

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

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

Statistical Reports

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

County Reports

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

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for McPherson County

Residential Real Property - Current

Number of Sales	4	Median	113.35
Total Sales Price	\$127,900	Mean	115.84
Total Adj. Sales Price	\$127,900	Wgt. Mean	112.12
Total Assessed Value	\$143,407	Average Assessed Value of the Base	\$34,730
Avg. Adj. Sales Price	\$31,975	Avg. Assessed Value	\$35,852

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	76.69 to 154.99
% of Value of the Class of all Real Property Value in the	2.33
% of Records Sold in the Study Period	3.25
% of Value Sold in the Study Period	3.36

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	8		83.43
2012	7		90.81
2011	9	0	92
2010	8	100	91

2014 Commission Summary for McPherson County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$46,189
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.28
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	0		00.00
2012	0		00.00
2011	0	0	0
2010	1	100	91

2014 Opinions of the Property Tax Administrator for McPherson 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	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 McPherson County

For assessment year 2014 new residential improvements were added to the property record cards.

All residential outbuildings were revalued in 2013 and all property cards were updated with the new values.

A market study was done on all residential property in McPherson County and a new reappraisal is in progress. The costing is from the Marshall & Swift June 2011 cost indexes and new depreciation will be applied. During the reappraisal process the property record cards are being examined and updated.

2014 Residential Assessment Survey for McPherson County

1.	Valuation data collection done by:										
	Assessor and if needed will hire some with appraisal experience to help.										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach, sales will be utilized in the development of a depreciation table. There are normally not enough sales to do a true sales comparison or income approach that would be meaningful.										
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?										
	Local market information is used.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	No										
6.	Describe the methodology used to determine the residential lot values?										
	A per square foot cost was developed from the few sales and information the contracted appraiser provided in the analysis.										
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%; 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: 25%; text-align: center;"><u>Date of Lot Value Study</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2013</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>	1	2014	2011	2013
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>								
1	2014	2011	2013								
	Lot values were reviewed as part of the reappraisal but there were no changes.										

2014 Residential Correlation Section for McPherson County

County Overview

McPherson County is predominantly a ranching area with a total county population of approximately 509 (estimated 2012 census). In 1890 the initial population of McPherson County was 401; the impact of the Kinkaid Act increased the population to 2,470 in 1910. However, the drought and depression of the 1930's brought about a decline as many of the farmers left and businesses closed. As the population was decreasing many of the ranches were increasing in size, by 1980 the population of 593 was nearing the initial settlement population.

The village of Tyron, unincorporated with a population of 157, is the county seat and will provide some services and a K-12 school. Ringgold, also unincorporated, has only a church and a few buildings remaining; the post office closed in 1967 and the K-8 school closed in 2004.

McPherson County is considered part of the North Platte, NE Micro-Politian Statistical Area, that is to say it and Logan County are anchored by the City of North Platte 35 miles to the southeast. North Platte will be the major resource of goods and services for the town and surrounding area. The economics of the county alone would not support a practical residential market.

Description of Analysis

Few residential sales occur in McPherson County. Only one valuation grouping is used to identify these parcels. The statistical sampling of 4 sales is not an adequate sample to have reliability in the measurement of the residential class.

The six year physical inspection and review is done in conjunction with the annual maintenance; as pickup work is done properties in the area will be reviewed. The goals as established in the three year plan of assessment however, are not being met. McPherson County has been working on reappraising the residential properties for two years. The Marshall & Swift June/2011 cost indexes are being used but difficulty seems to lie in developing a model to use in the application of a new depreciation table. An effort will be made to complete this goal for 2015.

Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

2014 Residential Correlation Section for McPherson County

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. McPherson County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

The sales file consists of only 4 qualified residential sales and is considered inadequate for statistical measurement and unrepresentative of the residential class as a whole.

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Commercial Assessment Actions for McPherson County

For assessment year 2014 new commercial improvements were added to the property record cards.

A complete reappraisal was done on the commercial class of real property in 2012. A market study was conducted and values were updated.

There were no commercial sales during this study period and no changes were made to the commercial values for 2014.

