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2014 Commission Summary for Webster County

Residential Real Property - Current

Number of Sales	93	Median	95.53
Total Sales Price	\$3,713,720	Mean	101.36
Total Adj. Sales Price	\$3,713,720	Wgt. Mean	92.25
Total Assessed Value	\$3,426,040	Average Assessed Value of the Base	\$38,281
Avg. Adj. Sales Price	\$39,932	Avg. Assessed Value	\$36,839

Confidence Interval - Current

95% Median C.I	94.49 to 98.26
95% Wgt. Mean C.I	88.39 to 96.11
95% Mean C.I	93.54 to 109.18
% of Value of the Class of all Real Property Value in the	7.75
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	5.80

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	86	99	98.59
2012	68	97	97.21
2011	92	95	95
2010	102	97	97

2014 Commission Summary for Webster County

Commercial Real Property - Current

Number of Sales	16	Median	96.28
Total Sales Price	\$574,525	Mean	95.11
Total Adj. Sales Price	\$574,525	Wgt. Mean	96.66
Total Assessed Value	\$555,360	Average Assessed Value of the Base	\$88,511
Avg. Adj. Sales Price	\$35,908	Avg. Assessed Value	\$34,710

Confidence Interval - Current

95% Median C.I	66.08 to 111.17
95% Wgt. Mean C.I	80.65 to 112.68
95% Mean C.I	75.48 to 114.74
% of Value of the Class of all Real Property Value in the County	2.76
% of Records Sold in the Study Period	6.72
% of Value Sold in the Study Period	2.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	17		96.76
2012	11		95.38
2011	17		96
2010	12	95	95

2014 Opinions of the Property Tax Administrator for Webster 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	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 Webster County

The county review area included Guide Rock Village, Guide Rock Precinct, Beaver Creek Precinct and Stillwater Precinct.

Review consisted of physically checking every home and building for condition and checking all information on them for accuracy. A new picture of every parcel was taken then a picture of every outbuilding was taken. All empty lots and farm ground must be looked at one time in each six year cycle.

2014 Residential Assessment Survey for Webster County

1.	Valuation data collection done by:																
	Assessor staff																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Cost approach and sales approach																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed based on local market information																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the residential lot values?																
	Sales comparison; lots are analyzed by square foot and acre																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2013	2013
	05	2013	2013	2013
	10	2013	2013	2013
	15	2013	2013	2013
	20	2013	2013	2013
	25	2013	2013	2013
	30	2013	2013	2013

2014 Residential Correlation Section for Webster County

County Overview

Webster County is located in south central Nebraska along the Kansas border and contains six communities. Red Cloud (pop. 1,020) is the county seat and retail trade center of the county. While the rest of the county has seen a decline in population, Blue Hill (pop. 936) has seen an increase due to the proximity to Hastings, where many residents are employed. Red Cloud and Blue Hill have the most organized residential markets. Proximity to Red Cloud and Hastings, schools, and other amenities will have an effect on the residential markets in the smaller communities.

Description of Analysis

Webster County has identified seven different valuation groups intended to reflect unique market influences. The statistical sampling of 93 sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Webster County.

The median measure of central tendency indicates that an acceptable level of value has been obtained overall. Individual valuation groups with a sufficient number of sales demonstrate and acceptable level of value as well. In addition, analysis of the sales indicates that removing ten sales less than 5,000 dollars lowers the mean by seven points and brings the qualitative statistics within the recommended range.

For assessment year 2014, a physical inspection of improved parcels in the village of Guide Rock and the precincts of Guide Rock, Beaver Creek, and Stillwater was completed.

Sales Qualification

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length sales were made available for the measurement of real property in the county. Approximately 55 percent of the improved residential transactions were considered to be qualified sales. It has been determined that the county utilized and acceptable portion of available sales and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Webster County in 2012. The review affirmed that the assessment practices are reliable and applied consistently.

2014 Residential Correlation Section for Webster County

Based on review of assessment practices, the quality of assessment of the residential class of real property has been determined to be in compliance with professional accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of residential property in Webster County is determined to be 96%.

2014 Commercial Assessment Actions for Webster County

The county review area included Guide Rock Village, Guide Rock Precinct, Beaver Creek Precinct and Stillwater Precinct.

Review consisted of physically checking every home and building for condition and checking all information on them for accuracy. A new picture of every parcel was taken then a picture of every outbuilding was taken. All empty lots and farm ground must be looked at one time in each six year cycle.

2014 Commercial Assessment Survey for Webster County

1.	Valuation data collection done by:																
	Assessor and staff																
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	Cost and sales approaches																
3a.	Describe the process used to determine the value of unique commercial properties.																
	An appraiser is hired to review unique properties																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed based on local market information																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the commercial lot values.																
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2013	2013
	05	2013	2013	2013
	10	2013	2013	2013
	15	2013	2013	2013
	20	2013	2013	2013
	25	2013	2013	2013
	30	2013	2013	2013

2014 Commercial Correlation Section for Webster County

County Overview

Webster County is located in south central Nebraska along the Kansas border and contains six communities. Red Cloud (pop. 1,020) is the county seat and retail trade center of the county. Blue Hill, with its proximity to Hastings, also has a somewhat active retail district; however, sales in the county are sporadic and the market is not organized.

Description of Analysis

There are 204 improved commercial parcels in Webster County represented by 59 different occupancy codes. There is not an organized commercial market, and differing market influences have not been identified. Only 16 qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. The review determined no apparent bias in determining qualification of sales, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of one-third of the counties within the state to systematically review assessment practices. This review was conducted in Webster County in 2012. Based on the information available it has been determined that the assessment practices are reliable and 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, the level of value for the commercial class of property in Webster County is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Webster County

The county review area included Guide Rock Village, Guide Rock Precinct, Beaver Creek Precinct and Stillwater Precinct.

