

NEBRASKA

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DEPARTMENT OF REVENUE

**2018 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

MCPHERSON COUNTY

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for McPherson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in McPherson County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Judy Dailey, McPherson County Assessor

Property Assessment Division
Ruth A Sorensen, Administrator
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Table of Contents

2018 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

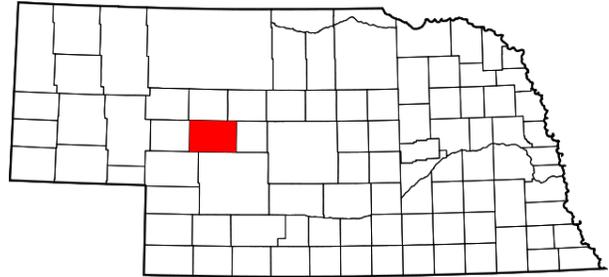
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

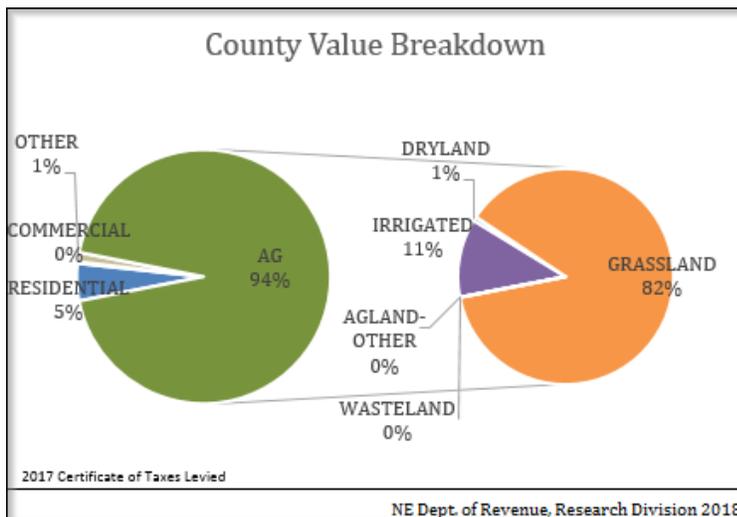
****Further information may be found in Exhibit 94***

County Overview

With a total area of 859 miles, McPherson County had 493 residents, per the Census Bureau Quick Facts for 2016, reflecting an overall population decline from the 2010 U.S. Census of 9%. Reports indicated that 67% of county residents were homeowners and 96% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in McPherson County are evenly disbursed throughout the county. According to the latest information available from the U.S. Census Bureau, there were seven employer establishments with total employment of 26.



Agricultural land is the single largest contributor to the county’s valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county and cattle production is the primary agricultural activity. McPherson County is included in both the Upper Loup and Twin Platte Natural Resources Districts (NRD).

2018 Residential Correlation for McPherson County

Assessment Actions

Routine maintenance was completed in a timely manner by the county assessor's office for residential property; no other assessment actions were reported.

Description of Analysis

Residential property in McPherson County is mostly centered around Tryon, the unincorporated county seat. The relative similarity of sales in this property class requires just one valuation group to classify residential property in the county.

The statistical sample in McPherson County for the current two-year study period only contained six residential sales. The measures of central tendency are all within the acceptable range; and the qualitative statistics support uniformity. The residential class was last reappraised in 2016, and all but one of the sales in the sample have occurred after the reappraisal. The uniformity of the statistics support that the reappraisal is still holding properties at market values; however, the sample is too small on its own to rely upon for purposes of determining a level of value.

A review of prior year assessed values to the current year values show a marginal increase in total residential value, less than 1%; this is supported by both a review of the sales and a review of the County Abstract of Assessment for Real Property, Form 45 Compared to the 2017 Certificate of Taxes Levied. This minimal amount of change is expected based on the county assessor's reported assessment actions.

Assessment Practice Review

In the absence of reliable sales data, the Division's annual assessment practice review will be the basis of the level of value determination for McPherson County. In the residential class, the review examines the accuracy and qualification of sales, compares the assessment of sold and unsold property to ensure appraisal methodologies are consistently applied, and examines all aspects of the valuation process.

