

# **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 Thomas County

### Residential Real Property - Current

Number of Sales	24	Median	98.09
Total Sales Price	\$1,099,150	Mean	93.88
Total Adj. Sales Price	\$1,099,150	Wgt. Mean	93.82
Total Assessed Value	\$1,031,194	Average Assessed Value of the Base	\$31,336
Avg. Adj. Sales Price	\$45,798	Avg. Assessed Value	\$42,966

### Confidence Interval - Current

95% Median C.I	93.98 to 99.50
95% Wgt. Mean C.I	88.55 to 99.09
95% Mean C.I	89.63 to 98.13
% of Value of the Class of all Real Property Value in the	9.33
% of Records Sold in the Study Period	5.71
% of Value Sold in the Study Period	7.84

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	22	94	89.57
2012	17	98	97.99
2011	21	99	99
2010	16	98	98

## 2014 Commission Summary for Thomas County

### Commercial Real Property - Current

Number of Sales	6	Median	93.57
Total Sales Price	\$1,180,000	Mean	78.73
Total Adj. Sales Price	\$1,180,000	Wgt. Mean	49.68
Total Assessed Value	\$586,239	Average Assessed Value of the Base	\$51,139
Avg. Adj. Sales Price	\$196,667	Avg. Assessed Value	\$97,707

### Confidence Interval - Current

95% Median C.I	30.51 to 117.34
95% Wgt. Mean C.I	14.98 to 84.38
95% Mean C.I	40.42 to 117.04
% of Value of the Class of all Real Property Value in the County	2.39
% of Records Sold in the Study Period	9.09
% of Value Sold in the Study Period	17.37

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	2		88.61
2012	3		94.68
2011	1	0	100
2010	3	100	90



## 2014 Opinions of the Property Tax Administrator for Thomas 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	98	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.



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

Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Thomas County**

Thomas County converted from County Solutions to the PC Admin system offered with MIPS. The CAMA costing tables were updated to December 2012 and depreciation tables were updated based on sales.

All pickup work and reviews were completed by part time employees. Sketches and photos are kept current after all pickup work is completed.

Residential assessment actions included:

- New homes were reviewed.

- A review of sale properties was completed.

- A study of lot values was also completed for all villages.

- A sales file book is kept current in the office for anyone to view properties that have sold.

- Residential acreage values updated based on acreage land sales.

- Home and site values updated for Rural Residential and Rural properties.

The physical review of Villages will start in 2015.

Documented sales review questionnaires are being sent out and returned.

Thomas County and the surrounding counties have been in contact with an appraiser that will work with all of them.



## 2014 Residential Assessment Survey for Thomas County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Dave Young and Ted Taylor, 2 part-time employees														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<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>Thedford has four neighborhoods within it, is the central business area for the county and has access to highways 2 and 83.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Rural Residential, Seneca (has some business but no highway), and Halsey (abuts the forest, highway 2 and some business).</td> </tr> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Thedford has four neighborhoods within it, is the central business area for the county and has access to highways 2 and 83.	2	Rural Residential, Seneca (has some business but no highway), and Halsey (abuts the forest, highway 2 and some business).						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
1	Thedford has four neighborhoods within it, is the central business area for the county and has access to highways 2 and 83.														
2	Rural Residential, Seneca (has some business but no highway), and Halsey (abuts the forest, highway 2 and some business).														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The cost approach is the primary method with sales being utilized in the development of the depreciation. It is difficult to build models for the other two approaches with limited sales and income data.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county develops depreciation based on local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Yes														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	A per square foot cost has been developed.														
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%; text-align: center;"><u>Valuation Grouping</u></th> <th style="width: 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: 30%; 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;">2013</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2012</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	2013	2012	2013	2	2013	2012	2013
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>												
1	2013	2012	2013												
2	2013	2012	2013												
	Valuation Group 2 - Lot values reviewed in Seneca in 2010, and Halsey in 2013.														

## **2014 Residential Correlation Section for Thomas County**

---

### **County Overview**

Thomas County is predominantly a ranching community with a total county population of approximately 676 (estimated 2012 census). The railroad played the most important role in the development of Thomas County for services and the shipment of livestock. Thedford (pop. 188) the county seat, Seneca (pop. 33), and Halsey (pop. 76) were all built along this line. A small portion of the eastern edge of Halsey lies in Blaine County.

In 1890 the census for Thomas County was 517, with the passage of the Kinkaid Act settlers came to farm and by 1920 the county's population was at an all-time high of 1773. But with the drought and depression of the 1930s many settlers left and the population today resembles that of when the county originated.

Being situated at the crossroads of highways 83 and 2 helps Thedford to maintain a somewhat stable economic market with a school, bank, some services and retail trade. However, Halsey and Seneca are experiencing erratic markets with unstable economic conditions. The people of Seneca want to have the town classified as unincorporated.