Review consisted of physically checking every home and building for condition and checking all information on them for accuracy. A new picture of every parcel was taken then a picture of every outbuilding was taken. All empty lots and farm ground must be looked at one time in each six year cycle.

2014 Agricultural Assessment Survey for Webster County

1.	Valuation data collection done by:				
	Assessor staff				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	No geographic or economic differences have been determined
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	No geographic or economic differences have been determined				
3.	Describe the process used to determine and monitor market areas.				
	Lay the sales out on a map to determine if there should be separate market areas				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Monitor sales and economic trends				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Review each individual non-ag related sale to determine if there is influence different from ag				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	Yes - all ag land sales are used as there are not that many special valuation parcels that sell				
8.					

Webster County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Webster	1	4,075	4,075	4,075	3,975	3,955	3,955	3,930	3,930	4,005
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Nuckolls	1	5,600	5,600	4,560	3,950	3,860	3,860	3,860	3,860	5,098
Franklin	1	3,371	3,378	3,034	3,027	2,310	2,260	2,220	2,207	3,030
Franklin	2	4,269	4,295	3,914	3,901	3,191	3,002	3,168	3,122	3,999
Kearney	1	N/A	5,399	4,000	3,600	3,200	2,200	2,200	2,200	4,446
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Webster	1	2,105	2,105	1,915	1,800	1,800	1,800	1,745	1,745	1,947
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Nuckolls	1	2,660	2,660	2,171	2,173	2,025	2,025	2,025	2,025	2,442
Franklin	1	1,775	1,775	1,675	1,460	1,360	1,350	1,175	1,175	1,483
Franklin	2	2,600	2,600	2,135	2,135	1,920	1,735	1,660	1,660	2,319
Kearney	1	N/A	2,150	1,850	1,800	1,400	1,000	1,000	1,000	1,832
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Webster	1	880	880	880	880	880	880	880	880	880
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Nuckolls	1	1,090	1,109	945	1,114	1,125	368	1,123	1,054	1,074
Franklin	1	910	910	875	875	875	875	875	875	877
Franklin	2	1,140	1,140	1,015	1,015	1,015	1,015	1,015	1,015	1,026
Kearney	1	N/A	850	850	850	850	850	850	850	850
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189

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



Webster County Assessor

Sonja L. Krueger, Assessor
621 N. Cedar St.
Red Cloud, NE 68970
402-746-2717

March 24, 2014

Property Assessment & Taxation
Attention: Ruth Sorensen
1033 "O" Street, Suite 600
Lincoln NE 68508

2014 METHODOLOGY FOR SPECIAL VALUE

Webster County implements greenbelt through the conservation and preservation easement act for parcels located within city/village limits. We figure the special valuation just as we do for all agricultural land. Greenbelt properties are looked at periodically to determine the current use of them. Special value parcels have been determined to have the same market value as the other agricultural parcels in the county.

2013 the City of Blue Hill terminated all Conservation and Preservation Easement's. This included 46 Greenbelt applications.

Sonja L. Krueger,
Webster County Assessor

2014 Agricultural Correlation Section for Webster County

County Overview

Webster County is part of the Central Loess Plains Major Land Resource Area. The dominant soil order in this area is Mollisols. Agricultural land within the county is comprised of approximately 19% irrigated land, 33% dry crop land, and 46% grass land. The remainder is attributed to waste. Webster County lies within both the Upper Big Blue and the Little Blue Natural Resource Districts. The county has identified one market area.

Description of Analysis

Analysis of the sales during the three-year study period within the county indicated that the sample was not proportionately distributed for time standard. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 73 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained.

Sales Qualification

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. 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 of agricultural property in Webster County is 75%.

91 Webster**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 : 93
 Total Sales Price : 3,713,720
 Total Adj. Sales Price : 3,713,720
 Total Assessed Value : 3,426,040
 Avg. Adj. Sales Price : 39,932
 Avg. Assessed Value : 36,839

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 101
 COD : 19.93
 PRD : 109.88

COV : 37.95
 STD : 38.47
 Avg. Abs. Dev : 19.04
 MAX Sales Ratio : 295.00
 MIN Sales Ratio : 35.42

95% Median C.I. : 94.49 to 98.26
 95% Wgt. Mean C.I. : 88.39 to 96.11
 95% Mean C.I. : 93.54 to 109.18

*Printed:3/26/2014 1:17:40PM***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	99.33	106.84	92.82	21.24	115.10	67.83	236.00	72.38 to 111.97	60,335	56,006
01-JAN-12 To 31-MAR-12	7	97.20	97.89	95.27	10.11	102.75	82.77	124.30	82.77 to 124.30	33,286	31,712
01-APR-12 To 30-JUN-12	13	95.83	98.37	91.33	10.27	107.71	60.74	120.09	92.91 to 107.75	46,169	42,168
01-JUL-12 To 30-SEP-12	12	94.02	94.62	88.67	16.39	106.71	60.58	141.50	77.52 to 102.73	34,719	30,785
01-OCT-12 To 31-DEC-12	16	94.31	93.76	88.69	20.43	105.72	35.42	204.00	75.46 to 101.10	48,344	42,876
01-JAN-13 To 31-MAR-13	3	93.51	85.23	87.83	10.78	97.04	65.97	96.22	N/A	24,333	21,372
01-APR-13 To 30-JUN-13	18	97.41	113.83	95.22	34.98	119.54	54.81	295.00	82.77 to 116.50	24,583	23,408
01-JUL-13 To 30-SEP-13	13	96.86	103.59	97.59	15.00	106.15	77.60	207.60	85.45 to 101.14	39,323	38,376
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	43	95.39	99.41	91.75	15.13	108.35	60.58	236.00	92.91 to 101.82	44,500	40,829
01-OCT-12 To 30-SEP-13	50	95.88	103.03	92.79	23.99	111.04	35.42	295.00	92.24 to 98.75	36,004	33,408
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	48	95.24	95.83	90.23	15.18	106.21	35.42	204.00	92.90 to 100.00	42,153	38,034
<u>ALL</u>	93	95.53	101.36	92.25	19.93	109.88	35.42	295.00	94.49 to 98.26	39,932	36,839