McPherson County consistently submits sales information to the state sales file both accurately and timely. The county has attempted to utilize as many residential sales as possible; however, actual utilization rates vary due to the low volume of sales in each study period. This year there was only one non-qualified residential transaction; review of all sales supported that qualification determinations were made without bias.

The Division's review of sold and unsold properties both in 2016 following the reappraisal, and in 2017 when only routine maintenance was conducted, confirmed that valuation changes were consistently applied to both sold and unsold properties.

The 2016 reappraisal was completed by a contract appraisal service. It included on-site inspections; an attempt was made to interview property owners regarding interior information

2018 Residential Correlation for McPherson County

when possible. Following the inspection work, the cost tables, depreciation, and land tables were all updated. The depreciation tables were developed by the contract appraisal service using local market data, and the land values were developed using the sales comparison approach.

Equalization and Quality of Assessment

Based on the assessment practices review, residential property values in the county are uniformly established. The county complies with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	6	99.88	95.05	96.38	07.85	98.62
____ALL____	6	99.88	95.05	96.38	07.85	98.62

Level of Value

Based on the review of all available information, the level of value of residential property in McPherson County is determined to be at the statutory level of 100% of market value.

2018 Commercial Correlation for McPherson County

Assessment Actions

Only routine pick-up work was completed for commercial property by the staff of the county assessor for the current assessment year; two vacant properties were given additional depreciation due to the physical condition of the properties.

Description of Analysis

McPherson County contains only seven improved commercial properties countywide, with the majority located in or within close proximity to Tryon, the county seat. Therefore, one valuation grouping is sufficient to classify and value the commercial property class. There were no commercial sales in McPherson County during the study period. As reported, two commercial properties were adjusted; this resulted in a 14% decrease to the class of property.

Assessment Practice Review

With fewer than ten improvements in the entire class of property, the Division's level of value determination must be based on the assessment practices review. Within the class, the review involves the qualification of sales data as well as a review of the valuation methodology. The last commercial sale that occurred in McPherson County was in 2013; there are neither qualified nor unqualified sales in the study period. Commercial properties were revalued in 2016 with the help of a contract appraisal service. The appraisers conducted on-site inspections of commercial properties, and updated land, cost, and depreciation tables. With so few properties in the county, commercial and residential lot values are the same. Depreciation tables were developed relying on sales data from outside the county.

Equalization and Quality of Assessment

The county's valuation methodology is applied uniformly to all parcels in the class; the county meets professionally accepted mass appraisal standards.

Level of Value

Based on the review of all available information, the level of value of commercial property in McPherson County is determined to be at the statutory level of 100% of market value.

2018 Agricultural Correlation for McPherson County

Assessment Actions

Only routine maintenance was completed for agricultural improvements. A sales analysis was conducted for unimproved agricultural land; the county assessor decided to leave values unchanged for 2018.

Description of Analysis

Review of the statistical profile for the agricultural class of property indicates that there were six qualified sales in the current study period. The median is well below the acceptable range; however, the COD of 43% indicates that there is little uniformity in the assessment-to-sale ratios. The sample was expanded with comparable sales within 12 miles of the county. That analysis produced an overall sample size of 11 sales; of which eight were a grassland majority land use (MLU). Although the overall median remains slightly low, the grassland subclass comes into range at 71%. The sample is too small to reliably pinpoint the level of value within the county.

The county assessor's decision to make no adjustment to agricultural land values was consistent with the region; only Lincoln County adjusted values for 2018, reducing grassland values in their Sandhill's market area about 6%. The agricultural land values established by the McPherson County Assessor are comparable to all adjoining counties.

Assessment Practice Review

Within the agricultural class, the Division's annual assessment practice review focuses on the qualification of sales data, the classification and valuation of agricultural land, including market areas, and the assessment of agricultural homes and outbuildings.

The county has historically utilized as many agricultural sales as possible; due to the low volume of sales annually, actual utilization rates vary from year to year. Review of the sales rosters indicates that reasons for excluding sales are well documented and that qualification determinations are made without bias.

Agricultural land in McPherson County is very homogeneous; 96% of the land is grassland used for pasture, and the majority will be Valentine Sand soils. Because the land is very homogeneous, there are no market areas within the county. In the past, agricultural land use has been cyclically reviewed relying on aerial imagery, taxpayer reports, and some physical inspection. McPherson County finalized a GIS system implementation in 2017. Moving forward, land use changes will be reviewed and documented through GIS, and physical inspections when necessary. Nearly all rural land has agricultural use in McPherson County, only a small amount of parcels just outside of Tryon have no or limited agricultural use and are coded rural residential.

