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2014 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	63	Median	97.00
Total Sales Price	\$2,241,125	Mean	98.74
Total Adj. Sales Price	\$2,305,875	Wgt. Mean	87.13
Total Assessed Value	\$2,009,075	Average Assessed Value of the Base	\$25,911
Avg. Adj. Sales Price	\$36,601	Avg. Assessed Value	\$31,890

Confidence Interval - Current

95% Median C.I	91.88 to 100.29
95% Wgt. Mean C.I	79.28 to 94.98
95% Mean C.I	91.14 to 106.34
% of Value of the Class of all Real Property Value in the	5.90
% of Records Sold in the Study Period	4.78
% of Value Sold in the Study Period	5.89

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	42	96	96.22
2012	60	97	96.89
2011	91	97	97
2010	79	97	97

2014 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	10	Median	78.89
Total Sales Price	\$520,950	Mean	109.89
Total Adj. Sales Price	\$520,950	Wgt. Mean	84.92
Total Assessed Value	\$442,415	Average Assessed Value of the Base	\$51,374
Avg. Adj. Sales Price	\$52,095	Avg. Assessed Value	\$44,242

Confidence Interval - Current

95% Median C.I	43.67 to 142.82
95% Wgt. Mean C.I	69.26 to 100.59
95% Mean C.I	47.71 to 172.07
% of Value of the Class of all Real Property Value in the County	2.20
% of Records Sold in the Study Period	4.03
% of Value Sold in the Study Period	3.47

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	12		93.70
2012	13		86.93
2011	14		86
2010	14	100	73

2014 Opinions of the Property Tax Administrator for Pawnee 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	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Pawnee County

The county reviewed the town of Pawnee City where they completed a physical review of the property, updating photos, verifying measurements, and updating the condition of the improvements. The county completed a sales analysis for the study period and determined that no other adjustment were necessary in the County.

The county completed all permit and pickup work for the residential class of property.

2014 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:																
	Assessor and Ron Elliot.																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Pawnee City – County Seat and predominate trade area for the County</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Burchard – Smaller village</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Dubois – Small village, limited commercial offerings</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Table Rock- Limited retail</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pawnee City – County Seat and predominate trade area for the County	02	Burchard – Smaller village	03	Dubois – Small village, limited commercial offerings	04	Fraziers Lake – Recreational area predominately comprised of mobile homes	05	Rural – Area of the county outside of any municipal jurisdiction	06	Steinauer- No retail	07	Table Rock- Limited retail
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05	Rural – Area of the county outside of any municipal jurisdiction																
06	Steinauer- No retail																
07	Table Rock- Limited retail																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	RCNLD using market study for each valuation group.																
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?																
	The County develops depreciation tables based on local market information.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the residential lot values?																
	The county uses a sq. foot basis which is derived from a market study and sales analysis.																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2013	2013
	02	2007	2007	2007
	03	2007	2007	2007
	04	2007	2007	2007
	05	2007	2007	2007
	06	2007	2007	2007
	07	2007	2007	2007
The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.				

2014 Residential Correlation Section for Pawnee County

County Overview

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen over a 10% decline in population since 2000 with an estimated population of 2,765 for 2012. The market trend for residential property remains relatively flat.

Description of Analysis

The sales file consists of 63 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range with the weighted mean falling under the range by five points. The statistical median for the sales in the file is 97%. All of the valuation groups with an adequate sample of sales fall within the acceptable range.

The overall qualitative statistics are both above the recommended range. An analysis of removing low dollar sales in the file demonstrates the impact, showing the improvement of both statistics in the total county file. Two of the valuation groups average selling prices are under 12,000. The counties valuation groups closely reflect the assessor locations in the county and they also mirror the appraisal cycle of the county.

Sales Qualification

A review of the sales verification and subsequent qualification of the sales reveals that Pawnee County is consistent in their approach as well as documenting the reasons for disqualification. The Assessor is knowledgeable of the local market and has likely physically reviewed most properties in the residential class himself at one time. Approximately 62% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Pawnee County

Level of Value

Based on analysis of all available information, the LOV is determined to be 97% of market value for the residential class of property.

2014 Commercial Assessment Actions for Pawnee County

The County conducted an analysis of the sales and concluded that no adjustments were necessary for the commercial class of property. The county continually reviews and verifies sales for the commercial class.

The County also completed the pickup and permit work for the commercial class of property.