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	95.22	109.60	94.22	19.53	116.32	79.98	236.00	91.88 to 111.97	19,669	18,532
05	27	96.97	96.80	95.47	09.18	101.39	62.02	127.64	93.51 to 102.14	61,111	58,341
10	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	500	500
15	12	98.83	118.66	92.92	37.54	127.70	54.81	295.00	82.77 to 116.50	9,229	8,576
20	1	91.40	91.40	91.40	00.00	100.00	91.40	91.40	N/A	25,000	22,850
25	39	95.53	99.87	89.98	21.61	110.99	60.58	269.60	87.74 to 99.33	36,815	33,127
30	3	75.46	68.73	83.83	26.45	81.99	35.42	95.30	N/A	98,333	82,430
<u>ALL</u>	93	95.53	101.36	92.25	19.93	109.88	35.42	295.00	94.49 to 98.26	39,932	36,839

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	92	95.68	102.07	92.72	19.43	110.08	54.81	295.00	94.56 to 98.26	40,040	37,124
06	1	35.42	35.42	35.42	00.00	100.00	35.42	35.42	N/A	30,000	10,625
07											
<u>ALL</u>	93	95.53	101.36	92.25	19.93	109.88	35.42	295.00	94.49 to 98.26	39,932	36,839

91 Webster
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 : 93
 Total Sales Price : 3,713,720
 Total Adj. Sales Price : 3,713,720
 Total Assessed Value : 3,426,040
 Avg. Adj. Sales Price : 39,932
 Avg. Assessed Value : 36,839

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 101
 COD : 19.93
 PRD : 109.88

COV : 37.95
 STD : 38.47
 Avg. Abs. Dev : 19.04
 MAX Sales Ratio : 295.00
 MIN Sales Ratio : 35.42

95% Median C.I. : 94.49 to 98.26
 95% Wgt. Mean C.I. : 88.39 to 96.11
 95% Mean C.I. : 93.54 to 109.18

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	10	129.00	160.58	133.48	43.60	120.30	95.13	295.00	96.22 to 236.00	2,125	2,837
Less Than 15,000	27	100.67	124.88	109.44	35.88	114.11	54.81	295.00	95.30 to 117.06	6,550	7,168
Less Than 30,000	52	96.86	110.28	98.10	25.51	112.42	54.81	295.00	95.23 to 101.40	13,362	13,109
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	83	95.24	94.22	92.02	14.14	102.39	35.42	269.60	92.91 to 96.86	44,488	40,936
Greater Than 14,999	66	95.02	91.73	91.39	12.21	100.37	35.42	127.64	92.24 to 96.86	53,589	48,978
Greater Than 29,999	41	94.49	90.04	90.91	12.22	99.04	35.42	124.30	87.36 to 97.20	73,631	66,936
<u>Incremental Ranges</u>											
0 TO 4,999	10	129.00	160.58	133.48	43.60	120.30	95.13	295.00	96.22 to 236.00	2,125	2,837
5,000 TO 14,999	17	96.86	103.89	106.15	21.16	97.87	54.81	269.60	82.77 to 101.64	9,152	9,715
15,000 TO 29,999	25	95.24	94.50	94.24	12.19	100.28	60.58	127.64	91.40 to 101.10	20,720	19,526
30,000 TO 59,999	21	93.20	87.64	87.98	14.50	99.61	35.42	124.30	75.72 to 97.78	41,209	36,254
60,000 TO 99,999	9	95.09	95.37	95.06	10.05	100.33	75.46	115.59	85.44 to 110.39	82,278	78,211
100,000 TO 149,999	9	95.53	89.29	89.08	11.38	100.24	60.74	102.47	72.38 to 102.14	116,444	103,724
150,000 TO 249,999	2	94.68	94.68	94.69	00.65	99.99	94.06	95.30	N/A	182,500	172,808
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	93	95.53	101.36	92.25	19.93	109.88	35.42	295.00	94.49 to 98.26	39,932	36,839

91 Webster
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 : 16
 Total Sales Price : 574,525
 Total Adj. Sales Price : 574,525
 Total Assessed Value : 555,360
 Avg. Adj. Sales Price : 35,908
 Avg. Assessed Value : 34,710

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 95
 COD : 28.25
 PRD : 98.40

COV : 38.73
 STD : 36.84
 Avg. Abs. Dev : 27.20
 MAX Sales Ratio : 173.28
 MIN Sales Ratio : 38.62

95% Median C.I. : 66.08 to 111.17
 95% Wgt. Mean C.I. : 80.65 to 112.68
 95% Mean C.I. : 75.48 to 114.74

