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## 2014 Commission Summary for Thurston County

### Residential Real Property - Current

Number of Sales	75	Median	97.22
Total Sales Price	\$5,118,510	Mean	114.40
Total Adj. Sales Price	\$5,118,510	Wgt. Mean	88.22
Total Assessed Value	\$4,515,580	Average Assessed Value of the Base	\$45,839
Avg. Adj. Sales Price	\$68,247	Avg. Assessed Value	\$60,208

### Confidence Interval - Current

95% Median C.I	90.54 to 101.19
95% Wgt. Mean C.I	81.55 to 94.90
95% Mean C.I	96.56 to 132.24
% of Value of the Class of all Real Property Value in the	8.53
% of Records Sold in the Study Period	4.82
% of Value Sold in the Study Period	6.33

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	71	97	96.99
2012	67	100	100.00
2011	67	99	99
2010	66	95	95

## 2014 Commission Summary for Thurston County

### Commercial Real Property - Current

Number of Sales	8	Median	77.71
Total Sales Price	\$608,750	Mean	78.16
Total Adj. Sales Price	\$663,750	Wgt. Mean	81.21
Total Assessed Value	\$539,050	Average Assessed Value of the Base	\$52,314
Avg. Adj. Sales Price	\$82,969	Avg. Assessed Value	\$67,381

### Confidence Interval - Current

95% Median C.I	28.98 to 129.08
95% Wgt. Mean C.I	61.38 to 101.05
95% Mean C.I	51.94 to 104.38
% of Value of the Class of all Real Property Value in the County	1.76
% of Records Sold in the Study Period	2.85
% of Value Sold in the Study Period	3.67

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	5		73.67
2012	0		00.00
2011	4		96
2010	8	100	96



## 2014 Opinions of the Property Tax Administrator for Thurston 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	71	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 Thurston County**

A market analysis was completed in the Village of Pender and it was necessary to increase the improvements three percent at this time.

A market analysis was completed in the Village of Walthill and it was necessary to decrease the improvements 20% at this time.

Emerson, Thurston, Rosalie, Winnebago and unincorporated Macy have not changes other than the completion of the pickup work for the 2014 assessment year.



## 2014 Residential Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	Assessor and staff																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	Cost and sales																						
<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>																						
	Yes, based on the local market information.																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																						
	Yes, different economic depreciations based on valuation groupings.																						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																						
	Sales implementing the square foot method																						
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1	2008	2008	2008																				
5	2008	2008	2008																				
10	2009	2008	2009																				
15																							

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

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### **County Overview**

Thurston County is located in the northeastern corner of the state. The entire population of the county is close to 7000 residents; approximately 55% of the population are Native Americans. The village of Macy is located within the Omaha Reservation and includes the Omaha Nation Public Schools. The communities of Walthill (estimated population of 780) and Winnebago (estimated population of 774) are heavily populated with the Winnebago and Omaha Tribes. Parcels of real property that were acquired because of allotment to the Native American families or property held in trusts are exempt from valuation, the parcel is considered taxable if it was acquired with a fee simple title. Pender is the county seat and has an estimated population of 1000.

### **Description of Analysis**

Thurston County residential sales file consists of 75 qualified arm's length transactions. The county defines valuation groupings primarily by the towns and villages. There are 48 of those sales located in the village of Pender (Valuation Group 1) representing 64% of the qualified transactions. Valuation Group 10 covers the three villages of Rosalie, Walthill and Winnebago with 19 sales and represents 25% of the sales transactions. Within Valuation Group 10 one fourth of the sales are under \$5,000 and distorts the coefficient of dispersion and price related differential. The village of Emerson (Valuation Group 5) is located in three counties with the smallest portion of Emerson within the boundary of Thurston County. There are two small villages of Rosalie and Thurston with each community having a population of less than 160 residents.

### **Sales Qualification**

The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county. Thurston County was one of those selected in 2011. The analysis revealed that the county started a review of the residential class of property beginning in 2006 with the village of Emerson. Thurston was completed in 2007 and Pender in 2008. The villages of Winnebago, Walthill and Macy were reviewed in 2010.

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

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

Currently it has been reported that the review and inspection of the residential class of property has been completed for the first six year cycle. The small dollar sales in Valuation Group 10 have the potential to distort the statistical indicators and quality of assessment. The Department will be working with the county in the future to prioritize the need to review the Valuation Group 10 to ensure equitable assessment of property in the defined group.

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

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### **Level of Value**

Based on the information available, the level of value is determined to be 97% of market value for the residential class of real property in Thurston County.



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

Reviewed pickup work. Not much activity in the commercial sales.

## 2014 Commercial Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Staff										
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>										
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15	All rural commercial properties.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	Cost and sales										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	Use the sales file to look for unique parcels and ask surrounding counties if there are parcels similar in their county.										
<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>										
	Yes, based on the market available										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	Sales and the front foot method was implemented.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	1998	1998	1998
	5	1998	1998	1998
	10	1998	1998	1998
	15	1998	1998	1998

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

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### **County Overview**

The commercial market in Thurston County has remained relatively flat. Pender is the commercial hub for Thurston County and the county seat. The village of Pender offers the residents retail trade, banking, auto and implement dealers, a new hospital and restaurant services. The Villages of Walthill, Winnebago and Rosalie are on the east side of the county. The commercial services there are minimal and many of the residents travel to South Sioux City for commercial services. The village of Emerson has minimal commercial services on the portion that is in Thurston County and the majority of the commercial parcels are near the Dixon and Dakota county borders to the north.

### **Description of Analysis**

The commercial statistical profile contains a total of eight qualified arm's length sales. The commercial market has been nonexistent. There has been only one sale since December of 2012. Six of the commercial parcels are located in Valuation Group 1 (Pender). The sample is small enough that it does not represent the commercial population in the county.