Agricultural homes and outbuildings were inspected in 2015, at the same time residential and commercial buildings were inspected. The cost and depreciation tables for the agricultural homes

2018 Agricultural Correlation for McPherson County

are the same that is used for the residential class. The agricultural outbuildings are priced using local cost information that breaks value down by building type, age, and condition. These tables were also updated in 2015 and are used for all similar buildings in the county, regardless of classification.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued the same as other comparable property in the county, and are uniformly assessed within the acceptable range. The statistics support that grassland is also in the acceptable range; all agricultural land values are comparable to the surrounding counties. The county complies with professionally accepted mass appraisal standards.

The following statistics reflect the results of the expanded sales analysis conducted by the Division, which included five additional sales from within 12 miles of McPherson County:

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u> Irrigated </u>						
County	2	66.58	66.58	61.12	27.43	108.93
1	2	66.58	66.58	61.12	27.43	108.93
<u> Grass </u>						
County	8	71.05	71.52	50.46	27.91	141.74
1	8	71.05	71.52	50.46	27.91	141.74
<u> ALL </u>						
10/01/2014 To 09/30/2017	11	67.10	67.53	50.85	30.45	132.80

Level of Value

Based on the review of all available information, the level of value of agricultural property in McPherson County is determined to be at the statutory level of 75% of market value.

2018 Opinions of the Property Tax Administrator for McPherson 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 (Cum. Supp. 2016). 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 6th day of April, 2018.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for McPherson County

Residential Real Property - Current

Number of Sales	6	Median	99.88
Total Sales Price	\$445,000	Mean	95.05
Total Adj. Sales Price	\$445,000	Wgt. Mean	96.38
Total Assessed Value	\$428,894	Average Assessed Value of the Base	\$39,467
Avg. Adj. Sales Price	\$74,167	Avg. Assessed Value	\$71,482

Confidence Interval - Current

95% Median C.I	78.90 to 106.13
95% Wgt. Mean C.I	87.16 to 105.60
95% Mean C.I	83.22 to 106.88
% of Value of the Class of all Real Property Value in the County	1.58
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	9.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	6	100	99.30
2016	4	100	100.30
2015	7	100	97.26
2014	4	100	113.35

2018 Commission Summary for McPherson County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$45,163
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.19
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	0	100	00.00
2016	0	100	00.00
2015	0	100	00.00
2014	0	100	00.00

60 McPherson

RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 6
 Total Sales Price : 445,000
 Total Adj. Sales Price : 445,000
 Total Assessed Value : 428,894
 Avg. Adj. Sales Price : 74,167
 Avg. Assessed Value : 71,482

MEDIAN : 100
 WGT. MEAN : 96
 MEAN : 95
 COD : 07.85
 PRD : 98.62

COV : 11.86
 STD : 11.27
 Avg. Abs. Dev : 07.84
 MAX Sales Ratio : 106.13
 MIN Sales Ratio : 78.90

95% Median C.I. : 78.90 to 106.13
 95% Wgt. Mean C.I. : 87.16 to 105.60
 95% Mean C.I. : 83.22 to 106.88

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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
Qtrrs											
01-OCT-15 To 31-DEC-15	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	144,000	143,862
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	2	91.37	91.37	91.68	09.28	99.66	82.89	99.85	N/A	67,500	61,884
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	104.38	104.38	103.93	01.68	100.43	102.63	106.13	N/A	60,500	62,879
01-JAN-17 To 31-MAR-17	1	78.90	78.90	78.90	00.00	100.00	78.90	78.90	N/A	45,000	35,506
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
Study Yrs											
01-OCT-15 To 30-SEP-16	3	99.85	94.21	95.92	05.68	98.22	82.89	99.90	N/A	93,000	89,210
01-OCT-16 To 30-SEP-17	3	102.63	95.89	97.15	08.85	98.70	78.90	106.13	N/A	55,333	53,755
Calendar Yrs											
01-JAN-16 To 31-DEC-16	4	101.24	97.88	97.47	06.43	100.42	82.89	106.13	N/A	64,000	62,382
ALL	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482
ALL	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482
06											
07											
ALL	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482