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	1	111.17	111.17	111.17	00.00	100.00	111.17	111.17	N/A	65,000	72,260
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	3	89.05	92.47	84.78	41.59	109.07	38.62	149.73	N/A	35,000	29,672
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	4	76.71	75.58	85.17	37.05	88.74	38.77	110.13	N/A	28,006	23,854
01-OCT-12 To 31-DEC-12	3	98.18	100.77	102.33	05.01	98.48	94.68	109.45	N/A	41,667	42,637
01-JAN-13 To 31-MAR-13	2	80.25	80.25	84.18	11.93	95.33	70.68	89.81	N/A	42,500	35,778
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	128.66	122.67	120.25	27.77	102.01	66.08	173.28	N/A	27,500	33,068
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	111.17	111.17	111.17	00.00	100.00	111.17	111.17	N/A	65,000	72,260
01-OCT-11 To 30-SEP-12	7	89.05	82.82	84.98	36.06	97.46	38.62	149.73	38.62 to 149.73	31,004	26,347
01-OCT-12 To 30-SEP-13	8	96.43	103.85	102.11	24.41	101.70	66.08	173.28	66.08 to 173.28	36,563	37,334
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	111.17	111.17	111.17	00.00	100.00	111.17	111.17	N/A	65,000	72,260
01-JAN-12 To 31-DEC-12	10	96.28	88.20	91.32	25.83	96.58	38.62	149.73	38.77 to 110.13	34,203	31,234
<u>ALL</u>	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
05	6	110.65	110.00	109.73	25.03	100.25	66.08	173.28	66.08 to 173.28	34,583	37,947
15	1	89.05	89.05	89.05	00.00	100.00	89.05	89.05	N/A	30,000	26,715
25	8	96.28	85.36	89.19	29.55	95.71	38.62	149.73	38.62 to 149.73	34,628	30,885
30	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	60,000	53,885
<u>ALL</u>	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710

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	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710
04											
<u>ALL</u>	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710

91 Webster
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 : 16	MEDIAN : 96	COV : 38.73	95% Median C.I. : 66.08 to 111.17
Total Sales Price : 574,525	WGT. MEAN : 97	STD : 36.84	95% Wgt. Mean C.I. : 80.65 to 112.68
Total Adj. Sales Price : 574,525	MEAN : 95	Avg. Abs. Dev : 27.20	95% Mean C.I. : 75.48 to 114.74
Total Assessed Value : 555,360			
Avg. Adj. Sales Price : 35,908	COD : 28.25	MAX Sales Ratio : 173.28	
Avg. Assessed Value : 34,710	PRD : 98.40	MIN Sales Ratio : 38.62	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	114.42	114.42	113.20	51.45	101.08	55.55	173.28	N/A	12,763	14,448
Less Than 30,000	6	68.38	83.76	78.16	44.30	107.16	38.77	173.28	38.77 to 173.28	18,754	14,658
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710
Greater Than 14,999	14	96.28	92.35	95.90	23.56	96.30	38.62	149.73	66.08 to 111.17	39,214	37,605
Greater Than 29,999	10	103.66	101.92	101.17	19.21	100.74	38.62	149.73	89.05 to 128.66	46,200	46,742
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	114.42	114.42	113.20	51.45	101.08	55.55	173.28	N/A	12,763	14,448
15,000 TO 29,999	4	68.38	68.43	67.87	23.40	100.83	38.77	98.18	N/A	21,750	14,763
30,000 TO 59,999	7	97.87	101.25	99.49	24.26	101.77	38.62	149.73	38.62 to 149.73	39,571	39,371
60,000 TO 99,999	3	109.45	103.48	103.68	06.51	99.81	89.81	111.17	N/A	61,667	63,938
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710

OCCUPANCY CODE										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
326	2	104.68	104.68	108.11	06.21	96.83	98.18	111.17	N/A	42,500	45,948
341	1	173.28	173.28	173.28	00.00	100.00	173.28	173.28	N/A	12,500	21,660
350	2	91.87	91.87	92.43	03.07	99.39	89.05	94.68	N/A	37,500	34,660
353	3	109.45	99.27	94.79	33.84	104.73	38.62	149.73	N/A	45,000	42,657
442	1	70.68	70.68	70.68	00.00	100.00	70.68	70.68	N/A	25,000	17,670
468	2	99.97	99.97	97.29	10.16	102.75	89.81	110.13	N/A	47,500	46,215
470	1	66.08	66.08	66.08	00.00	100.00	66.08	66.08	N/A	20,000	13,215
471	4	76.71	80.21	95.41	43.08	84.07	38.77	128.66	N/A	31,756	30,300
<u>ALL</u>	16	96.28	95.11	96.66	28.25	98.40	38.62	173.28	66.08 to 111.17	35,908	34,710

91 Webster**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 : 73	MEDIAN : 75	COV : 39.70	95% Median C.I. : 60.68 to 84.37
Total Sales Price : 33,261,863	WGT. MEAN : 69	STD : 30.44	95% Wgt. Mean C.I. : 61.73 to 75.31
Total Adj. Sales Price : 33,318,863	MEAN : 77	Avg. Abs. Dev : 23.17	95% Mean C.I. : 69.70 to 83.66
Total Assessed Value : 22,828,978			
Avg. Adj. Sales Price : 456,423	COD : 30.78	MAX Sales Ratio : 197.68	
Avg. Assessed Value : 312,726	PRD : 111.91	MIN Sales Ratio : 26.78	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	10	89.17	94.58	97.21	12.61	97.29	78.97	128.95	81.46 to 108.14	422,856	411,079
01-JAN-11 To 31-MAR-11	6	94.67	97.76	96.43	09.43	101.38	85.38	119.37	85.38 to 119.37	178,913	172,523
01-APR-11 To 30-JUN-11	2	112.95	112.95	101.58	19.32	111.19	91.13	134.76	N/A	213,667	217,044
01-JUL-11 To 30-SEP-11	4	77.52	102.05	73.44	46.17	138.96	55.50	197.68	N/A	299,600	220,016
01-OCT-11 To 31-DEC-11	9	78.14	81.58	70.69	26.76	115.41	47.65	131.80	56.07 to 108.79	541,042	382,453
01-JAN-12 To 31-MAR-12	11	79.60	80.56	70.19	34.48	114.77	33.51	149.27	41.60 to 142.03	522,577	366,809
01-APR-12 To 30-JUN-12	3	41.67	53.32	52.72	51.76	101.14	26.78	91.50	N/A	775,110	408,655
01-JUL-12 To 30-SEP-12	2	74.22	74.22	67.40	15.72	110.12	62.55	85.89	N/A	315,700	212,790
01-OCT-12 To 31-DEC-12	13	57.80	61.26	58.28	23.96	105.11	38.31	96.86	45.59 to 75.27	545,418	317,869
01-JAN-13 To 31-MAR-13	10	58.16	55.26	56.67	10.40	97.51	36.21	68.74	44.35 to 60.68	312,930	177,336
01-APR-13 To 30-JUN-13	3	56.97	51.08	51.40	17.57	99.38	33.12	63.15	N/A	865,633	444,908
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	22	90.31	98.48	93.25	19.44	105.61	55.50	197.68	82.21 to 108.07	314,899	293,640
01-OCT-11 To 30-SEP-12	25	78.14	77.15	67.25	31.55	114.72	26.78	149.27	58.22 to 87.20	542,978	365,141
01-OCT-12 To 30-SEP-13	26	57.98	57.78	56.49	18.06	102.28	33.12	96.86	49.91 to 63.15	492,948	278,476
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	21	87.94	93.09	76.52	26.11	121.65	47.65	197.68	77.03 to 104.53	360,409	275,779
01-JAN-12 To 31-DEC-12	29	65.30	68.65	62.16	32.66	110.44	26.78	149.27	49.91 to 80.84	544,673	338,577
<u>ALL</u>	73	75.27	76.68	68.52	30.78	111.91	26.78	197.68	60.68 to 84.37	456,423	312,726

