

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

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

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Butler County

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### Residential Real Property - Current

Number of Sales	162	Median	94.48
Total Sales Price	\$15,119,670	Mean	95.51
Total Adj. Sales Price	\$15,049,170	Wgt. Mean	93.01
Total Assessed Value	\$13,996,825	Average Assessed Value of the Base	\$73,385
Avg. Adj. Sales Price	\$92,896	Avg. Assessed Value	\$86,400

### Confidence Interval - Current

95% Median C.I	92.38 to 96.24
95% Wgt. Mean C.I	91.41 to 94.61
95% Mean C.I	93.26 to 97.76
% of Value of the Class of all Real Property Value in the	12.56
% of Records Sold in the Study Period	4.68
% of Value Sold in the Study Period	5.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	179	95	95.07
2013	166	94	94.11
2012	159	93	92.75
2011	189	95	95

## 2015 Commission Summary for Butler County

### Commercial Real Property - Current

Number of Sales	22	Median	95.62
Total Sales Price	\$3,977,000	Mean	96.16
Total Adj. Sales Price	\$3,676,000	Wgt. Mean	101.33
Total Assessed Value	\$3,724,955	Average Assessed Value of the Base	\$193,903
Avg. Adj. Sales Price	\$167,091	Avg. Assessed Value	\$169,316

### Confidence Interval - Current

95% Median C.I	86.84 to 102.83
95% Wgt. Mean C.I	89.70 to 112.97
95% Mean C.I	90.97 to 101.35
% of Value of the Class of all Real Property Value in the County	4.49
% of Records Sold in the Study Period	4.70
% of Value Sold in the Study Period	4.10

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	18	100	92.48
2013	19		93.63
2012	22		96.04
2011	25		96



## 2015 Opinions of the Property Tax Administrator for Butler 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
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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, 2015.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Butler County**

For 2015, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process.

For 2015, Butler County inspected and reviewed all of the residences in the town of David City. They also completed inspections of the rural residences, and the houses and the agricultural buildings located in the southeast corner of the county which includes Geocodes 2941, 2943, 2989, and 2991.

The inspection process included an off-site (drive by) review using the record cards to verify the measurements, the sketches and site plans, and the quality and condition of the existing improvements. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They take new photos of houses and other significant buildings.

For 2015, Butler County has implemented new replacement costs to all of their residential parcels. The date of the costing is June of 2014. The county affirmed that their residential land values were still current and developed new depreciation tables for all of the residential parcels.



## 2015 Residential Assessment Survey for Butler 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>																		
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																		
<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>																		
	Depreciation schedules are based on local market information.																		

5.	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																																	
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																	
6.	<b>Describe the methodology used to determine the residential lot values?</b>																																																	
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.																																																	
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	Presently, there are five minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																	
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# **2015 Residential Correlation Section for Butler County**

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## **County Overview**

Butler County is an agriculturally based county with an array twelve of villages and towns. Eleven of the towns range in population from 43 to 435 and exist primarily to support agriculture. David City, with a population of 2,913, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 8,395, with 4,904 or 58.48% living within the villages and towns and 3,486 or 41.52% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable. The 2015 Abstract Form 45 reports 3,179 residential and 281 recreational parcels, for a class total of 3,460. There are an additional 784 residences located on agricultural parcels.

## **Description of Analysis**

The county has divided the residential analysis and valuation work into 8 Valuation Groups. Most of these groups are centered on individual towns, groups of similar small villages, lakes or rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2015, the median ratio for the 162 qualified residential sales is 94% and is within the acceptable range; the COD at 11.19 is within the acceptable range and the PRD at 102.69 is also within the acceptable range. In the analysis of residential sales the impact of small dollar sales needs to be examined. A review of the COD and PRD for the total sample can often lead to the conclusion that the quality of assessment is not good. It is useful to evaluate the COD and PRD of a slightly trimmed sample of the sales to evaluate the quality of assessment of the bulk of the parcels. The section of the statistical report that examines the "Sale Price" ranges offers the opportunity to do so. By reviewing the analysis of the 134 sales with prices greater than \$29,999, the assessment level and quality of about 83% of the sales is reported. That gives a statistical perspective of the quality of assessment of the majority of the parcels that is not impacted by the volatility if the selling prices of low price property. The median ratio for the trimmed sample is 94% and only had a fractional change since the median is not a volatile statistic. However, the trimmed COD is 9.32%, the PRD is 101.52. These statistics are also within the desired ranges. When the sales of parcels for less than \$30,000 are excluded it demonstrates how the county's predominant residential parcels are valued. It also shows that the more volatile low dollar sales are responsible for a disproportionate impact on the assessment statistics depicting quality of assessment, particularly the COD and the PRD. In this case all of

## **2015 Residential Correlation Section for Butler County**

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the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

### **Sales Qualification**

The Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to support the county's reason why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county verified that 59.1% of all of the improved residential sales in the sales file were qualified for the measurement process. The Department concludes that the measurement was done with all available qualified sales.

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

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. That confidence that the statistics are meaningful does not necessarily extend to the subclasses. The confidence diminishes as the size of the subclasses diminishes. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

### **Level of Value**

Based on analysis of all available information, the LOV is 94%. The quality of the assessment based on the assessment actions of the assessor, is good. There are no recommendations for the adjustment of the class or for any subclass of residential property.



## **2015 Commercial Assessment Actions for Butler County**

For 2015, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sale verification and analysis process.

For 2015, Butler County inspected and reviewed all of the commercial improvements in the town of David City. They also completed inspections of the rural commercial improvements located in the southeast corner of the county which includes Geocodes 2941, 2943, 2989, and 2991.

The inspection process included an off-site (drive by) review using the record cards to verify the measurements, classification and condition of the existing improvements. The county listed any new unreported improvements and removed any buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They took new photos all significant buildings.

For 2015, Butler County has implemented new replacement costs to all of their commercial parcels. The date of the costing is June of 2014. The county affirmed that their commercial land values were still current and developed new depreciation tables for all of the commercial parcels.

## 2015 Commercial Assessment Survey for Butler 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>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.		
	2	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.			
<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>			
	Depreciation tables are developed using information derived from the market.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Vacant commercial lots are valued primarily using market information from vacant lot sales.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2015	2014	2011-2014
	2	2015	2014	2014
				<u>Date of Last Inspection</u>
				2011-2014
				2015

Description of unique characteristics:

----In Butler County, the most important characteristic that contributes to the commercial value is the location, particularly as it relates to commercial activity. The only commercial area with broad and diverse commercial activity is David City, so it stands alone.

----Depreciation tables are updated in conjunction with revaluations of particular areas; but for 2015, all costs were updated so all depreciations were also reviewed and updated. Revaluations or updates are completed at least once every six years.