2014 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:												
	Assessor and lister												
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">01</td><td>Pawnee City – County seat and predominate trade center for the county.</td></tr> <tr> <td style="text-align: center;">03</td><td>Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County</td></tr> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pawnee City – County seat and predominate trade center for the county.	03	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
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03	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	Market approach developed from a depreciated cost basis.												
3a.	Describe the process used to determine the value of unique commercial properties.												
	The County uses Marshall and Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.												
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?												
	The county develops a depreciation study from the market.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	The county develops tables for different occupancy codes instead of using the valuation groups.												
6.	Describe the methodology used to determine the commercial lot values.												
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.												
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="width: 25%; text-align: center;"><u>Date of Depreciation Tables</u></th><th style="width: 25%; text-align: center;"><u>Date of Costing</u></th><th style="width: 35%; text-align: center;"><u>Date of Lot Value Study</u></th></tr> <tr> <td style="text-align: center;">01</td><td style="text-align: center;">2007</td><td style="text-align: center;">2007</td><td style="text-align: center;">2007</td></tr> <tr> <td style="text-align: center;">03</td><td style="text-align: center;">2007</td><td style="text-align: center;">2007</td><td style="text-align: center;">2007</td></tr> </table>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2007	2007	2007	03	2007	2007	2007
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>										
01	2007	2007	2007										
03	2007	2007	2007										
	The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.												

2014 Commercial Correlation Section for Pawnee County

County Overview

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen over a 10% decline in population since 2000 with an estimated population of 2,765 for 2012. The market trend for commercial property remains relatively flat.

Description of Analysis

The statistical profile contains ten qualified sales for the study period. There are two valuation groups that represent the commercial properties in the county, (01) Pawnee City and (02) remainder of the county. With 5 sales in each of these groupings the reliability of the sample representing the population for measurement purposes is reduced along with any reliable analysis from the sample. A large number of occupancies without any representation in the commercial sales profile further reducing the possibility of the sales representing the population. The qualitative statistics are both well above the recommended range.

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 was done using all available information and there is no evidence of excessive trimming in the file.

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. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by sub class.

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 Pawnee County

The county assessor analyzed the sales in the county in the study period and developed a range of values for the various land capability groups as well as land use. The county continues to update the agricultural records and reviews land use from the GIS system used for the county as well as updating from physical inspections.

The county completed pickup, and permit work for the agricultural class of properties for the current year.

2014 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:				
	Assessor				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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>There are no noted characteristics to differentiate more than one market are in the County</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	There are no noted characteristics to differentiate more than one market are in the County
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	There are no noted characteristics to differentiate more than one market are in the County				
3.	Describe the process used to determine and monitor market areas.				
	The Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	The county reviews each of the agricultural sales and completes a thorough sales verification.				
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.				
	Currently there are no parcels enrolled into the Wetland Reserve Program.				

Pawnee County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	3,010	3,780	N/A	3,120	2,706	N/A	2,305	2,255	3,179
Gage	2	3,400	3,400	3,050	3,050	2,700	N/A	2,575	2,576	3,007
Johnson	1	4,914	4,493	4,560	3,867	3,690	N/A	2,517	2,130	3,858
Nemaha	8300	5,540	5,130	5,000	4,900	4,800	4,700	4,650	4,600	4,929
Richardson	50	4,560	4,455	3,973	4,055	3,908	3,860	2,765	2,670	3,982

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pawnee	1	2,510	3,150	2,566	2,600	2,238	2,000	1,920	1,880	2,435
Gage	2	2,520	2,520	2,435	2,435	1,870	N/A	1,500	1,500	2,094
Johnson	1	3,664	3,383	3,310	2,779	2,880	2,885	2,000	1,630	2,696
Nemaha	8300	4,487	4,350	3,649	3,060	2,900	2,800	2,700	2,500	3,167
Richardson	50	3,917	3,835	3,528	3,525	3,398	3,320	2,439	2,320	3,386

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pawnee	1	1,726	1,913	1,208	1,658	1,422	1,382	1,508	1,239	1,470
Gage	2	1,026	1,308	1,174	1,390	1,085	1,495	938	747	1,038
Johnson	1	1,647	2,009	1,616	1,517	1,571	1,500	1,338	1,018	1,389
Nemaha	8300	1,101	1,652	1,386	1,585	1,720	1,258	1,210	931	1,218
Richardson	50	1,112	1,262	981	1,192	1,191	1,123	1,063	839	1,045

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

2014 Agricultural Correlation Section for Pawnee County

County Overview

Pawnee County is comprised of approximately 42% dry crop land and 57% grass/pasture land. There are just over 1,000 acres of irrigated land in Pawnee County. The county is bordered by Gage County to the west, Richardson to the east and Johnson County to the north. Pawnee County does not currently use market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination. The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years.

Description of Analysis

88 qualified agricultural sales were used in the agricultural analysis for the three year study period. The sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market of the subject county. The calculated median of the sample is rounded to 70. Of the three measures of central tendency only the mean is outside the acceptable range by one point. The qualitative statistics are both above the recommended range. The qualitative statistics are not as concerning in the agricultural analysis, due to the rapid increase in the market trend and the unit of value (acre) used for the agricultural class. All of the parcels in the county are valued at the same per acre price by land capability grouping.