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	73	75.27	76.68	68.52	30.78	111.91	26.78	197.68	60.68 to 84.37	456,423	312,726
<u>ALL</u>	73	75.27	76.68	68.52	30.78	111.91	26.78	197.68	60.68 to 84.37	456,423	312,726

91 Webster**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 : 73	MEDIAN : 75	COV : 39.70	95% Median C.I. : 60.68 to 84.37
Total Sales Price : 33,261,863	WGT. MEAN : 69	STD : 30.44	95% Wgt. Mean C.I. : 61.73 to 75.31
Total Adj. Sales Price : 33,318,863	MEAN : 77	Avg. Abs. Dev : 23.17	95% Mean C.I. : 69.70 to 83.66
Total Assessed Value : 22,828,978			
Avg. Adj. Sales Price : 456,423	COD : 30.78	MAX Sales Ratio : 197.68	
Avg. Assessed Value : 312,726	PRD : 111.91	MIN Sales Ratio : 26.78	

*Printed:3/26/2014 1:17:42PM***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
____Irrigated____											
County	1	58.22	58.22	58.22	00.00	100.00	58.22	58.22	N/A	693,470	403,740
1	1	58.22	58.22	58.22	00.00	100.00	58.22	58.22	N/A	693,470	403,740
____Dry____											
County	8	72.01	78.24	68.57	31.09	114.10	45.59	142.03	45.59 to 142.03	352,300	241,582
1	8	72.01	78.24	68.57	31.09	114.10	45.59	142.03	45.59 to 142.03	352,300	241,582
____Grass____											
County	15	71.50	68.88	60.11	27.36	114.59	33.51	119.37	44.69 to 85.25	178,405	107,232
1	15	71.50	68.88	60.11	27.36	114.59	33.51	119.37	44.69 to 85.25	178,405	107,232
____ALL____	73	75.27	76.68	68.52	30.78	111.91	26.78	197.68	60.68 to 84.37	456,423	312,726

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	8	71.54	87.69	66.38	46.95	132.10	41.67	197.68	41.67 to 197.68	851,486	565,223
1	8	71.54	87.69	66.38	46.95	132.10	41.67	197.68	41.67 to 197.68	851,486	565,223
____Dry____											
County	14	69.79	72.42	60.88	29.09	118.96	33.12	142.03	47.65 to 87.31	368,083	224,086
1	14	69.79	72.42	60.88	29.09	118.96	33.12	142.03	47.65 to 87.31	368,083	224,086
____Grass____											
County	19	71.50	70.06	62.37	26.56	112.33	33.51	119.37	50.37 to 85.25	214,383	133,715
1	19	71.50	70.06	62.37	26.56	112.33	33.51	119.37	50.37 to 85.25	214,383	133,715
____ALL____	73	75.27	76.68	68.52	30.78	111.91	26.78	197.68	60.68 to 84.37	456,423	312,726

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,353

Value : 762,671,000

Growth 2,721,855

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	139	170,820	3	5,110	15	15,775	157	191,705	
02. Res Improve Land	1,155	1,975,640	46	874,950	159	2,644,635	1,360	5,495,225	
03. Res Improvements	1,171	42,590,025	46	3,012,065	165	7,615,410	1,382	53,217,500	
04. Res Total	1,310	44,736,485	49	3,892,125	180	10,275,820	1,539	58,904,430	562,225
% of Res Total	85.12	75.95	3.18	6.61	11.70	17.44	35.35	7.72	20.66
05. Com UnImp Land	25	54,440	0	0	9	88,085	34	142,525	
06. Com Improve Land	158	504,010	4	38,650	28	621,265	190	1,163,925	
07. Com Improvements	171	9,256,315	4	475,520	29	10,027,330	204	19,759,165	
08. Com Total	196	9,814,765	4	514,170	38	10,736,680	238	21,065,615	357,495
% of Com Total	82.35	46.59	1.68	2.44	15.97	50.97	5.47	2.76	13.13
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	5	89,830	5	89,830	
15. Rec Improvements	0	0	0	0	5	112,340	5	112,340	
16. Rec Total	0	0	0	0	5	202,170	5	202,170	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.11	0.03	0.00
Res & Rec Total	1,310	44,736,485	49	3,892,125	185	10,477,990	1,544	59,106,600	562,225
% of Res & Rec Total	84.84	75.69	3.17	6.58	11.98	17.73	35.47	7.75	20.66
Com & Ind Total	196	9,814,765	4	514,170	38	10,736,680	238	21,065,615	357,495
% of Com & Ind Total	82.35	46.59	1.68	2.44	15.97	50.97	5.47	2.76	13.13
17. Taxable Total	1,506	54,551,250	53	4,406,295	223	21,214,670	1,782	80,172,215	919,720
% of Taxable Total	84.51	68.04	2.97	5.50	12.51	26.46	40.94	10.51	33.79