2014 Commercial Assessment Survey for McPherson County

1.	Valuation data collection done by:										
	Will hire someone with appraisal experience to assist.										
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;">1</td> <td>There are seldom any commercial sales in McPherson County.</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are seldom any commercial sales in McPherson County.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
1	There are seldom any commercial sales in McPherson County.										
3.	List and describe the approach(es) used to estimate the market value of commercial properties.										
	With only 9 commercial properties in McPherson County, the cost approach carries the most weight. A true sales comparison cannot be relied upon; however the sales are utilized to develop depreciation. Neither is there enough income and expense data available in this area to make the income approach reliable.										
3a.	Describe the process used to determine the value of unique commercial properties.										
	Someone with appraisal experience will be hired to help with unique commercial properties.										
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 based on market information.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	No										
6.	Describe the methodology used to determine the commercial lot values.										
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to McPherson County. A square foot cost is utilized.										
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;">1</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</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>	1	2012	2011	2012
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>								
1	2012	2011	2012								

2014 Commercial Correlation Section for McPherson County

County Overview

North Platte is located approximately 35 miles to the southeast of Tryon and is heavily relied upon for goods and services. McPherson County is considered part of the North Platte, NE Micro-Politian Statistical Area, that is to say it and Logan County are anchored by the City of North Platte. The economics of McPherson County alone do not support a viable commercial market.

Description of Analysis

The commercial properties comprise 7 different occupancy codes; each code will consist of 1 to 4 parcels. There are no commercial sales to analyze within the current study period.

The assessor stays on task with the three year plan of assessment and the six year physical inspection and review. The commercial properties were done with the assistance of Stanard Appraisal Service. New costing and depreciation was applied in 2011.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. The assessor attempts to utilize all sales. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the sales.

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. McPherson County was selected for review in 2013. With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

A commercial sample does not exist to utilize in the measurement of the commercial property in McPherson County.

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for McPherson County

New improvements were added to the property record cards for assessment year 2014.

Land use changes were updated on agricultural land if needed.

A market study was done on the agricultural land sales in McPherson County and with sales from the surrounding counties of Hooker, Thomas, Logan, Lincoln, Keith, Arthur and Grant. From the analysis it was apparent that the grass land was driving the market and the statistical measure of central tendency was lower than the statutory level of sixty-nine to seventy-five percent of market value. Therefore, it was necessary to increase grassland, dry land and irrigated values to bring them within the required statistical level of market value for all classes of agricultural land.

Farm home site values were adjusted in 2013. The physical inspection and review of agricultural properties as part of the mandated six-year physical and inspection requirement is on-going with county properties being inspected during the process of picking up new improvements. New reappraisal values were applied to all agricultural outbuildings in 2012.

A reappraisal of all residences is underway. The costing is from the Marshall & Swift June 2011 cost indexes and new depreciation will be applied. During the reappraisal process the property record cards are being examined and updated.

2014 Agricultural Assessment Survey for McPherson County

1.	Valuation data collection done by:				
	Assessor and may hire someone with appraisal experience for assistance.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.				
3.	Describe the process used to determine and monitor market areas.				
	Sales studies are done to see if there is a difference in the market within the county. Thus far, there have been none, so one countywide market area is sufficient.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview non-agricultural influences have not been identified that would cause a parcel to be considered recreational.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Not applicable.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	Not applicable.				

McPherson County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Thomas	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Logan	1	N/A	2,650	2,550	2,450	2,390	2,390	2,390	2,390	2,469
Lincoln	2	1,800	1,800	1,779	1,800	1,800	1,772	1,793	1,792	1,792
Keith	1	N/A	1,679	N/A	1,680	1,680	1,680	1,680	1,680	1,680
Arthur	1	N/A	N/A	1,475	N/A	1,475	1,475	1,475	1,475	1,475
Grant	1	N/A	N/A	N/A	N/A	N/A	1,250	1,250	1,250	1,250
Hooker	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,250	1,250

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	N/A	N/A	N/A	605	N/A	605	605	605	605
Thomas	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Logan	1	N/A	1,250	1,200	1,200	1,150	1,150	1,100	1,100	1,165
Lincoln	2	775	775	775	775	775	775	775	775	775
Keith	1	N/A	500	N/A	500	480	480	480	480	486
Arthur	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grant	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hooker	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	N/A	N/A	275	275	N/A	275	275	275	275
Thomas	1	N/A	N/A	280	280	N/A	280	280	280	280
Logan	1	N/A	340	340	340	340	340	340	340	340
Lincoln	2	360	360	360	360	360	320	320	320	320
Keith	1	N/A	360	N/A	303	302	286	269	266	268
Arthur	1	N/A	N/A	265	N/A	265	265	265	265	265
Grant	1	N/A	N/A	N/A	N/A	N/A	260	260	260	260
Hooker	1	N/A	N/A	N/A	N/A	255	255	250	250	250

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

2014 Agricultural Correlation Section for McPherson County

County Overview

McPherson County is part of the Nebraska Sand Hills; the grass covered sand dunes are a trait inherent to the production of cattle which is the major economic enterprise. The most commonly referenced soils are the Valentine series. With the fragile soils only a minimal amount of acres are under irrigation; there is some alfalfa and corn under sprinkler irrigation.