The county stated that a review of the commercial class and repricing was done in 2009 for the villages of Emerson and Pender.

### **Sales Qualification**

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

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

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

### **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 Thurston County**

Conduct market analysis of the agricultural sales. Increased agricultural land. Review work and land use changes. Pickup work, measured new buildings that were not reported.

## 2014 Agricultural Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and Staff.						
<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;">1</td> <td>Western portion of the county, borders Wayne County</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Western portion of the county, borders Wayne County	2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.
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1	Western portion of the county, borders Wayne County						
2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The topography of the land and analyze sales.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	No 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>						
	Physical inspections, FSA maps (letters were mailed out to property owners asking for verification of land use).						
<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>						
	Nothing classified as WRP.						

## Thurston County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	5,195	5,190	4,710	4,710	4,695	4,680	4,150	3,575	4,900
Cuming	1	5,739	5,745	5,356	5,369	4,861	4,875	4,141	4,078	5,338
Dixon	1	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,856
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476
Thurston	2	5,195	5,190	4,610	4,610	4,605	4,475	4,125	3,550	4,674
Burt	1	5,100	4,850	4,550	4,275	3,419	3,650	3,200	2,650	4,001
Cuming	1	5,739	5,745	5,356	5,369	4,861	4,875	4,141	4,078	5,338
Dakota	1	5,803	5,695	5,579	N/A	5,471	N/A	5,320	5,185	5,571

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	4,995	4,990	4,610	4,610	4,595	4,580	4,050	3,475	4,583
Cuming	1	5,422	5,424	5,085	5,052	4,545	4,546	3,801	3,750	4,903
Dixon	1	4,885	4,565	4,405	4,235	3,987	3,745	3,585	3,265	4,051
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804
Thurston	2	4,470	4,375	4,115	3,660	3,570	3,560	3,510	3,250	3,735
Burt	1	5,000	4,725	4,350	4,200	3,501	3,500	3,100	2,400	3,840
Cuming	1	5,422	5,424	5,085	5,052	4,545	4,546	3,801	3,750	4,903
Dakota	1	5,461	5,440	5,400	N/A	5,287	N/A	4,275	4,190	5,325

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	1,155	1,085	1,054	1,070	938	931	866	791	993
Cuming	1	2,774	2,400	2,348	2,132	1,795	1,880	1,874	1,103	2,053
Dixon	1	2,430	2,299	1,924	N/A	1,725	1,435	1,330	1,225	1,734
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148
Thurston	2	976	981	810	959	785	794	781	589	752
Burt	1	2,102	2,039	1,986	1,683	1,727	1,746	1,688	1,388	1,692
Cuming	1	2,774	2,400	2,348	2,132	1,795	1,880	1,874	1,103	2,053
Dakota	1	2,089	1,769	2,010	N/A	1,607	N/A	1,537	761	1,573

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

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

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## **County Overview**

Thurston County is currently divided into two market areas. Market Area 1 is the western portion of the county and is bordered by Dakota County and Dixon County on the north, Wayne County on the west, and Cuming County to the south. The land use in area one is 10% irrigated, 82% dry land and 6% grass. The eastern portion of the county is defined as Market Area 2 and has Dakota County to the north, Burt County to the south and the Missouri River on the east. The land use in area two is represented with 3% irrigated land, 84% dry land and 8% grass. The grass in area two is 63% timber covered.

## **Description of Analysis**

The analysis of the statistical profile was expanded to ensure that the time and majority land use representativeness was balanced. Thurston County increased all value, the overall increase to irrigated was 41%, dry was 37% and grass was 29%. The increase is considered reasonable in comparison to surrounding counties. It is believed that both market areas are equalized.

## **Sales Qualification**

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

The Division has conducted an expanded review beginning in 2011 of Thurston County and found that the county is diligently working on completing the systematic review and inspection of the rural properties. As follow up to the review in 2012 the county reported that questionnaires have been mailed to the land owners asking for them to furnish the office with FSA maps to assist in verifying the land use. The county relayed that the response to the questionnaires has been favorable. The Assessor has indicated that all the rural parcels have been completed.

## **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 an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on analysis of all available information, the level of value is 71%. All other subclasses are determined to be valued with the acceptable range.



**87 Thurston****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 : 75	MEDIAN : 97	COV : 68.89	95% Median C.I. : 90.54 to 101.19
Total Sales Price : 5,118,510	WGT. MEAN : 88	STD : 78.81	95% Wgt. Mean C.I. : 81.55 to 94.90
Total Adj. Sales Price : 5,118,510	MEAN : 114	Avg. Abs. Dev : 39.57	95% Mean C.I. : 96.56 to 132.24
Total Assessed Value : 4,515,580			
Avg. Adj. Sales Price : 68,247	COD : 40.70	MAX Sales Ratio : 550.75	
Avg. Assessed Value : 60,208	PRD : 129.68	MIN Sales Ratio : 41.28	

