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2015 Commission Summary for Greeley County

Residential Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|----------|
| Number of Sales | 48 | Median | 94.52 |
| Total Sales Price | \$1,885,806 | Mean | 95.69 |
| Total Adj. Sales Price | \$2,042,805 | Wgt. Mean | 86.96 |
| Total Assessed Value | \$1,776,430 | Average Assessed Value of the Base | \$39,594 |
| Avg. Adj. Sales Price | \$42,558 | Avg. Assessed Value | \$37,009 |

Confidence Interval - Current

| | |
|-----------------------------------------------------------|-----------------|
| 95% Median C.I | 81.20 to 100.92 |
| 95% Wgt. Mean C.I | 79.04 to 94.88 |
| 95% Mean C.I | 86.21 to 105.17 |
| % of Value of the Class of all Real Property Value in the | 4.65 |
| % of Records Sold in the Study Period | 4.97 |
| % of Value Sold in the Study Period | 4.65 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2014 | 51 | 95 | 94.92 |
| 2013 | 45 | 97 | 97.31 |
| 2012 | 44 | 97 | 97.41 |
| 2011 | 47 | 98 | 98 |

2015 Commission Summary for Greeley County

Commercial Real Property - Current

| | | | |
|------------------------|-----------|------------------------------------|----------|
| Number of Sales | 8 | Median | 57.74 |
| Total Sales Price | \$319,501 | Mean | 120.54 |
| Total Adj. Sales Price | \$324,501 | Wgt. Mean | 58.71 |
| Total Assessed Value | \$190,510 | Average Assessed Value of the Base | \$49,383 |
| Avg. Adj. Sales Price | \$40,563 | Avg. Assessed Value | \$23,814 |

Confidence Interval - Current

| | |
|------------------------------------------------------------------|------------------|
| 95% Median C.I | 22.33 to 554.20 |
| 95% Wgt. Mean C.I | 1.22 to 116.20 |
| 95% Mean C.I | -28.69 to 269.77 |
| % of Value of the Class of all Real Property Value in the County | 1.18 |
| % of Records Sold in the Study Period | 4.06 |
| % of Value Sold in the Study Period | 1.96 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2014 | 9 | 100 | 70.79 |
| 2013 | 12 | | 93.77 |
| 2012 | 12 | | 94.53 |
| 2011 | 12 | | 94 |

2015 Opinions of the Property Tax Administrator for Greeley 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 | 95 | Meets generally accepted mass appraisal practices. | No recommendation. |
| Commercial Real Property | 100 | Meets generally accepted mass appraisal practices. | No recommendation. |
| Agricultural Land | 72 | 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.



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

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2012 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property. The county is continuing the systematic review of a portion of the residential properties each year.

The Valuation Groupings 1 through 5 was reviewed for statistical compliance. Some adjustments were made based on the following:

Valuation Grouping 1 (former assessor location Greeley) contained 13 sales. This grouping was combined into one grouping with Greeley-Scotia-Wolbach Villages.

Valuation Grouping 2 (former assessor location Scotia) This grouping had 12 sales and was combined into one grouping with Greeley-Scotia –Wolbach Villages.

Valuation Grouping 3 (former assessor location Spalding) was represented with 13 sales. This grouping received no change based on the grouping being in compliance.

Valuation Grouping 4 (former assessor location Wolbach) was represented with 8 sales. This grouping was combined into one grouping with Greeley-Scotia-Wolbach Villages.

Valuation Grouping 5 (former assessor location Acreage 4500) did not receive an adjustment as this grouping had only 2 sales within the study period.

2015 Residential Assessment Survey for Greeley County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | | |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------|------|------|----|------|------|------|------|----|------|------|------|------|
| | Appraisal staff | | | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation groupings recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">01</td><td>Greeley/Scotia/Wolbach - Villages ranging in population from 280 to 460 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td></tr> <tr> <td style="text-align: center;">03</td><td>Spalding - Largest village in the county; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td></tr> <tr> <td style="text-align: center;">05</td><td>Acreage - All rural residential properties located outside the villages.</td></tr> </table> | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | 01 | Greeley/Scotia/Wolbach - Villages ranging in population from 280 to 460 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes. | 03 | Spalding - Largest village in the county; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes | 05 | Acreage - All rural residential properties located outside the villages. | | | | | | | | | | | | |
| <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | | | | | |
| 01 | Greeley/Scotia/Wolbach - Villages ranging in population from 280 to 460 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes. | | | | | | | | | | | | | | | | | | | | |
| 03 | Spalding - Largest village in the county; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes | | | | | | | | | | | | | | | | | | | | |
| 05 | Acreage - All rural residential properties located outside the villages. | | | | | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | | | | | | | |
| | The cost approach is applied using local depreciation derived from local market sales. The sales comparison approach is also utilized through unit of comparison studies. | | | | | | | | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | | | | | | | | |
| | No | | | | | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | | | | | | | | | |
| | Sales comparison; lots are analyzed by the square foot. | | | | | | | | | | | | | | | | | | | | |
| 7. | Describe the methodology used to determine value for vacant lots being held for sale or resale? | | | | | | | | | | | | | | | | | | | | |
| | All lots are treated the same; no applications to combine lots have been received | | | | | | | | | | | | | | | | | | | | |
| 8. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Date of Depreciation Tables</u></th><th style="text-align: center;"><u>Date of Costing</u></th><th style="text-align: center;"><u>Date of Lot Value Study</u></th><th style="text-align: center;"><u>Date of Last Inspection</u></th></tr> <tr> <td style="text-align: center;">01</td><td style="text-align: center;">2014</td><td style="text-align: center;">2012</td><td style="text-align: center;">2013</td><td style="text-align: center;">2011</td></tr> <tr> <td style="text-align: center;">03</td><td style="text-align: center;">2014</td><td style="text-align: center;">2012</td><td style="text-align: center;">2013</td><td style="text-align: center;">2013</td></tr> <tr> <td style="text-align: center;">05</td><td style="text-align: center;">2014</td><td style="text-align: center;">2012</td><td style="text-align: center;">2010</td><td style="text-align: center;">2013</td></tr> </table> | <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | 01 | 2014 | 2012 | 2013 | 2011 | 03 | 2014 | 2012 | 2013 | 2013 | 05 | 2014 | 2012 | 2010 | 2013 |
| <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | | | | | | | | | | | | | | | | | |
| 01 | 2014 | 2012 | 2013 | 2011 | | | | | | | | | | | | | | | | | |
| 03 | 2014 | 2012 | 2013 | 2013 | | | | | | | | | | | | | | | | | |
| 05 | 2014 | 2012 | 2010 | 2013 | | | | | | | | | | | | | | | | | |

2015 Residential Correlation Section for Greeley County

County Overview

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. The 2013 U.S. Census Bureau estimates a population of 2,494. Of the four villages within the county, Greeley, the county seat, and Spalding are the primary trade centers for this agricultural-based county. The smaller villages of Scotia and Wolbach have limited services. The residential market has remained relatively flat throughout the county.

Description of Analysis

Greeley County has identified three different valuation groups intended to reflect unique market influences. The statistical sampling of 48 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Greeley County. Two of the measures of central tendency are within the acceptable range and show support for each other, with one being below by five points. The qualitative statistics are above the recommended range; low dollar sales in a relatively small sample size have an impact on the overall statistics. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor.

Sales Qualification

The Department annually conducts a sales verification review for all counties. 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 fifty-six percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of trimming in the file.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Greeley County in 2013. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of residential property in Greeley County is determined to be 95%.

2015 Commercial Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Greeley County commercial properties were all grouped together for analysis of comparable sales. All the commercial parcels in the county have the same general market characteristics and influences. For 2014 no changes were made due to the lack of sales. The grouping had 8 sales total.