The 80% majority land use statistics demonstrate that the calculated median of the majority land uses are in the acceptable range. On further analysis, the 80% majority land use of grass is skewed towards the most recent year of the study period and the dry land is skewed to the first year of the study period. The resulting level of value by majority use is what would be expected to be seen.

In comparing the average LCG values, Pawnee counties irrigated and dry values are most comparable with Gage and Johnson County's. The Pawnee County grass is slightly higher than all the neighboring counties but Pawnee also has the highest percentage of grass of any of the counties in the area. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

Sales Qualification

A review of the sales verification and subsequent qualification of the sales reveals that Pawnee County is consistent in their approach as well as documenting the reasons for disqualification. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

2014 Agricultural Correlation Section for Pawnee County

Equalization and Quality of Assessment

The valuation groups fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that agricultural property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 70% of market value for the agricultural class of property.

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67 Pawnee**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 : 63
 Total Sales Price : 2,241,125
 Total Adj. Sales Price : 2,305,875
 Total Assessed Value : 2,009,075
 Avg. Adj. Sales Price : 36,601
 Avg. Assessed Value : 31,890

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 99
 COD : 22.49
 PRD : 113.32

COV : 31.17
 STD : 30.78
 Avg. Abs. Dev : 21.82
 MAX Sales Ratio : 192.97
 MIN Sales Ratio : 52.62

95% Median C.I. : 91.88 to 100.29
 95% Wgt. Mean C.I. : 79.28 to 94.98
 95% Mean C.I. : 91.14 to 106.34

*Printed:3/26/2014 9:52:50AM***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	7	96.90	100.46	94.76	12.93	106.02	72.46	130.88	72.46 to 130.88	35,671	33,802
01-JAN-12 To 31-MAR-12	8	83.07	94.98	85.45	30.94	111.15	59.00	192.97	59.00 to 192.97	35,109	30,003
01-APR-12 To 30-JUN-12	6	93.25	95.91	94.16	10.60	101.86	76.33	123.93	76.33 to 123.93	23,000	21,658
01-JUL-12 To 30-SEP-12	2	107.58	107.58	107.68	01.34	99.91	106.14	109.02	N/A	30,000	32,303
01-OCT-12 To 31-DEC-12	10	105.29	100.88	85.92	29.64	117.41	56.59	163.70	58.28 to 136.76	34,500	29,644
01-JAN-13 To 31-MAR-13	7	97.04	104.18	76.02	22.33	137.04	52.62	186.10	52.62 to 186.10	52,414	39,843
01-APR-13 To 30-JUN-13	8	92.15	87.87	83.44	13.94	105.31	57.89	111.90	57.89 to 111.90	30,363	25,335
01-JUL-13 To 30-SEP-13	15	100.29	101.73	89.94	26.49	113.11	55.43	164.40	69.36 to 113.17	41,500	37,325
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	23	94.62	97.99	92.12	17.78	106.37	59.00	192.97	89.87 to 101.82	31,677	29,182
01-OCT-12 To 30-SEP-13	40	98.19	99.18	84.82	25.07	116.93	52.62	186.10	87.80 to 107.00	39,433	33,447
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	26	95.81	98.43	88.73	24.87	110.93	56.59	192.97	74.49 to 109.02	31,688	28,116
<u>ALL</u>	63	97.00	98.74	87.13	22.49	113.32	52.62	192.97	91.88 to 100.29	36,601	31,890

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	32	99.08	102.07	93.49	17.37	109.18	58.37	163.70	92.52 to 109.02	35,294	32,996
02	4	79.14	102.29	82.26	55.85	124.35	57.89	192.97	N/A	34,125	28,070
03	3	70.51	85.99	64.04	35.12	134.28	56.59	130.88	N/A	30,567	19,575
04	3	89.87	81.97	72.72	10.28	112.72	64.17	91.88	N/A	11,833	8,605
05	4	83.01	82.39	67.45	23.53	122.15	52.62	110.93	N/A	92,563	62,430
06	3	72.46	82.82	78.07	17.73	106.08	68.73	107.28	N/A	25,333	19,778
07	13	99.93	105.27	95.90	26.39	109.77	55.43	186.10	74.49 to 124.83	35,221	33,778
09	1	94.74	94.74	94.74	00.00	100.00	94.74	94.74	N/A	8,650	8,195
<u>ALL</u>	63	97.00	98.74	87.13	22.49	113.32	52.62	192.97	91.88 to 100.29	36,601	31,890

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	60	97.02	99.58	87.35	22.83	114.00	52.62	192.97	92.52 to 101.82	37,840	33,054
06	3	89.87	81.97	72.72	10.28	112.72	64.17	91.88	N/A	11,833	8,605
07											
<u>ALL</u>	63	97.00	98.74	87.13	22.49	113.32	52.62	192.97	91.88 to 100.29	36,601	31,890