McPherson County is divided by two natural resource districts; approximately one-third of the county on the east is in the Upper Loup Natural Resource District while the remainder of the county is in the Twin Platte Natural Resource District. The Upper Loup has a small area that has moratoriums and restrictions and has authorized a 2500 acre annual new well maximum.

Description of Analysis

Since the number of sales across the Sand Hills depends on the supply of land, most of the Sand Hills appear to be subject to the same motivational factors driving the market in this region. Many of the sales are shared between the counties to develop reliability in their data and make well informed decisions that will create uniform and proportionate assessments. A review of the agricultural sales over the three year study period indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause McPherson County to be compared to a different time standard than others as the third year of the study period is under-represented in comparison to the first and second years. Sales were sought from comparable areas surrounding McPherson County with similar soils and physical characteristics. A total of 46 sales were used in the analysis, the sales were proportionately distributed and representative of the land uses that exist within the county.

An analysis of the agricultural market in the Sand Hills region indicates the grassland to be increasing, the irrigated land to be generally flat to slightly increasing, and since dry land farming is often not possible in the Sand Hills it is difficult to measure. The assessment actions for McPherson County reflect the general economic conditions; last year the Sand Hill counties attempted to increase irrigated values to closer reflect the market but fell slightly short of that goal thus, for 2014 another substantial increase was applied that generally indicates an acceptable market value has been attained. Dry land and grass values were increased as well for 2014.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the file.

2014 Agricultural Correlation Section for McPherson County

Equalization and Quality of Assessment

The values established by the assessor have accomplished intra- and inter-county equalization. The values have been applied in a consistent manner and the calculated statistics indicate the values to be acceptable; because the county is almost purely grassland the 95% MLU median of grassland is considered to be the best indicator of the level of value for the county.

Level of Value

Based on all available information; the level of value of agricultural land in McPherson County is determined to be 69% of market value for the agricultural land class.

60 McPherson**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 : 4
 Total Sales Price : 127,900
 Total Adj. Sales Price : 127,900
 Total Assessed Value : 143,407
 Avg. Adj. Sales Price : 31,975
 Avg. Assessed Value : 35,852

MEDIAN : 113
 WGT. MEAN : 112
 MEAN : 116
 COD : 18.31
 PRD : 103.32

COV : 21.24
 STD : 24.61
 Avg. Abs. Dev : 20.75
 MAX Sales Ratio : 143.29
 MIN Sales Ratio : 93.37

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 76.69 to 154.99

*Printed:3/14/2014 1:19:48PM***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	1	96.82	96.82	96.82	00.00	100.00	96.82	96.82	N/A	61,000	59,058
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	129.88	129.88	129.88	00.00	100.00	129.88	129.88	N/A	30,000	38,964
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	143.29	143.29	143.29	00.00	100.00	143.29	143.29	N/A	21,900	31,380
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	93.37	93.37	93.37	00.00	100.00	93.37	93.37	N/A	15,000	14,005
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	2	113.35	113.35	107.72	14.58	105.23	96.82	129.88	N/A	45,500	49,011
01-OCT-12 To 30-SEP-13	2	118.33	118.33	122.99	21.09	96.21	93.37	143.29	N/A	18,450	22,693
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	2	136.59	136.59	135.54	04.91	100.77	129.88	143.29	N/A	25,950	35,172
<u>ALL</u>	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852
<u>ALL</u>	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852
06											
07											
<u>ALL</u>	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852

60 McPherson**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 : 4
 Total Sales Price : 127,900
 Total Adj. Sales Price : 127,900
 Total Assessed Value : 143,407
 Avg. Adj. Sales Price : 31,975
 Avg. Assessed Value : 35,852

MEDIAN : 113
 WGT. MEAN : 112
 MEAN : 116
 COD : 18.31
 PRD : 103.32

COV : 21.24
 STD : 24.61
 Avg. Abs. Dev : 20.75
 MAX Sales Ratio : 143.29
 MIN Sales Ratio : 93.37