----The cost date is 06/2014 and used for the entire commercial class.

----Vacant lot values were last determined in each area in conjunction with revaluations.

----The dates reported in the valuation group grid are to indicate the assessment year the action was first used.



# **2015 Commercial Correlation Section for Butler County**

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## **County Overview**

Butler County is an agriculturally based county with an array twelve of villages and towns. Eleven of the towns range in population from 43 to 435 and exist primarily to support agriculture or the people involved in agriculture. David City, with a population of 2,913, is the county seat and is the predominant location for much of the commercial and industrial property. During the past few years there have been no significant economic events that have impacted the value of commercial property. The 2015 Abstract Form 45, reports 465 commercial and 3 industrial parcels, for a class total of 468.

## **Description of Analysis**

Butler County has divided their commercial analysis and valuation work into two valuation groups. These groups are either in David City or in the small towns and the rural areas of the county. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 22 qualified sales; the median ratio is 96%; the COD is 9.07; and the PRD is 94.90. Of the 22 qualified sales, 12 are in David City and 10 in the other valuation grouping, made up of numerous small towns and rural parcels. When the 13 different occupancy codes are reviewed, there are 4 sales in code 353 (retail store); and the remaining 12 codes have no more than 3 sales each. Even though there are 13 occupancy codes, there are still many property types with no representation in the statistical analysis. In short, less than 5% of the commercial parcels sold and there are not sufficient sales to represent or measure either the overall class or any subclass of the commercial property.

## **Sales Qualification**

The Department's has reviewed the county's sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

## **Equalization and Quality of Assessment**

The Department analyzes each county every other year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

## **2015 Commercial Correlation Section for Butler County**

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### **Level of Value**

The statistical calculations alone are not representative of the commercial class and are not considered adequate to indicate the actual level of value. However all of the available information, particularly the assessment practices indicate that the county has achieved an acceptable level of value. The level of value is called at the statutory level of 100%.



## **2015 Agricultural Assessment Actions for Butler County**

For 2015, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

For 2015, Butler County inspected and reviewed the agricultural houses and improvements located in the southeast corner of the county which includes Geocodes 2941, 2943, 2989, and 2991.

They inspected land use in the four southeast Geocodes using existing records and GIS maps to compare to their off-site visual observations. The inspection process included an off-site (drive by) review using the record cards to verify the measurements, classification and condition of the existing improvements. The county listed any new unreported improvements and removed any houses or buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They took new photos of houses and other significant buildings. The acreage parcels in this region were also inspected and discussed on the residential assessment actions report.

For 2015, Butler County has implemented new replacement costs to all of their residential structures and all of the buildings on agricultural parcels. The date of the costing is June of 2014. The county affirmed that their agricultural home site and building site land values were still current and developed new depreciation tables for all of the residential structures and all of the buildings on agricultural parcels.

## 2015 Agricultural Assessment Survey for Butler 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;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.</td> <td style="text-align: center;">2011-2015</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2011-2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2011-2015						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
<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>							
	Farm home sites and rural residential home sites are valued the same. There are locations where the site values are different within the county, but the two types of sites are the same within those locations. The locational differences for both types of sites are characterized by their proximity to the city of Columbus.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. for 2015, the value was estimated to be \$2,500 per acre.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## Butler County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6,299	5,500	5,296	5,156	5,147	5,094	4,284	4,158	<b>5,588</b>
Colfax	1	6,200	5,900	5,800	5,700	5,400	5,200	5,100	4,700	<b>5,645</b>
Dodge	1	6,297	6,096	5,894	5,700	5,322	5,300	5,097	4,900	<b>5,771</b>
Platte	6	8,495	8,000	7,262	6,876	6,600	6,200	5,801	5,200	<b>7,074</b>
Polk	1	7,303	6,607	6,173	5,777	5,352	5,233	5,061	4,471	<b>6,661</b>
Saunders	1	6,160	5,942	5,727	5,229	5,060	4,730	3,768	3,520	<b>4,849</b>
Seward	1	6,400	6,300	6,150	6,009	5,750	n/a	4,800	4,291	<b>5,984</b>
York	2	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	<b>7,036</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	6,000	5,000	4,899	4,788	4,299	3,999	3,100	3,000	<b>4,503</b>
Colfax	1	5,682	5,595	5,399	5,300	5,100	4,901	4,606	4,211	<b>5,132</b>
Dodge	1	6,199	5,992	5,800	5,099	5,230	5,195	4,995	4,797	<b>5,598</b>
Platte	6	7,294	7,000	6,414	6,133	6,098	5,699	4,898	3,900	<b>6,154</b>
Polk	1	4,697	4,447	3,370	3,370	3,070	2,990	2,890	2,890	<b>4,100</b>
Saunders	1	5,408	5,176	4,947	4,441	4,257	3,797	3,109	2,764	<b>3,870</b>
Seward	1	5,800	5,700	5,200	5,200	5,200	3,800	3,749	2,950	<b>5,125</b>
York	2	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	<b>5,098</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2,765	2,888	2,823	2,482	2,624	2,471	2,288	1,655	<b>2,094</b>
Colfax	1	2,125	2,125	1,991	2,000	1,769	1,875	1,488	1,625	<b>1,803</b>
Dodge	1	2,337	2,391	2,200	2,272	2,328	2,194	2,130	2,042	<b>2,225</b>
Platte	6	2,016	2,058	1,823	1,971	1,846	1,756	1,774	1,493	<b>1,758</b>
Polk	1	1,357	1,438	1,544	1,565	1,518	1,568	1,446	1,343	<b>1,460</b>
Saunders	1	2,053	2,050	2,417	1,668	2,299	1,992	1,683	925	<b>1,686</b>
Seward	1	1,982	2,127	1,879	1,825	1,777	2,550	1,287	1,521	<b>1,583</b>
York	2	2,118	2,043	1,804	1,801	1,680	n/a	1,560	1,560	<b>1,669</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Butler County

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## County Overview

Butler County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The primary crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 38% irrigated land, 43% dry land, 19% grass land and less than 1% other uses. Butler County is bordered on the north by Platte and Colfax Counties, on the south by Seward County, on the east by Saunders County and on the west by Polk County. The agricultural land is valued using only one market area.

## Description of Analysis

There was a total sample of 65 qualified sales; 60 Butler County sales supplemented with 5 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county.

In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county are within the range; that the dry values for the county are within the range: and that there are 7 sales in the 80% Grass MLU table that show a median of 65.34%. In this case, the sample is small and a comparison of the grass values to the adjacent counties demonstrates that Butler County is consistently among the highest for grass values. This is particularly true among the class 3 and class 4 grass LCG's; which are the groups that contain the most grass acres. Based on that, the Department is not recommending any change to the grass values. The county has made substantial changes to all of the values based on their own analysis. The Department is not recommending any change to any values based on any major land use.