67 Pawnee**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 : 63	MEDIAN : 97	COV : 31.17	95% Median C.I. : 91.88 to 100.29
Total Sales Price : 2,241,125	WGT. MEAN : 87	STD : 30.78	95% Wgt. Mean C.I. : 79.28 to 94.98
Total Adj. Sales Price : 2,305,875	MEAN : 99	Avg. Abs. Dev : 21.82	95% Mean C.I. : 91.14 to 106.34
Total Assessed Value : 2,009,075			
Avg. Adj. Sales Price : 36,601	COD : 22.49	MAX Sales Ratio : 192.97	
Avg. Assessed Value : 31,890	PRD : 113.32	MIN Sales Ratio : 52.62	

*Printed:3/26/2014 9:52:50AM***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	3	107.00	109.92	104.42	12.15	105.27	91.88	130.88	N/A	2,567	2,680
Less Than 15,000	18	103.47	114.46	110.32	27.65	103.75	55.43	186.10	91.88 to 153.50	8,847	9,760
Less Than 30,000	35	106.22	110.63	105.10	22.86	105.26	55.43	192.97	97.00 to 113.17	14,932	15,694
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	60	96.95	98.18	87.07	22.78	112.76	52.62	192.97	90.22 to 100.29	38,303	33,351
Greater Than 14,999	45	94.33	92.45	85.41	19.93	108.24	52.62	192.97	79.92 to 100.00	47,703	40,742
Greater Than 29,999	28	90.93	83.88	81.86	16.96	102.47	52.62	124.83	70.51 to 94.62	63,688	52,136
<u>Incremental Ranges</u>											
0 TO 4,999	3	107.00	109.92	104.42	12.15	105.27	91.88	130.88	N/A	2,567	2,680
5,000 TO 14,999	15	99.93	115.37	110.62	31.28	104.29	55.43	186.10	89.87 to 155.81	10,103	11,176
15,000 TO 29,999	17	106.22	106.58	102.81	18.55	103.67	64.17	192.97	74.49 to 123.93	21,375	21,976
30,000 TO 59,999	20	92.71	86.46	86.25	15.66	100.24	56.59	124.83	70.51 to 97.04	41,675	35,947
60,000 TO 99,999	4	78.33	77.98	78.36	19.89	99.52	58.37	96.90	N/A	78,875	61,809
100,000 TO 149,999	3	73.11	69.39	66.01	13.60	105.12	52.62	82.44	N/A	136,417	90,045
150,000 TO 249,999	1	99.33	99.33	99.33	00.00	100.00	99.33	99.33	N/A	225,000	223,490
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	63	97.00	98.74	87.13	22.49	113.32	52.62	192.97	91.88 to 100.29	36,601	31,890

67 Pawnee**COMMERCIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 10
 Total Sales Price : 520,950
 Total Adj. Sales Price : 520,950
 Total Assessed Value : 442,415
 Avg. Adj. Sales Price : 52,095
 Avg. Assessed Value : 44,242

MEDIAN : 79
 WGT. MEAN : 85
 MEAN : 110
 COD : 60.68
 PRD : 129.40

COV : 79.11
 STD : 86.93
 Avg. Abs. Dev : 47.87
 MAX Sales Ratio : 338.74
 MIN Sales Ratio : 43.67

95% Median C.I. : 43.67 to 142.82
 95% Wgt. Mean C.I. : 69.26 to 100.59
 95% Mean C.I. : 47.71 to 172.07

*Printed:3/26/2014 9:52:50AM***DATE OF SALE ***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470
01-JUL-11 To 30-SEP-11	2	43.67	43.67	43.67	00.00	100.00	43.67	43.67	N/A	6,000	2,620
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
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	2	72.74	72.74	72.07	06.35	100.93	68.12	77.35	N/A	105,000	75,678
01-JUL-13 To 30-SEP-13	1	80.43	80.43	80.43	00.00	100.00	80.43	80.43	N/A	52,000	41,825
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	43.67	54.87	73.41	25.65	74.74	43.67	77.26	N/A	34,833	25,570
01-OCT-11 To 30-SEP-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
01-OCT-12 To 30-SEP-13	3	77.35	75.30	73.73	05.30	102.13	68.12	80.43	N/A	87,333	64,393
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	43.67	54.87	73.41	25.65	74.74	43.67	77.26	N/A	34,833	25,570
01-JAN-12 To 31-DEC-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
<u>ALL</u>	10	78.89	109.89	84.92	60.68	129.40	43.67	338.74	43.67 to 142.82	52,095	44,242

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	90.83	142.18	82.69	72.51	171.94	68.12	338.74	N/A	65,970	54,550
03	5	77.35	77.59	88.78	35.14	87.40	43.67	142.82	N/A	38,220	33,933
<u>ALL</u>	10	78.89	109.89	84.92	60.68	129.40	43.67	338.74	43.67 to 142.82	52,095	44,242