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	2	346,100	371,385		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		2	346,100	371,385
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					2	346,100	371,385

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	118	3	110	231

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	52	471,590	9	15,490	1,900	484,488,735	1,961	484,975,815
28. Ag-Improved Land	9	272,590	5	103,915	571	156,288,595	585	156,665,100
29. Ag Improvements	9	232,020	5	456,595	596	40,169,255	610	40,857,870
30. Ag Total							2,571	682,498,785

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	4	4.00	40,000	
33. HomeSite Improvements	7	0.00	133,440	4	4.00	299,880	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	8	6.93	30,240	5	4.60	18,900	
37. FarmSite Improvements	2	0.00	98,580	5	0.00	156,715	
38. FarmSite Total							
39. Road & Ditches	0	2.34	0	0	0.48	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	10,000	1	1.00	10,000	
32. HomeSite Improv Land	398	410.47	4,002,905	402	414.47	4,042,905	
33. HomeSite Improvements	433	407.47	22,043,025	444	411.47	22,476,345	1,802,135
34. HomeSite Total				445	415.47	26,529,250	
35. FarmSite UnImp Land	17	22.40	54,420	17	22.40	54,420	
36. FarmSite Improv Land	504	573.88	1,978,145	517	585.41	2,027,285	
37. FarmSite Improvements	516	0.00	18,126,230	523	0.00	18,381,525	0
38. FarmSite Total				540	607.81	20,463,230	
39. Road & Ditches	0	8,517.48	0	0	8,520.30	0	
40. Other- Non Ag Use	0	353.50	2,330	0	353.50	2,330	
41. Total Section VI				985	9,897.08	46,994,810	1,802,135

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	3	453.39	457,700	3	453.39	457,700

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	61	488.14	713,940	0	0.00	0
44. Recapture Value N/A	61	488.14	713,940	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.57	1,380	62	489.71	715,320
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	4,093.46	6.07%	16,680,975	6.17%	4,075.03
46. 1A	23,259.37	34.48%	94,782,535	35.08%	4,075.03
47. 2A1	4,638.80	6.88%	18,903,325	7.00%	4,075.05
48. 2A	3,020.91	4.48%	12,008,315	4.44%	3,975.07
49. 3A1	2,162.71	3.21%	8,553,525	3.17%	3,955.00
50. 3A	9,061.03	13.43%	35,836,430	13.26%	3,955.01
51. 4A1	6,152.37	9.12%	24,178,830	8.95%	3,930.00
52. 4A	15,075.27	22.35%	59,245,855	21.93%	3,930.00
53. Total	67,463.92	100.00%	270,189,790	100.00%	4,004.95
Dry					
54. 1D1	2,552.81	2.23%	5,373,695	2.41%	2,105.01
55. 1D	54,803.89	47.91%	115,362,385	51.79%	2,105.00
56. 2D1	5,376.24	4.70%	10,295,555	4.62%	1,915.01
57. 2D	2,058.89	1.80%	3,706,005	1.66%	1,800.00
58. 3D1	7,300.01	6.38%	13,140,020	5.90%	1,800.00
59. 3D	18,914.79	16.54%	34,046,620	15.29%	1,800.00
60. 4D1	9,145.72	8.00%	15,959,390	7.17%	1,745.01
61. 4D	14,239.36	12.45%	24,847,810	11.16%	1,745.01
62. Total	114,391.71	100.00%	222,731,480	100.00%	1,947.09
Grass					
63. 1G1	505.71	0.32%	445,040	0.32%	880.03
64. 1G	12,752.12	7.95%	11,221,870	7.95%	880.00
65. 2G1	8,646.08	5.39%	7,608,560	5.39%	880.00
66. 2G	9,937.80	6.20%	8,745,275	6.20%	880.00
67. 3G1	3,356.28	2.09%	2,953,530	2.09%	880.00
68. 3G	23,724.47	14.80%	20,877,525	14.80%	880.00
69. 4G1	22,261.27	13.88%	19,589,900	13.88%	880.00
70. 4G	79,164.65	49.37%	69,664,930	49.37%	880.00
71. Total	160,348.38	100.00%	141,106,630	100.00%	880.00
Irrigated Total	67,463.92	19.24%	270,189,790	42.52%	4,004.95
Dry Total	114,391.71	32.62%	222,731,480	35.05%	1,947.09
Grass Total	160,348.38	45.73%	141,106,630	22.20%	880.00
72. Waste	8,198.78	2.34%	1,472,250	0.23%	179.57
73. Other	248.26	0.07%	3,825	0.00%	15.41
74. Exempt	308.28	0.09%	0	0.00%	0.00
75. Market Area Total	350,651.05	100.00%	635,503,975	100.00%	1,812.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	4.05	16,505	5.00	20,375	67,454.87	270,152,910	67,463.92	270,189,790
77. Dry Land	269.45	522,325	0.00	0	114,122.26	222,209,155	114,391.71	222,731,480
78. Grass	195.57	172,100	45.41	39,960	160,107.40	140,894,570	160,348.38	141,106,630
79. Waste	16.73	3,010	0.94	170	8,181.11	1,469,070	8,198.78	1,472,250
80. Other	0.00	0	0.00	0	248.26	3,825	248.26	3,825
81. Exempt	0.00	0	0.00	0	308.28	0	308.28	0
82. Total	485.80	713,940	51.35	60,505	350,113.90	634,729,530	350,651.05	635,503,975