The calculated median ratio is 72%; the COD is 18.81 and the PRD is 102.75. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2015 abstract reports; overall agricultural land increased by 13.99%; irrigated land increased by nearly 14%, dry land increased by over 12%, and grass land increased by nearly 24%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

## Sales Qualification

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the

## **2015 Agricultural Correlation Section for Butler County**

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measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

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

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

### **Level of Value**

For 2015, the apparent level of value of agricultural land is 72% and the quality of the assessment process is acceptable. The gross values relative to the surrounding counties are high so no additional change is appropriate based only on a small 80% MLU sample. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.





**12 Butler**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 162  
Total Sales Price : 15,119,670  
Total Adj. Sales Price : 15,049,170  
Total Assessed Value : 13,996,825  
Avg. Adj. Sales Price : 92,896  
Avg. Assessed Value : 86,400

MEDIAN : 94  
WGT. MEAN : 93  
MEAN : 96  
COD : 11.19  
PRD : 102.69

COV : 15.28  
STD : 14.59  
Avg. Abs. Dev : 10.57  
MAX Sales Ratio : 147.94  
MIN Sales Ratio : 46.50

95% Median C.I. : 92.38 to 96.24  
95% Wgt. Mean C.I. : 91.41 to 94.61  
95% Mean C.I. : 93.26 to 97.76

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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-12 To 31-DEC-12	25	96.21	100.79	96.02	10.73	104.97	83.48	147.94	90.95 to 105.36	74,688	71,715
01-JAN-13 To 31-MAR-13	18	94.25	94.29	94.66	09.57	99.61	70.54	119.74	88.36 to 102.26	107,056	101,338
01-APR-13 To 30-JUN-13	21	97.19	97.71	95.34	11.46	102.49	66.38	126.87	88.30 to 101.40	87,869	83,775
01-JUL-13 To 30-SEP-13	33	92.91	94.76	91.50	10.10	103.56	72.43	123.00	88.57 to 98.66	108,027	98,843
01-OCT-13 To 31-DEC-13	14	90.97	93.21	91.04	12.91	102.38	73.10	125.40	76.73 to 104.59	89,296	81,298
01-JAN-14 To 31-MAR-14	11	98.14	96.80	92.95	14.20	104.14	46.50	134.00	77.86 to 117.77	91,591	85,130
01-APR-14 To 30-JUN-14	22	94.15	92.72	93.54	11.50	99.12	65.51	139.31	80.27 to 98.75	78,265	73,206
01-JUL-14 To 30-SEP-14	18	90.57	92.59	89.72	08.45	103.20	74.82	133.27	85.81 to 94.52	103,631	92,981
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	97	95.62	96.87	93.85	10.55	103.22	66.38	147.94	92.62 to 98.10	94,890	89,052
01-OCT-13 To 30-SEP-14	65	93.50	93.48	91.68	11.93	101.96	46.50	139.31	88.43 to 96.24	89,920	82,443
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	86	94.44	95.13	92.97	10.90	102.32	66.38	126.87	91.40 to 97.38	99,852	92,830
<u>ALL</u>	162	94.48	95.51	93.01	11.19	102.69	46.50	147.94	92.38 to 96.24	92,896	86,400

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	17	97.06	96.21	95.68	15.38	100.55	65.51	125.40	75.47 to 113.75	63,994	61,227
02	72	95.49	96.25	93.80	10.39	102.61	73.40	139.31	90.91 to 98.13	105,621	99,076
03	31	92.37	89.97	90.25	10.01	99.69	46.50	134.00	85.44 to 94.52	141,495	127,705
04	6	93.41	98.75	93.33	14.10	105.81	85.33	122.58	85.33 to 122.58	62,333	58,178
06	17	96.10	101.73	98.67	12.62	103.10	86.80	147.94	88.19 to 117.77	23,159	22,851
07	7	97.23	94.97	93.60	05.01	101.46	80.27	104.07	80.27 to 104.07	47,000	43,994
08	5	91.74	94.34	92.67	03.55	101.80	90.88	104.87	N/A	74,700	69,221
09	7	98.30	94.21	94.42	11.79	99.78	66.38	117.29	66.38 to 117.29	71,429	67,440
<u>ALL</u>	162	94.48	95.51	93.01	11.19	102.69	46.50	147.94	92.38 to 96.24	92,896	86,400

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	149	94.52	95.78	93.04	10.69	102.94	46.50	147.94	92.62 to 97.06	96,373	89,670
06	10	84.80	87.75	89.18	18.08	98.40	65.51	124.13	70.54 to 103.36	61,000	54,401
07	3	113.75	108.05	115.57	08.52	93.49	90.66	119.74	N/A	26,533	30,663
<u>ALL</u>	162	94.48	95.51	93.01	11.19	102.69	46.50	147.94	92.38 to 96.24	92,896	86,400

**12 Butler**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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MEAN : 96  
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COV : 15.28  
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Avg. Abs. Dev : 10.57  
MAX Sales Ratio : 147.94  
MIN Sales Ratio : 46.50

95% Median C.I. : 92.38 to 96.24  
95% Wgt. Mean C.I. : 91.41 to 94.61  
95% Mean C.I. : 93.26 to 97.76

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	112.09	112.09	112.20	01.48	99.90	110.43	113.75	N/A	3,750	4,208	
Less Than 15,000	15	96.21	100.83	98.36	15.84	102.51	66.38	147.94	87.67 to 113.75	8,913	8,767	
Less Than 30,000	28	96.80	101.88	101.41	19.58	100.46	65.51	147.94	87.67 to 120.80	15,025	15,237	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	160	94.36	95.30	93.00	11.11	102.47	46.50	147.94	92.37 to 96.21	94,010	87,428	
Greater Than 14,999	147	94.27	94.96	92.96	10.67	102.15	46.50	139.31	91.74 to 96.24	101,466	94,322	
Greater Than 29,999	134	94.06	94.18	92.77	09.32	101.52	46.50	125.40	91.74 to 96.19	109,168	101,270	
<u>Incremental Ranges</u>												
0 TO 4,999	2	112.09	112.09	112.20	01.48	99.90	110.43	113.75	N/A	3,750	4,208	
5,000 TO 14,999	13	95.74	99.10	97.54	15.78	101.60	66.38	147.94	86.80 to 120.80	9,708	9,468	
15,000 TO 29,999	13	102.15	103.08	102.83	22.28	100.24	65.51	139.31	73.40 to 126.87	22,077	22,702	
30,000 TO 59,999	27	103.36	102.88	102.29	10.71	100.58	75.47	125.40	90.53 to 112.21	44,441	45,461	
60,000 TO 99,999	42	93.55	92.77	92.89	09.68	99.87	46.50	119.74	90.33 to 98.30	77,871	72,337	
100,000 TO 149,999	34	91.60	90.50	90.57	08.64	99.92	74.82	112.86	87.17 to 97.14	119,249	108,003	
150,000 TO 249,999	25	93.59	92.85	92.79	05.00	100.06	76.97	107.07	91.40 to 95.75	175,340	162,706	
250,000 TO 499,999	6	90.48	91.26	90.98	04.80	100.31	84.21	97.24	84.21 to 97.24	286,667	260,806	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	162	94.48	95.51	93.01	11.19	102.69	46.50	147.94	92.38 to 96.24	92,896	86,400	