*Printed:3/31/2014 11:05:24AM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>      Qtrts      </u>											
01-OCT-11 To 31-DEC-11	11	83.83	88.05	82.69	26.68	106.48	48.28	162.37	61.03 to 110.14	66,265	54,796
01-JAN-12 To 31-MAR-12	7	111.60	114.50	85.98	38.94	133.17	61.35	212.03	61.35 to 212.03	60,286	51,834
01-APR-12 To 30-JUN-12	9	102.65	113.15	92.90	29.43	121.80	41.28	179.75	80.52 to 165.89	63,667	59,149
01-JUL-12 To 30-SEP-12	16	92.28	92.35	81.54	22.48	113.26	48.20	159.26	72.77 to 109.20	54,813	44,693
01-OCT-12 To 31-DEC-12	8	95.59	110.93	93.89	24.36	118.15	78.22	244.50	78.22 to 244.50	66,938	62,847
01-JAN-13 To 31-MAR-13	8	111.70	161.98	102.10	64.49	158.65	64.73	550.75	64.73 to 550.75	68,306	69,741
01-APR-13 To 30-JUN-13	9	121.48	168.06	83.10	78.90	202.24	42.28	425.75	51.22 to 338.33	65,444	54,382
01-JUL-13 To 30-SEP-13	7	97.44	88.34	88.87	11.15	99.40	50.91	99.82	50.91 to 99.82	120,950	107,488
<u>      Study Yrs      </u>											
01-OCT-11 To 30-SEP-12	43	95.84	99.21	85.09	29.40	116.59	41.28	212.03	80.52 to 103.74	60,486	51,466
01-OCT-12 To 30-SEP-13	32	98.24	134.82	91.46	55.81	147.41	42.28	550.75	90.54 to 117.35	78,675	71,955
<u>      Calendar Yrs      </u>											
01-JAN-12 To 31-DEC-12	40	97.16	104.62	87.77	29.15	119.20	41.28	244.50	82.53 to 102.65	60,188	52,826
<u>      ALL      </u>	75	97.22	114.40	88.22	40.70	129.68	41.28	550.75	90.54 to 101.19	68,247	60,208

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	48	95.70	98.42	87.46	25.49	112.53	41.28	212.03	82.53 to 99.66	85,063	74,398
05	6	98.16	99.70	90.43	23.59	110.25	50.91	162.37	50.91 to 162.37	68,683	62,108
10	19	103.74	160.51	98.17	76.61	163.50	48.28	550.75	72.77 to 197.50	23,443	23,013
15	2	104.09	104.09	75.61	59.38	137.67	42.28	165.89	N/A	89,000	67,293
<u>      ALL      </u>	75	97.22	114.40	88.22	40.70	129.68	41.28	550.75	90.54 to 101.19	68,247	60,208

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	75	97.22	114.40	88.22	40.70	129.68	41.28	550.75	90.54 to 101.19	68,247	60,208
06											
07											
<u>      ALL      </u>	75	97.22	114.40	88.22	40.70	129.68	41.28	550.75	90.54 to 101.19	68,247	60,208

**87 Thurston****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 : 75	MEDIAN : 97	COV : 68.89	95% Median C.I. : 90.54 to 101.19
Total Sales Price : 5,118,510	WGT. MEAN : 88	STD : 78.81	95% Wgt. Mean C.I. : 81.55 to 94.90
Total Adj. Sales Price : 5,118,510	MEAN : 114	Avg. Abs. Dev : 39.57	95% Mean C.I. : 96.56 to 132.24
Total Assessed Value : 4,515,580			
Avg. Adj. Sales Price : 68,247	COD : 40.70	MAX Sales Ratio : 550.75	
Avg. Assessed Value : 60,208	PRD : 129.68	MIN Sales Ratio : 41.28	

*Printed:3/31/2014 11:05:24AM***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	4	382.04	389.83	375.76	25.76	103.74	244.50	550.75	N/A	2,125	7,985
Less Than 15,000	10	157.43	228.10	144.66	78.30	157.68	94.85	550.75	100.15 to 425.75	7,000	10,126
Less Than 30,000	21	130.80	177.56	132.72	58.78	133.79	72.14	550.75	102.65 to 197.50	14,140	18,767
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	71	96.17	98.89	87.74	26.31	112.71	41.28	212.03	87.81 to 99.82	71,972	63,150
Greater Than 14,999	65	95.62	96.91	87.44	26.51	110.83	41.28	212.03	82.53 to 99.38	77,669	67,913
Greater Than 29,999	54	91.92	89.84	85.48	23.24	105.10	41.28	165.89	80.52 to 97.22	89,288	76,323
<u>Incremental Ranges</u>											
0 TO 4,999	4	382.04	389.83	375.76	25.76	103.74	244.50	550.75	N/A	2,125	7,985
5,000 TO 14,999	6	105.93	120.28	112.72	19.89	106.71	94.85	197.50	94.85 to 197.50	10,250	11,553
15,000 TO 29,999	11	130.80	131.62	129.04	26.56	102.00	72.14	212.03	72.77 to 179.75	20,632	26,623
30,000 TO 59,999	20	98.30	104.59	103.42	23.12	101.13	48.28	165.89	89.29 to 113.43	39,758	41,119
60,000 TO 99,999	14	90.55	87.37	89.04	20.34	98.12	48.20	133.44	59.79 to 101.86	74,036	65,923
100,000 TO 149,999	13	73.68	70.69	69.85	20.44	101.20	41.28	103.74	50.91 to 82.53	120,766	84,350
150,000 TO 249,999	5	90.54	84.16	85.04	17.91	98.97	61.03	106.05	N/A	176,990	150,511
250,000 TO 499,999	2	98.46	98.46	98.52	01.39	99.94	97.09	99.82	N/A	267,500	263,533
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	75	97.22	114.40	88.22	40.70	129.68	41.28	550.75	90.54 to 101.19	68,247	60,208



**87 Thurston****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 : 8  
 Total Sales Price : 608,750  
 Total Adj. Sales Price : 663,750  
 Total Assessed Value : 539,050  
 Avg. Adj. Sales Price : 82,969  
 Avg. Assessed Value : 67,381

MEDIAN : 78  
 WGT. MEAN : 81  
 MEAN : 78  
 COD : 30.37  
 PRD : 96.24

COV : 40.12  
 STD : 31.36  
 Avg. Abs. Dev : 23.60  
 MAX Sales Ratio : 129.08  
 MIN Sales Ratio : 28.98

95% Median C.I. : 28.98 to 129.08  
 95% Wgt. Mean C.I. : 61.38 to 101.05  
 95% Mean C.I. : 51.94 to 104.38

