	246	95,315,446	26,430
24. Non-Producing	0	0	0	0	272	132,327	272	132,327	0
25. Total	0	0	0	0	518	95,447,773	518	95,447,773	26,430

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	117	67	303	487

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	20	1,191,320	1,462	160,039,900	1,482	161,231,220
28. Ag-Improved Land	0	0	27	2,757,950	488	65,147,680	515	67,905,630
29. Ag Improvements	0	0	20	1,375,235	474	22,133,720	494	23,508,955
30. Ag Total							1,976	252,645,805



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

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	4.00	21,800	
32. HomeSite Improv Land	0	0.00	0	13	30.49	166,190	
33. HomeSite Improvements	0	0.00	0	13	0.00	1,034,954	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	6.27	1,375	
36. FarmSite Improv Land	0	0.00	0	14	49.97	10,995	
37. FarmSite Improvements	0	0.00	0	19	0.00	340,281	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	34	47.20	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	43	46.00	244,180	47	50.00	265,980	
32. HomeSite Improv Land	200	228.05	1,188,320	213	258.54	1,354,510	
33. HomeSite Improvements	209	0.00	13,650,905	222	0.00	14,685,859	0
34. HomeSite Total				269	308.54	16,306,349	
35. FarmSite UnImp Land	63	222.45	140,410	68	228.72	141,785	
36. FarmSite Improv Land	393	1,996.23	529,685	407	2,046.20	540,680	
37. FarmSite Improvements	470	0.00	8,482,815	489	0.00	8,823,096	308,843
38. FarmSite Total				557	2,274.92	9,505,561	
39. Road & Ditches	1,466	5,315.43	0	1,500	5,362.63	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				826	7,946.09	25,811,910	308,843

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	863.17	8.51%	1,139,380	8.78%	1,319.99
47. 2A1	3,296.77	32.50%	4,335,270	33.42%	1,315.01
48. 2A	1,983.66	19.56%	2,598,590	20.03%	1,310.00
49. 3A1	309.92	3.06%	402,910	3.11%	1,300.05
50. 3A	681.45	6.72%	885,895	6.83%	1,300.01
51. 4A1	2,667.63	26.30%	3,201,165	24.68%	1,200.00
52. 4A	341.19	3.36%	409,440	3.16%	1,200.04
53. Total	10,143.79	100.00%	12,972,650	100.00%	1,278.88
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,185.22	8.67%	2,690,585	11.24%	435.00
56. 2D1	7,091.74	9.94%	2,872,160	12.00%	405.00
57. 2D	18,520.17	25.96%	6,945,090	29.02%	375.00
58. 3D1	9,222.50	12.93%	2,951,200	12.33%	320.00
59. 3D	697.66	0.98%	209,305	0.87%	300.01
60. 4D1	22,436.51	31.46%	6,394,370	26.72%	285.00
61. 4D	7,174.33	10.06%	1,865,270	7.80%	259.99
62. Total	71,328.13	100.00%	23,927,980	100.00%	335.46
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,460.31	3.01%	1,947,160	4.62%	436.55
65. 2G1	9,815.36	6.63%	3,555,695	8.43%	362.26
66. 2G	15,684.41	10.60%	5,481,555	13.00%	349.49
67. 3G1	8,141.84	5.50%	2,502,190	5.93%	307.32
68. 3G	7,969.07	5.38%	2,133,615	5.06%	267.74
69. 4G1	49,947.09	33.75%	13,324,285	31.59%	266.77
70. 4G	51,989.99	35.13%	13,229,200	31.37%	254.46
71. Total	148,008.07	100.00%	42,173,700	100.00%	284.94
Irrigated Total	10,143.79	4.42%	12,972,650	16.41%	1,278.88
Dry Total	71,328.13	31.08%	23,927,980	30.26%	335.46
Grass Total	148,008.07	64.50%	42,173,700	53.33%	284.94
72. Waste	0.00	0.00%	0	0.00%	0.00
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	229,479.99	100.00%	79,074,330	100.00%	344.58