2015 Commercial Assessment Survey for Greeley County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|--------------------------------|---------------------------|----------------------------------------------|------------------------|----------------------------------------------|--------------------------------|----|------|------|------|------|
| | Assessor staff | | | | | | | | | | | | | |
| 2. | List the valuation groupings recognized in the County and describe the unique characteristics of each: | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> <tr> <td style="text-align: center;">01</td><td>All commercial parcels within Greeley County</td></tr> </table> | | | | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | 01 | All commercial parcels within Greeley County | | | | | | |
| <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | |
| 01 | All commercial parcels within Greeley County | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | | | | | | | | | | |
| | The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies. | | | | | | | | | | | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | | | | | | | | | | | |
| | Utilization of the state sales file query function and work through the liaisons. | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | |
| | Tables provided by the CAMA vendor are utilized and are adjusted as needed. | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | | | | | | | | | | | | | |
| | Yes | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | | | | | | | | | | | |
| | Sales comparison; lots are analyzed by the square foot. | | | | | | | | | | | | | |
| 7. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Date of Depreciation Tables</u></th><th style="text-align: center;"><u>Date of Costing</u></th><th style="text-align: center;"><u>Date of Lot Value Study</u></th><th style="text-align: center;"><u>Date of Last Inspection</u></th></tr> <tr> <td style="text-align: center;">01</td><td style="text-align: center;">2011</td><td style="text-align: center;">2009</td><td style="text-align: center;">2011</td><td style="text-align: center;">2011</td></tr> </table> | | | | <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | 01 | 2011 | 2009 | 2011 | 2011 |
| <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | | | | | | | | | | |
| 01 | 2011 | 2009 | 2011 | 2011 | | | | | | | | | | |
| | | | | | | | | | | | | | | |

2015 Commercial Correlation Section for Greeley County

County Overview

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. Four small villages make up the communities in the county. Greeley, the county seat, is located on U.S. Highway 281, approximately 50 miles north of Grand Island. The economy is strongly agricultural; the largest employers are retail-based farm and ranch suppliers. The primary trade centers are Spalding and Greeley.

Description of Analysis

There are 166 improved commercial parcels in Greeley County, represented by 43 different occupancy codes. Half of the commercial properties in the county are in three occupancy codes. There is not an organized commercial market, and differing market influences have not been identified. There have only been 8 qualified sales during the study period; the sample is considered unrepresentative of the commercial population.

Sales Qualification

The Department annually conducts a sales verification review for all counties. 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.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Greeley County in 2013. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on all available information, Greeley County has met the statutory level of 100% in the commercial class of property.

2015 Agricultural Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations.

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred in the current study period (October 1, 2011 through September 30, 2014). Sales were plotted on a large soil map to assist in the market analysis. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file for each market area to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure for each market area.

All acres in the County were reviewed by using the GIS Workshop mapping system and viewed for proper use.

Annually, the county conducts the pick-up of new construction of the agricultural improvements And updates of any known land use changes in a timely manner. Continued working with the Natural Resource Districts in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding NRD and FSA records, as available.

The county continues to review a portion of the county to meet the required 6 year inspection process. This year we reviewed Parnell-Mt Pleasant-Freeman Valley and Leo Valley precincts.

Market Areas 1 & 2 received an increase in irrigated, dry land and grassland values.

2015 Agricultural Assessment Survey for Greeley 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. | | |
| | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> |
| | 01 | This market area includes the northwesterly portion of Greeley County. The area is typical "sandhills" with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county. | 2014 |
| | 02 | This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation. | 2014 |
| 3. | Describe the process used to determine and monitor market areas. | | |
| | The market areas are developed by topography, similar soil characteristics, and geographic characteristics. | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | |
| | Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land. | | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences? | | |
| | Yes | | |
| 6. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | |
| | Non-agricultural influences are identified by monitoring and reviewing sales; however, Greeley County has had little, if any, non-agricultural influence, with the understanding that recreation is an incidental use on all classes of property. | | |
| 7. | Have special valuation applications been filed in the county? If so, answer the following: | | |
| | No | | |

Greeley County 2015 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Greeley | 1 | n/a | 3,875 | 3,865 | 3,845 | 3,825 | 3,800 | 3,775 | 3,750 | 3,792 |
| Boone | 2 | 2,443 | 4,500 | 4,463 | 4,592 | 4,453 | 4,043 | 4,012 | 3,717 | 4,128 |
| Garfield | 1 | n/a | 4,100 | 4,100 | 3,500 | 3,500 | 3,100 | 3,100 | 2,400 | 3,329 |
| Wheeler | 1 | 3,760 | 3,680 | 3,570 | 3,480 | 3,390 | 3,310 | 3,235 | 3,140 | 3,260 |
| | | | | | | | | | | |
| Greeley | 2 | n/a | 5,050 | 4,870 | 4,400 | 4,300 | 4,160 | 4,120 | 3,790 | 4,428 |
| Boone | 1 | 5,995 | 5,993 | 5,847 | 5,806 | 5,646 | 5,649 | 5,250 | 5,155 | 5,691 |
| Howard | 7100 | 4,950 | 4,950 | 4,500 | 4,400 | 4,100 | 3,900 | 3,600 | 3,600 | 4,025 |
| Nance | 1 | 4,508 | 4,500 | 4,493 | 4,479 | 4,429 | 4,424 | 4,398 | 4,397 | 4,463 |
| Sherman | 1 | n/a | 4,680 | 4,510 | 4,510 | 4,355 | 4,355 | 4,250 | 4,246 | 4,406 |
| Valley | 1 | n/a | 5,060 | 5,060 | 4,350 | 4,110 | 4,110 | 3,360 | 3,360 | 4,412 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Greeley | 1 | n/a | 2,020 | 2,010 | 2,000 | 1,850 | 1,830 | 1,575 | 1,260 | 1,694 |
| Boone | 2 | 2,105 | 2,101 | 1,445 | 1,618 | 1,360 | 1,386 | 1,168 | 1,126 | 1,401 |
| Garfield | 1 | n/a | 1,700 | 1,700 | 1,490 | 1,490 | 1,240 | 1,240 | 1,065 | 1,379 |
| Wheeler | 1 | 1,785 | 1,695 | 1,540 | 1,470 | 1,410 | 1,350 | 1,270 | 1,205 | 1,354 |
| | | | | | | | | | | |
| Greeley | 2 | n/a | 2,600 | 2,500 | 2,500 | 2,400 | 2,300 | 2,150 | 2,000 | 2,284 |
| Boone | 1 | 5,185 | 5,181 | 4,913 | 4,871 | 4,791 | 4,805 | 4,457 | 4,463 | 4,836 |
| Howard | 7100 | 2,600 | 2,600 | 2,500 | 2,500 | 2,400 | 2,300 | 2,150 | 2,000 | 2,296 |
| Nance | 1 | 3,389 | 3,386 | 3,366 | 3,343 | 3,340 | 3,324 | 3,344 | 3,344 | 3,359 |
| Sherman | 1 | n/a | 2,180 | 2,070 | 2,070 | 1,960 | 1,960 | 1,850 | 1,848 | 1,946 |
| Valley | 1 | n/a | 2,150 | 2,150 | 2,150 | 2,115 | 2,115 | 2,115 | 1,980 | 2,096 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| Greeley | 1 | n/a | 1,000 | 900 | 849 | 850 | 796 | 763 | 757 | 768 |
| Boone | 2 | 845 | 911 | 847 | 754 | 771 | 753 | 740 | 753 | 753 |
| Garfield | 1 | n/a | 965 | 965 | 965 | 895 | 850 | 748 | 617 | 665 |
| Wheeler | 1 | 1,250 | 1,180 | 1,110 | 1,045 | 1,005 | 930 | 878 | 780 | 839 |
| | | | | | | | | | | |
| Greeley | 2 | n/a | 1,055 | 1,003 | 1,018 | 990 | 1,000 | 968 | 948 | 959 |
| Boone | 1 | 1,485 | 1,632 | 1,364 | 1,338 | 1,482 | 1,489 | 1,291 | 1,283 | 1,392 |
| Howard | 7100 | 1,450 | 1,450 | 1,300 | 1,300 | 1,250 | 1,200 | 1,175 | 1,150 | 1,183 |
| Nance | 1 | 1,229 | 1,250 | 1,218 | 1,221 | 1,225 | 1,197 | 1,224 | 1,174 | 1,198 |
| Sherman | 1 | n/a | 1,171 | 1,134 | 1,131 | 1,079 | 1,077 | 1,061 | 1,059 | 1,066 |
| Valley | 1 | n/a | 1,151 | 1,151 | 1,130 | 1,150 | 1,105 | 918 | 899 | 931 |