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	84.05	84.05	84.63	08.08	99.31	77.26	90.83	N/A	101,250	85,693
03	8	78.89	116.35	85.11	73.70	136.71	43.67	338.74	43.67 to 338.74	39,806	33,879
04											
<u>ALL</u>	10	78.89	109.89	84.92	60.68	129.40	43.67	338.74	43.67 to 142.82	52,095	44,242

67 Pawnee
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 10	MEDIAN : 79	COV : 79.11	95% Median C.I. : 43.67 to 142.82
Total Sales Price : 520,950	WGT. MEAN : 85	STD : 86.93	95% Wgt. Mean C.I. : 69.26 to 100.59
Total Adj. Sales Price : 520,950	MEAN : 110	Avg. Abs. Dev : 47.87	95% Mean C.I. : 47.71 to 172.07
Total Assessed Value : 442,415			
Avg. Adj. Sales Price : 52,095	COD : 60.68	MAX Sales Ratio : 338.74	
Avg. Assessed Value : 44,242	PRD : 129.40	MIN Sales Ratio : 43.67	

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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
Low \$ Ranges											
Less Than 5,000	2	237.35	237.35	267.01	42.72	88.89	135.96	338.74	N/A	3,675	9,813
Less Than 15,000	4	89.82	140.51	128.50	107.82	109.35	43.67	338.74	N/A	4,838	6,216
Less Than 30,000	4	89.82	140.51	128.50	107.82	109.35	43.67	338.74	N/A	4,838	6,216
Ranges Excl. Low \$											
Greater Than 4,999	8	77.31	78.02	82.32	25.66	94.78	43.67	142.82	43.67 to 142.82	64,200	52,849
Greater Than 14,999	6	78.89	89.47	83.24	19.31	107.48	68.12	142.82	68.12 to 142.82	83,600	69,592
Greater Than 29,999	6	78.89	89.47	83.24	19.31	107.48	68.12	142.82	68.12 to 142.82	83,600	69,592
Incremental Ranges											
0 TO 4,999	2	237.35	237.35	267.01	42.72	88.89	135.96	338.74	N/A	3,675	9,813
5,000 TO 14,999	2	43.67	43.67	43.67	00.00	100.00	43.67	43.67	N/A	6,000	2,620
15,000 TO 29,999											
30,000 TO 59,999	2	111.63	111.63	106.41	27.95	104.91	80.43	142.82	N/A	44,550	47,405
60,000 TO 99,999	2	77.31	77.31	77.31	00.06	100.00	77.26	77.35	N/A	91,250	70,543
100,000 TO 149,999	2	79.48	79.48	78.98	14.29	100.63	68.12	90.83	N/A	115,000	90,828
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	10	78.89	109.89	84.92	60.68	129.40	43.67	338.74	43.67 to 142.82	52,095	44,242

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	78.89	78.89	78.48	01.95	100.52	77.35	80.43	N/A	71,000	55,720
300	2	84.05	84.05	84.63	08.08	99.31	77.26	90.83	N/A	101,250	85,693
310	1	338.74	338.74	338.74	00.00	100.00	338.74	338.74	N/A	4,750	16,090
344	2	43.67	43.67	43.67	00.00	100.00	43.67	43.67	N/A	6,000	2,620
355	1	135.96	135.96	135.96	00.00	100.00	135.96	135.96	N/A	2,600	3,535
406	2	105.47	105.47	85.76	35.41	122.98	68.12	142.82	N/A	78,550	67,363
ALL	10	78.89	109.89	84.92	60.68	129.40	43.67	338.74	43.67 to 142.82	52,095	44,242

67 Pawnee**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 : 88
 Total Sales Price : 26,293,634
 Total Adj. Sales Price : 26,293,634
 Total Assessed Value : 19,044,199
 Avg. Adj. Sales Price : 298,791
 Avg. Assessed Value : 216,411

MEDIAN : 70
 WGT. MEAN : 72
 MEAN : 76
 COD : 27.91
 PRD : 104.68

COV : 33.90
 STD : 25.70
 Avg. Abs. Dev : 19.59
 MAX Sales Ratio : 155.86
 MIN Sales Ratio : 00.03

95% Median C.I. : 64.74 to 77.70
 95% Wgt. Mean C.I. : 66.93 to 77.93
 95% Mean C.I. : 70.45 to 81.19