60 McPherson

RESIDENTIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

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 WGT. MEAN : 96
 MEAN : 95
 COD : 07.85
 PRD : 98.62

COV : 11.86
 STD : 11.27
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 MAX Sales Ratio : 106.13
 MIN Sales Ratio : 78.90

95% Median C.I. : 78.90 to 106.13
 95% Wgt. Mean C.I. : 87.16 to 105.60
 95% Mean C.I. : 83.22 to 106.88

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482
Greater Than 14,999	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482
Greater Than 29,999	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	92.52	92.52	92.52	14.72	100.00	78.90	106.13	N/A	45,000	41,633
60,000 TO 99,999	3	99.85	95.12	95.62	06.59	99.48	82.89	102.63	N/A	70,333	67,255
100,000 TO 149,999	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	144,000	143,862
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	6	99.88	95.05	96.38	07.85	98.62	78.90	106.13	78.90 to 106.13	74,167	71,482

60 McPherson

COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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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>Qtrrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17											
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15											
01-JAN-16 To 31-DEC-16											
<u>ALL</u>											

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											
04											
<u>ALL</u>											

60 McPherson
COMMERCIAL

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

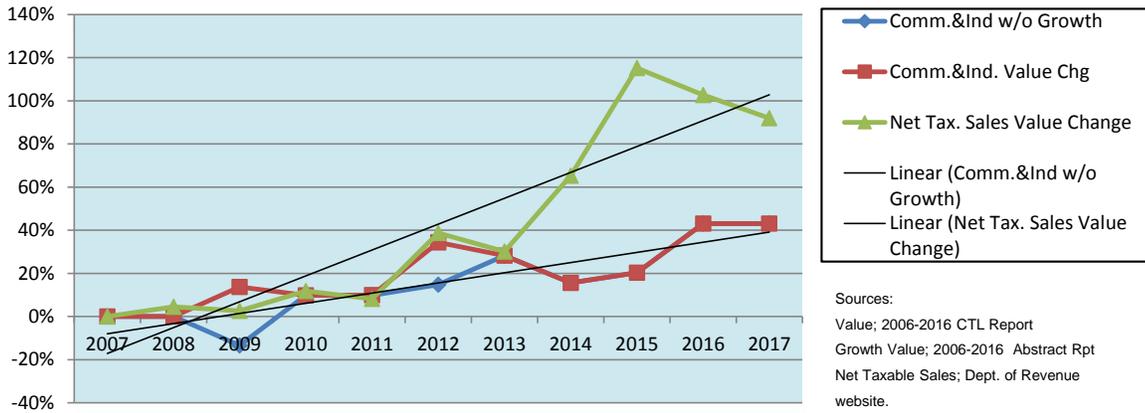
COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than	5,000											
Less Than	15,000											
Less Than	30,000											
___ Ranges Excl. Low \$ ___												
Greater Than	4,999											
Greater Than	14,999											
Greater Than	29,999											
___ Incremental Ranges ___												
0 TO	4,999											
5,000 TO	14,999											
15,000 TO	29,999											
30,000 TO	59,999											
60,000 TO	99,999											
100,000 TO	149,999											
150,000 TO	249,999											
250,000 TO	499,999											
500,000 TO	999,999											
1,000,000 +												
___ ALL ___												

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 439,514	\$ 16,775	3.82%	\$ 422,739	-	\$ 383,836	-
2008	\$ 439,514	\$ -	0.00%	\$ 439,514	0.00%	\$ 400,877	4.44%
2009	\$ 499,845	\$ 119,250	23.86%	\$ 380,595	-13.41%	\$ 393,893	-1.74%
2010	\$ 482,669	\$ -	0.00%	\$ 482,669	-3.44%	\$ 429,011	8.92%
2011	\$ 483,005	\$ 336	0.07%	\$ 482,669	0.00%	\$ 415,110	-3.24%
2012	\$ 590,635	\$ 86,383	14.63%	\$ 504,252	4.40%	\$ 532,589	28.30%
2013	\$ 563,415	\$ -	0.00%	\$ 563,415	-4.61%	\$ 499,489	-6.21%
2014	\$ 508,084	\$ -	0.00%	\$ 508,084	-9.82%	\$ 634,591	27.05%
2015	\$ 528,919	\$ -	0.00%	\$ 528,919	4.10%	\$ 825,874	30.14%
2016	\$ 628,737	\$ -	0.00%	\$ 628,737	18.87%	\$ 777,834	-5.82%
2017	\$ 628,737	\$ -	0.00%	\$ 628,737	0.00%	\$ 736,971	-5.25%
Ann %chg	3.65%			Average	-0.39%	8.16%	7.66%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.00%	0.00%	4.44%
2009	-13.41%	13.73%	2.62%
2010	9.82%	9.82%	11.77%
2011	9.82%	9.90%	8.15%
2012	14.73%	34.38%	38.75%
2013	28.19%	28.19%	30.13%
2014	15.60%	15.60%	65.33%
2015	20.34%	20.34%	115.16%
2016	43.05%	43.05%	102.65%
2017	43.05%	43.05%	92.00%