### **Description of Analysis**

There are 24 qualified sales in the residential sample. Two valuation groupings have been identified with differing market influences. For both substratum the measures of central tendency and the qualitative measures are reflective of the assessment actions which entailed cost updates to the Marshall & Swift December 2012 cost index and new depreciation tables that were built from the market.

Thomas County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six-year cyclical process of parcels throughout the county. The next six year review cycle, with the inspection of the Villages, is scheduled to begin in 2015. Residential and commercial parcels are reviewed at the same time.

### **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.

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

## **2014 Residential Correlation Section for Thomas County**

---

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Thomas County was selected for review in 2011. 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 overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Thomas County.

### **Level of Value**

Based on all available information, the level of value of the residential property in Thomas County is 98%.



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

Thomas County has changed from County Solutions to the PC Admin system offered through MIPS. The CAMA costing tables were updated to December 2012 and depreciation tables were updated based on sales.

Pickup work was completed and new buildings were reviewed by part time employees. Sketches and photos are kept current after all pickup work is completed.

The physical review of Villages will start in 2015.

Documented sales review questionnaires are being sent out and returned. A sales file book is kept in the office for anyone to review.

Thomas County and the surrounding counties have been in contact with an appraiser that will work with all of them.

## 2014 Commercial Assessment Survey for Thomas County

<b>1.</b>	<b>Valuation data collection done by:</b>								
	Two part-time listers.								
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>								
	<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>All commercial within Thomas County.</td></tr> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	All commercial within Thomas County.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>								
1	All commercial within Thomas County.								
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>								
	The cost approach is the primary method with sales being utilized in the development of the depreciation. It is difficult to build models for the other two approaches with limited sales and income data.								
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>								
	A credentialed appraiser will be hired to assist in the valuation process.								
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>								
	Local market information is used in developing depreciation.								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>								
	Not applicable.								
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>								
	From the market a square foot method has been developed.								
<b>7.</b>	<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;">2013</td><td style="text-align: center;">2012</td><td></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	2013	2012	
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>						
1	2013	2012							
	Valuation Group 1 - Reviewed lots values in Seneca in 2010, Halsey 2013 and Thedford in 2013.								

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

---

### **County Overview**

Thedford is situated at the crossroads of highways 83 and 2; the location helps to maintain a somewhat stable economic market with a school, bank, some services and retail trade. But a viable commercial market is almost non-existent in a county that is principally comprised of large ranches.

### **Description of Analysis**

The commercial parcels in Thomas County are represented by 21 different occupancy codes and the majority of these will consist of only one parcel. Restaurants and retail are the primary codes. There have been only six commercial sales during this study period, so the sample is considered unrepresentative of the population as a whole.

Thomas County continues to meet the goals established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six-year review process; the next six year review cycle, with the inspection of the Villages, is scheduled to begin in 2015. With so few commercial parcels they are inspected at the same time as the residential parcels.

For assessment year 2014 new Marshall & Swift December/2012 cost indexes were implemented and new depreciation was established from the market and applied. The 2014 Abstract of Assessment (Form 45) is reflective of this update.

### **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. Measurement was done utilizing all available information however, with so few sales occurring in the county; a calculated percent of utilization is not meaningful. 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. Thomas County was selected for review in 2011. 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.

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

A sales review of the agricultural market was done, grass values increased to \$280 and the irrigated values increased to \$1,475. There is no dry land in Thomas County.

The assessor works with the local Upper Loup NRD to keep all irrigated land listed correctly.

Thomas County has changed from County Solutions to the PC Admin system offered through MIPS.

Documented sales review questionnaires are being sent out and returned. A sales file book is kept in the office for anyone to review.

Pickup work was completed and new buildings were reviewed by part time employees. Sketches and photos are kept current after all pickup work is completed.

## 2014 Agricultural Assessment Survey for Thomas County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Two part-times listers.				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<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;">0</td> <td>Thomas County is homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	0	Thomas County is homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
0	Thomas County is homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Not applicable.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	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.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Currently the market is not recognizing a non-agricultural influence.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Not applicable.				

## Thomas County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thomas	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Cherry	1	N/A	1,650	1,650	1,649	1,491	1,477	1,494	1,500	1,527
Blaine	1	#DIV/0!	1,475	#DIV/0!	1,475	1,475	1,475	1,475	1,475	1,475
Custer	2	N/A	1,437	1,304	1,350	N/A	1,426	1,457	1,458	1,444
Logan	1	N/A	2,650	2,550	2,450	2,390	2,390	2,390	2,390	2,469
McPherson	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
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
Thomas	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cherry	1	N/A	550	525	500	500	500	500	500	506
Blaine	1	#DIV/0!	400	#DIV/0!	#DIV/0!	400	400	400	400	400
Custer	2	N/A	450	440	440	430	430	420	420	430
Logan	1	N/A	1,250	1,200	1,200	1,150	1,150	1,100	1,100	1,165
McPherson	1	N/A	N/A	N/A	605	N/A	605	605	605	605
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
Thomas	1	N/A	N/A	280	280	N/A	280	280	280	280
Cherry	1	N/A	500	475	455	425	375	250	250	274
Blaine	1	#DIV/0!	400	#DIV/0!	400	400	400	330	330	332
Custer	2	N/A	330	330	330	330	333	331	330	330
Logan	1	N/A	340	340	340	340	340	340	340	340
McPherson	1	N/A	N/A	275	275	N/A	275	275	275	275
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 Thomas County**