*Printed:3/26/2014 9:52:51AM***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	17	90.01	92.40	89.56	15.24	103.17	60.60	121.06	78.82 to 109.68	337,487	302,247
01-JAN-11 To 31-MAR-11	5	105.55	93.20	89.78	22.48	103.81	50.41	120.84	N/A	274,744	246,671
01-APR-11 To 30-JUN-11	7	75.81	92.71	79.08	32.34	117.24	61.82	155.86	61.82 to 155.86	195,351	154,494
01-JUL-11 To 30-SEP-11	2	68.45	68.45	70.64	06.52	96.90	63.99	72.90	N/A	201,690	142,465
01-OCT-11 To 31-DEC-11	5	58.40	73.59	74.00	32.41	99.45	51.03	108.71	N/A	485,000	358,895
01-JAN-12 To 31-MAR-12	9	68.47	73.03	67.06	23.63	108.90	48.93	105.51	54.58 to 105.09	368,016	246,784
01-APR-12 To 30-JUN-12	14	66.02	62.83	58.54	12.07	107.33	42.64	74.45	52.96 to 71.19	336,502	196,980
01-JUL-12 To 30-SEP-12	1	63.87	63.87	63.87	00.00	100.00	63.87	63.87	N/A	50,000	31,935
01-OCT-12 To 31-DEC-12	14	68.22	68.62	64.18	23.75	106.92	43.18	116.52	49.05 to 86.45	255,386	163,911
01-JAN-13 To 31-MAR-13	2	57.92	57.92	57.44	11.79	100.84	51.09	64.74	N/A	166,600	95,700
01-APR-13 To 30-JUN-13	8	74.25	83.52	80.92	31.42	103.21	53.35	140.86	53.35 to 140.86	240,289	194,441
01-JUL-13 To 30-SEP-13	4	42.04	34.06	42.43	36.37	80.27	00.03	52.13	N/A	270,677	114,848
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	31	87.93	91.06	87.12	21.80	104.52	50.41	155.86	75.81 to 105.55	286,511	249,611
01-OCT-11 To 30-SEP-12	29	64.42	67.89	64.82	19.40	104.74	42.64	108.71	56.43 to 71.19	362,006	234,662
01-OCT-12 To 30-SEP-13	28	65.32	67.17	65.10	30.65	103.18	00.03	140.86	52.13 to 79.18	246,915	160,752
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	19	74.85	85.25	78.90	31.36	108.05	50.41	155.86	61.82 to 108.71	293,135	231,274
01-JAN-12 To 31-DEC-12	38	67.43	67.41	62.72	19.07	107.48	42.64	116.52	56.91 to 71.00	306,542	192,249
<u>ALL</u>	88	70.19	75.82	72.43	27.91	104.68	00.03	155.86	64.74 to 77.70	298,791	216,411

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	88	70.19	75.82	72.43	27.91	104.68	00.03	155.86	64.74 to 77.70	298,791	216,411
<u>ALL</u>	88	70.19	75.82	72.43	27.91	104.68	00.03	155.86	64.74 to 77.70	298,791	216,411

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>Dry</u>											
County	10	75.30	79.93	72.73	22.58	109.90	52.96	118.72	55.28 to 104.46	273,130	198,644
1	10	75.30	79.93	72.73	22.58	109.90	52.96	118.72	55.28 to 104.46	273,130	198,644
<u>Grass</u>											
County	32	69.53	76.50	73.62	23.28	103.91	37.51	140.86	63.99 to 80.98	229,118	168,686
1	32	69.53	76.50	73.62	23.28	103.91	37.51	140.86	63.99 to 80.98	229,118	168,686
<u>ALL</u>	88	70.19	75.82	72.43	27.91	104.68	00.03	155.86	64.74 to 77.70	298,791	216,411

67 Pawnee**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 : 88	MEDIAN : 70	COV : 33.90	95% Median C.I. : 64.74 to 77.70
Total Sales Price : 26,293,634	WGT. MEAN : 72	STD : 25.70	95% Wgt. Mean C.I. : 66.93 to 77.93
Total Adj. Sales Price : 26,293,634	MEAN : 76	Avg. Abs. Dev : 19.59	95% Mean C.I. : 70.45 to 81.19
Total Assessed Value : 19,044,199			
Avg. Adj. Sales Price : 298,791	COD : 27.91	MAX Sales Ratio : 155.86	
Avg. Assessed Value : 216,411	PRD : 104.68	MIN Sales Ratio : 00.03	

*Printed:3/26/2014 9:52:51AM***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
____Dry____											
County	22	75.30	78.39	70.28	29.03	111.54	42.64	120.62	53.35 to 100.00	314,080	220,738
1	22	75.30	78.39	70.28	29.03	111.54	42.64	120.62	53.35 to 100.00	314,080	220,738
____Grass____											
County	37	69.53	76.89	75.03	24.35	102.48	37.51	140.86	64.09 to 79.18	233,108	174,891
1	37	69.53	76.89	75.03	24.35	102.48	37.51	140.86	64.09 to 79.18	233,108	174,891
____ALL____	88	70.19	75.82	72.43	27.91	104.68	00.03	155.86	64.74 to 77.70	298,791	216,411