*Printed:3/31/2014 11:05:26AM***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	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	105,000	77,350
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	28.98	28.98	28.98	00.00	100.00	28.98	28.98	N/A	50,000	14,490
01-APR-12 To 30-JUN-12	2	75.40	75.40	71.98	35.81	104.75	48.40	102.40	N/A	44,375	31,940
01-JUL-12 To 30-SEP-12	2	105.41	105.41	99.95	22.46	105.46	81.74	129.08	N/A	32,500	32,483
01-OCT-12 To 31-DEC-12	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	55,000	36,945
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	93.81	93.81	93.81	00.00	100.00	93.81	93.81	N/A	300,000	281,420
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	105,000	77,350
01-OCT-11 To 30-SEP-12	5	81.74	78.12	70.35	37.70	111.04	28.98	129.08	N/A	40,750	28,667
01-OCT-12 To 30-SEP-13	2	80.49	80.49	89.68	16.55	89.75	67.17	93.81	N/A	177,500	159,183
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	105,000	77,350
01-JAN-12 To 31-DEC-12	6	74.46	76.30	69.67	37.75	109.52	28.98	129.08	28.98 to 129.08	43,125	30,047
<u>ALL</u>	8	77.71	78.16	81.21	30.37	96.24	28.98	129.08	28.98 to 129.08	82,969	67,381

**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	77.71	77.38	71.48	34.78	108.25	28.98	129.08	28.98 to 129.08	51,458	36,781
05	1	93.81	93.81	93.81	00.00	100.00	93.81	93.81	N/A	300,000	281,420
10	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	55,000	36,945
<u>ALL</u>	8	77.71	78.16	81.21	30.37	96.24	28.98	129.08	28.98 to 129.08	82,969	67,381

**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	98.13	98.13	86.52	31.55	113.42	67.17	129.08	N/A	40,000	34,608
03	6	77.71	71.50	80.49	27.22	88.83	28.98	102.40	28.98 to 102.40	97,292	78,306
04											
<u>ALL</u>	8	77.71	78.16	81.21	30.37	96.24	28.98	129.08	28.98 to 129.08	82,969	67,381

**87 Thurston**  
**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 : 8  
 Total Sales Price : 608,750  
 Total Adj. Sales Price : 663,750  
 Total Assessed Value : 539,050  
 Avg. Adj. Sales Price : 82,969  
 Avg. Assessed Value : 67,381

MEDIAN : 78  
 WGT. MEAN : 81  
 MEAN : 78  
 COD : 30.37  
 PRD : 96.24

COV : 40.12  
 STD : 31.36  
 Avg. Abs. Dev : 23.60  
 MAX Sales Ratio : 129.08  
 MIN Sales Ratio : 28.98

95% Median C.I. : 28.98 to 129.08  
 95% Wgt. Mean C.I. : 61.38 to 101.05  
 95% Mean C.I. : 51.94 to 104.38

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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
<b>Low \$ Ranges</b>											
Less Than 5,000	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	55,000	36,945
Less Than 15,000	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	55,000	36,945
Less Than 30,000	2	98.13	98.13	86.52	31.55	113.42	67.17	129.08	N/A	40,000	34,608
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	7	81.74	79.73	82.48	30.45	96.67	28.98	129.08	28.98 to 129.08	86,964	71,729
Greater Than 14,999	7	81.74	79.73	82.48	30.45	96.67	28.98	129.08	28.98 to 129.08	86,964	71,729
Greater Than 29,999	6	77.71	71.50	80.49	27.22	88.83	28.98	102.40	28.98 to 102.40	97,292	78,306
<b>Incremental Ranges</b>											
0 TO 4,999	1	67.17	67.17	67.17	00.00	100.00	67.17	67.17	N/A	55,000	36,945
5,000 TO 14,999											
15,000 TO 29,999	1	129.08	129.08	129.08	00.00	100.00	129.08	129.08	N/A	25,000	32,270
30,000 TO 59,999	4	65.07	65.38	62.13	41.02	105.23	28.98	102.40	N/A	44,688	27,766
60,000 TO 99,999											
100,000 TO 149,999	1	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	105,000	77,350
150,000 TO 249,999											
250,000 TO 499,999	1	93.81	93.81	93.81	00.00	100.00	93.81	93.81	N/A	300,000	281,420
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>8</b>	<b>77.71</b>	<b>78.16</b>	<b>81.21</b>	<b>30.37</b>	<b>96.24</b>	<b>28.98</b>	<b>129.08</b>	<b>28.98 to 129.08</b>	<b>82,969</b>	<b>67,381</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	93.81	96.69	92.27	22.00	104.79	67.17	129.08	N/A	126,667	116,878
326	1	81.74	81.74	81.74	00.00	100.00	81.74	81.74	N/A	40,000	32,695
344	1	48.40	48.40	48.40	00.00	100.00	48.40	48.40	N/A	50,000	24,200
353	1	102.40	102.40	102.40	00.00	100.00	102.40	102.40	N/A	38,750	39,680
442	1	28.98	28.98	28.98	00.00	100.00	28.98	28.98	N/A	50,000	14,490
531	1	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	105,000	77,350
<b>ALL</b>	<b>8</b>	<b>77.71</b>	<b>78.16</b>	<b>81.21</b>	<b>30.37</b>	<b>96.24</b>	<b>28.98</b>	<b>129.08</b>	<b>28.98 to 129.08</b>	<b>82,969</b>	<b>67,381</b>

**87 Thurston****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 66	MEDIAN : 71	COV : 46.36	95% Median C.I. : 59.26 to 86.38
Total Sales Price : 37,595,489	WGT. MEAN : 67	STD : 36.63	95% Wgt. Mean C.I. : 60.02 to 73.72
Total Adj. Sales Price : 37,595,489	MEAN : 79	Avg. Abs. Dev : 26.62	95% Mean C.I. : 70.18 to 87.86
Total Assessed Value : 25,140,275			
Avg. Adj. Sales Price : 569,629	COD : 37.52	MAX Sales Ratio : 253.81	
Avg. Assessed Value : 380,913	PRD : 118.17	MIN Sales Ratio : 06.37	