---

### **County Overview**

Thomas County is part of a large expanse of sand-dune area known as the Nebraska Sand Hills. The most commonly referenced soils are the Valentine series. With the fragile soils only a minimal amount of acres are under irrigation; typically alfalfa or millet. Almost 90,000 acres of Thomas County is taken up by the Nebraska National Forest (Bessey Ranger District) near Halsey.

The Middle Loup and Dismal Rivers flow across the county. The Upper Loup Natural Resource District manages Thomas County; there are moratoriums and restrictions but, this district also has a 2500 acre annual new well maximum.

The economy of Thomas County depends on the large ranches that rely heavily on the grass and the production of livestock.

### **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. The number of agricultural sales in Thomas County is limited. A review of the agricultural sales over the three year study period indicated the sample was unreliable for measurement purposes. Since land in the Sand Hills is very homogeneous the comparable area around the county is quite extensive. A total of 28 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. The assessment actions for Thomas 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. Grass values were increased as well for 2014 and there is no dry land in Thomas County. The 2014 Abstract of Assessment (Form 45) is reflective of these changes.

### **Sales Qualification**

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for exclusion from the qualified sales. The assessor has a very thorough

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

---

documentation process. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the file.

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

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that the values are 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 Thomas County is determined to be 69% of market value for the agricultural land class.



86 Thomas

RESIDENTIAL

## PAD 2014 R&amp;O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24  
 Total Sales Price : 1,099,150  
 Total Adj. Sales Price : 1,099,150  
 Total Assessed Value : 1,031,194  
 Avg. Adj. Sales Price : 45,798  
 Avg. Assessed Value : 42,966

MEDIAN : 98  
 WGT. MEAN : 94  
 MEAN : 94  
 COD : 05.84  
 PRD : 100.06

COV : 10.72  
 STD : 10.06  
 Avg. Abs. Dev : 05.73  
 MAX Sales Ratio : 101.56  
 MIN Sales Ratio : 55.35

95% Median C.I. : 93.98 to 99.50  
 95% Wgt. Mean C.I. : 88.55 to 99.09  
 95% Mean C.I. : 89.63 to 98.13

Printed:3/12/2014 2:41:48PM

## DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Qrtrs____											
01-OCT-11 To 31-DEC-11	1	94.63	94.63	94.63	00.00	100.00	94.63	94.63	N/A	12,000	11,356
01-JAN-12 To 31-MAR-12	3	96.09	97.14	97.85	01.27	99.27	95.84	99.50	N/A	46,500	45,500
01-APR-12 To 30-JUN-12	5	98.24	96.04	98.41	03.20	97.59	89.13	100.49	N/A	48,300	47,534
01-JUL-12 To 30-SEP-12	3	99.12	95.40	96.33	04.28	99.03	87.18	99.90	N/A	43,750	42,143
01-OCT-12 To 31-DEC-12	3	100.10	94.42	96.66	06.65	97.68	81.59	101.56	N/A	36,667	35,440
01-JAN-13 To 31-MAR-13	3	97.94	92.95	83.44	06.73	111.40	80.57	100.33	N/A	61,000	50,897
01-APR-13 To 30-JUN-13	3	89.92	81.25	85.03	15.98	95.55	55.35	98.47	N/A	45,800	38,945
01-JUL-13 To 30-SEP-13	3	99.29	98.27	99.23	01.46	99.03	95.59	99.94	N/A	48,167	47,797
____Study Yrs____											
01-OCT-11 To 30-SEP-12	12	97.17	96.04	97.66	03.32	98.34	87.18	100.49	93.98 to 99.50	43,688	42,663
01-OCT-12 To 30-SEP-13	12	98.21	91.72	90.32	08.38	101.55	55.35	101.56	81.59 to 100.10	47,908	43,270
____Calendar Yrs____											
01-JAN-12 To 31-DEC-12	14	98.29	95.79	97.54	04.14	98.21	81.59	101.56	89.13 to 100.10	44,446	43,352
____ALL____	24	98.09	93.88	93.82	05.84	100.06	55.35	101.56	93.98 to 99.50	45,798	42,966

## VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	98.73	96.79	97.87	03.27	98.90	87.18	101.56	93.98 to 99.94	44,391	43,447
02	8	95.24	88.06	86.41	10.53	101.91	55.35	100.10	55.35 to 100.10	48,613	42,005
____ALL____	24	98.09	93.88	93.82	05.84	100.06	55.35	101.56	93.98 to 99.50	45,798	42,966

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	24	98.09	93.88	93.82	05.84	100.06	55.35	101.56	93.98 to 99.50	45,798	42,966
06											
07											
____ALL____	24	98.09	93.88	93.82	05.84	100.06	55.35	101.56	93.98 to 99.50	45,798	42,966



86 Thomas

RESIDENTIAL

## PAD 2014 R&amp;O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 24	MEDIAN : 98	COV : 10.72	95% Median C.I. : 93.98 to 99.50
Total Sales Price : 1,099,150	WGT. MEAN : 94	STD : 10.06	95% Wgt. Mean C.I. : 88.55 to 99.09
Total Adj. Sales Price : 1,099,150	MEAN : 94	Avg. Abs. Dev : 05.73	95% Mean C.I. : 89.63 to 98.13
Total Assessed Value : 1,031,194			
Avg. Adj. Sales Price : 45,798	COD : 05.84	MAX Sales Ratio : 101.56	
Avg. Assessed Value : 42,966	PRD : 100.06	MIN Sales Ratio : 55.35	

Printed:3/12/2014 2:41:48PM

## 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	1	89.13	89.13	89.13	00.00	100.00	89.13	89.13	N/A	4,000	3,565
Less Than 15,000	4	95.11	94.32	95.34	02.57	98.93	89.13	97.94	N/A	9,125	8,700
Less Than 30,000	8	95.11	93.66	93.33	04.03	100.35	81.59	100.33	81.59 to 100.33	15,688	14,642
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	98.24	94.09	93.83	05.68	100.28	55.35	101.56	94.63 to 99.50	47,615	44,680
Greater Than 14,999	20	98.41	93.79	93.77	06.18	100.02	55.35	101.56	93.98 to 99.90	53,133	49,820
Greater Than 29,999	16	98.80	93.99	93.88	06.07	100.12	55.35	101.56	89.92 to 99.94	60,853	57,129
<u>Incremental Ranges</u>											
0 TO 4,999	1	89.13	89.13	89.13	00.00	100.00	89.13	89.13	N/A	4,000	3,565
5,000 TO 14,999	3	95.59	96.05	96.10	01.15	99.95	94.63	97.94	N/A	10,833	10,411
15,000 TO 29,999	4	95.04	93.00	92.51	05.48	100.53	81.59	100.33	N/A	22,250	20,584
30,000 TO 59,999	10	98.41	92.66	93.62	07.45	98.97	55.35	101.56	87.18 to 100.10	42,040	39,359
60,000 TO 99,999	4	99.31	99.34	99.35	00.66	99.99	98.24	100.49	N/A	74,563	74,075
100,000 TO 149,999	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	100,000	99,286
150,000 TO 249,999	1	80.57	80.57	80.57	00.00	100.00	80.57	80.57	N/A	155,000	124,885
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	24	98.09	93.88	93.82	05.84	100.06	55.35	101.56	93.98 to 99.50	45,798	42,966

86 Thomas

COMMERCIAL

## PAD 2014 R&amp;O Statistics (Using 2014 Values)

Qualified

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

Number of Sales : 6  
 Total Sales Price : 1,180,000  
 Total Adj. Sales Price : 1,180,000  
 Total Assessed Value : 586,239  
 Avg. Adj. Sales Price : 196,667  
 Avg. Assessed Value : 97,707

MEDIAN : 94  
 WGT. MEAN : 50  
 MEAN : 79  
 COD : 28.53  
 PRD : 158.47

COV : 46.36  
 STD : 36.50  
 Avg. Abs. Dev : 26.70  
 MAX Sales Ratio : 117.34  
 MIN Sales Ratio : 30.51

95% Median C.I. : 30.51 to 117.34  
 95% Wgt. Mean C.I. : 14.98 to 84.38  
 95% Mean C.I. : 40.42 to 117.04

Printed:3/12/2014 2:41:49PM

## 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>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1	89.84	89.84	89.84	00.00	100.00	89.84	89.84	N/A	25,000	22,461
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	97.29	97.29	97.29	00.00	100.00	97.29	97.29	N/A	182,000	177,060
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	1	117.34	117.34	117.34	00.00	100.00	117.34	117.34	N/A	60,000	70,406
01-APR-13 To 30-JUN-13	1	101.66	101.66	101.66	00.00	100.00	101.66	101.66	N/A	23,000	23,382
01-JUL-13 To 30-SEP-13	2	33.12	33.12	32.91	07.88	100.64	30.51	35.72	N/A	445,000	146,465
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	93.57	93.57	96.39	03.99	97.07	89.84	97.29	N/A	103,500	99,761
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	4	68.69	71.31	39.74	55.60	179.44	30.51	117.34	N/A	243,250	96,680
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	97.29	97.29	97.29	00.00	100.00	97.29	97.29	N/A	182,000	177,060
01-JAN-12 To 31-DEC-12											
<u>ALL</u>	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707

## VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707
<u>ALL</u>	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707

## 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	5	97.29	88.37	62.82	19.21	140.67	35.72	117.34	N/A	140,000	87,955
04	1	30.51	30.51	30.51	00.00	100.00	30.51	30.51	N/A	480,000	146,465
<u>ALL</u>	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707

**86 Thomas**  
**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 : 6  
 Total Sales Price : 1,180,000  
 Total Adj. Sales Price : 1,180,000  
 Total Assessed Value : 586,239  
 Avg. Adj. Sales Price : 196,667  
 Avg. Assessed Value : 97,707

MEDIAN : 94  
 WGT. MEAN : 50  
 MEAN : 79  
 COD : 28.53  
 PRD : 158.47

COV : 46.36  
 STD : 36.50  
 Avg. Abs. Dev : 26.70  
 MAX Sales Ratio : 117.34  
 MIN Sales Ratio : 30.51

95% Median C.I. : 30.51 to 117.34  
 95% Wgt. Mean C.I. : 14.98 to 84.38  
 95% Mean C.I. : 40.42 to 117.04

Printed:3/12/2014 2:41:49PM

SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	95.75	95.75	95.51	06.17	100.25	89.84	101.66	N/A	24,000	22,922
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707
Greater Than 14,999	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707
Greater Than 29,999	4	66.51	70.22	47.74	55.78	147.09	30.51	117.34	N/A	283,000	135,099
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	95.75	95.75	95.51	06.17	100.25	89.84	101.66	N/A	24,000	22,922
30,000 TO 59,999											
60,000 TO 99,999	1	117.34	117.34	117.34	00.00	100.00	117.34	117.34	N/A	60,000	70,406
100,000 TO 149,999											
150,000 TO 249,999	1	97.29	97.29	97.29	00.00	100.00	97.29	97.29	N/A	182,000	177,060
250,000 TO 499,999	2	33.12	33.12	32.91	07.88	100.64	30.51	35.72	N/A	445,000	146,465
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	33.12	33.12	32.91	07.88	100.64	30.51	35.72	N/A	445,000	146,465
350	1	97.29	97.29	97.29	00.00	100.00	97.29	97.29	N/A	182,000	177,060
386	1	89.84	89.84	89.84	00.00	100.00	89.84	89.84	N/A	25,000	22,461
528	1	101.66	101.66	101.66	00.00	100.00	101.66	101.66	N/A	23,000	23,382
<u>ALL</u>	6	93.57	78.73	49.68	28.53	158.47	30.51	117.34	30.51 to 117.34	196,667	97,707

86 Thomas

## AGRICULTURAL LAND

## PAD 2014 R&amp;O Statistics (Using 2014 Values)

Qualified

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

Number of Sales : 28	MEDIAN : 69	COV : 34.98	95% Median C.I. : 56.57 to 80.11
Total Sales Price : 18,573,387	WGT. MEAN : 73	STD : 24.77	95% Wgt. Mean C.I. :
Total Adj. Sales Price : 18,573,387	MEAN : 71	Avg. Abs. Dev : 18.73	95% Mean C.I. : 61.21 to 80.43
Total Assessed Value : 13,517,148			
Avg. Adj. Sales Price : 663,335	COD : 27.02	MAX Sales Ratio : 116.54	
Avg. Assessed Value : 482,755	PRD : 97.31	MIN Sales Ratio : 13.05	