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

2015 Agricultural Correlation Section for Greeley County

County Overview

Greeley County is a rural area located in the north central portion of the state, near the southeast edge of the Sandhills region. The county is entirely within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is strictly enforced. Two rivers flow through Greeley County, the Cedar River in the northeast corner of the county and the North Loup River in the southwest corner. Gravity irrigated cropland is included in the Twin Loups Irrigation District in the southwest corner of the county. The county is made up of two market areas. Area one is in the northwest portion of the county that is primarily Sandhills. Area two is the remainder of the county, which consists of heavier, silty soils. There are noted differences in the land adjoining Greeley County. Rainfall increases to the east; soils are heavier to the west, south, and east.

Description of Analysis

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Greeley County to be compared to a different time standard than others as the middle year of the study period is overrepresented compared to the first and third years. Sales were sought from comparable areas surrounding Greeley County with similar soils and physical characteristics. A total of 57 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

The assessment actions taken by the assessor reflect adjustments typical for the region; values were increased in all land capability groupings for all three classes of agricultural land and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been obtained.

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates 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. Measurement was done utilizing all available information; 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.

2015 Agricultural Correlation Section for Greeley County

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Greeley County is 72%.

39 Greeley**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 : 48
 Total Sales Price : 1,885,806
 Total Adj. Sales Price : 2,042,805
 Total Assessed Value : 1,776,430
 Avg. Adj. Sales Price : 42,558
 Avg. Assessed Value : 37,009

MEDIAN : 95
 WGT. MEAN : 87
 MEAN : 96
 COD : 23.84
 PRD : 110.04

COV : 35.03
 STD : 33.52
 Avg. Abs. Dev : 22.53
 MAX Sales Ratio : 252.50
 MIN Sales Ratio : 41.10

95% Median C.I. : 81.20 to 100.92
 95% Wgt. Mean C.I. : 79.04 to 94.88
 95% Mean C.I. : 86.21 to 105.17

*Printed:4/1/2015 2:31:26PM***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 | 7 | 95.19 | 92.35 | 90.65 | 16.39 | 101.88 | 63.83 | 125.10 | 63.83 to 125.10 | 48,841 | 44,276 |
| 01-JAN-13 To 31-MAR-13 | 6 | 94.65 | 102.44 | 104.41 | 16.13 | 98.11 | 76.01 | 144.64 | 76.01 to 144.64 | 48,503 | 50,641 |
| 01-APR-13 To 30-JUN-13 | 7 | 72.36 | 88.08 | 82.51 | 28.05 | 106.75 | 60.59 | 138.91 | 60.59 to 138.91 | 60,143 | 49,621 |
| 01-JUL-13 To 30-SEP-13 | 6 | 106.33 | 100.21 | 91.61 | 22.83 | 109.39 | 58.68 | 132.70 | 58.68 to 132.70 | 24,750 | 22,673 |
| 01-OCT-13 To 31-DEC-13 | 9 | 81.20 | 88.83 | 81.80 | 24.01 | 108.59 | 41.10 | 132.84 | 73.32 to 109.17 | 31,211 | 25,532 |
| 01-JAN-14 To 31-MAR-14 | 4 | 103.60 | 107.52 | 101.28 | 10.65 | 106.16 | 94.44 | 128.46 | N/A | 40,625 | 41,144 |
| 01-APR-14 To 30-JUN-14 | 7 | 82.98 | 76.82 | 68.23 | 19.19 | 112.59 | 53.32 | 103.17 | 53.32 to 103.17 | 53,357 | 36,408 |
| 01-JUL-14 To 30-SEP-14 | 2 | 173.35 | 173.35 | 127.87 | 45.66 | 135.57 | 94.19 | 252.50 | N/A | 11,750 | 15,025 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-12 To 30-SEP-13 | 26 | 94.65 | 95.34 | 91.25 | 21.86 | 104.48 | 58.68 | 144.64 | 73.38 to 111.74 | 46,246 | 42,199 |
| 01-OCT-13 To 30-SEP-14 | 22 | 94.32 | 96.09 | 80.83 | 26.19 | 118.88 | 41.10 | 252.50 | 77.77 to 108.40 | 38,200 | 30,876 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-13 To 31-DEC-13 | 28 | 92.76 | 94.00 | 89.10 | 23.76 | 105.50 | 41.10 | 144.64 | 76.01 to 109.17 | 40,765 | 36,322 |
| <u>ALL</u> | 48 | 94.52 | 95.69 | 86.96 | 23.84 | 110.04 | 41.10 | 252.50 | 81.20 to 100.92 | 42,558 | 37,009 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 01 | 33 | 96.50 | 101.09 | 89.67 | 23.45 | 112.74 | 58.04 | 252.50 | 83.81 to 108.40 | 38,471 | 34,495 |
| 03 | 13 | 94.44 | 87.38 | 89.25 | 21.54 | 97.90 | 41.10 | 144.64 | 63.83 to 108.65 | 45,559 | 40,662 |
| 05 | 2 | 60.46 | 60.46 | 60.49 | 00.22 | 99.95 | 60.33 | 60.59 | N/A | 90,500 | 54,745 |
| <u>ALL</u> | 48 | 94.52 | 95.69 | 86.96 | 23.84 | 110.04 | 41.10 | 252.50 | 81.20 to 100.92 | 42,558 | 37,009 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 01 | 48 | 94.52 | 95.69 | 86.96 | 23.84 | 110.04 | 41.10 | 252.50 | 81.20 to 100.92 | 42,558 | 37,009 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 48 | 94.52 | 95.69 | 86.96 | 23.84 | 110.04 | 41.10 | 252.50 | 81.20 to 100.92 | 42,558 | 37,009 |

39 Greeley
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 : 48 | MEDIAN : 95 | COV : 35.03 | 95% Median C.I. : 81.20 to 100.92 |
| Total Sales Price : 1,885,806 | WGT. MEAN : 87 | STD : 33.52 | 95% Wgt. Mean C.I. : 79.04 to 94.88 |
| Total Adj. Sales Price : 2,042,805 | MEAN : 96 | Avg. Abs. Dev : 22.53 | 95% Mean C.I. : 86.21 to 105.17 |
| Total Assessed Value : 1,776,430 | | | |
| Avg. Adj. Sales Price : 42,558 | COD : 23.84 | MAX Sales Ratio : 252.50 | |
| Avg. Assessed Value : 37,009 | PRD : 110.04 | MIN Sales Ratio : 41.10 | |