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	12	103.45	104.70	99.06	14.90	105.69	71.29	142.11	87.16 to 117.91	349,025	345,739
01-JAN-11 To 31-MAR-11	4	85.65	84.22	87.07	26.00	96.73	53.32	112.28	N/A	552,486	481,038
01-APR-11 To 30-JUN-11	2	95.77	95.77	95.55	09.80	100.23	86.38	105.15	N/A	307,000	293,353
01-JUL-11 To 30-SEP-11	3	81.40	113.86	80.44	101.33	141.55	06.37	253.81	N/A	563,725	453,440
01-OCT-11 To 31-DEC-11	5	74.60	90.09	81.73	30.05	110.23	59.29	132.55	N/A	421,297	344,344
01-JAN-12 To 31-MAR-12	7	71.69	87.61	75.75	40.27	115.66	53.14	136.04	53.14 to 136.04	371,546	281,463
01-APR-12 To 30-JUN-12	3	51.76	53.06	51.43	07.15	103.17	48.15	59.26	N/A	1,424,653	732,767
01-JUL-12 To 30-SEP-12	8	64.37	61.57	60.72	23.88	101.40	17.17	88.57	17.17 to 88.57	319,816	194,196
01-OCT-12 To 31-DEC-12	13	52.60	59.13	54.31	21.46	108.87	44.60	120.82	45.59 to 58.70	1,051,605	571,160
01-JAN-13 To 31-MAR-13	5	60.78	57.29	57.76	06.47	99.19	50.09	61.55	N/A	528,851	305,450
01-APR-13 To 30-JUN-13	3	89.88	88.98	76.50	20.02	116.31	61.55	115.51	N/A	253,720	194,085
01-JUL-13 To 30-SEP-13	1	51.39	51.39	51.39	00.00	100.00	51.39	51.39	N/A	276,000	141,825
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	21	100.71	101.26	92.15	26.56	109.89	06.37	253.81	84.56 to 112.88	414,448	381,907
01-OCT-11 To 30-SEP-12	23	66.35	74.58	64.51	32.96	115.61	17.17	136.04	57.43 to 79.72	501,730	323,645
01-OCT-12 To 30-SEP-13	22	53.95	62.43	55.76	23.97	111.96	44.60	120.82	50.21 to 61.55	788,740	439,837
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	14	83.89	94.32	84.46	41.22	111.67	06.37	253.81	59.29 to 112.28	472,972	399,493
01-JAN-12 To 31-DEC-12	31	56.97	65.60	56.90	30.40	115.29	17.17	136.04	51.76 to 66.35	745,296	424,103
<u>ALL</u>	66	70.94	79.02	66.87	37.52	118.17	06.37	253.81	59.26 to 86.38	569,629	380,913

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	33	70.58	75.67	68.18	33.20	110.99	17.17	132.55	56.29 to 88.57	602,609	410,876
2	33	71.29	82.37	65.40	41.80	125.95	06.37	253.81	59.26 to 89.88	536,649	350,951
<u>ALL</u>	66	70.94	79.02	66.87	37.52	118.17	06.37	253.81	59.26 to 86.38	569,629	380,913

**87 Thurston**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

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

Number of Sales : 66	MEDIAN : 71	COV : 46.36	95% Median C.I. : 59.26 to 86.38
Total Sales Price : 37,595,489	WGT. MEAN : 67	STD : 36.63	95% Wgt. Mean C.I. : 60.02 to 73.72
Total Adj. Sales Price : 37,595,489	MEAN : 79	Avg. Abs. Dev : 26.62	95% Mean C.I. : 70.18 to 87.86
Total Assessed Value : 25,140,275			
Avg. Adj. Sales Price : 569,629	COD : 37.52	MAX Sales Ratio : 253.81	
Avg. Assessed Value : 380,913	PRD : 118.17	MIN Sales Ratio : 06.37	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	41	61.55	72.13	64.30	28.92	112.18	45.15	132.55	57.43 to 74.60	586,435	377,071
1	23	66.35	76.14	67.05	34.06	113.56	45.15	132.55	52.93 to 100.71	559,843	375,387
2	18	61.55	67.00	61.12	18.52	109.62	48.55	101.83	57.43 to 74.60	620,413	379,223
____Grass____											
County	1	17.17	17.17	17.17	00.00	100.00	17.17	17.17	N/A	242,000	41,550
1	1	17.17	17.17	17.17	00.00	100.00	17.17	17.17	N/A	242,000	41,550
____ALL____	66	70.94	79.02	66.87	37.52	118.17	06.37	253.81	59.26 to 86.38	569,629	380,913

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	45.59	45.59	45.59	00.00	100.00	45.59	45.59	N/A	1,658,500	756,110
1	1	45.59	45.59	45.59	00.00	100.00	45.59	45.59	N/A	1,658,500	756,110
____Dry____											
County	54	72.14	79.23	68.84	31.22	115.09	45.15	142.11	60.78 to 87.82	548,351	377,510
1	28	69.02	76.82	69.31	32.25	110.84	45.15	132.55	56.29 to 98.38	587,038	406,889
2	26	73.59	81.82	68.26	30.87	119.87	48.55	142.11	61.12 to 92.56	506,689	345,872
____Grass____											
County	1	17.17	17.17	17.17	00.00	100.00	17.17	17.17	N/A	242,000	41,550
1	1	17.17	17.17	17.17	00.00	100.00	17.17	17.17	N/A	242,000	41,550
____ALL____	66	70.94	79.02	66.87	37.52	118.17	06.37	253.81	59.26 to 86.38	569,629	380,913