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,020

Value : 578,536,965

Growth 1,287,845

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	229	539,590	9	30,595	3	20,430	241	590,615	
02. Res Improve Land	849	2,154,955	3	31,895	3	16,700	855	2,203,550	
03. Res Improvements	858	24,868,870	40	1,974,745	82	4,064,545	980	30,908,160	
04. Res Total	1,087	27,563,415	49	2,037,235	85	4,101,675	1,221	33,702,325	285,765
% of Res Total	89.03	81.78	4.01	6.04	6.96	12.17	30.37	5.83	22.19
05. Com UnImp Land	44	53,700	10	41,850	2	13,830	56	109,380	
06. Com Improve Land	160	245,330	6	47,750	7	19,850	173	312,930	
07. Com Improvements	169	4,956,230	11	2,411,095	9	140,170	189	7,507,495	
08. Com Total	213	5,255,260	21	2,500,695	11	173,850	245	7,929,805	28,115
% of Com Total	86.94	66.27	8.57	31.54	4.49	2.19	6.09	1.37	2.18
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	4,230	1	25,325	1	9,345	3	38,900	
11. Ind Improvements	1	34,415	1	4,589,585	1	147,930	3	4,771,930	
12. Ind Total	1	38,645	1	4,614,910	1	157,275	3	4,810,830	0
% of Ind Total	33.33	0.80	33.33	95.93	33.33	3.27	0.07	0.83	0.00
13. Rec UnImp Land	0	0	1	40,505	51	49,890	52	90,395	
14. Rec Improve Land	0	0	0	0	40	103,075	40	103,075	
15. Rec Improvements	0	0	0	0	44	228,660	44	228,660	
16. Rec Total	0	0	1	40,505	95	381,625	96	422,130	0
% of Rec Total	0.00	0.00	1.04	9.60	98.96	90.40	2.39	0.07	0.00
Res & Rec Total	1,087	27,563,415	50	2,077,740	180	4,483,300	1,317	34,124,455	285,765
% of Res & Rec Total	82.54	80.77	3.80	6.09	13.67	13.14	32.76	5.90	22.19
Com & Ind Total	214	5,293,905	22	7,115,605	12	331,125	248	12,740,635	28,115
% of Com & Ind Total	86.29	41.55	8.87	55.85	4.84	2.60	6.17	2.20	2.18
17. Taxable Total	1,301	32,857,320	72	9,193,345	192	4,814,425	1,565	46,865,090	313,880
% of Taxable Total	83.13	70.11	4.60	19.62	12.27	10.27	38.93	8.10	24.37

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	26,385	691,555		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	26,385	691,555
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	26,385	691,555

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	100	19	85	204

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	132	18,186,045	1,395	251,202,905	1,527	269,388,950
28. Ag-Improved Land	0	0	111	16,347,920	900	211,179,930	1,011	227,527,850
29. Ag Improvements	0	0	76	4,957,075	852	29,798,000	928	34,755,075
30. Ag Total							2,455	531,671,875

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	5	3.44	24,765	
32. HomeSite Improv Land	0	0.00	0	84	84.40	607,680	
33. HomeSite Improvements	0	0.00	0	52	0.00	3,318,010	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	8.00	17,600	
36. FarmSite Improv Land	0	0.00	0	74	115.11	253,240	
37. FarmSite Improvements	0	0.00	0	74	0.00	1,639,065	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	162	331.99	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	35	33.00	237,600	40	36.44	262,365	
32. HomeSite Improv Land	507	510.04	3,672,290	591	594.44	4,279,970	
33. HomeSite Improvements	458	0.00	19,749,725	510	0.00	23,067,735	0
34. HomeSite Total				550	630.88	27,610,070	
35. FarmSite UnImp Land	60	48.00	105,600	67	56.00	123,200	
36. FarmSite Improv Land	761	1,169.11	2,572,035	835	1,284.22	2,825,275	
37. FarmSite Improvements	822	0.00	10,048,275	896	0.00	11,687,340	973,965
38. FarmSite Total				963	1,340.22	14,635,815	
39. Road & Ditches	1,945	4,994.78	0	2,107	5,326.77	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,513	7,297.87	42,245,885	973,965

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	109.59	135,610
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,938,985	10	1,407.98	2,074,595