**12 Butler**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 22  
Total Sales Price : 3,977,000  
Total Adj. Sales Price : 3,676,000  
Total Assessed Value : 3,724,955  
Avg. Adj. Sales Price : 167,091  
Avg. Assessed Value : 169,316

MEDIAN : 96  
WGT. MEAN : 101  
MEAN : 96  
COD : 09.07  
PRD : 94.90

COV : 12.18  
STD : 11.71  
Avg. Abs. Dev : 08.67  
MAX Sales Ratio : 131.55  
MIN Sales Ratio : 76.73

95% Median C.I. : 86.84 to 102.83  
95% Wgt. Mean C.I. : 89.70 to 112.97  
95% Mean C.I. : 90.97 to 101.35

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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-11 To 31-DEC-11	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	13,000	12,865
01-JAN-12 To 31-MAR-12	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	190,000	189,565
01-APR-12 To 30-JUN-12	1	85.20	85.20	85.20	00.00	100.00	85.20	85.20	N/A	100,000	85,195
01-JUL-12 To 30-SEP-12	2	96.69	96.69	98.55	02.84	98.11	93.94	99.44	N/A	107,500	105,940
01-OCT-12 To 31-DEC-12	2	92.15	92.15	97.01	05.76	94.99	86.84	97.45	N/A	574,000	556,820
01-JAN-13 To 31-MAR-13	2	120.98	120.98	131.21	08.75	92.20	110.40	131.55	N/A	315,000	413,318
01-APR-13 To 30-JUN-13	1	93.73	93.73	93.73	00.00	100.00	93.73	93.73	N/A	448,500	420,400
01-JUL-13 To 30-SEP-13	3	102.83	100.86	102.49	04.05	98.41	93.63	106.12	N/A	113,000	115,817
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	97.86	97.86	100.96	07.55	96.93	90.47	105.24	N/A	45,750	46,190
01-APR-14 To 30-JUN-14	4	84.59	83.21	81.53	03.88	102.06	76.73	86.95	N/A	71,500	58,291
01-JUL-14 To 30-SEP-14	3	97.30	95.69	89.20	06.28	107.28	85.72	104.04	N/A	71,667	63,927
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	5	98.96	95.46	96.43	04.05	98.99	85.20	99.77	N/A	103,600	99,901
01-OCT-12 To 30-SEP-13	8	100.14	102.82	105.56	09.90	97.40	86.84	131.55	86.84 to 131.55	320,688	338,516
01-OCT-13 To 30-SEP-14	9	86.95	90.62	87.31	08.36	103.79	76.73	105.24	83.13 to 104.04	65,833	57,481
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	6	95.70	93.77	96.81	05.34	96.86	85.20	99.77	85.20 to 99.77	275,500	266,713
01-JAN-13 To 31-DEC-13	6	104.48	106.38	112.49	09.24	94.57	93.63	131.55	93.63 to 131.55	236,250	265,748
<u>ALL</u>	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	98.21	99.47	106.22	08.96	93.65	85.20	131.55	86.95 to 105.24	190,500	202,353
02	10	92.10	92.18	93.29	08.44	98.81	76.73	106.12	83.13 to 102.83	139,000	129,673
<u>ALL</u>	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316

**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	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316
04											
<u>ALL</u>	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316

**12 Butler**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 22  
Total Sales Price : 3,977,000  
Total Adj. Sales Price : 3,676,000  
Total Assessed Value : 3,724,955  
Avg. Adj. Sales Price : 167,091  
Avg. Assessed Value : 169,316

MEDIAN : 96  
WGT. MEAN : 101  
MEAN : 96  
COD : 09.07  
PRD : 94.90

COV : 12.18  
STD : 11.71  
Avg. Abs. Dev : 08.67  
MAX Sales Ratio : 131.55  
MIN Sales Ratio : 76.73

95% Median C.I. : 86.84 to 102.83  
95% Wgt. Mean C.I. : 89.70 to 112.97  
95% Mean C.I. : 90.97 to 101.35

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	3	98.96	98.77	98.79	07.90	99.98	86.95	110.40	N/A	11,000	10,867	
Less Than 30,000	6	98.13	98.02	97.63	06.57	100.40	86.95	110.40	86.95 to 110.40	18,250	17,818	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316	
Greater Than 14,999	19	93.94	95.75	101.35	09.09	94.47	76.73	131.55	86.04 to 102.83	191,737	194,334	
Greater Than 29,999	16	93.84	95.46	101.45	09.68	94.10	76.73	131.55	85.72 to 102.83	222,906	226,128	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	98.96	98.77	98.79	07.90	99.98	86.95	110.40	N/A	11,000	10,867	
15,000 TO 29,999	3	97.30	97.27	97.14	04.65	100.13	90.47	104.04	N/A	25,500	24,770	
30,000 TO 59,999	2	90.39	90.39	89.84	03.93	100.61	86.84	93.94	N/A	41,500	37,283	
60,000 TO 99,999	5	93.63	94.17	93.27	08.31	100.96	83.13	105.24	N/A	76,200	71,071	
100,000 TO 149,999	2	80.97	80.97	80.76	05.24	100.26	76.73	85.20	N/A	105,000	84,800	
150,000 TO 249,999	3	99.44	94.98	95.33	04.71	99.63	85.72	99.77	N/A	178,333	170,003	
250,000 TO 499,999	1	106.12	106.12	106.12	00.00	100.00	106.12	106.12	N/A	189,000	200,565	
500,000 TO 999,999	2	112.64	112.64	115.68	16.79	97.37	93.73	131.55	N/A	534,250	617,998	
1,000,000 +	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	1,100,000	1,071,955	
<u>ALL</u>	22	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316	

**12 Butler**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 22  
Total Sales Price : 3,977,000  
Total Adj. Sales Price : 3,676,000  
Total Assessed Value : 3,724,955  
Avg. Adj. Sales Price : 167,091  
Avg. Assessed Value : 169,316