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,938.03	13.97%	2,558,210	14.43%	1,320.01
47. 2A1	4,155.75	29.96%	5,464,835	30.82%	1,315.01
48. 2A	1,754.72	12.65%	2,298,700	12.96%	1,310.01
49. 3A1	818.23	5.90%	1,063,700	6.00%	1,300.00
50. 3A	998.20	7.20%	1,297,645	7.32%	1,299.98
51. 4A1	3,178.70	22.91%	3,814,440	21.51%	1,200.00
52. 4A	1,028.90	7.42%	1,234,685	6.96%	1,200.00
53. Total	13,872.53	100.00%	17,732,215	100.00%	1,278.23
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,281.85	1.54%	544,795	2.04%	425.01
56. 2D1	8,509.88	10.25%	3,531,605	13.21%	415.00
57. 2D	15,615.13	18.81%	5,699,560	21.31%	365.00
58. 3D1	21,421.88	25.81%	7,069,225	26.44%	330.00
59. 3D	907.19	1.09%	263,090	0.98%	290.01
60. 4D1	23,184.16	27.93%	6,491,560	24.28%	280.00
61. 4D	12,078.54	14.55%	3,140,415	11.74%	260.00
62. Total	82,998.63	100.00%	26,740,250	100.00%	322.18
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	573.37	0.63%	220,870	0.90%	385.21
65. 2G1	4,190.19	4.63%	1,422,315	5.79%	339.44
66. 2G	5,709.77	6.30%	1,985,735	8.08%	347.78
67. 3G1	6,148.42	6.79%	1,890,190	7.70%	307.43
68. 3G	8,278.05	9.14%	2,096,465	8.54%	253.26
69. 4G1	31,229.21	34.48%	8,238,350	33.54%	263.80
70. 4G	34,430.91	38.02%	8,708,960	35.46%	252.94
71. Total	90,559.92	100.00%	24,562,885	100.00%	271.23
Irrigated Total	13,872.53	7.40%	17,732,215	25.69%	1,278.23
Dry Total	82,998.63	44.28%	26,740,250	38.73%	322.18
Grass Total	90,559.92	48.32%	24,562,885	35.58%	271.23
72. Waste	0.00	0.00%	0	0.00%	0.00
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	187,431.08	100.00%	69,035,350	100.00%	368.32

## 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	644.03	9.18%	1,017,565	10.39%	1,580.00
47. 2A1	1,807.48	25.76%	2,855,825	29.16%	1,580.00
48. 2A	1,753.96	25.00%	2,280,150	23.28%	1,300.00
49. 3A1	213.75	3.05%	277,870	2.84%	1,299.98
50. 3A	466.26	6.65%	606,145	6.19%	1,300.02
51. 4A1	2,019.42	28.79%	2,625,265	26.80%	1,300.01
52. 4A	110.40	1.57%	132,480	1.35%	1,200.00
53. Total	7,015.30	100.00%	9,795,300	100.00%	1,396.28
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4,820.21	9.95%	2,434,185	12.48%	505.00
56. 2D1	4,250.09	8.78%	2,146,285	11.01%	505.00
57. 2D	17,985.71	37.14%	9,082,765	46.58%	505.00
58. 3D1	2,045.78	4.22%	756,950	3.88%	370.01
59. 3D	890.46	1.84%	307,220	1.58%	345.01
60. 4D1	17,143.83	35.40%	4,457,400	22.86%	260.00
61. 4D	1,290.59	2.67%	316,205	1.62%	245.01
62. Total	48,426.67	100.00%	19,501,010	100.00%	402.69
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,535.53	3.41%	716,170	5.10%	466.40
65. 2G1	3,189.45	7.09%	1,442,820	10.28%	452.37
66. 2G	7,746.40	17.21%	3,036,855	21.65%	392.03
67. 3G1	2,914.08	6.47%	984,370	7.02%	337.80
68. 3G	2,072.60	4.61%	549,245	3.91%	265.00
69. 4G1	17,652.53	39.22%	4,677,885	33.34%	265.00
70. 4G	9,894.93	21.99%	2,622,185	18.69%	265.00
71. Total	45,005.52	100.00%	14,029,530	100.00%	311.73
Irrigated Total	7,015.30	6.98%	9,795,300	22.61%	1,396.28
Dry Total	48,426.67	48.21%	19,501,010	45.01%	402.69
Grass Total	45,005.52	44.81%	14,029,530	32.38%	311.73
72. Waste	0.00	0.00%	0	0.00%	0.00
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	100,447.49	100.00%	43,325,840	100.00%	431.33