Printed:3/12/2014 2:41:50PM

## 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	3	84.58	78.43	89.68	18.37	87.46	52.05	98.66	N/A	312,971	280,659
01-JAN-11 To 31-MAR-11	4	114.64	113.51	115.20	02.48	98.53	108.20	116.54	N/A	256,851	295,884
01-APR-11 To 30-JUN-11	3	69.56	62.51	76.82	20.24	81.37	37.86	80.11	N/A	2,568,667	1,973,322
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	6	72.31	71.55	74.53	13.25	96.00	44.56	93.77	44.56 to 93.77	565,712	421,623
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	3	66.57	71.61	70.41	07.99	101.70	66.15	82.10	N/A	262,200	184,615
01-JUL-12 To 30-SEP-12	1	53.99	53.99	53.99	00.00	100.00	53.99	53.99	N/A	1,775,000	958,317
01-OCT-12 To 31-DEC-12	2	60.71	60.71	59.58	13.82	101.90	52.32	69.10	N/A	584,600	348,286
01-JAN-13 To 31-MAR-13	4	57.14	55.68	55.26	03.76	100.76	50.48	57.95	N/A	297,000	164,130
01-APR-13 To 30-JUN-13	2	31.98	31.98	30.05	59.19	106.42	13.05	50.91	N/A	294,000	88,340
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	10	91.62	87.68	82.15	24.94	106.73	37.86	116.54	52.05 to 116.15	967,232	794,548
01-OCT-11 To 30-SEP-12	10	70.68	69.81	67.86	13.48	102.87	44.56	93.77	53.99 to 82.10	595,587	404,190
01-OCT-12 To 30-SEP-13	8	54.45	51.01	51.94	17.12	98.21	13.05	69.10	13.05 to 69.10	368,150	191,222
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	13	76.21	82.37	79.43	26.36	103.70	37.86	116.54	69.56 to 113.13	932,898	741,018
01-JAN-12 To 31-DEC-12	6	66.36	65.04	59.20	11.38	109.86	52.32	82.10	52.32 to 82.10	621,800	368,122
<u>ALL</u>	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755

## AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755
<u>ALL</u>	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755

## 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>Grass</u>											
County	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755
0	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755
<u>ALL</u>	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755

86 Thomas

## AGRICULTURAL LAND

## PAD 2014 R&amp;O Statistics (Using 2014 Values)

Qualified

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

Number of Sales : 28	MEDIAN : 69	COV : 34.98	95% Median C.I. : 56.57 to 80.11
Total Sales Price : 18,573,387	WGT. MEAN : 73	STD : 24.77	95% Wgt. Mean C.I. :
Total Adj. Sales Price : 18,573,387	MEAN : 71	Avg. Abs. Dev : 18.73	95% Mean C.I. : 61.21 to 80.43
Total Assessed Value : 13,517,148			
Avg. Adj. Sales Price : 663,335	COD : 27.02	MAX Sales Ratio : 116.54	
Avg. Assessed Value : 482,755	PRD : 97.31	MIN Sales Ratio : 13.05	

Printed:3/12/2014 2:41:50PM

## 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
____ Grass ____											
County	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755
0	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755
____ ALL ____	28	69.33	70.82	72.78	27.02	97.31	13.05	116.54	56.57 to 80.11	663,335	482,755



Total Real Property  
Sum Lines 17, 25, & 30

Records : 1,664

Value : 141,100,590

Growth 593,010

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	84	170,940	16	46,026	16	154,855	116	371,821	
<b>02. Res Improve Land</b>	233	505,226	27	332,822	33	542,936	293	1,380,984	
<b>03. Res Improvements</b>	236	6,689,128	28	1,627,630	40	3,091,395	304	11,408,153	
<b>04. Res Total</b>	320	7,365,294	44	2,006,478	56	3,789,186	420	13,160,958	193,325
<b>% of Res Total</b>	76.19	55.96	10.48	15.25	13.33	28.79	25.24	9.33	32.60
<b>05. Com UnImp Land</b>	9	15,072	3	22,440	4	35,945	16	73,457	
<b>06. Com Improve Land</b>	36	62,594	6	72,998	6	86,305	48	221,897	
<b>07. Com Improvements</b>	37	1,016,530	7	771,600	6	1,291,670	50	3,079,800	
<b>08. Com Total</b>	46	1,094,196	10	867,038	10	1,413,920	66	3,375,154	0
<b>% of Com Total</b>	69.70	32.42	15.15	25.69	15.15	41.89	3.97	2.39	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	320	7,365,294	44	2,006,478	56	3,789,186	420	13,160,958	193,325
<b>% of Res &amp; Rec Total</b>	76.19	55.96	10.48	15.25	13.33	28.79	25.24	9.33	32.60
<b>Com &amp; Ind Total</b>	46	1,094,196	10	867,038	10	1,413,920	66	3,375,154	0
<b>% of Com &amp; Ind Total</b>	69.70	32.42	15.15	25.69	15.15	41.89	3.97	2.39	0.00
<b>17. Taxable Total</b>	366	8,459,490	54	2,873,516	66	5,203,106	486	16,536,112	193,325
<b>% of Taxable Total</b>	75.31	51.16	11.11	17.38	13.58	31.47	29.21	11.72	32.60

## 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	1	2	31	1,518	32	1,520	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	2	31	1,518	32	1,520	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	36	5	8	49

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	9	43,853	995	94,922,082	1,004	94,965,935
28. Ag-Improved Land	0	0	6	92,230	136	15,450,268	142	15,542,498
29. Ag Improvements	0	0	6	502,130	136	13,552,395	142	14,054,525
30. Ag Total							1,146	124,562,958