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	51.00	4.72%	153,510	4.47%	3,010.00
46. 1A	336.53	31.13%	1,272,085	37.02%	3,780.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	382.82	35.42%	1,194,400	34.76%	3,120.00
49. 3A1	252.60	23.37%	683,495	19.89%	2,705.84
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	36.00	3.33%	82,980	2.41%	2,305.00
52. 4A	22.00	2.04%	49,610	1.44%	2,255.00
53. Total	1,080.95	100.00%	3,436,080	100.00%	3,178.76
Dry					
54. 1D1	3,895.70	3.56%	9,778,220	3.67%	2,510.00
55. 1D	11,237.75	10.28%	35,398,960	13.29%	3,150.00
56. 2D1	1,907.69	1.74%	4,895,070	1.84%	2,565.97
57. 2D	40,588.64	37.11%	105,530,495	39.62%	2,600.00
58. 3D1	36,065.39	32.98%	80,719,210	30.31%	2,238.13
59. 3D	232.56	0.21%	465,120	0.17%	2,000.00
60. 4D1	13,286.42	12.15%	25,509,960	9.58%	1,920.00
61. 4D	2,153.88	1.97%	4,049,300	1.52%	1,880.00
62. Total	109,368.03	100.00%	266,346,335	100.00%	2,435.32
Grass					
63. 1G1	1,007.38	0.68%	1,738,675	0.80%	1,725.94
64. 1G	7,478.68	5.05%	14,302,980	6.57%	1,912.50
65. 2G1	4,335.71	2.93%	5,239,580	2.41%	1,208.47
66. 2G	25,453.20	17.19%	42,201,635	19.39%	1,658.01
67. 3G1	61,889.48	41.80%	88,002,415	40.42%	1,421.93
68. 3G	548.64	0.37%	757,985	0.35%	1,381.57
69. 4G1	25,181.40	17.01%	37,984,900	17.45%	1,508.45
70. 4G	22,179.50	14.98%	27,473,140	12.62%	1,238.67
71. Total	148,073.99	100.00%	217,701,310	100.00%	1,470.22
Irrigated Total	1,080.95	0.41%	3,436,080	0.70%	3,178.76
Dry Total	109,368.03	41.84%	266,346,335	54.42%	2,435.32
Grass Total	148,073.99	56.65%	217,701,310	44.48%	1,470.22
72. Waste	2,754.95	1.05%	1,835,265	0.37%	666.17
73. Other	107.00	0.04%	107,000	0.02%	1,000.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	261,384.92	100.00%	489,425,990	100.00%	1,872.43

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	1,080.95	3,436,080	1,080.95	3,436,080
77. Dry Land	0.00	0	7,796.83	19,202,780	101,571.20	247,143,555	109,368.03	266,346,335
78. Grass	0.00	0	9,496.95	14,266,880	138,577.04	203,434,430	148,073.99	217,701,310
79. Waste	0.00	0	340.60	161,020	2,414.35	1,674,245	2,754.95	1,835,265
80. Other	0.00	0	0.00	0	107.00	107,000	107.00	107,000
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	17,634.38	33,630,680	243,750.54	455,795,310	261,384.92	489,425,990

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,080.95	0.41%	3,436,080	0.70%	3,178.76
Dry Land	109,368.03	41.84%	266,346,335	54.42%	2,435.32
Grass	148,073.99	56.65%	217,701,310	44.48%	1,470.22
Waste	2,754.95	1.05%	1,835,265	0.37%	666.17
Other	107.00	0.04%	107,000	0.02%	1,000.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	261,384.92	100.00%	489,425,990	100.00%	1,872.43

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

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	33,313,065	33,702,325	389,260	1.17%	285,765	0.31%
02. Recreational	407,310	422,130	14,820	3.64%	0	3.64%
03. Ag-Homesite Land, Ag-Res Dwelling	26,755,920	27,610,070	854,150	3.19%	0	3.19%
04. Total Residential (sum lines 1-3)	60,476,295	61,734,525	1,258,230	2.08%	285,765	1.61%
05. Commercial	7,891,865	7,929,805	37,940	0.48%	28,115	0.12%
06. Industrial	4,810,830	4,810,830	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	14,183,600	14,635,815	452,215	3.19%	973,965	-3.68%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	26,886,295	27,376,450	490,155	1.82%	1,002,080	-1.90%
10. Total Non-Agland Real Property	87,362,590	89,110,975	1,748,385	2.00%	1,287,845	0.53%
11. Irrigated	3,108,115	3,436,080	327,965	10.55%		
12. Dryland	242,784,380	266,346,335	23,561,955	9.70%		
13. Grassland	185,470,450	217,701,310	32,230,860	17.38%		
14. Wasteland	1,499,830	1,835,265	335,435	22.36%		
15. Other Agland	96,300	107,000	10,700	11.11%		
16. Total Agricultural Land	432,959,075	489,425,990	56,466,915	13.04%		
17. Total Value of all Real Property (Locally Assessed)	520,321,665	578,536,965	58,215,300	11.19%	1,287,845	10.94%

2014 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	75,605
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	8,800
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	This is budgeted out of County General
11.	Amount of the assessor's budget set aside for education/workshops:
	800
12.	
13.	Amount of last year's assessor's budget not used:
	575

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assesspr
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	http://www.pawnee.gisworkshop.com/
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS

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?
	Pawnee City
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Listing and Pickup work is conducted by Ron Elliot
2.	GIS Services:
	GIS Workshop
3.	

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2014 Certification for Pawnee 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 Pawnee 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

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2014: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2015: County wide Commercial

2016: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2017: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

2018: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

2019: Pawnee City residential

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor