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

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,242.28	12.97%	1,962,805	15.17%	1,580.00
47. 2A1	648.10	6.77%	1,024,000	7.92%	1,580.00
48. 2A	3,259.88	34.03%	4,237,830	32.76%	1,300.00
49. 3A1	39.79	0.42%	51,730	0.40%	1,300.08
50. 3A	575.34	6.01%	747,945	5.78%	1,300.01
51. 4A1	3,334.71	34.81%	4,335,110	33.52%	1,300.00
52. 4A	479.35	5.00%	575,220	4.45%	1,200.00
53. Total	9,579.45	100.00%	12,934,640	100.00%	1,350.25
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,901.34	17.10%	3,485,185	21.06%	505.00
56. 2D1	3,651.58	9.05%	1,844,055	11.14%	505.00
57. 2D	13,183.39	32.66%	6,657,620	40.23%	505.00
58. 3D1	1,602.78	3.97%	593,045	3.58%	370.01
59. 3D	935.46	2.32%	322,740	1.95%	345.01
60. 4D1	13,015.26	32.24%	3,383,965	20.45%	260.00
61. 4D	1,075.17	2.66%	263,430	1.59%	245.01
62. Total	40,364.98	100.00%	16,550,040	100.00%	410.01
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	526.19	2.55%	262,350	4.44%	498.58
65. 2G1	290.03	1.41%	126,545	2.14%	436.32
66. 2G	1,971.82	9.56%	774,155	13.09%	392.61
67. 3G1	335.33	1.63%	113,485	1.92%	338.43
68. 3G	1,060.44	5.14%	281,025	4.75%	265.01
69. 4G1	6,836.18	33.15%	1,811,600	30.63%	265.00
70. 4G	9,601.94	46.56%	2,544,535	43.03%	265.00
71. Total	20,621.93	100.00%	5,913,695	100.00%	286.77
Irrigated Total	9,579.45	13.58%	12,934,640	36.54%	1,350.25
Dry Total	40,364.98	57.20%	16,550,040	46.75%	410.01
Grass Total	20,621.93	29.22%	5,913,695	16.71%	286.77
72. Waste	0.00	0.00%	0	0.00%	0.00
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	70,566.36	100.00%	35,398,375	100.00%	501.63

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,384.87	3,109,505	38,226.20	50,325,300	40,611.07	53,434,805
77. Dry Land	0.00	0	287.59	109,725	242,830.82	86,609,555	243,118.41	86,719,280
78. Grass	0.00	0	2,054.57	529,680	302,140.87	86,150,130	304,195.44	86,679,810
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	4,727.03	3,748,910	583,197.89	223,084,985	587,924.92	226,833,895

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	40,611.07	6.91%	53,434,805	23.56%	1,315.77
Dry Land	243,118.41	41.35%	86,719,280	38.23%	356.70
Grass	304,195.44	51.74%	86,679,810	38.21%	284.95
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	587,924.92	100.00%	226,833,895	100.00%	385.82