MEDIAN : 96  
WGT. MEAN : 101  
MEAN : 96  
COD : 09.07  
PRD : 94.90

COV : 12.18  
STD : 11.71  
Avg. Abs. Dev : 08.67  
MAX Sales Ratio : 131.55  
MIN Sales Ratio : 76.73

95% Median C.I. : 86.84 to 102.83  
95% Wgt. Mean C.I. : 89.70 to 112.97  
95% Mean C.I. : 90.97 to 101.35

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	85.20	85.20	85.20	00.00	100.00	85.20	85.20	N/A	100,000	85,195
343	1	106.12	106.12	106.12	00.00	100.00	106.12	106.12	N/A	189,000	200,565
344	3	83.13	83.44	80.93	05.51	103.10	76.73	90.47	N/A	77,167	62,452
352	3	99.77	96.11	94.82	05.71	101.36	85.72	102.83	N/A	141,667	134,330
353	4	93.68	94.36	93.26	04.84	101.18	86.04	104.04	N/A	156,125	145,601
384	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	25,000	24,325
396	1	131.55	131.55	131.55	00.00	100.00	131.55	131.55	N/A	620,000	815,595
406	1	110.40	110.40	110.40	00.00	100.00	110.40	110.40	N/A	10,000	11,040
407	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	1,100,000	1,071,955
442	3	93.94	95.34	96.60	06.53	98.70	86.84	105.24	N/A	49,333	47,657
477	1	86.95	86.95	86.95	00.00	100.00	86.95	86.95	N/A	10,000	8,695
528	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	13,000	12,865
554	1	99.44	99.44	99.44	00.00	100.00	99.44	99.44	N/A	180,000	179,000
<u>ALL</u>	<u>22</u>	95.62	96.16	101.33	09.07	94.90	76.73	131.55	86.84 to 102.83	167,091	169,316

**12 Butler**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 65  
Total Sales Price : 43,581,880  
Total Adj. Sales Price : 43,531,880  
Total Assessed Value : 31,680,092  
Avg. Adj. Sales Price : 669,721  
Avg. Assessed Value : 487,386

MEDIAN : 72  
WGT. MEAN : 73  
MEAN : 75  
COD : 18.81  
PRD : 102.75

COV : 22.84  
STD : 17.08  
Avg. Abs. Dev : 13.51  
MAX Sales Ratio : 120.55  
MIN Sales Ratio : 43.84

95% Median C.I. : 67.92 to 77.54  
95% Wgt. Mean C.I. : 67.93 to 77.62  
95% Mean C.I. : 70.62 to 78.92

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	9	89.91	85.17	88.07	10.82	96.71	65.34	104.59	67.92 to 93.32	608,823	536,169
01-JAN-12 To 31-MAR-12	3	81.89	77.76	79.35	05.93	98.00	68.40	82.99	N/A	692,728	549,665
01-APR-12 To 30-JUN-12	5	73.37	76.41	75.62	10.52	101.04	65.45	96.09	N/A	719,019	543,688
01-JUL-12 To 30-SEP-12	4	88.81	90.11	89.49	04.44	100.69	83.68	99.13	N/A	291,044	260,450
01-OCT-12 To 31-DEC-12	14	73.05	81.37	80.29	26.05	101.35	55.32	120.55	56.06 to 108.90	568,815	456,713
01-JAN-13 To 31-MAR-13	4	62.26	60.93	59.38	15.29	102.61	47.36	71.83	N/A	422,923	251,151
01-APR-13 To 30-JUN-13	2	62.26	62.26	68.47	13.48	90.93	53.87	70.64	N/A	606,460	415,245
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	11	63.05	63.55	60.97	12.45	104.23	43.84	75.73	52.62 to 74.32	624,439	380,721
01-JAN-14 To 31-MAR-14	5	66.06	75.49	67.80	14.70	111.34	65.66	96.60	N/A	1,675,263	1,135,901
01-APR-14 To 30-JUN-14	7	57.94	63.79	64.92	15.62	98.26	50.62	84.06	50.62 to 84.06	705,264	457,851
01-JUL-14 To 30-SEP-14	1	87.19	87.19	87.19	00.00	100.00	87.19	87.19	N/A	165,000	143,870
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	21	83.68	82.97	83.10	11.91	99.84	65.34	104.59	72.17 to 91.81	586,517	487,369
01-OCT-12 To 30-SEP-13	20	69.88	75.37	75.72	23.40	99.54	47.36	120.55	56.06 to 83.21	543,401	411,454
01-OCT-13 To 30-SEP-14	24	65.71	67.09	64.95	14.97	103.29	43.84	96.60	57.94 to 74.32	847,792	550,678
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	26	79.72	81.34	79.75	18.58	101.99	55.32	120.55	69.12 to 88.97	569,264	453,970
01-JAN-13 To 31-DEC-13	17	63.05	62.78	61.63	13.16	101.87	43.84	75.73	53.87 to 71.83	574,908	354,296
<u>ALL</u>	65	71.83	74.77	72.77	18.81	102.75	43.84	120.55	67.92 to 77.54	669,721	487,386

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	65	71.83	74.77	72.77	18.81	102.75	43.84	120.55	67.92 to 77.54	669,721	487,386
<u>ALL</u>	65	71.83	74.77	72.77	18.81	102.75	43.84	120.55	67.92 to 77.54	669,721	487,386

**12 Butler**  
**AGRICULTURAL LAND**

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Qualified

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MEDIAN : 72  
WGT. MEAN : 73  
MEAN : 75  
COD : 18.81  
PRD : 102.75

COV : 22.84  
STD : 17.08  
Avg. Abs. Dev : 13.51  
MAX Sales Ratio : 120.55  
MIN Sales Ratio : 43.84

95% Median C.I. : 67.92 to 77.54  
95% Wgt. Mean C.I. : 67.93 to 77.62  
95% Mean C.I. : 70.62 to 78.92

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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
<b>_____Irrigated_____</b>											
County	7	69.05	70.07	70.30	18.52	99.67	43.84	116.38	43.84 to 116.38	688,409	483,980
1	7	69.05	70.07	70.30	18.52	99.67	43.84	116.38	43.84 to 116.38	688,409	483,980
<b>_____Dry_____</b>											
County	17	72.42	77.04	74.89	17.56	102.87	55.37	104.59	63.05 to 93.32	537,296	402,375
1	17	72.42	77.04	74.89	17.56	102.87	55.37	104.59	63.05 to 93.32	537,296	402,375
<b>_____Grass_____</b>											
County	7	65.34	63.66	62.57	16.74	101.74	47.36	88.65	47.36 to 88.65	218,508	136,726
1	7	65.34	63.66	62.57	16.74	101.74	47.36	88.65	47.36 to 88.65	218,508	136,726
<b>_____ALL_____</b>	<b>65</b>	<b>71.83</b>	<b>74.77</b>	<b>72.77</b>	<b>18.81</b>	<b>102.75</b>	<b>43.84</b>	<b>120.55</b>	<b>67.92 to 77.54</b>	<b>669,721</b>	<b>487,386</b>