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 76.69 to 154.99

*Printed:3/14/2014 1:19:48PM***SALE PRICE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	118.33	118.33	122.99	21.09	96.21	93.37	143.29	N/A	18,450	22,693
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852
Greater Than 14,999	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852
Greater Than 29,999	2	113.35	113.35	107.72	14.58	105.23	96.82	129.88	N/A	45,500	49,011
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	118.33	118.33	122.99	21.09	96.21	93.37	143.29	N/A	18,450	22,693
30,000 TO 59,999	1	129.88	129.88	129.88	00.00	100.00	129.88	129.88	N/A	30,000	38,964
60,000 TO 99,999	1	96.82	96.82	96.82	00.00	100.00	96.82	96.82	N/A	61,000	59,058
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	4	113.35	115.84	112.12	18.31	103.32	93.37	143.29	N/A	31,975	35,852

60 McPherson**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 : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

*Printed:3/14/2014 1:19:49PM***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											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u> Study Yrs </u>											
01-OCT-10 To 30-SEP-11											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13											
<u> Calendar Yrs </u>											
01-JAN-11 To 31-DEC-11											
01-JAN-12 To 31-DEC-12											
<u> ALL </u>											

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											
04											
<u> ALL </u>											

60 McPherson

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 : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											

60 McPherson
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 : 46
 Total Sales Price : 26,731,324
 Total Adj. Sales Price : 26,914,106
 Total Assessed Value : 17,403,935
 Avg. Adj. Sales Price : 585,089
 Avg. Assessed Value : 378,346

MEDIAN : 69
 WGT. MEAN : 65
 MEAN : 66
 COD : 22.09
 PRD : 101.93

COV : 29.65
 STD : 19.54
 Avg. Abs. Dev : 15.17
 MAX Sales Ratio : 111.11
 MIN Sales Ratio : 18.19

95% Median C.I. : 55.03 to 72.37
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 60.26 to 71.56

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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	74.89	71.67	71.88	13.58	99.71	52.63	88.61	55.43 to 86.65	656,773	472,080
01-JAN-11 To 31-MAR-11	1	111.11	111.11	111.11	00.00	100.00	111.11	111.11	N/A	198,000	220,000
01-APR-11 To 30-JUN-11	2	99.85	99.85	96.75	03.69	103.20	96.17	103.53	N/A	1,082,250	1,047,028
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	6	69.71	72.43	71.97	13.00	100.64	53.23	104.11	53.23 to 104.11	487,018	350,507
01-JAN-12 To 31-MAR-12	6	64.44	66.20	70.89	16.23	93.38	54.61	81.02	54.61 to 81.02	609,083	431,801
01-APR-12 To 30-JUN-12	4	73.10	71.89	57.73	17.29	124.53	47.92	93.44	N/A	692,035	399,518
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	5	68.75	54.53	37.60	23.14	145.03	18.19	72.98	N/A	746,814	280,771
01-JAN-13 To 31-MAR-13	5	49.58	44.37	42.60	14.97	104.15	32.45	54.65	N/A	349,864	149,042
01-APR-13 To 30-JUN-13	4	47.88	50.91	57.98	22.74	87.81	39.31	68.56	N/A	522,813	303,116
01-JUL-13 To 30-SEP-13	2	57.62	57.62	59.74	08.89	96.45	52.50	62.74	N/A	203,860	121,776
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	14	75.51	78.52	78.30	18.65	100.28	52.63	111.11	58.15 to 96.17	684,786	536,210
01-OCT-11 To 30-SEP-12	16	70.18	69.96	67.33	15.05	103.91	47.92	104.11	54.66 to 78.02	584,047	393,245
01-OCT-12 To 30-SEP-13	16	51.27	50.84	45.16	23.72	112.58	18.19	72.98	39.31 to 68.56	498,898	225,318
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	9	70.41	82.82	83.58	24.44	99.09	53.23	111.11	67.41 to 104.11	587,178	490,789
01-JAN-12 To 31-DEC-12	15	68.75	63.83	55.06	19.05	115.93	18.19	93.44	54.61 to 75.62	677,114	372,849
<u>ALL</u>	46	68.66	65.91	64.66	22.09	101.93	18.19	111.11	55.03 to 72.37	585,089	378,346