Total Real Property  
Sum Lines 17, 25, & 30

Records : 4,118

Value : 836,234,460

Growth 4,198,015

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>	236	909,755	13	71,965	0	0	249	981,720	
<b>02. Res Improve Land</b>	964	5,078,010	26	108,650	2	5,970	992	5,192,630	
<b>03. Res Improvements</b>	976	44,481,215	91	6,919,520	213	13,064,230	1,280	64,464,965	
<b>04. Res Total</b>	1,212	50,468,980	104	7,100,135	213	13,070,200	1,529	70,639,315	1,881,020
<b>% of Res Total</b>	79.27	71.45	6.80	10.05	13.93	18.50	37.13	8.45	44.81
<b>05. Com UnImp Land</b>	41	67,840	10	152,060	2	12,015	53	231,915	
<b>06. Com Improve Land</b>	164	470,200	28	250,780	2	19,600	194	740,580	
<b>07. Com Improvements</b>	173	6,971,325	39	3,898,740	5	450,495	217	11,320,560	
<b>08. Com Total</b>	214	7,509,365	49	4,301,580	7	482,110	270	12,293,055	589,270
<b>% of Com Total</b>	79.26	61.09	18.15	34.99	2.59	3.92	6.56	1.47	14.04
<b>09. Ind UnImp Land</b>	2	9,640	0	0	0	0	2	9,640	
<b>10. Ind Improve Land</b>	7	52,405	2	22,800	0	0	9	75,205	
<b>11. Ind Improvements</b>	7	1,397,920	2	924,300	0	0	9	2,322,220	
<b>12. Ind Total</b>	9	1,459,965	2	947,100	0	0	11	2,407,065	0
<b>% of Ind Total</b>	81.82	60.65	18.18	39.35	0.00	0.00	0.27	0.29	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	25	681,225	25	681,225	
<b>14. Rec Improve Land</b>	0	0	0	0	3	45,490	3	45,490	
<b>15. Rec Improvements</b>	0	0	0	0	3	4,575	3	4,575	
<b>16. Rec Total</b>	0	0	0	0	28	731,290	28	731,290	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.68	0.09	0.00
<b>Res &amp; Rec Total</b>	1,212	50,468,980	104	7,100,135	241	13,801,490	1,557	71,370,605	1,881,020
<b>% of Res &amp; Rec Total</b>	77.84	70.71	6.68	9.95	15.48	19.34	37.81	8.53	44.81
<b>Com &amp; Ind Total</b>	223	8,969,330	51	5,248,680	7	482,110	281	14,700,120	589,270
<b>% of Com &amp; Ind Total</b>	79.36	61.02	18.15	35.71	2.49	3.28	6.82	1.76	14.04
<b>17. Taxable Total</b>	1,435	59,438,310	155	12,348,815	248	14,283,600	1,838	86,070,725	2,470,290
<b>% of Taxable Total</b>	78.07	69.06	8.43	14.35	13.49	16.60	44.63	10.29	58.84

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	6	208,580	891,770		0	0	0
19. Commercial	3	479,765	319,710		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		6	208,580	891,770
19. Commercial	0	0	0		3	479,765	319,710
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					9	688,345	1,211,480

## 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	237	197	917	1,351

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	1	60,225	207	51,137,620	1,420	434,587,230	1,628	485,785,075
28. Ag-Improved Land	0	0	115	21,138,985	713	209,061,375	828	230,200,360
29. Ag Improvements	0	0	64	3,064,760	588	31,113,540	652	34,178,300
30. Ag Total							2,280	750,163,735

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

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	3.00	24,000	
32. HomeSite Improv Land	0	0.00	0	87	89.14	694,585	
33. HomeSite Improvements	0	0.00	0	29	0.00	1,391,625	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	16	31.66	63,320	
36. FarmSite Improv Land	0	0.00	0	93	366.80	733,600	
37. FarmSite Improvements	0	0.00	0	63	0.00	1,673,135	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	199	306.16	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	9	8.60	68,800	12	11.60	92,800	
32. HomeSite Improv Land	461	478.18	3,748,695	548	567.32	4,443,280	
33. HomeSite Improvements	280	0.00	15,224,490	309	0.00	16,616,115	431,020
34. HomeSite Total				321	578.92	21,152,195	
35. FarmSite UnImp Land	40	85.49	170,980	56	117.15	234,300	
36. FarmSite Improv Land	659	2,799.30	5,537,265	752	3,166.10	6,270,865	
37. FarmSite Improvements	579	0.00	15,889,050	642	0.00	17,562,185	1,296,705
38. FarmSite Total				698	3,283.25	24,067,350	
39. Road & Ditches	1,667	3,243.11	0	1,866	3,549.27	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,019	7,411.44	45,219,545	1,727,725