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

53 Kimball

	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	100,391,923	97,265,656	-3,126,267	-3.11%	825,128	-3.94%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,229,268	16,306,349	77,081	0.47%	0	0.47%
<b>04. Total Residential (sum lines 1-3)</b>	<b>116,621,191</b>	<b>113,572,005</b>	<b>-3,049,186</b>	<b>-2.61%</b>	<b>825,128</b>	<b>-3.32%</b>
05. Commercial	29,579,599	30,605,183	1,025,584	3.47%	1,212,855	-0.63%
06. Industrial	34,437,689	36,221,999	1,784,310	5.18%	1,784,790	0.00%
07. Ag-Farmsite Land, Outbuildings	9,274,938	9,505,561	230,623	2.49%	308,843	-0.84%
08. Minerals	100,011,835	95,447,773	-4,564,062	-4.56	26,430	-4.59
<b>09. Total Commercial (sum lines 5-8)</b>	<b>173,304,061</b>	<b>171,780,516</b>	<b>-1,523,545</b>	<b>-0.88%</b>	<b>3,332,918</b>	<b>-2.80%</b>
<b>10. Total Non-Agland Real Property</b>	<b>289,925,252</b>	<b>285,352,521</b>	<b>-4,572,731</b>	<b>-1.58%</b>	<b>4,158,046</b>	<b>-3.01%</b>
11. Irrigated	40,961,985	53,434,805	12,472,820	30.45%		
12. Dryland	69,442,615	86,719,280	17,276,665	24.88%		
13. Grassland	66,885,550	86,679,810	19,794,260	29.59%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>177,290,150</b>	<b>226,833,895</b>	<b>49,543,745</b>	<b>27.95%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>467,215,402</b>	<b>512,186,416</b>	<b>44,971,014</b>	<b>9.63%</b>	<b>4,158,046</b>	<b>8.74%</b>



**2013 Plan of Assessment for Kimball County**  
**Assessment Years 2014, 2015 and 2016**  
**Date: June 15, 2013**

**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, (hereinafter 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 Property Assessment and Taxation on or before October 31 of 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 is 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, and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Kimball County:**

According to the 2013 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	1834	37.85%	21.40%
Commercial	523	10.79%	6.27%
Industrial	11	.23%	7.29%
Recreational	0		

Minerals	522	10.77%	22.25%
Agricultural	1956	40.36%	42.79%

Kimball County has 587,929.55 acres of agricultural land; comprised of 6.94% irrigated land, 41.77% dryland, and 51.29% grassland.

**New Property:** For assessment year 2013, several building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$2,987,368 of growth for 2013.

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

### **Current Resources:**

**Staff:** Deputy Assessor and three clerks.

**Budget:** For 2012-2013 the assessor's office and reappraisal budget request was \$185,755. The adopted budget was \$182,933.

**Training:** Required continuing education for certification of assessor and deputy plus workshops and other training that I feel is necessary for proper assessment practices.

**Cadastral Maps accuracy/condition, other land use maps, aerial photos:** Cadastral cards and Geographic Information System (GIS) maps are updated when a split or combination of a parcel is made or whenever a transfer occurs.

**Property Record Cards:** The Kimball County Assessor's property record cards are very complete, detailed and current. The property record cards contain the following information:

- Owner's name and address;
- Legal description;
- Parcel identification number;
- Cadastral map number;
- Tax district code;
- School district number;
- Valuation showing primary building, secondary buildings, land, and total value;
- Pricing sheets of houses, garages, and outbuildings that include information and notes about each improvement and replacement cost new with depreciation applied for current condition, location, etc. Attached to the pricing sheet is the CAMA sheet showing replacement cost;
- Sketches of buildings;
- Numbered photos depicting improvements;
- Notes concerning inspections.

**Software for CAMA, Assessment Administration, GIS:** The Kimball County Assessor's office has contracted with MIPS/County Solutions for CAMA pricing using Marshall & Swift cost data and an administrative package. We also have a GIS system using GIS Workshop, Inc.

**Web based – property record information access website:** <http://kimball.gisworkshop.com>

### **Current Assessment Procedures for Real Property:**

***Discover, List and Inventory all property:*** Paperwork corresponding to Real Estate Transfers is completed as soon as possible after they are brought to our office by the County Clerk's personnel. Ownership changes, etc. are entered in the computer, on the property record card and folder, in the real estate books, on the cadastral map and card, on index cards and on aerial and GIS maps if the sale includes rural land. We also inform the Treasurer's Office of landfill changes and SPNRD of irrigated land sales. The transfer is reviewed by the assessor and deputy to determine if it is a good sale. Sales questionnaires are sent to the buyer and seller for every transfer.

***Data Collection:*** We perform pick-up work each year. Our office receives information from building permits, information statements, newspaper reports, verbal reports from the public, and our own observations. The information we receive is reviewed by two staff members performing field work under guidance from myself.

***Review assessment sales ratio studies before assessment actions:*** Spreadsheets of residential, commercial, and agricultural sales are prepared each year based on the qualified sales rosters. Miscellaneous "what-ifs" are run to determine the most appropriate percentage increases/decreases to apply to bring values within the required statistical ranges. My state Property Assessment Division liaison works with me on the ratio studies.

***Approaches to Value:*** Because of the variety of sales that occur in Kimball County, the Market approach and the Cost approach are used together when doing a complete repricing. The cost approach is done on the CAMA system using Marshall & Swift pricing. The latest depreciation study was done by the former assessor in 2007. At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the former Assessor appointing landowners to a board. They drove the county and looked at each sale and the current soil maps. The areas were determined with the landowners and commissioners. "What-if" spreadsheets are prepared using various potential changes in value to different classes of land to determine the most equitable overall increases/decreases in values to achieve the required statistics for levels of value. At this time there is no special value for agricultural land in Kimball County.

***Reconciliation of final value and documentation:*** Our property record cards show how we arrive at value using the Marshall & Swift replacement cost new of improvements less any physical, locational or functional depreciation appropriate for the final value. New agricultural values are shown on the agricultural record along with the soil types.

***Review assessment sales ratio studies after assessment actions:*** All assessment actions are taken in conjunction with the assessment sales ratio studies to ensure that any actions taken result in valuations that meet the required statistics.

***Notices and Public Relations:*** By June 1<sup>st</sup> of each year, notices of valuation changes are sent to the owners of record. The media (newspaper and radio) are sent our statistics for the current year and they are also posted in our office. We mail reminders about timely filing for both personal property returns and homestead applications. I run notices in the newspaper regarding filing dates in addition to notices about field work, permissive exemptions, etc. Public

relations begin in the office. Each interaction with a taxpayer is an opportunity to help them understand the assessment process and corresponding connections to the tax system. The assessor's website needs to be updated so that it is more helpful and informative to the public.

**Level of Value, Quality, and Uniformity for assessment year 2012:**

**Kimball County**

PROPERTY CLASS	MEDIAN	COEFFICIENT OF DISPERSION	PRICE RELATED DIFFERENTIAL
RESIDENTIAL	97.00	24.96	113.70
COMMERCIAL	*NEI	*NEI	*NEI
AGRICULTURAL	70.00	27.15	109.37

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

Nebraska law requires the county assessor to inspect and review a portion of the taxable real property parcels in the county each year to assure that all parcels in the county are examined no less frequently than every six years. See Neb. Rev. Stat. §77-1311.03. All rural properties in Kimball County and residential properties in the City of Kimball have been inspected and reviewed since the passage of LB 334 in 2007. Reviews of residential and commercial properties in the City of Kimball will be completed by March 19, 2014.

**Assessment Actions Planned for Assessment Year 2014:**

***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will begin. I plan to complete the inspection of Township/Range 12-53 through 14-55 in 2014. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Commercial Property:***

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

**Assessment Actions Planned for Assessment Year 2015:*****Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 14-56 through 14-59 and 16-53 through 16-59 in 2015. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Commercial Property:***

I plan to hire an appraisal firm to appraise the grain elevators in Kimball County as well as Clean Harbors, a hazardous waste disposal facility.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

**Assessment Actions Planned for Assessment Year 2016:*****Residential Property:***

We will complete the inspection and review of residential improvements on agricultural parcels and farm buildings with the inspection of Township/Range 15-53 through 15-59. We will also inspect and review residential property in the Villages of Dix and Bushnell. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will also be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and notes observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjustments made as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Commercial Property:***

Pickup work will also be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

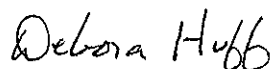
1. Personal Property: Assist taxpayers with preprinted schedules mailed to them and prepare new schedules when there are changes. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15<sup>th</sup>. Process applications before mailing to State.
3. Annually prepare and file administrative reports as required by law or regulation with the Property Tax Administrator including:
  - Real Property Abstract
  - Annual Plan of Assessment
  - Assessor Survey
  - School District Taxable Value Report
  - Average Residential Value for Homestead Exemption purposes
  - Homestead Exemption Tax Loss Report
  - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Annually review government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.