**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
<b>_____Irrigated_____</b>											
County	18	73.75	79.18	79.62	22.86	99.45	43.84	120.55	66.06 to 89.91	752,647	599,238
1	18	73.75	79.18	79.62	22.86	99.45	43.84	120.55	66.06 to 89.91	752,647	599,238
<b>_____Dry_____</b>											
County	26	72.15	76.17	73.15	17.87	104.13	55.37	104.59	63.05 to 87.19	561,121	410,454
1	26	72.15	76.17	73.15	17.87	104.13	55.37	104.59	63.05 to 87.19	561,121	410,454
<b>_____Grass_____</b>											
County	7	65.34	63.66	62.57	16.74	101.74	47.36	88.65	47.36 to 88.65	218,508	136,726
1	7	65.34	63.66	62.57	16.74	101.74	47.36	88.65	47.36 to 88.65	218,508	136,726
<b>_____ALL_____</b>	<b>65</b>	<b>71.83</b>	<b>74.77</b>	<b>72.77</b>	<b>18.81</b>	<b>102.75</b>	<b>43.84</b>	<b>120.55</b>	<b>67.92 to 77.54</b>	<b>669,721</b>	<b>487,386</b>





<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,875</b>	<b>Value : 2,021,074,060</b>	<b>Growth 10,055,355</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	232	1,046,165	7	48,990	72	851,585	311	1,946,740	
<b>02. Res Improve Land</b>	2,022	16,179,710	8	184,750	701	18,817,805	2,731	35,182,265	
<b>03. Res Improvements</b>	2,074	119,911,105	8	957,795	786	82,383,745	2,868	203,252,645	
<b>04. Res Total</b>	2,306	137,136,980	15	1,191,535	858	102,053,135	3,179	240,381,650	3,761,005
<b>% of Res Total</b>	72.54	57.05	0.47	0.50	26.99	42.45	40.37	11.89	37.40
<b>05. Com UnImp Land</b>	48	310,930	0	0	17	2,059,210	65	2,370,140	
<b>06. Com Improve Land</b>	312	2,862,120	2	23,080	58	7,753,835	372	10,639,035	
<b>07. Com Improvements</b>	324	37,394,635	2	97,325	74	21,188,375	400	58,680,335	
<b>08. Com Total</b>	372	40,567,685	2	120,405	91	31,001,420	465	71,689,510	1,763,150
<b>% of Com Total</b>	80.00	56.59	0.43	0.17	19.57	43.24	5.90	3.55	17.53
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	2	475,625	0	0	1	949,825	3	1,425,450	
<b>11. Ind Improvements</b>	2	3,760,280	0	0	1	13,871,230	3	17,631,510	
<b>12. Ind Total</b>	2	4,235,905	0	0	1	14,821,055	3	19,056,960	0
<b>% of Ind Total</b>	66.67	22.23	0.00	0.00	33.33	77.77	0.04	0.94	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	18	551,905	18	551,905	
<b>14. Rec Improve Land</b>	0	0	0	0	47	2,183,595	47	2,183,595	
<b>15. Rec Improvements</b>	0	0	0	0	263	10,795,575	263	10,795,575	
<b>16. Rec Total</b>	0	0	0	0	281	13,531,075	281	13,531,075	274,860
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.57	0.67	2.73
<b>Res &amp; Rec Total</b>	2,306	137,136,980	15	1,191,535	1,139	115,584,210	3,460	253,912,725	4,035,865
<b>% of Res &amp; Rec Total</b>	66.65	54.01	0.43	0.47	32.92	45.52	43.94	12.56	40.14
<b>Com &amp; Ind Total</b>	374	44,803,590	2	120,405	92	45,822,475	468	90,746,470	1,763,150
<b>% of Com &amp; Ind Total</b>	79.91	49.37	0.43	0.13	19.66	50.50	5.94	4.49	17.53
<b>17. Taxable Total</b>	2,680	181,940,570	17	1,311,940	1,231	161,406,685	3,928	344,659,195	5,799,015
<b>% of Taxable Total</b>	68.23	52.79	0.43	0.38	31.34	46.83	49.88	17.05	57.67

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	8	1,120,830	2,386,285	0	0	0
20. Industrial	2	4,235,905	3,143,505	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	8	1,120,830	2,386,285
20. Industrial	0	0	0	2	4,235,905	3,143,505
21. Other	0	0	0	0	0	0
22. Total Sch II				10	5,356,735	5,529,790

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	260	2	437	699

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	99	1,736,385	2	70,380	2,540	995,397,525	2,641	997,204,290
28. Ag-Improved Land	3	155,885	2	81,595	1,235	591,466,750	1,240	591,704,230
29. Ag Improvements	3	208,020	2	69,090	1,301	87,229,235	1,306	87,506,345
30. Ag Total							3,947	1,676,414,865

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	18,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	18,000	0	0.00	0	
33. HomeSite Improvements	2	1.00	181,660	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	4	2.23	7,580	0	0.00	0	
36. FarmSite Improv Land	2	1.28	9,895	2	2.46	10,920	
37. FarmSite Improvements	2	0.00	26,360	2	0.00	69,090	
38. FarmSite Total							
39. Road & Ditches	0	4.87	0	0	0.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	6.49	127,000	8	7.49	145,000	
32. HomeSite Improv Land	779	790.41	14,212,790	780	791.41	14,230,790	
33. HomeSite Improvements	782	762.13	55,471,555	784	763.13	55,653,215	4,256,340
34. HomeSite Total				<b>792</b>	<b>798.90</b>	<b>70,029,005</b>	
35. FarmSite UnImp Land	48	591.71	1,615,285	52	593.94	1,622,865	
36. FarmSite Improv Land	1,190	3,347.87	14,560,330	1,194	3,351.61	14,581,145	
37. FarmSite Improvements	1,262	0.00	31,757,680	1,266	0.00	31,853,130	0
38. FarmSite Total				<b>1,318</b>	<b>3,945.55</b>	<b>48,057,140</b>	
39. Road & Ditches	0	7,630.69	0	0	7,636.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,110</b>	<b>12,380.76</b>	<b>118,086,145</b>	<b>4,256,340</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	1,010,050	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	660,470	3	316.95	1,670,520