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	3,504.71	35.04%	18,207,005	37.15%	5,195.01
46. 1A	1,326.46	13.26%	6,884,325	14.05%	5,190.00
47. 2A1	244.06	2.44%	1,149,540	2.35%	4,710.07
48. 2A	1,501.58	15.01%	7,072,430	14.43%	4,709.99
49. 3A1	1,629.27	16.29%	7,649,480	15.61%	4,695.04
50. 3A	1,292.00	12.92%	6,046,555	12.34%	4,680.00
51. 4A1	348.54	3.48%	1,446,445	2.95%	4,150.01
52. 4A	154.53	1.55%	552,490	1.13%	3,575.29
53. Total	10,001.15	100.00%	49,008,270	100.00%	4,900.26
Dry					
54. 1D1	6,807.93	8.76%	34,005,775	9.54%	4,995.02
55. 1D	14,912.31	19.18%	74,412,395	20.88%	4,990.00
56. 2D1	3,042.04	3.91%	14,023,775	3.94%	4,609.99
57. 2D	4,059.61	5.22%	18,714,820	5.25%	4,610.00
58. 3D1	16,612.53	21.36%	76,335,360	21.42%	4,595.05
59. 3D	16,122.74	20.73%	73,842,205	20.72%	4,580.00
60. 4D1	15,199.09	19.55%	61,556,325	17.27%	4,050.00
61. 4D	1,002.54	1.29%	3,484,055	0.98%	3,475.23
62. Total	77,758.79	100.00%	356,374,710	100.00%	4,583.08
Grass					
63. 1G1	462.28	8.10%	533,895	9.41%	1,154.92
64. 1G	891.17	15.61%	966,510	17.04%	1,084.54
65. 2G1	525.08	9.20%	553,610	9.76%	1,054.33
66. 2G	1,230.78	21.56%	1,316,775	23.22%	1,069.87
67. 3G1	788.89	13.82%	740,135	13.05%	938.20
68. 3G	365.09	6.40%	339,840	5.99%	930.84
69. 4G1	1,026.97	17.99%	889,835	15.69%	866.47
70. 4G	418.70	7.33%	331,080	5.84%	790.73
71. Total	5,708.96	100.00%	5,671,680	100.00%	993.47
Irrigated Total	10,001.15	10.52%	49,008,270	11.92%	4,900.26
Dry Total	77,758.79	81.81%	356,374,710	86.67%	4,583.08
Grass Total	5,708.96	6.01%	5,671,680	1.38%	993.47
72. Waste	1,575.68	1.66%	118,400	0.03%	75.14
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	95,044.58	100.00%	411,173,060	100.00%	4,326.11

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	380.35	13.64%	1,975,935	15.16%	5,195.04
46. 1A	293.08	10.51%	1,521,100	11.67%	5,190.05
47. 2A1	145.17	5.21%	669,235	5.13%	4,610.01
48. 2A	177.21	6.36%	816,945	6.27%	4,610.04
49. 3A1	1,322.23	47.42%	6,088,890	46.72%	4,605.02
50. 3A	171.38	6.15%	766,940	5.88%	4,475.08
51. 4A1	231.72	8.31%	955,870	7.33%	4,125.11
52. 4A	67.30	2.41%	238,915	1.83%	3,550.00
53. Total	2,788.44	100.00%	13,033,830	100.00%	4,674.24
Dry					
54. 1D1	3,514.16	4.77%	15,708,310	5.70%	4,470.00
55. 1D	12,733.94	17.27%	55,712,285	20.23%	4,375.10
56. 2D1	4,247.70	5.76%	17,479,490	6.35%	4,115.05
57. 2D	1,642.52	2.23%	6,011,635	2.18%	3,660.01
58. 3D1	11,702.53	15.87%	41,777,970	15.17%	3,569.99
59. 3D	6,867.57	9.31%	24,448,585	8.88%	3,560.01
60. 4D1	26,671.15	36.17%	93,615,785	33.99%	3,510.00
61. 4D	6,366.51	8.63%	20,691,340	7.51%	3,250.03
62. Total	73,746.08	100.00%	275,445,400	100.00%	3,735.05
Grass					
63. 1G1	143.42	2.18%	139,980	2.83%	976.01
64. 1G	851.51	12.92%	835,685	16.87%	981.42
65. 2G1	433.97	6.59%	351,555	7.10%	810.09
66. 2G	127.87	1.94%	122,615	2.48%	958.90
67. 3G1	519.99	7.89%	408,310	8.24%	785.23
68. 3G	192.23	2.92%	152,595	3.08%	793.81
69. 4G1	2,077.72	31.54%	1,621,955	32.74%	780.64
70. 4G	2,241.61	34.02%	1,320,885	26.67%	589.26
71. Total	6,588.32	100.00%	4,953,580	100.00%	751.87
Irrigated Total	2,788.44	3.18%	13,033,830	4.44%	4,674.24
Dry Total	73,746.08	84.16%	275,445,400	93.76%	3,735.05
Grass Total	6,588.32	7.52%	4,953,580	1.69%	751.87
72. Waste	4,504.12	5.14%	338,320	0.12%	75.11
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	18.70	0.02%	0	0.00%	0.00
75. Market Area Total	87,626.96	100.00%	293,771,130	100.00%	3,352.52

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

Market Area 6

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	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	876.92	4,340,565	11,912.67	57,701,535	12,789.59	62,042,100
<b>77. Dry Land</b>	12.64	60,225	15,779.72	65,159,340	135,712.51	566,600,545	151,504.87	631,820,110
<b>78. Grass</b>	0.00	0	1,314.88	1,210,715	10,982.40	9,414,545	12,297.28	10,625,260
<b>79. Waste</b>	0.00	0	671.98	50,480	5,407.82	406,240	6,079.80	456,720
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	18.70	0	18.70	0
<b>82. Total</b>	<b>12.64</b>	<b>60,225</b>	<b>18,643.50</b>	<b>70,761,100</b>	<b>164,015.40</b>	<b>634,122,865</b>	<b>182,671.54</b>	<b>704,944,190</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	12,789.59	7.00%	62,042,100	8.80%	4,850.98
<b>Dry Land</b>	151,504.87	82.94%	631,820,110	89.63%	4,170.30
<b>Grass</b>	12,297.28	6.73%	10,625,260	1.51%	864.03
<b>Waste</b>	6,079.80	3.33%	456,720	0.06%	75.12
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	18.70	0.01%	0	0.00%	0.00
<b>Total</b>	<b>182,671.54</b>	<b>100.00%</b>	<b>704,944,190</b>	<b>100.00%</b>	<b>3,859.08</b>