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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 | 2 | 70.90 | 70.90 | 66.50 | 14.54 | 106.62 | 60.59 | 81.20 | N/A | 78,501 | 52,203 |
| Less Than 15,000 | 11 | 109.17 | 117.41 | 85.47 | 27.53 | 137.37 | 60.59 | 252.50 | 79.21 to 132.70 | 22,127 | 18,913 |
| Less Than 30,000 | 22 | 96.92 | 104.17 | 88.75 | 26.88 | 117.37 | 41.10 | 252.50 | 81.20 to 125.10 | 20,859 | 18,513 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 46 | 94.65 | 96.76 | 88.66 | 23.75 | 109.14 | 41.10 | 252.50 | 82.98 to 103.17 | 40,996 | 36,348 |
| Greater Than 14,999 | 37 | 90.92 | 89.23 | 87.16 | 20.82 | 102.37 | 41.10 | 144.64 | 76.01 to 96.03 | 48,633 | 42,389 |
| Greater Than 29,999 | 26 | 85.71 | 88.51 | 86.44 | 21.55 | 102.39 | 53.32 | 144.64 | 73.32 to 98.54 | 60,919 | 52,659 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | 2 | 70.90 | 70.90 | 66.50 | 14.54 | 106.62 | 60.59 | 81.20 | N/A | 78,501 | 52,203 |
| 5,000 TO 14,999 | 9 | 113.78 | 127.75 | 119.95 | 24.35 | 106.50 | 79.21 | 252.50 | 96.50 to 132.70 | 9,600 | 11,515 |
| 15,000 TO 29,999 | 11 | 94.59 | 90.94 | 92.46 | 19.54 | 98.36 | 41.10 | 132.84 | 63.83 to 125.10 | 19,591 | 18,114 |
| 30,000 TO 59,999 | 13 | 95.19 | 92.45 | 91.26 | 19.73 | 101.30 | 58.68 | 138.91 | 70.61 to 111.74 | 41,538 | 37,907 |
| 60,000 TO 99,999 | 11 | 87.61 | 87.98 | 88.49 | 19.18 | 99.42 | 53.32 | 144.64 | 60.33 to 107.79 | 75,628 | 66,920 |
| 100,000 TO 149,999 | 2 | 65.71 | 65.71 | 66.14 | 11.67 | 99.35 | 58.04 | 73.38 | N/A | 106,000 | 70,113 |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 48 | 94.52 | 95.69 | 86.96 | 23.84 | 110.04 | 41.10 | 252.50 | 81.20 to 100.92 | 42,558 | 37,009 |

39 Greeley
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 : 8
 Total Sales Price : 319,501
 Total Adj. Sales Price : 324,501
 Total Assessed Value : 190,510
 Avg. Adj. Sales Price : 40,563
 Avg. Assessed Value : 23,814

MEDIAN : 58
 WGT. MEAN : 59
 MEAN : 121
 COD : 153.46
 PRD : 205.31

COV : 148.06
 STD : 178.47
 Avg. Abs. Dev : 88.61
 MAX Sales Ratio : 554.20
 MIN Sales Ratio : 22.33

95% Median C.I. : 22.33 to 554.20
 95% Wgt. Mean C.I. : 1.22 to 116.20
 95% Mean C.I. : -28.69 to 269.77

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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-11 To 31-DEC-11 | 1 | 116.31 | 116.31 | 116.31 | 00.00 | 100.00 | 116.31 | 116.31 | N/A | 18,000 | 20,935 |
| 01-JAN-12 To 31-MAR-12 | 1 | 22.33 | 22.33 | 22.33 | 00.00 | 100.00 | 22.33 | 22.33 | N/A | 20,000 | 4,465 |
| 01-APR-12 To 30-JUN-12 | 2 | 30.36 | 30.36 | 26.91 | 23.35 | 112.82 | 23.27 | 37.45 | N/A | 97,500 | 26,235 |
| 01-JUL-12 To 30-SEP-12 | | | | | | | | | | | |
| 01-OCT-12 To 31-DEC-12 | 1 | 554.20 | 554.20 | 554.20 | 00.00 | 100.00 | 554.20 | 554.20 | N/A | 10,000 | 55,420 |
| 01-JAN-13 To 31-MAR-13 | | | | | | | | | | | |
| 01-APR-13 To 30-JUN-13 | 2 | 57.74 | 57.74 | 68.57 | 22.60 | 84.21 | 44.69 | 70.78 | N/A | 38,251 | 26,228 |
| 01-JUL-13 To 30-SEP-13 | | | | | | | | | | | |
| 01-OCT-13 To 31-DEC-13 | | | | | | | | | | | |
| 01-JAN-14 To 31-MAR-14 | 1 | 95.30 | 95.30 | 95.30 | 00.00 | 100.00 | 95.30 | 95.30 | N/A | 5,000 | 4,765 |
| 01-APR-14 To 30-JUN-14 | | | | | | | | | | | |
| 01-JUL-14 To 30-SEP-14 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-11 To 30-SEP-12 | 4 | 30.36 | 49.84 | 33.42 | 89.06 | 149.13 | 22.33 | 116.31 | N/A | 58,250 | 19,468 |
| 01-OCT-12 To 30-SEP-13 | 3 | 70.78 | 223.22 | 124.71 | 239.95 | 178.99 | 44.69 | 554.20 | N/A | 28,834 | 35,958 |
| 01-OCT-13 To 30-SEP-14 | 1 | 95.30 | 95.30 | 95.30 | 00.00 | 100.00 | 95.30 | 95.30 | N/A | 5,000 | 4,765 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-12 To 31-DEC-12 | 4 | 30.36 | 159.31 | 49.94 | 449.64 | 319.00 | 22.33 | 554.20 | N/A | 56,250 | 28,089 |
| 01-JAN-13 To 31-DEC-13 | 2 | 57.74 | 57.74 | 68.57 | 22.60 | 84.21 | 44.69 | 70.78 | N/A | 38,251 | 26,228 |
| <u>ALL</u> | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |

VALUATION GROUPING

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|--------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 01 | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |
| <u>ALL</u> | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |

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 | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |

39 Greeley
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 : 8
 Total Sales Price : 319,501
 Total Adj. Sales Price : 324,501
 Total Assessed Value : 190,510
 Avg. Adj. Sales Price : 40,563
 Avg. Assessed Value : 23,814

MEDIAN : 58
 WGT. MEAN : 59
 MEAN : 121
 COD : 153.46
 PRD : 205.31

COV : 148.06
 STD : 178.47
 Avg. Abs. Dev : 88.61
 MAX Sales Ratio : 554.20
 MIN Sales Ratio : 22.33

95% Median C.I. : 22.33 to 554.20
 95% Wgt. Mean C.I. : 1.22 to 116.20
 95% Mean C.I. : -28.69 to 269.77

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SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|----------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|------------------------|-------------------------|-------------------|
| Low \$ Ranges | | | | | | | | | | | |
| Less Than 5,000 | 1 | 70.78 | 70.78 | 70.78 | 00.00 | 100.00 | 70.78 | 70.78 | N/A | 70,001 | 49,550 |
| Less Than 15,000 | 3 | 70.78 | 70.26 | 70.21 | 23.83 | 100.07 | 44.69 | 95.30 | N/A | 27,167 | 19,073 |
| Less Than 30,000 | 5 | 70.78 | 69.88 | 69.14 | 40.86 | 101.07 | 22.33 | 116.31 | N/A | 23,900 | 16,524 |
| Ranges Excl. Low \$ | | | | | | | | | | | |
| Greater Than 4,999 | 7 | 44.69 | 127.65 | 55.39 | 218.26 | 230.46 | 22.33 | 554.20 | 22.33 to 554.20 | 36,357 | 20,137 |
| Greater Than 14,999 | 5 | 37.45 | 150.71 | 54.85 | 333.72 | 274.77 | 22.33 | 554.20 | N/A | 48,600 | 26,658 |
| Greater Than 29,999 | 3 | 37.45 | 204.97 | 52.63 | 472.58 | 389.45 | 23.27 | 554.20 | N/A | 68,333 | 35,963 |
| Incremental Ranges | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 70.78 | 70.78 | 70.78 | 00.00 | 100.00 | 70.78 | 70.78 | N/A | 70,001 | 49,550 |
| 5,000 TO 14,999 | 2 | 70.00 | 70.00 | 66.70 | 36.16 | 104.95 | 44.69 | 95.30 | N/A | 5,750 | 3,835 |
| 15,000 TO 29,999 | 2 | 69.32 | 69.32 | 66.84 | 67.79 | 103.71 | 22.33 | 116.31 | N/A | 19,000 | 12,700 |
| 30,000 TO 59,999 | 1 | 37.45 | 37.45 | 37.45 | 00.00 | 100.00 | 37.45 | 37.45 | N/A | 50,000 | 18,725 |
| 60,000 TO 99,999 | 1 | 554.20 | 554.20 | 554.20 | 00.00 | 100.00 | 554.20 | 554.20 | N/A | 10,000 | 55,420 |
| 100,000 TO 149,999 | 1 | 23.27 | 23.27 | 23.27 | 00.00 | 100.00 | 23.27 | 23.27 | N/A | 145,000 | 33,745 |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| ALL | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |

OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|----------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|------------------------|-------------------------|-------------------|
| 353 | 1 | 22.33 | 22.33 | 22.33 | 00.00 | 100.00 | 22.33 | 22.33 | N/A | 20,000 | 4,465 |
| 406 | 1 | 44.69 | 44.69 | 44.69 | 00.00 | 100.00 | 44.69 | 44.69 | N/A | 6,500 | 2,905 |
| 442 | 2 | 93.55 | 93.55 | 80.10 | 24.34 | 116.79 | 70.78 | 116.31 | N/A | 44,001 | 35,243 |
| 471 | 4 | 66.38 | 177.56 | 53.65 | 221.75 | 330.96 | 23.27 | 554.20 | N/A | 52,500 | 28,164 |
| ALL | 8 | 57.74 | 120.54 | 58.71 | 153.46 | 205.31 | 22.33 | 554.20 | 22.33 to 554.20 | 40,563 | 23,814 |

39 Greeley**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 : 57 | MEDIAN : 72 | COV : 35.66 | 95% Median C.I. : 65.62 to 78.83 |
| Total Sales Price : 38,349,641 | WGT. MEAN : 74 | STD : 27.09 | 95% Wgt. Mean C.I. : 67.23 to 80.58 |
| Total Adj. Sales Price : 39,249,640 | MEAN : 76 | Avg. Abs. Dev : 18.10 | 95% Mean C.I. : 68.94 to 83.00 |
| Total Assessed Value : 29,007,538 | | | |
| Avg. Adj. Sales Price : 688,590 | COD : 25.31 | MAX Sales Ratio : 182.46 | |
| Avg. Assessed Value : 508,904 | PRD : 102.79 | MIN Sales Ratio : 25.33 | |

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| 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 | 4 | 91.67 | 94.52 | 86.69 | 22.54 | 109.03 | 56.36 | 138.36 | N/A | 279,741 | 242,520 |
| 01-JAN-12 To 31-MAR-12 | 8 | 89.10 | 95.05 | 88.71 | 21.44 | 107.15 | 65.62 | 182.46 | 65.62 to 182.46 | 462,683 | 410,437 |
| 01-APR-12 To 30-JUN-12 | 3 | 76.62 | 87.35 | 80.44 | 26.76 | 108.59 | 61.96 | 123.46 | N/A | 373,738 | 300,636 |
| 01-JUL-12 To 30-SEP-12 | 3 | 55.11 | 62.41 | 56.02 | 15.44 | 111.41 | 53.29 | 78.83 | N/A | 801,325 | 448,873 |
| 01-OCT-12 To 31-DEC-12 | 13 | 69.38 | 69.60 | 69.58 | 14.11 | 100.03 | 53.98 | 109.87 | 55.56 to 73.63 | 950,494 | 661,336 |
| 01-JAN-13 To 31-MAR-13 | 3 | 47.50 | 45.26 | 53.88 | 26.40 | 84.00 | 25.33 | 62.95 | N/A | 1,063,000 | 572,718 |
| 01-APR-13 To 30-JUN-13 | 2 | 66.43 | 66.43 | 66.73 | 00.78 | 99.55 | 65.91 | 66.94 | N/A | 917,500 | 612,283 |
| 01-JUL-13 To 30-SEP-13 | 2 | 79.97 | 79.97 | 78.22 | 08.77 | 102.24 | 72.96 | 86.97 | N/A | 335,840 | 262,700 |
| 01-OCT-13 To 31-DEC-13 | 5 | 70.05 | 73.61 | 98.51 | 25.25 | 74.72 | 51.46 | 110.81 | N/A | 983,349 | 968,728 |
| 01-JAN-14 To 31-MAR-14 | 6 | 57.81 | 56.96 | 53.03 | 16.92 | 107.41 | 41.53 | 71.50 | 41.53 to 71.50 | 651,120 | 345,296 |
| 01-APR-14 To 30-JUN-14 | 5 | 79.20 | 93.56 | 87.26 | 28.60 | 107.22 | 66.07 | 155.32 | N/A | 611,718 | 533,812 |
| 01-JUL-14 To 30-SEP-14 | 3 | 86.81 | 77.25 | 88.21 | 19.72 | 87.58 | 46.80 | 98.15 | N/A | 323,289 | 285,158 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-11 To 30-SEP-12 | 18 | 83.04 | 88.21 | 77.91 | 26.11 | 113.22 | 53.29 | 182.46 | 65.62 to 91.99 | 463,645 | 361,228 |
| 01-OCT-12 To 30-SEP-13 | 20 | 66.43 | 66.67 | 66.84 | 16.69 | 99.75 | 25.33 | 109.87 | 60.22 to 72.96 | 902,605 | 603,275 |
| 01-OCT-13 To 30-SEP-14 | 19 | 70.05 | 74.18 | 81.23 | 27.32 | 91.32 | 41.53 | 155.32 | 53.31 to 86.81 | 676,417 | 549,471 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-12 To 31-DEC-12 | 27 | 72.44 | 78.32 | 72.15 | 22.32 | 108.55 | 53.29 | 182.46 | 63.72 to 81.02 | 725,299 | 523,311 |
| 01-JAN-13 To 31-DEC-13 | 12 | 66.43 | 66.38 | 78.32 | 23.05 | 84.75 | 25.33 | 110.81 | 51.46 to 82.42 | 884,369 | 692,647 |
| <u>ALL</u> | 57 | 71.50 | 75.97 | 73.91 | 25.31 | 102.79 | 25.33 | 182.46 | 65.62 to 78.83 | 688,590 | 508,904 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 1 | 24 | 73.04 | 78.36 | 78.63 | 27.29 | 99.66 | 25.33 | 182.46 | 65.17 to 86.97 | 762,338 | 599,457 |
| 2 | 33 | 71.24 | 74.24 | 69.78 | 23.46 | 106.39 | 41.53 | 155.32 | 60.22 to 78.83 | 634,956 | 443,047 |
| <u>ALL</u> | 57 | 71.50 | 75.97 | 73.91 | 25.31 | 102.79 | 25.33 | 182.46 | 65.62 to 78.83 | 688,590 | 508,904 |

39 Greeley**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 : 57 | MEDIAN : 72 | COV : 35.66 | 95% Median C.I. : 65.62 to 78.83 |
| Total Sales Price : 38,349,641 | WGT. MEAN : 74 | STD : 27.09 | 95% Wgt. Mean C.I. : 67.23 to 80.58 |
| Total Adj. Sales Price : 39,249,640 | MEAN : 76 | Avg. Abs. Dev : 18.10 | 95% Mean C.I. : 68.94 to 83.00 |
| Total Assessed Value : 29,007,538 | | | |
| Avg. Adj. Sales Price : 688,590 | COD : 25.31 | MAX Sales Ratio : 182.46 | |
| Avg. Assessed Value : 508,904 | PRD : 102.79 | MIN Sales Ratio : 25.33 | |