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	54,396.57	40.72%	342,669,260	45.91%	6,299.46
46. 1A	18,645.87	13.96%	102,552,315	13.74%	5,500.00
47. 2A1	13,619.13	10.20%	72,122,720	9.66%	5,295.69
48. 2A	12,642.56	9.46%	65,186,415	8.73%	5,156.11
49. 3A1	14,477.40	10.84%	74,516,445	9.98%	5,147.09
50. 3A	6,093.41	4.56%	31,039,250	4.16%	5,093.90
51. 4A1	10,364.54	7.76%	44,396,720	5.95%	4,283.52
52. 4A	3,335.66	2.50%	13,870,030	1.86%	4,158.11
53. Total	133,575.14	100.00%	746,353,155	100.00%	5,587.52
<b>Dry</b>					
54. 1D1	33,899.05	22.95%	203,394,370	30.58%	6,000.00
55. 1D	20,325.81	13.76%	101,624,390	15.28%	4,999.77
56. 2D1	18,275.62	12.37%	89,535,110	13.46%	4,899.16
57. 2D	4,355.30	2.95%	20,851,320	3.13%	4,787.57
58. 3D1	13,925.40	9.43%	59,870,235	9.00%	4,299.35
59. 3D	15,593.25	10.56%	62,362,510	9.38%	3,999.33
60. 4D1	35,259.73	23.87%	109,304,290	16.43%	3,099.98
61. 4D	6,081.06	4.12%	18,243,190	2.74%	3,000.00
62. Total	147,715.22	100.00%	665,185,415	100.00%	4,503.16
<b>Grass</b>					
63. 1G1	1,223.42	1.76%	3,383,170	2.32%	2,765.34
64. 1G	3,175.97	4.56%	9,171,200	6.29%	2,887.68
65. 2G1	4,073.85	5.85%	11,500,400	7.89%	2,822.98
66. 2G	1,056.27	1.52%	2,621,895	1.80%	2,482.22
67. 3G1	3,338.72	4.80%	8,759,160	6.01%	2,623.51
68. 3G	7,874.43	11.31%	19,457,560	13.35%	2,470.98
69. 4G1	15,751.55	22.63%	36,038,010	24.73%	2,287.90
70. 4G	33,113.59	47.57%	54,813,990	37.61%	1,655.33
71. Total	69,607.80	100.00%	145,745,385	100.00%	2,093.81
<b>Irrigated Total</b>					
	133,575.14	37.79%	746,353,155	47.89%	5,587.52
<b>Dry Total</b>					
	147,715.22	41.79%	665,185,415	42.69%	4,503.16
<b>Grass Total</b>					
	69,607.80	19.69%	145,745,385	9.35%	2,093.81
72. Waste	1,075.41	0.30%	430,110	0.03%	399.95
73. Other	1,536.62	0.43%	614,655	0.04%	400.00
74. Exempt	3,424.85	0.97%	0	0.00%	0.00
75. Market Area Total	353,510.19	100.00%	1,558,328,720	100.00%	4,408.16

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	81.19	438,745	0.03	180	133,493.92	745,914,230	133,575.14	746,353,155
<b>77. Dry Land</b>	252.23	1,265,125	18.74	109,850	147,444.25	663,810,440	147,715.22	665,185,415
<b>78. Grass</b>	72.27	133,490	9.38	31,025	69,526.15	145,580,870	69,607.80	145,745,385
<b>79. Waste</b>	3.59	1,435	0.00	0	1,071.82	428,675	1,075.41	430,110
<b>80. Other</b>	0.00	0	0.00	0	1,536.62	614,655	1,536.62	614,655
<b>81. Exempt</b>	6.55	0	55.14	0	3,363.16	0	3,424.85	0
<b>82. Total</b>	<b>409.28</b>	<b>1,838,795</b>	<b>28.15</b>	<b>141,055</b>	<b>353,072.76</b>	<b>1,556,348,870</b>	<b>353,510.19</b>	<b>1,558,328,720</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	133,575.14	37.79%	746,353,155	47.89%	5,587.52
<b>Dry Land</b>	147,715.22	41.79%	665,185,415	42.69%	4,503.16
<b>Grass</b>	69,607.80	19.69%	145,745,385	9.35%	2,093.81
<b>Waste</b>	1,075.41	0.30%	430,110	0.03%	399.95
<b>Other</b>	1,536.62	0.43%	614,655	0.04%	400.00
<b>Exempt</b>	3,424.85	0.97%	0	0.00%	0.00
<b>Total</b>	<b>353,510.19</b>	<b>100.00%</b>	<b>1,558,328,720</b>	<b>100.00%</b>	<b>4,408.16</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

### 12 Butler

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	230,172,390	240,381,650	10,209,260	4.44%	3,761,005	2.80%
02. Recreational	13,134,380	13,531,075	396,695	3.02%	274,860	0.93%
03. Ag-Homesite Land, Ag-Res Dwelling	66,186,315	70,029,005	3,842,690	5.81%	4,256,340	-0.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>309,493,085</b>	<b>323,941,730</b>	<b>14,448,645</b>	<b>4.67%</b>	<b>8,292,205</b>	<b>1.99%</b>
05. Commercial	69,975,570	71,689,510	1,713,940	2.45%	1,763,150	-0.07%
06. Industrial	19,243,035	19,056,960	-186,075	-0.97%	0	-0.97%
07. Ag-Farmsite Land, Outbuildings	45,661,235	48,057,140	2,395,905	5.25%	0	5.25%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>134,879,840</b>	<b>138,803,610</b>	<b>3,923,770</b>	<b>2.91%</b>	<b>1,763,150</b>	<b>1.60%</b>
<b>10. Total Non-Agland Real Property</b>	<b>444,372,925</b>	<b>462,745,340</b>	<b>18,372,415</b>	<b>4.13%</b>	<b>10,055,355</b>	<b>1.87%</b>
11. Irrigated	655,016,995	746,353,155	91,336,160	13.94%		
12. Dryland	593,462,370	665,185,415	71,723,045	12.09%		
13. Grassland	117,825,240	145,745,385	27,920,145	23.70%		
14. Wasteland	325,835	430,110	104,275	32.00%		
15. Other Agland	460,990	614,655	153,665	33.33%		
<b>16. Total Agricultural Land</b>	<b>1,367,091,430</b>	<b>1,558,328,720</b>	<b>191,237,290</b>	<b>13.99%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,811,464,355</b>	<b>2,021,074,060</b>	<b>209,609,705</b>	<b>11.57%</b>	<b>10,055,355</b>	<b>11.02%</b>



**BUTLER COUNTY  
2014 PLAN OF ASSESSMENT  
For years 2015, 2016 & 2017**

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 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 level 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 purposed 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 or real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land and;
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2014:

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	95%	12.94	104.37
Commercial	100%	13.84	96.53
Agricultural Land	72%	18.58	102.00

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales

Mean: The sum of the ratios divided by the number of sales.