## 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	73,774,570	70,639,315	-3,135,255	-4.25%	1,881,020	-6.80%
02. Recreational	570,165	731,290	161,125	28.26%	0	28.26%
03. Ag-Homesite Land, Ag-Res Dwelling	18,426,655	21,152,195	2,725,540	14.79%	431,020	12.45%
<b>04. Total Residential (sum lines 1-3)</b>	<b>92,771,390</b>	<b>92,522,800</b>	<b>-248,590</b>	<b>-0.27%</b>	<b>2,312,040</b>	<b>-2.76%</b>
05. Commercial	11,572,440	12,293,055	720,615	6.23%	589,270	1.13%
06. Industrial	2,407,065	2,407,065	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	21,343,800	24,067,350	2,723,550	12.76%	1,296,705	6.69%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>35,323,305</b>	<b>38,767,470</b>	<b>3,444,165</b>	<b>9.75%</b>	<b>1,885,975</b>	<b>4.41%</b>
<b>10. Total Non-Agland Real Property</b>	<b>128,094,695</b>	<b>131,290,270</b>	<b>3,195,575</b>	<b>2.49%</b>	<b>4,198,015</b>	<b>-0.78%</b>
11. Irrigated	43,945,745	62,042,100	18,096,355	41.18%		
12. Dryland	461,863,025	631,820,110	169,957,085	36.80%		
13. Grassland	8,254,875	10,625,260	2,370,385	28.71%		
14. Wasteland	446,585	456,720	10,135	2.27%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>514,510,230</b>	<b>704,944,190</b>	<b>190,433,960</b>	<b>37.01%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>642,604,925</b>	<b>836,234,460</b>	<b>193,629,535</b>	<b>30.13%</b>	<b>4,198,015</b>	<b>29.48%</b>

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

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

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson.

Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 56,654 acres of the land in Thurston County is exempt. Approximately 674 acres were put in exempt status for 2011. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,126 taxable parcels on the 2013 County Abstract.

Per the 2013 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1534	38	17
Commercial	271	7	3
Industrial	11	0	1
Recreational	29	0	1
Agricultural	2281	56	78
Special Value	0		

Agricultural land – Taxable acres 181,926.310 note: last year 182,082.670; 2 years ago 182,471.480

For Assessment year 2013, an estimated 150 building permits, information statements and others means of assessing were valued as new property construction/additions.

**Current Resources**

The staff of the Thurston County Assessor's office consists of the Assessor, Deputy Assessor, one part time and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The County Board would let us increase our budget 2% for 2012. However, the mileage allowance, fuel, office equipment and repair,

office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS contract costs have really put the office in a budget bind.

**Discover, List & Inventory all property.** Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A clerk processes the Real Estate Transfers, followed by a double check by a second clerk. The Assessor reviews the transfer and forwards the information to Department of Revenue.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

#### **Level of Value, Quality, and Uniformity for Assessment year 2013**

<b>Property Class</b>	<b>Median %</b>	<b>C.O.D. %</b>	<b>P.R.D. %</b>
<b>Residential</b>	<b>97</b>	<b>31.96</b>	<b>119.48</b>
<b>Commercial</b>	<b>0</b>		
<b>Agricultural Land</b>	<b>71</b>	<b>32.03</b>	<b>116.51</b>
<b>Special Value</b>	<b>0</b>		

#### **Assessment Actions Planned for Assessment year 2014:**

**Residential /All Rural Residential :** Finish inspection process with the townships of Pender , Bryan ,Blackbird, Anderson, Omaha, Merry work on inspection process with Flournoy& Winnebago Townships . This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

**Commercial:** will review & take new pictures, but have no current plans with the current market situation



**Agricultural:** Sent out letters in July 2012 to land owners to review FSA maps. Review land use changes by questionnaire. Conduct market analysis of agricultural sales. rural residential as described above.

**Special Value:** None

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

**Residential:** All rural residential : begin inspection process over starting with villages, This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

**Commercial:** evaluate the process of review & continue to finish.

**Agricultural:** continue the review land use changes by questionnaire. Drive by & review land. Conduct market analysis of agricultural sales. rural residential as described above.

**Special Value:** none

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

**Residential :** All rural residential : begin inspection process with townships of Dawes, Omaha, Anderson, Blackbird, east & west Winnebago (reservation land). This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

**Commercial:** continue to evaluate process

**Agricultural Land:** review land use changes by questionnaire. & drive by. Conduct market analysis of agricultural sales. rural residential as described above.

**Special Value:** none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The Assessor would like to implement a GIS system. Funds were available this year for this project in a three year contract.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report

- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

**Personal Property:** administer annual filing, 499 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

**Permissive Exemption:** Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

**Taxable Government Owned Property-**annual review of government owned property not used for public purpose, send notices of intent to tax.

**Homestead exemptions:** administer 150 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

**Centrally Assessed-**Review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

**Tax Districts and Tax Rates-** management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

**Tax Lists:** prepare and certify tax list correction documents for county board approval.

**County Board of Equalization –** Attend county board of equalization meetings for valuation protest- assemble and provide information.

**TERC Appeals-**prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

**TERC Statewide Equalization-**attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

**Education: Assessor and/or Appraisal Education-** attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

**Conclusion:**

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$69,650 for the General Fund; \$94,725 Reappraisal fund , includes funds for the payments to GIS system next year!

**Respectfully submitted:**

Assessor  
signature \_\_\_\_\_ Date: \_\_\_\_\_

## 2014 Assessment Survey for Thurston County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$69,550.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$69,550.00
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$94,725.00 (Includes the GIS expense)
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,000.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,100.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS/County Solutions
2.	<b>CAMA software:</b>
	MIPS/County Solutions
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes, currently working with GIS Workshop to fully implement.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not at this time
7.	<b>Who maintains the GIS software and maps?</b>
	Staff
8.	<b>Personal Property software:</b>
	MIPS/County Solutions

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A
3.	<b>What municipalities in the county are zoned?</b>
	Emerson,Pender,Thurston and Walthill
4.	<b>When was zoning implemented?</b>
	Unknown

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

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	None

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Minimal, hire an independent appraiser on a limited basis to assist in listing difficult properties
<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>
	Licensed Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No contract, only hired to list unique parcels, assessor completes the valuation process.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



## 2014 Certification for Thurston County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Thurston County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator