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	46	68.66	65.91	64.66	22.09	101.93	18.19	111.11	55.03 to 72.37	585,089	378,346
<u>ALL</u>	46	68.66	65.91	64.66	22.09	101.93	18.19	111.11	55.03 to 72.37	585,089	378,346

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	1	40.73	40.73	40.73	00.00	100.00	40.73	40.73	N/A	310,000	126,260
1	1	40.73	40.73	40.73	00.00	100.00	40.73	40.73	N/A	310,000	126,260
<u>Grass</u>											
County	41	68.75	66.68	66.50	20.70	100.27	32.45	111.11	55.03 to 72.37	529,166	351,909
1	41	68.75	66.68	66.50	20.70	100.27	32.45	111.11	55.03 to 72.37	529,166	351,909
<u>ALL</u>	46	68.66	65.91	64.66	22.09	101.93	18.19	111.11	55.03 to 72.37	585,089	378,346

60 McPherson
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 : 46	MEDIAN : 69	COV : 29.65	95% Median C.I. : 55.03 to 72.37
Total Sales Price : 26,731,324	WGT. MEAN : 65	STD : 19.54	95% Wgt. Mean C.I. :
Total Adj. Sales Price : 26,914,106	MEAN : 66	Avg. Abs. Dev : 15.17	95% Mean C.I. : 60.26 to 71.56
Total Assessed Value : 17,403,935			
Avg. Adj. Sales Price : 585,089	COD : 22.09	MAX Sales Ratio : 111.11	
Avg. Assessed Value : 378,346	PRD : 101.93	MIN Sales Ratio : 18.19	

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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	40.73	44.85	28.61	46.99	156.76	18.19	75.62	N/A	958,296	274,136
1	3	40.73	44.85	28.61	46.99	156.76	18.19	75.62	N/A	958,296	274,136
____Grass____											
County	41	68.75	66.68	66.50	20.70	100.27	32.45	111.11	55.03 to 72.37	529,166	351,909
1	41	68.75	66.68	66.50	20.70	100.27	32.45	111.11	55.03 to 72.37	529,166	351,909
____ALL____	46	68.66	65.91	64.66	22.09	101.93	18.19	111.11	55.03 to 72.37	585,089	378,346

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,590

Value : 183,140,008

Growth 445,023

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	0	0	0	0	31	110,444	31	110,444	
02. Res Improve Land	0	0	0	0	90	314,349	90	314,349	
03. Res Improvements	0	0	0	0	92	3,847,021	92	3,847,021	
04. Res Total	0	0	0	0	123	4,271,814	123	4,271,814	40,800
% of Res Total	0.00	0.00	0.00	0.00	100.00	100.00	7.74	2.33	9.17
05. Com UnImp Land	0	0	0	0	4	10,597	4	10,597	
06. Com Improve Land	0	0	0	0	7	30,310	7	30,310	
07. Com Improvements	0	0	0	0	7	467,177	7	467,177	
08. Com Total	0	0	0	0	11	508,084	11	508,084	0
% of Com Total	0.00	0.00	0.00	0.00	100.00	100.00	0.69	0.28	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	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	0	0	0	0	123	4,271,814	123	4,271,814	40,800
% of Res & Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	7.74	2.33	9.17
Com & Ind Total	0	0	0	0	11	508,084	11	508,084	0
% of Com & Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.69	0.28	0.00
17. Taxable Total	0	0	0	0	134	4,779,898	134	4,779,898	40,800
% of Taxable Total	0.00	0.00	0.00	0.00	100.00	100.00	8.43	2.61	9.17

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	1	33	34

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,275	142,688,142	1,275	142,688,142
28. Ag-Improved Land	0	0	0	0	175	26,621,587	175	26,621,587
29. Ag Improvements	0	0	0	0	181	9,050,381	181	9,050,381
30. Ag Total							1,456	178,360,110

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	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	1	1.00	2,900	1	1.00	2,900	
32. HomeSite Improv Land	125	143.00	414,700	125	143.00	414,700	
33. HomeSite Improvements	118	131.00	6,797,637	118	131.00	6,797,637	404,223
34. HomeSite Total				119	144.00	7,215,237	
35. FarmSite UnImp Land	2	8.00	2,200	2	8.00	2,200	
36. FarmSite Improv Land	171	583.00	176,300	171	583.00	176,300	
37. FarmSite Improvements	177	0.00	2,252,744	177	0.00	2,252,744	0
38. FarmSite Total				179	591.00	2,431,244	
39. Road & Ditches	0	1,553.68	0	0	1,553.68	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				298	2,288.68	9,646,481	404,223