7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1<sup>st</sup> send Notices of Valuation Change to owners of record.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. 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. Two parcels for each TIF property, one real estate card with the base value and one for the excess value of the property are maintained.
11. 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.
12. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
13. Tax List Corrections: prepare tax list correction documents for county board approval.
14. Annual Inventory: update report designating personal property of the assessor's office by August 25<sup>th</sup> each year.
15. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
16. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
17. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
18. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, property owners, and other county offices.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

### **Conclusion:**

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:



Debora Huff  
Kimball County Assessor  
July 16, 2013



**Amendments to  
2013 Plan of Assessment for Kimball County  
Assessment Years 2014, 2015 and 2016**

Nebraska law requires the county assessor to inspect and review a portion of the taxable real property parcels in the county each year to assure that all parcels in the county are examined no less frequently than every six years. See Neb. Rev. Stat. §77-1311.03. All rural properties in Kimball County and residential properties in the City of Kimball have been inspected and reviewed since the passage of LB 334 in 2007. Reviews of residential and commercial properties in the Villages of Dix and Bushnell and the commercial properties in the City of Kimball will be completed by March 19, 2014. Because the inspection of Township/Range 12-53 through 13-59 and 14-57 through 14-59 was last done in 2008, it will be completed as well.

**Assessment Actions Planned for Assessment Year 2014:**

***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 14-53 through 14-56 and 16-53 through 16-55 in 2014. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

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Sale questionnaires are sent out on every transfer to collect information concerning the sale.

## **Assessment Actions Planned for Assessment Year 2015:**

### ***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 15-53 through 15-59 (excluding 15-55) and 16-56 through 16-59 in 2015. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Commercial Property:***

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

## **Assessment Actions Planned for Assessment Year 2016:**

### ***Residential Property:***


We will complete the inspection and review of residential improvements on agricultural parcels and farm buildings with the inspection of Township/Range 15-55. We will also inspect and review residential property in the City of Kimball from Chestnut Street to the west side of town. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will also be continuing for this term. The Assessor's office obtains building permits

from the City of Kimball, gathers information from the local newspaper, and notes observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjustments made as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Respectfully submitted to the Kimball County Board of Equalization:

A handwritten signature in cursive script that reads "Debora Huff".

Debora Huff  
Kimball County Assessor  
October 1, 2013

## 2014 Assessment Survey for Kimball County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Three
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$188,326
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$36,341
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,110
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,605
12.	<b>Other miscellaneous funds:</b>
	Any miscellaneous funds (such as those for postage, cell phone, County car use and a copier) are taken from the General Fund.
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$2,256

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS/PC Admin
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes, in conjunction with GIS.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The Deputy Assessor and staff clerk.
5.	<b>Does the county have GIS software?</b>
	Yes.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, both property records and maps. The web address is <a href="http://kimball.gisworkshop.com">http://kimball.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop and staff clerks.
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	The city of Kimball and the villages of Bushnell and Dix.
4.	<b>When was zoning implemented?</b>
	County zoning was implemented in 2010. It is unknown when the municipalities zoning was implemented.

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	The physical inspection and valuation for all three property classes are done in-house. Pritchard & Abbott is the contracted appraisal service for oil, gas and mineral interests.
2.	<b>GIS Services:</b>
	GIS Workshop.
3.	<b>Other services:</b>
	MIPS for administrative, CAMA and personal property software.

## E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, Pritchard & Abbott as mentioned above.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Expertise in the mass appraisal of oil, gas and mineral interest for ad valorem tax purposes.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the oil, gas and mineral interests.



## 2014 Certification for Kimball County

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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 Kimball County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator