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	67,463.92	19.24%	270,189,790	42.52%	4,004.95
Dry Land	114,391.71	32.62%	222,731,480	35.05%	1,947.09
Grass	160,348.38	45.73%	141,106,630	22.20%	880.00
Waste	8,198.78	2.34%	1,472,250	0.23%	179.57
Other	248.26	0.07%	3,825	0.00%	15.41
Exempt	308.28	0.09%	0	0.00%	0.00
Total	350,651.05	100.00%	635,503,975	100.00%	1,812.35

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	59,074,145	58,904,430	-169,715	-0.29%	562,225	-1.24%
02. Recreational	115,710	202,170	86,460	74.72%	0	74.72%
03. Ag-Homesite Land, Ag-Res Dwelling	26,090,945	26,529,250	438,305	1.68%	1,802,135	-5.23%
04. Total Residential (sum lines 1-3)	85,280,800	85,635,850	355,050	0.42%	2,364,360	-2.36%
05. Commercial	16,619,835	21,065,615	4,445,780	26.75%	357,495	24.60%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	9,912,155	20,463,230	10,551,075	106.45%	0	106.45%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	26,531,990	41,528,845	14,996,855	56.52%	357,495	55.18%
10. Total Non-Agland Real Property	111,812,790	127,167,025	15,354,235	13.73%	2,721,855	11.30%
11. Irrigated	161,212,970	270,189,790	108,976,820	67.60%		
12. Dryland	175,976,935	222,731,480	46,754,545	26.57%		
13. Grassland	126,129,930	141,106,630	14,976,700	11.87%		
14. Wasteland	4,723,490	1,472,250	-3,251,240	-68.83%		
15. Other Agland	33,055	3,825	-29,230	-88.43%		
16. Total Agricultural Land	468,076,380	635,503,975	167,427,595	35.77%		
17. Total Value of all Real Property (Locally Assessed)	579,889,170	762,671,000	182,781,830	31.52%	2,721,855	31.05%

**2014 Plan of Assessment for Webster County
Assessment Years 2014 and 2015 (March 19)
June 15, 2013**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; for the 2008 value year and;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (R.S. Supp 2004)

General Description of Real Property in Webster County:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1545	34%	.1024%
Commercial	236	5%	.0289%
Industrial	0	0%	0%
Recreational	4	0%	.0002%
Agricultural	2513	55%	.8670%
Special Valuation	64	1%	.0015%
Exempt	236	.05%	0%

Agricultural land is our most predominant property. This makes up 82.36% of our tax base.

Current Resources:

A. Staff / Budget / Training

Elected Assessor:

Continuing Education requirements are to obtain 60 hours of approved continuing education within the four-year period.

Deputy Assessor:

Continuing Education requirements are to obtain 60 hours of approved continuing education within the four-year period.

Nature of Responsibility:

Number of employees supervised by this position: All clerks

Nature and extent of instructions given this position regarding work: Take over all responsibilities when the Assessor is not present. As with every position within this office you will be expected to handle any issue that arises or do any work that is needed.

Some degree of initiative will be necessary to accomplish goals. You will be expected to go out into the field and do reviews of property.

The general public: Extensive contact with the general public in the field while working maintenance, building permits, and homestead exemption applications, etc. Also contact with the general public during business hours and via the telephone.

To what extent is a high degree of precision demanded in this position: Accuracy in cadastral mapping, calculation, data entry, transferring figures and listing of property in accordance with prescribed guides is always expected and demanded.

You will be expected to understand and perform all aspects of the work done within the Assessor's office.

Clerk:

There are no Continuing Education requirements for this position.

Nature of Responsibility:

Number of employees supervised by this position: None

Nature and extent of instructions given this position regarding work: As with every position within this office you will be expected to handle any issue that arises or do any work that is needed. Some degree of initiative will be necessary to accomplish goals. You will be expected to go out into the field and do reviews of property.

The general public: Extensive contact with the general public in the field while working maintenance, building permits, and homestead exemption applications, etc. Also contact with the general public during business hours and via the telephone.

To what extent is a high degree of precision demanded in this position: Accuracy in calculation, data entry, transferring figures and listing of property in accordance with prescribed guides is always expected and demanded.

You will be expected to understand and perform all aspects of the work done within the Assessor's office.

Clerk, part-time:

There are no Continuing Education requirements for this position.

Number of employees supervised by this position: None

Nature and extent of instructions given this position regarding work: As with every position within this office you will be expected to handle any issue that arises or do any work that is needed. Some degree of initiative will be necessary to accomplish goals. You will be expected to go out into the field and do reviews of property.

The general public: Extensive contact with the general public in the field while working maintenance, building permits, and homestead exemption applications, etc. Also contact with the general public during business hours and via the telephone.

To what extent is a high degree of precision demanded in this position: Accuracy in calculation, data entry, transferring figures and listing of property in accordance with prescribed guides is always expected and demanded.

You will be expected to understand and perform all aspects of the work done within the Assessor's office.

Appraiser (Contracted):

Job description is to do whatever pick-up work we have not completed in office. Also watch for changes in the agricultural land year round. Continuing Education requirements for this position is to obtain 28 hours of approved continuing education every two years.

Budget

For the 2012/2013 budget year the office budgeted \$162,590.00 and spent \$154,706.75. The County Appraiser office budget for the 2012/2013 budget year was \$8,900.00 and we spent \$1,663.59.

For the 2013/2014 budget year the office budget requested is \$195,793.51 budget proposed by Board is \$196,917.00. The County Appraiser office budget for 2013/2014 budget requested was \$1,835.00 budget proposed by the Board is \$24,335.00. They Office budget was increased because of wages and the Appraiser budget has been increased because we received a grant for GIS mapping. It should be done by summer of 2014.

Training

We continue to train the clerks on statutory dates and pertinent information that may not be understood or has not been performed. Any new information obtained at schooling or meetings is brought back to the office and the remaining staff is updated.

B. Cadastral Maps

The Cadastral maps for the towns have been completely proofed and we feel, except for a few problems, are in good condition. In the rural area we have 9 precinct's (4-9, 3-9, 2-9, 1-9, 4-10, 3-10, 4-12, 3-12 & 2-12 completed) has been proofed and is in good condition. As deeds come in we update ownership and make any splits that need to be done.

C. Property Record Cards

These records are maintained and updated by office staff. They are in good condition. We have successfully moved all data from old property cards onto new property cards in the Residential files. We have completed moving and proofing the data on the Residential, Commercial and Agriculture property cards. Within the Residential files we are one removing all the old cards and pricing sheets to the historical files. We are in the process of removing all the old cards and pricing sheets to the historical files on Commercial and Agricultural files. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

We have started preparing and scanning in the old property record cards and data sheets into the computer.

D. Software

We use Terra-Scan for our property pricing. I use Microsoft Excel to run my sales ration studies.

E. Web based

We have our own web page at www.webster.gisworkshop.com the Treasurer has a webpage www.nebraskataxesonline.us and Webster County has a website at www.co.webster.ne.us where we have placed the sales used to determine the 2011 values. We have had a tremendous amount of positive feedback on this and hope to be able to continue to budget for it.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all Property

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. Within a few days, the Deputy Assessor processes the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The cadastral book is then changed; the sale is entered into Excel for the sales ratio study, and also put in the "Sales Book" for appraisers. We do the supplemental sheet through the mail to the PA&T Department. Then we mail a "Sales Review" sheet to the buyer and the seller. The information off of the sales review is used to determine "arms-length" sales.

Sales reviews are done on each and every sale as they come through the office. A sales verification letter is sent out to both the buyer and the seller of each transaction. We get back about 60% of the letters. If we do not receive the sales verification back within two weeks, we will attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser's use and maintains data entry for both Terra-Scan and the Excel program used for the Sales Ratio Study.

Building permits are filed in the Clerks office, during the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

B. Data Collection

From November until the March 20 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

C. Review assessment sales ratio studies before assessment action

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broke down within each sub-class in that market area that is deemed necessary. Commercial is broke down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing usually just over the phone.

D. Approaches to Value

We are using Marshall and Swift 06/99 pricing. Each year when we do the sales ratio studies if needed we update the depreciation worksheets. The most recent depreciation study being used was done in 2013/2013 for the 2013 valuation year. Sales ratio studies are also run on

agricultural land as a whole. Then it is broke out and studied by predominant use, school district, and location within the county.

E. Reconciliation of Final Value and documentation

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

F. Review assessment sales ratio studies after assessment actions

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

G. Notices and Public Relations

Notice of Valuation changes are sent on June 1.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98.59%	16.11%	106.81%
Commercial	96.76%	24.68%	87.61%
Agricultural Land	75%	26.25%	115.57%
Special Value Agland	75%	26.25%	115.57%

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2014 to 2019:

For 2014

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels. This will include all classes of property both improved and unimproved. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2015

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10). These areas have 363 improved parcels. This will include all classes of property both improved and unimproved. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2016

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within Blue Hill City. This will include all classes of property both improved and unimproved. Blue Hill has 393 improved parcels. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2017

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within Red Cloud City. This will include all classes of property both improved and unimproved. Red Cloud has 634 improved parcels. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2018

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12). These areas have 297 improved parcels. This will include all classes of property both improved and unimproved. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

For 2019

We will continue to make appraisal files for all exempt properties.

We are scanning in all old property record cards and the worksheets for them. Once this is complete we will destroy the originals.

We will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12). These areas have 259 improved parcels. This will include all classes of property both improved and unimproved. We will be taking pictures of every structure on a parcel of land and matching it up with the building number within our system. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

Plan of Review

When we review a property, we send out letters to all property owners to contact the office and set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. We do an outside review of house and buildings. Digital photos are taken of all homes and outbuildings. The rural ground plan sketches are drawn at this time also. If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner).

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

1. Record Maintenance, mapping updates, & ownership changes were discussed in previous sections.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts

- b. Assessor Survey
- c. Sales information to PA&T 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 (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Land & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report
- k. Certify Trusts owning Agland to Secretary of State

3. Personal Property: administer annual filings of approximately 582 schedules, prepare subsequent notices for incomplete filings or failure to file, and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax and follow through this process with any protests and a review of those properties.
6. Homestead Exemptions: administer approximately 264 annual filings of applications, approval/denial process, taxpayer notifications, taxpayer assistance, and sending applications onto the state department.
7. Centrally Assessed: review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. 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.
10. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections: prepare tax list correction documents for county board approval.
12. County Board of Equalization: attend county board of equalization meetings for valuation protests – assemble and provide information.
13. TERC Appeals: prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

15. Education: Assessor, Deputy Assessor, and/or Appraisal Education: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license. Always send new help to an educational workshop.

AMENDMENTS:

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 each year.

2014 Assessment Survey for Webster County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$195,794
7.	Adopted budget, or granted budget if different from above:
	\$221,252 (includes \$22,500 for GIS)
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,835
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,035
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,305
12.	Other miscellaneous funds:
	\$300
13.	Amount of last year's assessor's budget not used:
	\$7,883.25

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	All but Guide Rock and Bladen
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Not applicable
2.	GIS Services:
	GIS Workshop Inc
3.	Other services:
	Not applicable

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	Not applicable
3.	What appraisal certifications or qualifications does the County require?
	Certified general appraiser
4.	Have the existing contracts been approved by the PTA?
	Not applicable
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Not applicable

2014 Certification for Webster 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 Webster County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