## 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	2	2.00	22,000	
33. HomeSite Improvements	0	0.00	0	5	0.00	420,925	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	3.00	3,000	
36. FarmSite Improv Land	0	0.00	0	2	9.94	9,940	
37. FarmSite Improvements	0	0.00	0	6	0.00	81,205	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	4	21.58	0	
40. Other- Non Ag Use	0	0.00	0	7	39.02	67,020	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	22	23.00	253,000	22	23.00	253,000	
32. HomeSite Improv Land	89	99.99	1,099,890	91	101.99	1,121,890	
33. HomeSite Improvements	98	0.00	10,843,420	103	0.00	11,264,345	0
34. HomeSite Total				125	124.99	12,639,235	
35. FarmSite UnImp Land	6	12.26	12,260	8	15.26	15,260	
36. FarmSite Improv Land	89	192.10	188,100	91	202.04	198,040	
37. FarmSite Improvements	133	0.00	2,708,975	139	0.00	2,790,180	399,685
38. FarmSite Total				147	217.30	3,003,480	
39. Road & Ditches	190	1,422.89	0	194	1,444.47	0	
40. Other- Non Ag Use	6	56.51	96,986	13	95.53	164,006	
41. Total Section VI				272	1,882.29	15,806,721	399,685

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	241.70	6.67%	356,508	6.67%	1,475.00
48. 2A	370.60	10.22%	546,635	10.22%	1,475.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,182.97	32.64%	1,744,886	32.64%	1,475.00
51. 4A1	31.91	0.88%	47,068	0.88%	1,475.02
52. 4A	1,797.29	49.59%	2,651,008	49.59%	1,475.00
53. Total	3,624.47	100.00%	5,346,105	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	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
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	134.00	0.04%	37,520	0.04%	280.00
66. 2G	1,000.64	0.27%	280,180	0.27%	280.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	7,474.00	2.03%	2,092,721	2.03%	280.00
69. 4G1	1,763.51	0.48%	493,781	0.48%	280.00
70. 4G	357,822.77	97.18%	100,190,349	97.18%	280.00
71. Total	368,194.92	100.00%	103,094,551	100.00%	280.00
Irrigated Total	3,624.47	0.97%	5,346,105	4.92%	1,475.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	368,194.92	98.47%	103,094,551	94.79%	280.00
72. Waste	2,103.86	0.56%	315,581	0.29%	150.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	373,923.25	100.00%	108,756,237	100.00%	290.85

## 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	3,624.47	5,346,105	3,624.47	5,346,105
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	106.62	29,854	368,088.30	103,064,697	368,194.92	103,094,551
79. Waste	0.00	0	28.46	4,269	2,075.40	311,312	2,103.86	315,581
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	135.08	34,123	373,788.17	108,722,114	373,923.25	108,756,237

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,624.47	0.97%	5,346,105	4.92%	1,475.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	368,194.92	98.47%	103,094,551	94.79%	280.00
Waste	2,103.86	0.56%	315,581	0.29%	150.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	373,923.25	100.00%	108,756,237	100.00%	290.85

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

86 Thomas

	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	11,936,956	13,160,958	1,224,002	10.25%	193,325	8.63%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	10,254,677	12,639,235	2,384,558	23.25%	0	23.25%
<b>04. Total Residential (sum lines 1-3)</b>	<b>22,191,633</b>	<b>25,800,193</b>	<b>3,608,560</b>	<b>16.26%</b>	<b>193,325</b>	<b>15.39%</b>
05. Commercial	3,048,210	3,375,154	326,944	10.73%	0	10.73%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	3,333,150	3,003,480	-329,670	-9.89%	399,685	-21.88%
08. Minerals	1,520	1,520	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>6,382,880</b>	<b>6,380,154</b>	<b>-2,726</b>	<b>-0.04%</b>	<b>399,685</b>	<b>-6.30%</b>
<b>10. Total Non-Agland Real Property</b>	<b>28,574,513</b>	<b>32,344,353</b>	<b>3,769,840</b>	<b>13.19%</b>	<b>593,010</b>	<b>11.12%</b>
11. Irrigated	3,377,480	5,346,105	1,968,625	58.29%		
12. Dryland	0	0	0			
13. Grassland	95,800,430	103,094,551	7,294,121	7.61%		
14. Wasteland	315,138	315,581	443	0.14%		
15. Other Agland	76,130	0	-76,130	-100.00%		
<b>16. Total Agricultural Land</b>	<b>99,569,178</b>	<b>108,756,237</b>	<b>9,187,059</b>	<b>9.23%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>128,143,691</b>	<b>141,100,590</b>	<b>12,956,899</b>	<b>10.11%</b>	<b>593,010</b>	<b>9.65%</b>

**THOMAS COUNTY, NEBRASKA**  
**2013**  
**PLAN OF ASSESSMENT**

**June 15, 2013**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15<sup>th</sup> of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31<sup>st</sup> of each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.  
Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

## General Description of Real Property in Thomas County:

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

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential/Rec	410	25%	11,378,031	8%	1,749,383	9,628,648
Commercial/Ind	63	4%	3,040,396	2%	240,756	2,799,640
Agricultural	1193	71%	113,712,962	90%	100,372,481	13,340,481
Total	1666	100%	128,131,389	100%	102,362,620	25,768,769

Agricultural land is the predominant property type in Thomas County, with the majority consisting of grassland, primarily used for cow/calf operations.

### Agricultural Land – Taxable Acres

Irrigated	-	3,377.48
Grass	-	368,231.20
Waste	-	2,098.36
Exempt	-	57.99

### Agricultural Land – Forest Acres(Exempt-Not in Computer System)

US Forest	-	78,639
-----------	---	--------

Additional information is contained in the 2013 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2013.

## Current Resources:

### Staff/Budget/Training

Due to the population of the county, the Thomas 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 position of County Clerk. A part time office assistant is also on staff in the Ex-Officio Clerk's office. The county contracts with an independent appraiser, as needed, for appraisal maintenance. Two additional part time staff has been hired for physical reviews of the real property in Thomas County.

The proposed budget for the assessment portion of the clerk's budget for FY 2013-2014 is \$31,000.

The assessor believes continuing education is vital to maintaining proper assessment action. The assessor attends as many monthly district meetings as possible, as well as workshops offered by

the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers.

### Record Maintenance

Thomas County's cadastral maps have not been consistently maintained since the mid 1990's. The county board has recognized the need for consistent maintenance of the records and approved the development of a web based GIS system through GIS Workshop. Development began in June 2007 and was completed the spring of 2011. All maintenance to the GIS data for 2013/2014 and hosting of the GIS on the Internet will be handled by GIS Workshop. New property record cards will be created for each parcel of real property in 2013. Each property record card is filed by legal description and contains up-to-date listings, photographs and sketches for those properties that have improvements. All rural parcels will have new soil data sheets added to the property record card.

Thomas County utilizes software provided by MIPS Version 2 for assessment and CAMA (computer assisted mass appraisal) administration. Upon completion of development of the GIS system, this office will have the ability to maintain all records electronically and make them available via the Internet at <http://thomas.assessor.gisworkshop.com>.

### Assessment Procedures:

#### Discover/List/Inventory Property

The assessor also serves as register of deeds and zoning administrator, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices is also useful in tracking land usage.

#### 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 personal knowledge, the sales are verified with the buyer and seller. Most of the verification is done by personal contact or through a questionnaire mailed out to each the buyer and seller with a self-addressed stamped envelope for return to the Assessor's office.

Thomas County processes less than one-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies, 1999, are adhered to.



## Data Collection

Thomas County will implement procedures to complete a physical routine inspection of all properties on a six-year cycle.

## Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

## Value Approaches

**Market Approach:** The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

**Cost Approach:** The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated June 2010 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2011 by the county's contracted appraiser for residential, rural residential and commercial revaluation was used for the current year market values.

**Income Approach:** The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2006 by the county's contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

## Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

## Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state.

## Notices

Change of value notices are sent to the property owner of record no later than June 1<sup>st</sup> of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process.

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

Property Class	Ratio (Level of Value)	*COD	*PRD
Residential	94.00	17.43	96.94
Commercial	n/a	n/a	n/a
Agricultural	71.00	22.73	107.67

(\*Co-efficient of dispersion and price-related differential)

For more information regarding statistical measures, see 2013 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2013.

**Assessment Actions Planned for Assessment Year 2013:**

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. New Marshall & Swift costing will be applied in 2013.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review. New Marshall & Swift costing will be applied in 2013.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies.

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

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

**Residential:** A physical inspection of the residential Villages within Thomas County will be conducted. The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** A physical inspection of the commercial properties will be conducted. The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 20 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to

Department of Revenue no later than August 1 annually. This office receives approximately 40 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 100 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Ag Land Trust Report: Report of all property within the county owned by trusts to be filed with the Secretary of State no later than October 1 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4<sup>th</sup> year thereafter no later than December 1 annually.

**Conclusion:**

The Thomas County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Thomas County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and deputy, as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Lorissa Hartman  
Thomas County Assessor

## 2014 Assessment Survey for Thomas County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	2
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 31,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 10,000 (\$ 5,000 part-time help, \$ 5,000 contract)
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 13,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 750
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$ 7,250
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$ 28,662

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Not applicable.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.thomas.gisworkshop.com">www.thomas.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Except for the villages.
3.	<b>What municipalities in the county are zoned?</b>
	None
4.	<b>When was zoning implemented?</b>
	2001

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	A contracted appraiser will be hired when needed.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	MIPS

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Currently there are only two part-time listers that are hired by the county.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	These people were trained in listing by a previously contracted appraiser.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No





## 2014 Certification for Thomas 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 Thomas 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