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	55.00	0.37%	81,125	0.37%	1,475.00
48. 2A	1,351.10	9.18%	1,992,873	9.18%	1,475.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3,612.13	24.54%	5,327,895	24.54%	1,475.00
51. 4A1	4,569.11	31.05%	6,739,441	31.05%	1,475.00
52. 4A	5,129.55	34.85%	7,566,091	34.85%	1,475.00
53. Total	14,716.89	100.00%	21,707,425	100.00%	1,475.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	619.80	21.35%	374,980	21.35%	605.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	612.00	21.09%	370,261	21.09%	605.00
60. 4D1	659.80	22.73%	399,181	22.73%	605.00
61. 4D	1,010.92	34.83%	611,611	34.83%	605.00
62. Total	2,902.52	100.00%	1,756,033	100.00%	605.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	251.00	0.05%	69,025	0.05%	275.00
66. 2G	3,869.83	0.73%	1,064,206	0.73%	275.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	21,126.21	4.00%	5,809,715	4.00%	275.00
69. 4G1	50,139.87	9.50%	13,788,473	9.50%	275.00
70. 4G	452,648.96	85.72%	124,478,483	85.72%	275.00
71. Total	528,035.87	100.00%	145,209,902	100.00%	275.00
Irrigated Total	14,716.89	2.68%	21,707,425	12.87%	1,475.00
Dry Total	2,902.52	0.53%	1,756,033	1.04%	605.00
Grass Total	528,035.87	96.06%	145,209,902	86.07%	275.00
72. Waste	4,026.93	0.73%	40,269	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.63	0.00%	0	0.00%	0.00
75. Market Area Total	549,682.21	100.00%	168,713,629	100.00%	306.93

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	14,716.89	21,707,425	14,716.89	21,707,425
77. Dry Land	0.00	0	0.00	0	2,902.52	1,756,033	2,902.52	1,756,033
78. Grass	0.00	0	0.00	0	528,035.87	145,209,902	528,035.87	145,209,902
79. Waste	0.00	0	0.00	0	4,026.93	40,269	4,026.93	40,269
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.63	0	13.63	0
82. Total	0.00	0	0.00	0	549,682.21	168,713,629	549,682.21	168,713,629

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	14,716.89	2.68%	21,707,425	12.87%	1,475.00
Dry Land	2,902.52	0.53%	1,756,033	1.04%	605.00
Grass	528,035.87	96.06%	145,209,902	86.07%	275.00
Waste	4,026.93	0.73%	40,269	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Total	549,682.21	100.00%	168,713,629	100.00%	306.93

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

60 McPherson

	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	4,147,884	4,271,814	123,930	2.99%	40,800	2.00%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,020,480	7,215,237	194,757	2.77%	404,223	-2.98%
04. Total Residential (sum lines 1-3)	11,168,364	11,487,051	318,687	2.85%	445,023	-1.13%
05. Commercial	563,415	508,084	-55,331	-9.82%	0	-9.82%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,268,503	2,431,244	162,741	7.17%	0	7.17%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	2,831,918	2,939,328	107,410	3.79%	0	3.79%
10. Total Non-Agland Real Property	14,000,282	14,426,379	426,097	3.04%	445,023	-0.14%
11. Irrigated	14,497,430	21,707,425	7,209,995	49.73%		
12. Dryland	1,090,621	1,756,033	665,412	61.01%		
13. Grassland	132,068,022	145,209,902	13,141,880	9.95%		
14. Wasteland	40,269	40,269	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	147,696,342	168,713,629	21,017,287	14.23%		
17. Total Value of all Real Property (Locally Assessed)	161,696,624	183,140,008	21,443,384	13.26%	445,023	12.99%

McPHERSON COUNTY
2013 PLAN OF ASSESSMENT
(FOR THE YEARS 2014, 2015, 2016)

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the 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 amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

General Description of the County:

McPherson County has 1,591 parcels of taxable real property and 34 parcels of exempt property. The residential parcel count is approximately 6% of the total taxable parcels, commercial is 1% and agricultural is 93%. Exempt parcels represent 2% of the total county parcels. The taxable value of real property in the County for the 2013 year was \$161,730,005 with approximately .015% attributed to residential .003% to Commercial and 99.98% to agricultural.

McPherson County has 549,704.68 acres of taxable agricultural land. Of that 96.09% consists primarily of grassland. For assessment 2013, there were 7 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

Staff/Training/Budget

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

The Assessor will be working with Accredited Rural Appraiser Jeffrey Haugen on an as needed basis, to assist the Assessor in finalizing a new depreciation schedule to be used on all residential properties in the county, to review sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 50 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation. The Assessor's general budget for 2013-2014 is \$30,020 including \$5,624 for Appraisal Fees.

Responsibilities

Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format.

Mapping/Software

The County has contracted with ASI/Terra Scan computer services through Manitrone. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

Reports

Assessor is responsible for the timely filings of the additional following schedules & reports:

Personal Property	Certificate of Taxes Levied
County Abstract	Generate the County Tax Roll
Certification of Values to Subdivisions	Tax List Corrections as needed
School District Taxable Value Report	Administer Homestead Exemptions

Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

County Progress for the Three Property Classes:

Residential: A county-wide inspection & review was completed on all residential properties and mobile homes in 2011. It consisted of data collection and new pictures as needed. A new depreciation schedule, derived from the sales is in progress, and will be applied to all residences and mobile homes in the County. The RCN has been updated, using the June/2011 Marshall Swift costing index. New reappraisal values have been applied to all rural and residential outbuildings in the county. Property record cards were updated. Market studies are done each year on Residential Property sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

Commercial: There are a total of 9 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was conducted by Appraiser Darrell Stanard in 2011, with the new values being applied to all commercial property. New listings were made with re-measuring and new data collected, and property cards were updated. Pictures of the commercial property were also updated. Market studies are done each year on any Commercial Property sales.

Agricultural:

The new 2009 soil survey was implemented in 2010. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage for all ag parcels were reviewed & updated as needed. Land values were set based on market value. New reappraisal values have been applied to all rural and residential outbuildings in the county. A county-wide inspection & review was completed on all ag residences and mobile homes in 2011. It consisted of data collection and new pictures as needed. A new depreciation schedule, derived from the sales is in progress, and will be applied to all residences and mobile homes in the County. The RCN has been updated, using the June/2011 Marshall Swift costing index. Property record cards were updated.

Pickup Work:

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-Ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 19th deadline.

Future Appraisal Plans:

- 2014: Add new improvements to the property record cards. The new soil survey & conversion has been implemented. Terra Scan records & Property Record cards were updated with the new information. A county-wide inspection & review was completed on all residential properties and mobile homes. It consisted of data collection and new pictures as needed. Completed Reappraisal process on all homes and mobile homes in the County. Apply new values, based on a new residential depreciation schedule compiled, using the updated RCN of June/2011 Marshall Swift costing index. Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements. Conduct ongoing visual inspection of McPherson County properties when picking up new improvements.
- 2015: Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes and residential property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.
- 2016: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned.

This report is submitted June 10, 2013.

JUDY M. DAILEY

McPherson County Clerk/Assessor

2014 Assessment Survey for McPherson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
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:
	\$ 30,020 (same as stated in the 2013 Reports and Opinions)
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 6,306
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 4,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 851
12.	Other miscellaneous funds:
	\$ 18,863
13.	Amount of last year's assessor's budget not used:
	\$ 13,518

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	No – a wall map is updated and kept current.
4.	If so, who maintains the Cadastral Maps?
	Not applicable.
5.	Does the county have GIS software?
	No - the Web Soil Survey/Natural Resource Conservation Service is utilized.
6.	Is GIS available to the public? If so, what is the web address?
	Not applicable.
7.	Who maintains the GIS software and maps?
	Not applicable.
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

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?
	The unincorporated Village of Tryon has been zoned as a transitional area including a two mile radius around the village, the remainder of the county is zoned agricultural.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	A certified appraiser will be hired when needed.
2.	GIS Services:
	None
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, when needed.
2.	If so, is the appraisal or listing service performed under contract?
	No, hired on an hourly basis.
3.	What appraisal certifications or qualifications does the County require?
	Knowledgeable in all phases of appraisal work. Familiarity with CAMA systems. Good rapport with the public.
4.	Have the existing contracts been approved by the PTA?
	No, do not have contracts.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	All work will be discussed and the assessor will consider any suggestions before making the final decision of value.

2014 Certification for Mcpherson 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 Mcpherson 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