*Printed:4/1/2015 2:31:28PM***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 | 4 | 86.19 | 83.97 | 82.24 | 08.95 | 102.10 | 71.50 | 91.99 | N/A | 498,840 | 410,245 |
| 2 | 4 | 86.19 | 83.97 | 82.24 | 08.95 | 102.10 | 71.50 | 91.99 | N/A | 498,840 | 410,245 |
| Dry | | | | | | | | | | | |
| County | 2 | 73.67 | 73.67 | 78.47 | 23.50 | 93.88 | 56.36 | 90.97 | N/A | 409,800 | 321,563 |
| 2 | 2 | 73.67 | 73.67 | 78.47 | 23.50 | 93.88 | 56.36 | 90.97 | N/A | 409,800 | 321,563 |
| Grass | | | | | | | | | | | |
| County | 20 | 71.67 | 77.97 | 71.51 | 28.71 | 109.03 | 25.33 | 182.46 | 61.96 to 78.83 | 437,880 | 313,132 |
| 1 | 11 | 69.98 | 79.79 | 72.59 | 36.41 | 109.92 | 25.33 | 182.46 | 46.80 to 123.46 | 465,481 | 337,908 |
| 2 | 9 | 72.10 | 75.74 | 69.99 | 19.90 | 108.22 | 51.46 | 138.36 | 55.56 to 79.20 | 404,146 | 282,851 |
| ALL | 57 | 71.50 | 75.97 | 73.91 | 25.31 | 102.79 | 25.33 | 182.46 | 65.62 to 78.83 | 688,590 | 508,904 |

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 | 26 | 74.91 | 78.57 | 77.90 | 23.51 | 100.86 | 47.50 | 155.32 | 62.95 to 91.19 | 927,562 | 722,595 |
| 1 | 9 | 78.84 | 78.85 | 82.68 | 17.81 | 95.37 | 47.50 | 110.81 | 62.95 to 98.15 | 1,259,204 | 1,041,091 |
| 2 | 17 | 71.61 | 78.42 | 73.67 | 26.09 | 106.45 | 53.29 | 155.32 | 55.44 to 91.99 | 751,987 | 553,980 |
| Dry | | | | | | | | | | | |
| County | 5 | 56.36 | 59.14 | 52.85 | 24.86 | 111.90 | 41.53 | 90.97 | N/A | 591,811 | 312,791 |
| 2 | 5 | 56.36 | 59.14 | 52.85 | 24.86 | 111.90 | 41.53 | 90.97 | N/A | 591,811 | 312,791 |
| Grass | | | | | | | | | | | |
| County | 22 | 70.65 | 77.22 | 71.20 | 26.67 | 108.46 | 25.33 | 182.46 | 61.96 to 78.83 | 469,590 | 334,361 |
| 1 | 11 | 69.98 | 79.79 | 72.59 | 36.41 | 109.92 | 25.33 | 182.46 | 46.80 to 123.46 | 465,481 | 337,908 |
| 2 | 11 | 71.24 | 74.65 | 69.84 | 16.97 | 106.89 | 51.46 | 138.36 | 55.56 to 79.20 | 473,700 | 330,814 |
| ALL | 57 | 71.50 | 75.97 | 73.91 | 25.31 | 102.79 | 25.33 | 182.46 | 65.62 to 78.83 | 688,590 | 508,904 |

Total Real Property
Sum Lines 17, 25, & 30

Records : 3,034

Value : 822,270,695

Growth 3,288,237

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 | 114 | 433,295 | 2 | 2,450 | 1 | 39,990 | 117 | 475,735 | |
| 02. Res Improve Land | 738 | 1,790,055 | 34 | 479,380 | 50 | 656,815 | 822 | 2,926,250 | |
| 03. Res Improvements | 748 | 26,480,910 | 34 | 3,596,865 | 66 | 4,728,815 | 848 | 34,806,590 | |
| 04. Res Total | 862 | 28,704,260 | 36 | 4,078,695 | 67 | 5,425,620 | 965 | 38,208,575 | 957,162 |
| % of Res Total | 89.33 | 75.13 | 3.73 | 10.67 | 6.94 | 14.20 | 31.81 | 4.65 | 29.11 |
| 05. Com UnImp Land | 26 | 98,615 | 5 | 38,805 | 0 | 0 | 31 | 137,420 | |
| 06. Com Improve Land | 137 | 387,735 | 16 | 266,125 | 3 | 71,455 | 156 | 725,315 | |
| 07. Com Improvements | 144 | 4,585,600 | 17 | 2,784,710 | 5 | 1,495,350 | 166 | 8,865,660 | |
| 08. Com Total | 170 | 5,071,950 | 22 | 3,089,640 | 5 | 1,566,805 | 197 | 9,728,395 | 364,510 |
| % of Com Total | 86.29 | 52.14 | 11.17 | 31.76 | 2.54 | 16.11 | 6.49 | 1.18 | 11.09 |
| 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 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Res & Rec Total | 862 | 28,704,260 | 36 | 4,078,695 | 67 | 5,425,620 | 965 | 38,208,575 | 957,162 |
| % of Res & Rec Total | 89.33 | 75.13 | 3.73 | 10.67 | 6.94 | 14.20 | 31.81 | 4.65 | 29.11 |
| Com & Ind Total | 170 | 5,071,950 | 22 | 3,089,640 | 5 | 1,566,805 | 197 | 9,728,395 | 364,510 |
| % of Com & Ind Total | 86.29 | 52.14 | 11.17 | 31.76 | 2.54 | 16.11 | 6.49 | 1.18 | 11.09 |
| 17. Taxable Total | 1,032 | 33,776,210 | 58 | 7,168,335 | 72 | 6,992,425 | 1,162 | 47,936,970 | 1,321,672 |
| % of Taxable Total | 88.81 | 70.46 | 4.99 | 14.95 | 6.20 | 14.59 | 38.30 | 5.83 | 40.19 |

Schedule II : Tax Increment Financing (TIF)

| | Records | Urban Value Base | Value Excess | | Records | SubUrban Value Base | Value Excess |
|------------------|---------|---------------------|--------------|--|---------|------------------------|--------------|
| 18. Residential | 0 | 0 | 0 | | 0 | 0 | 0 |
| 19. Commercial | 0 | 0 | 0 | | 1 | 222,140 | 1,586,080 |
| 20. Industrial | 0 | 0 | 0 | | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | | 0 | 0 | 0 |
| | Records | Rural Value Base | Value Excess | | Records | Total Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | | 0 | 0 | 0 |
| 19. Commercial | 0 | 0 | 0 | | 1 | 222,140 | 1,586,080 |
| 20. Industrial | 0 | 0 | 0 | | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | | 0 | 0 | 0 |
| 22. Total Sch II | | | | | 1 | 222,140 | 1,586,080 |

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 | 140 | 23 | 41 | 204 |

Schedule V : Agricultural Records

| | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value |
|----------------------|---------|----------------|---------|-------------------|---------|----------------|---------|----------------|
| 27. Ag-Vacant Land | 10 | 369,785 | 57 | 9,263,015 | 1,230 | 425,132,065 | 1,297 | 434,764,865 |
| 28. Ag-Improved Land | 4 | 197,085 | 47 | 12,268,535 | 514 | 280,736,865 | 565 | 293,202,485 |
| 29. Ag Improvements | 1 | 39,630 | 41 | 2,316,695 | 533 | 44,010,050 | 575 | 46,366,375 |
| 30. Ag Total | | | | | | | 1,872 | 774,333,725 |