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2014 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3160	36.98	12.66
Commercial	462	5.40	3.86
Industrial	3	.01	1.06
Agricultural	3927	45.95	81.69
Recreational	287	3.36	.73
Special Value	0	-----	-----
Tax Increment Financing	10	.12	-----
Exempt	699	8.18	-----
Total	8548	100.00	100.00

Agricultural land –	Taxable Acres	Total Value
Irrigated Acres	132731.46	654,712,450
Dry Acres	150155.53	594,375,905
Grass Acres	68036.44	117,235,210
Waste Acres	1080.68	324,180
Other Acres	1536.74	460,990
Exempt Acres	3,424.77	-----
Total Acres	356,965.62	1,367,108,735

For more information see 2014 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The primary goal for the Butler County Assessor’s Office is doing the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County and is on file in the Assessor’s office and serves as additional information for this report. The 2014 Butler County statistical measures are on file in the annual report and kept on file in the Assessor’s Office.

Office Staff and Budget Information

Butler County Assessor’s Office currently employs 2 full time & 1 three quarter (3/4) time person along with the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office’s budget presented to the County Board each year.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and are implemented in the assessor’s office. An informal manual of office and assessment procedures is also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county’s plan of the assessment.

## RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The cards are updated to include any changes made to the assessment information of the property. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches and valuation information. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, Terra Scan. Hard copy forms with updates are made in the form of inserts. The owner/valuations history is kept on the face of the hard copy and updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. They have not been revised with name change, legal description and new subdivisions since January 2004 when the cadastral maps and updates to them are on GIS only. March 2001 is when we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer has been added also. Other layers will be developed in the future. A GIS annotation layer is in the process of being generated. Currently David City, Surprise, Ulysses and Dwight are available on the GIS program. Rising City, Garrison and Bellwood will be complete in 2014 and added to the program.

ArcView is the GIS software and ARC 10 is currently being used by Butler County and is supported by GIS Workshop in Lincoln, Nebraska. GIS Workshop also is the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plane, digital photos and sketches and aerial photos on the rural sites. The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds that are filed reflecting the split and become available in the Assessor's office. The County Surveyor is also working closely with the Assessor's Office to achieve the most accurate mapping available. A Butler County Assessor web site has been on line since June 2004. June 2011 aerial obliques were also added to the website. Website address is [butler.gisworkshop.com](http://butler.gisworkshop.com).

2011 aerial oblique's were flown and are now in our office. Each oblique has been printed and placed in the property record cards; these aeriels have been added to our CAMA package so that they are available directly on our property record cards.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998 and 2005 aerial photos are also a part of the property record card. 2012 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital oblique's have been added to GIS and copied to the Terra Scan property record information.

Deeds are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative package and updated on the website monthly. Building permits are flagged in the computer for review. Pickup work is to be completed by March 10th of each year.

Several "Sales Books" are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff.

It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

Splits and subdivision changes are made as they become available to the Assessor's office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package. The Assessor's office verifies any surveys that may be reflective of the new deed with the County Surveyor.

Homestead Exemptions applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation and doctor's certification of disability (where appropriate) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved for final processing.

Permissive exemptions - The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board.

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

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.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates - Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

## REPORT GENERATION

The major reports required by the Assessor are: (but not limited to):

County Abstract of assessment for Real Property  
Certify completion of real property assessment roll & publish in newspaper  
Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased  
Prepare the plan of assessment for the next 3 assessment years  
File 3-year plan of Assessment with the County Board of Equalization  
Review the ownership and use of all cemetery real property and report such review to the County Board-  
Certification of Values to Political Subdivisions  
School District Taxable Value Report  
Deliver Tax Rolls to Treasurer  
Certificate of Taxes Levied  
Assessor Survey  
Sales information including rosters & annual Assessed Value Update w/Abstract

## PERSONAL PROPERTY

All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10 percent penalty is applied. After July 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

## SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. A drive by is done on the parcels sold and also an on-site inspection.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The county attempts to inspect all improved sales in the sales roster.

We continue to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures is done on a continuous year round basis.

### EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

### REAL PROPERTY

An on site review of all properties are on a rotation plan. The assessor and/or office staff reviews approximately four towns and four townships annually, depending on the size and amount of parcels within them. This is to maintain a continuation of the rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

#### The Rotation review for 2015:

Residential – David City

Commercial – David City and any commercial within the townships for the 2015 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Richardson & Oak Creek Townships.

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

Complete pickup work, including building permits on new construction

#### The Rotation review for 2016:

Residential – Rising City, Ulysses, Dwight & Brainard

Commercial – Rising City, Ulysses, Dwight & Brainard any commercial within the townships for 2016 rotational review.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek Townships

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

Complete pickup work, including building permits on new construction

The Rotation review for 2017:

Residential –: Abie, Bruno & Linwood

Commercial – Abie, Bruno & Linwood and any commercial within the townships for 2017 rotational review.

Agricultural Land and Improvements – Bone Creek, Linwood and Platte Townships

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pickup work, including building permits on new construction.

Respectfully submitted:

Signature:     *Vickie Donoghue*    

Vickie Donoghue

Butler County Assessor

June 15, 2014

Filed with the County Board of Equalization, July\_16\_\_, 2014

David Mach, Chairperson

*David W. Mach*

## 2015 Assessment Survey for Butler 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>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$202,672
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$202,672 This includes benefits; health insurance, Social Security and retirement.
<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>
	\$45,590
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	0 This comes from county data processing, not the assessor's budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$800
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	about 2%



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thompson Reuters
2.	<b>CAMA software:</b>
	Thompson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
4.	<b>If so, who maintains the Cadastral Maps?</b>
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://butler.gisworkshop.com">butler.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff
8.	<b>Personal Property software:</b>
	Thompson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes; but only in some of the towns
2.	<b>If so, is the zoning countywide?</b>
	No; there is no zoning in the rural
3.	<b>What municipalities in the county are zoned?</b>
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	<b>When was zoning implemented?</b>
	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.

## D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Large Commercial properties are occasionally contracted out.
<b>2.</b>	<b>GIS Services:</b>
	GIS programming, programming support and instruction are provided through GIS workshop.
<b>3.</b>	<b>Other services:</b>
	The administrative, appraisal, programming, and support functions are contracted through Thompson Reuters.

## E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Occasionally; only for large commercial or industrial appraisals
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Verbal agreement
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county was aware of the appraiser's certifications, but was more concerned that the appraiser had the experience to appraise the type of property that the county was unable to do themselves.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No; The county has had no recent contracts.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes; On the infrequent occasions that the county needs assistance; they rely on the appraiser to value and defend the value of the property. The assessor always reviews the work, but relies on the appraiser's value. The most recent such project was for a large regional private landfill.



# 2015 Certification for Butler County

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This is to certify that the 2015 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 Butler County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