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 | Growth |
| 32. HomeSite Improv Land | 1 | 1.00 | 12,000 | 19 | 20.13 | 243,555 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 19 | 0.00 | 1,409,400 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 1 | 0.58 | 435 | 5 | 5.81 | 9,120 | |
| 36. FarmSite Improv Land | 4 | 6.49 | 9,685 | 34 | 110.77 | 193,165 | |
| 37. FarmSite Improvements | 1 | 0.00 | 39,630 | 40 | 0.00 | 907,295 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 3 | 1.02 | 0 | 63 | 152.60 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 3 | 8.40 | 16,800 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 11 | 11.00 | 116,000 | 11 | 11.00 | 116,000 | Growth |
| 32. HomeSite Improv Land | 279 | 296.61 | 3,016,590 | 299 | 317.74 | 3,272,145 | |
| 33. HomeSite Improvements | 285 | 0.00 | 13,670,635 | 304 | 0.00 | 15,080,035 | |
| 34. HomeSite Total | | | | 315 | 328.74 | 18,468,180 | |
| 35. FarmSite UnImp Land | 50 | 129.44 | 112,240 | 56 | 135.83 | 121,795 | |
| 36. FarmSite Improv Land | 482 | 1,872.25 | 2,105,505 | 520 | 1,989.51 | 2,308,355 | |
| 37. FarmSite Improvements | 517 | 0.00 | 30,339,415 | 558 | 0.00 | 31,286,340 | |
| 38. FarmSite Total | | | | 614 | 2,125.34 | 33,716,490 | |
| 39. Road & Ditches | 1,263 | 4,098.19 | 0 | 1,329 | 4,251.81 | 0 | |
| 40. Other- Non Ag Use | 2 | 0.63 | 630 | 5 | 9.03 | 17,430 | |
| 41. Total Section VI | | | | 929 | 6,714.92 | 52,202,100 | 1,966,565 |

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

| | Urban | | | SubUrban | | |
|------------------|---------|-------|-------|----------|-------|-------|
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 42. Game & Parks | 0 | 0.00 | 0 | 0 | 0.00 | 0 |

Schedule VIII : Agricultural Records : Special Value

| | Urban | | | SubUrban | | |
|-------------------------|---------|-------|-------|----------|-------|-------|
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| 44. Recapture Value N/A | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| | Rural | | | Total | | |
| | Records | Acres | Value | Records | Acres | Value |
| 43. Special Value | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 896.80 | 4.06% | 3,475,135 | 4.14% | 3,875.04 |
| 47. 2A1 | 1,926.31 | 8.71% | 7,445,195 | 8.88% | 3,865.00 |
| 48. 2A | 1,186.39 | 5.37% | 4,561,680 | 5.44% | 3,845.01 |
| 49. 3A1 | 1,596.55 | 7.22% | 6,106,825 | 7.28% | 3,825.01 |
| 50. 3A | 3,034.06 | 13.72% | 11,529,425 | 13.75% | 3,800.00 |
| 51. 4A1 | 8,819.85 | 39.90% | 33,294,980 | 39.71% | 3,775.01 |
| 52. 4A | 4,647.11 | 21.02% | 17,426,885 | 20.79% | 3,750.05 |
| 53. Total | 22,107.07 | 100.00% | 83,840,125 | 100.00% | 3,792.46 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 154.58 | 2.48% | 312,240 | 2.96% | 2,019.92 |
| 56. 2D1 | 717.17 | 11.51% | 1,441,505 | 13.65% | 2,009.99 |
| 57. 2D | 379.19 | 6.08% | 758,380 | 7.18% | 2,000.00 |
| 58. 3D1 | 778.97 | 12.50% | 1,441,115 | 13.65% | 1,850.03 |
| 59. 3D | 975.99 | 15.66% | 1,786,065 | 16.92% | 1,830.00 |
| 60. 4D1 | 2,390.90 | 38.36% | 3,765,670 | 35.67% | 1,575.00 |
| 61. 4D | 835.42 | 13.40% | 1,052,645 | 9.97% | 1,260.02 |
| 62. Total | 6,232.22 | 100.00% | 10,557,620 | 100.00% | 1,694.04 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 152.44 | 0.21% | 152,385 | 0.28% | 999.64 |
| 65. 2G1 | 709.72 | 0.98% | 638,620 | 1.15% | 899.82 |
| 66. 2G | 586.37 | 0.81% | 498,005 | 0.90% | 849.30 |
| 67. 3G1 | 4,447.27 | 6.17% | 3,779,500 | 6.83% | 849.85 |
| 68. 3G | 1,952.37 | 2.71% | 1,553,970 | 2.81% | 795.94 |
| 69. 4G1 | 14,743.68 | 20.45% | 11,245,460 | 20.32% | 762.73 |
| 70. 4G | 49,487.14 | 68.66% | 37,469,260 | 67.71% | 757.15 |
| 71. Total | 72,078.99 | 100.00% | 55,337,200 | 100.00% | 767.73 |
| | | | | | |
| Irrigated Total | 22,107.07 | 22.01% | 83,840,125 | 55.99% | 3,792.46 |
| Dry Total | 6,232.22 | 6.21% | 10,557,620 | 7.05% | 1,694.04 |
| Grass Total | 72,078.99 | 71.77% | 55,337,200 | 36.96% | 767.73 |
| 72. Waste | 6.17 | 0.01% | 1,240 | 0.00% | 200.97 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 100,424.45 | 100.00% | 149,736,185 | 100.00% | 1,491.03 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 46. 1A | 21,039.90 | 24.89% | 106,251,700 | 28.39% | 5,050.01 |
| 47. 2A1 | 15,152.67 | 17.93% | 73,793,510 | 19.72% | 4,870.00 |
| 48. 2A | 3,487.37 | 4.13% | 15,344,410 | 4.10% | 4,399.99 |
| 49. 3A1 | 3,858.86 | 4.57% | 16,593,120 | 4.43% | 4,300.01 |
| 50. 3A | 3,209.47 | 3.80% | 13,351,385 | 3.57% | 4,160.00 |
| 51. 4A1 | 17,460.68 | 20.66% | 71,937,950 | 19.22% | 4,120.00 |
| 52. 4A | 20,310.08 | 24.03% | 76,975,255 | 20.57% | 3,790.00 |
| 53. Total | 84,519.03 | 100.00% | 374,247,330 | 100.00% | 4,427.97 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 5,083.64 | 18.15% | 13,217,455 | 20.66% | 2,600.00 |
| 56. 2D1 | 5,475.44 | 19.55% | 13,688,600 | 21.40% | 2,500.00 |
| 57. 2D | 908.25 | 3.24% | 2,270,625 | 3.55% | 2,500.00 |
| 58. 3D1 | 1,214.20 | 4.34% | 2,914,095 | 4.56% | 2,400.01 |
| 59. 3D | 600.87 | 2.15% | 1,381,970 | 2.16% | 2,299.95 |
| 60. 4D1 | 6,941.49 | 24.78% | 14,924,490 | 23.33% | 2,150.04 |
| 61. 4D | 7,784.68 | 27.79% | 15,569,360 | 24.34% | 2,000.00 |
| 62. Total | 28,008.57 | 100.00% | 63,966,595 | 100.00% | 2,283.82 |
| Grass | | | | | |
| 63. 1G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 64. 1G | 4,040.07 | 2.89% | 4,263,560 | 3.18% | 1,055.32 |
| 65. 2G1 | 4,279.15 | 3.06% | 4,292,780 | 3.20% | 1,003.19 |
| 66. 2G | 1,514.50 | 1.08% | 1,542,330 | 1.15% | 1,018.38 |
| 67. 3G1 | 1,219.51 | 0.87% | 1,207,765 | 0.90% | 990.37 |
| 68. 3G | 1,647.78 | 1.18% | 1,647,025 | 1.23% | 999.54 |
| 69. 4G1 | 31,373.14 | 22.45% | 30,355,735 | 22.66% | 967.57 |
| 70. 4G | 95,682.41 | 68.46% | 90,659,925 | 67.67% | 947.51 |
| 71. Total | 139,756.56 | 100.00% | 133,969,120 | 100.00% | 958.59 |
| | | | | | |
| Irrigated Total | 84,519.03 | 33.36% | 374,247,330 | 65.38% | 4,427.97 |
| Dry Total | 28,008.57 | 11.06% | 63,966,595 | 11.18% | 2,283.82 |
| Grass Total | 139,756.56 | 55.16% | 133,969,120 | 23.40% | 958.59 |
| 72. Waste | 1,061.92 | 0.42% | 212,395 | 0.04% | 200.01 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 253,346.08 | 100.00% | 572,395,440 | 100.00% | 2,259.34 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------------|----------------|-----------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 36.96 | 158,465 | 3,213.23 | 14,281,265 | 103,375.91 | 443,647,725 | 106,626.10 | 458,087,455 |
| 77. Dry Land | 96.27 | 226,390 | 962.75 | 2,094,450 | 33,181.77 | 72,203,375 | 34,240.79 | 74,524,215 |
| 78. Grass | 166.74 | 159,895 | 5,111.97 | 4,663,840 | 206,556.84 | 184,482,585 | 211,835.55 | 189,306,320 |
| 79. Waste | 0.00 | 0 | 146.77 | 29,355 | 921.32 | 184,280 | 1,068.09 | 213,635 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 82. Total | 299.97 | 544,750 | 9,434.72 | 21,068,910 | 344,035.84 | 700,517,965 | 353,770.53 | 722,131,625 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 106,626.10 | 30.14% | 458,087,455 | 63.44% | 4,296.20 |
| Dry Land | 34,240.79 | 9.68% | 74,524,215 | 10.32% | 2,176.47 |
| Grass | 211,835.55 | 59.88% | 189,306,320 | 26.21% | 893.65 |
| Waste | 1,068.09 | 0.30% | 213,635 | 0.03% | 200.02 |
| Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 353,770.53 | 100.00% | 722,131,625 | 100.00% | 2,041.24 |

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

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| | 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 | 37,504,395 | 38,208,575 | 704,180 | 1.88% | 957,162 | -0.67% |
| 02. Recreational | 224,450 | 0 | -224,450 | -100.00% | 0 | -100.00% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 18,722,435 | 18,468,180 | -254,255 | -1.36% | 0 | -1.36% |
| 04. Total Residential (sum lines 1-3) | 56,451,280 | 56,676,755 | 225,475 | 0.40% | 957,162 | -1.30% |
| 05. Commercial | 9,351,620 | 9,728,395 | 376,775 | 4.03% | 364,510 | 0.13% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Ag-Farmsite Land, Outbuildings | 32,716,040 | 33,716,490 | 1,000,450 | 3.06% | 1,966,565 | -2.95% |
| 08. Minerals | 0 | 0 | 0 | | 0 | |
| 09. Total Commercial (sum lines 5-8) | 42,067,660 | 43,444,885 | 1,377,225 | 3.27% | 2,331,075 | -2.27% |
| 10. Total Non-Agland Real Property | 98,518,940 | 100,139,070 | 1,620,130 | 1.64% | 3,288,237 | -1.69% |
| 11. Irrigated | 379,435,195 | 458,087,455 | 78,652,260 | 20.73% | | |
| 12. Dryland | 63,035,675 | 74,524,215 | 11,488,540 | 18.23% | | |
| 13. Grassland | 154,063,680 | 189,306,320 | 35,242,640 | 22.88% | | |
| 14. Wasteland | 114,280 | 213,635 | 99,355 | 86.94% | | |
| 15. Other Agland | 0 | 0 | 0 | | | |
| 16. Total Agricultural Land | 596,648,830 | 722,131,625 | 125,482,795 | 21.03% | | |
| 17. Total Value of all Real Property (Locally Assessed) | 695,167,770 | 822,270,695 | 127,102,925 | 18.28% | 3,288,237 | 17.81% |

2014 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2015, 2016 and 2017

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), 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 any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division 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; 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 (2009).

General Description of Real Property in Greeley County:

Per the 2014 County Abstract, Greeley County consists of 3,027 parcels with the following real property types:

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|---------------|---------|--------------------|-------------------------|
| Residential | 961 | 31.75% | 5.41% |
| Commercial | 197 | 6.51% | 1.36% |
| Industrial | NA | NA | NA |
| Recreational | 10 | .33% | .03% |
| Agricultural | 1,859 | 61.41% | 93.19% |
| Special Value | NA | NA | NA |

Agricultural land - taxable acres: 353,045.17

Other pertinent facts: Approximately 95% acres of the county is agricultural land and of that 60% is grassland, 30% is irrigated cropland and 10% consists of dry cropland and waste.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor, and one Staff Assistant. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps –

The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.

- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.

A concentrated effort towards a “paperless” property record card is in effect. Greeley County Assessment Office went on-line June, 2006 with the property record information.

- D. Software for CAMA, Assessment Administration.

Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.

- E. Web based – property record information access – Property record information is available at: <http://greeley.gisworkshop.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols. This change was completed for tax year 2010. This software program is also beneficial in processing splits of property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owners. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed.

Level of Value, Quality, and Uniformity for assessment year 2014:

| <u>Property Class</u> | <u>Median</u> | <u>COD*</u> | <u>PRD*</u> |
|-----------------------|---------------|-------------|-------------|
| Residential | 95% | 0 | 0 |
| Commercial | 100% | 0 | 0 |
| Agricultural Land | 70% | 0 | 0 |
| Special Value Agland | N/A | N\A | N\A |

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2014 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2015:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Begin the new Commercial Appraisal review for all Commercial properties located in the county. Review sales transactions and buyer/seller questionnaires. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Assessment Actions Planned for Assessment Year 2016:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six year cycle review process for Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Apply the new Reappraisal from the Commercial review done last year. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the cycle of the rural review of Greeley County. This includes onsite inspections and new photos of the houses and outbuildings for current assessment year. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Assessment Actions Planned for Assessment Year 2017:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six year cycle review process for Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Apply the new Commercial Appraisal to the Commercial parcels.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year.

Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the cycle of the rural review of Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD 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 Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 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, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. 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.

9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Joan M Goodrich
Assessor
For Greeley County

2015 Assessment Survey for Greeley County

A. Staffing and Funding Information

| | |
|------------|----------------------------------------------------------------------------------------|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | - |
| 3. | Other full-time employees: |
| | - |
| 4. | Other part-time employees: |
| | 1 |
| 5. | Number of shared employees: |
| | - |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$151,300 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$120,800 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | - |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | \$30,000 - General Fund |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$18,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$5,000 |
| 12. | Other miscellaneous funds: |
| | \$15,100 |
| 13. | Amount of last year's assessor's budget not used: |
| | \$3,878 |

B. Computer, Automation Information and GIS

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

C. Zoning Information

| | |
|----|------------------------------------------------------------|
| 1. | Does the county have zoning? |
| | Yes |
| 2. | If so, is the zoning countywide? |
| | Yes |
| 3. | What municipalities in the county are zoned? |
| | Scotia, Spalding, Greeley, and Wolbach |
| 4. | When was zoning implemented? |
| | Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008 |

D. Contracted Services

| | |
|-----------|----------------------------|
| 1. | Appraisal Services: |
| | Stanard Appraisal Inc |
| 2. | GIS Services: |
| | GIS Workshop Inc |
| 3. | Other services: |
| | - |

E. Appraisal /Listing Services

| | |
|-----------|--------------------------------------------------------------------------------------------------|
| 1. | Does the county employ outside help for appraisal or listing services? |
| | Yes |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | - |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | No, established by the assessor |

2015 Certification for Greeley County

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 Greeley County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