County Number
 County Name

60 McPherson
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 6
Total Sales Price : 3,050,000
Total Adj. Sales Price : 3,050,000
Total Assessed Value : 1,605,876
Avg. Adj. Sales Price : 508,333
Avg. Assessed Value : 267,646

MEDIAN : 49
WGT. MEAN : 53
MEAN : 65
COD : 42.59
PRD : 124.01

COV : 54.83
STD : 35.80
Avg. Abs. Dev : 20.87
MAX Sales Ratio : 133.79
MIN Sales Ratio : 37.56

95% Median C.I. : 37.56 to 133.79
95% Wgt. Mean C.I. : 29.53 to 75.78
95% Mean C.I. : 27.71 to 102.87

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrrs</u>												
01-OCT-14 To 31-DEC-14	2	91.06	91.06	66.39	46.94	137.16	48.32	133.79	N/A	492,000	326,640	
01-JAN-15 To 31-MAR-15	1	37.56	37.56	37.56	00.00	100.00	37.56	37.56	N/A	635,000	238,500	
01-APR-15 To 30-JUN-15												
01-JUL-15 To 30-SEP-15												
01-OCT-15 To 31-DEC-15												
01-JAN-16 To 31-MAR-16												
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	1	47.37	47.37	47.37	00.00	100.00	47.37	47.37	N/A	912,000	432,000	
01-JAN-17 To 31-MAR-17	2	62.34	62.34	54.35	20.32	114.70	49.67	75.00	N/A	259,500	141,048	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17												
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	3	48.32	73.22	55.08	66.39	132.93	37.56	133.79	N/A	539,667	297,260	
01-OCT-15 To 30-SEP-16												
01-OCT-16 To 30-SEP-17	3	49.67	57.35	49.90	18.54	114.93	47.37	75.00	N/A	477,000	238,032	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	1	37.56	37.56	37.56	00.00	100.00	37.56	37.56	N/A	635,000	238,500	
01-JAN-16 To 31-DEC-16	1	47.37	47.37	47.37	00.00	100.00	47.37	47.37	N/A	912,000	432,000	
<u>ALL</u>	6	49.00	65.29	52.65	42.59	124.01	37.56	133.79	37.56 to 133.79	508,333	267,646	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	6	49.00	65.29	52.65	42.59	124.01	37.56	133.79	37.56 to 133.79	508,333	267,646	
<u>ALL</u>	6	49.00	65.29	52.65	42.59	124.01	37.56	133.79	37.56 to 133.79	508,333	267,646	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	4	62.34	76.46	60.55	44.82	126.28	47.37	133.79	N/A	409,750	248,094	
1	4	62.34	76.46	60.55	44.82	126.28	47.37	133.79	N/A	409,750	248,094	
<u>ALL</u>	6	49.00	65.29	52.65	42.59	124.01	37.56	133.79	37.56 to 133.79	508,333	267,646	

60 McPherson
AGRICULTURAL LAND

PAD 2018 R&O Statistics (Using 2018 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 6
 Total Sales Price : 3,050,000
 Total Adj. Sales Price : 3,050,000
 Total Assessed Value : 1,605,876
 Avg. Adj. Sales Price : 508,333
 Avg. Assessed Value : 267,646

MEDIAN : 49
 WGT. MEAN : 53
 MEAN : 65
 COD : 42.59
 PRD : 124.01

COV : 54.83
 STD : 35.80
 Avg. Abs. Dev : 20.87
 MAX Sales Ratio : 133.79
 MIN Sales Ratio : 37.56

95% Median C.I. : 37.56 to 133.79
 95% Wgt. Mean C.I. : 29.53 to 75.78
 95% Mean C.I. : 27.71 to 102.87

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	776,000	375,000
1	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	776,000	375,000
_____Grass_____											
County	4	62.34	76.46	60.55	44.82	126.28	47.37	133.79	N/A	409,750	248,094
1	4	62.34	76.46	60.55	44.82	126.28	47.37	133.79	N/A	409,750	248,094
_____ALL_____	6	49.00	65.29	52.65	42.59	124.01	37.56	133.79	37.56 to 133.79	508,333	267,646

McPherson County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	2100
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1800
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	3090
Lincoln	2	2500	2500	2461	2500	2500	2456	2491	2478	2484
Keith	1	n/a	2101	n/a	2100	2100	2100	2100	2100	2100
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	1500

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Hooker	1	n/a	n/a							
Thomas	1	n/a	n/a							
Logan	1	1625	1625	1560	1560	1440	1440	1210	1210	1440
Lincoln	2	1300	1300	1300	1300	1300	1300	1300	1300	1300
Keith	1	n/a	625	n/a	625	600	600	600	600	608
Arthur	1	n/a	n/a							
Grant	1	n/a	n/a							

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	450
Hooker	1	n/a	n/a	n/a	n/a	n/a	450	450	450	450
Thomas	1	n/a	n/a	465	n/a	465	465	465	465	465
Logan	1	525	525	525	525	525	525	525	525	525
Lincoln	2	560	560	560	560	560	495	495	494	495
Keith	1	n/a	540	n/a	505	460	460	450	450	450
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	407
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	404

County	Mkt Area	CRP	TIMBER	WASTE
McPherson	1	725	n/a	10
Hooker	1	n/a	n/a	9
Thomas	1	n/a	n/a	150
Logan	1	n/a	n/a	15
Lincoln	2	n/a	n/a	351
Keith	1	710	n/a	265
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	11	Median :	67	COV :	40.83	95% Median C.I. :	42.62 to 84.84
Total Sales Price :	11,429,469	Wgt. Mean :	51	STD :	27.57	95% Wgt. Mean C.I. :	43.06 to 58.65
Total Adj. Sales Price :	11,429,469	Mean :	68	Avg. Abs. Dev :	20.43	95% Mean C.I. :	49.01 to 86.05
Total Assessed Value :	5,812,406						
Avg. Adj. Sales Price :	1,039,043	COD :	30.45	MAX Sales Ratio :	133.79		
Avg. Assessed Value :	528,401	PRD :	132.80	MIN Sales Ratio :	37.56		

Printed : 03/26/2018

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2014 To 12/31/2014	3	48.32	74.91	45.78	62.89	163.63	42.62	133.79	N/A	2,466,275	1,129,144
01/01/2015 To 03/31/2015	1	37.56	37.56	37.56		100.00	37.56	37.56	N/A	635,000	238,500
04/01/2015 To 06/30/2015											
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015											
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016											
07/01/2016 To 09/30/2016	3	80.77	80.48	80.66	03.71	99.78	75.84	84.84	N/A	378,796	305,538
10/01/2016 To 12/31/2016	1	47.37	47.37	47.37		100.00	47.37	47.37	N/A	912,000	432,000
01/01/2017 To 03/31/2017	3	67.10	63.92	62.19	12.58	102.78	49.67	75.00	N/A	449,085	279,287
04/01/2017 To 06/30/2017											
07/01/2017 To 09/30/2017											
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	4	45.47	65.57	45.13	56.04	145.29	37.56	133.79	N/A	2,008,456	906,483
10/01/2015 To 09/30/2016	3	80.77	80.48	80.66	03.71	99.78	75.84	84.84	N/A	378,796	305,538
10/01/2016 To 09/30/2017	4	58.39	59.79	56.21	19.30	106.37	47.37	75.00	N/A	564,814	317,465
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015	1	37.56	37.56	37.56		100.00	37.56	37.56	N/A	635,000	238,500
01/01/2016 To 12/31/2016	4	78.31	72.21	65.84	13.54	109.67	47.37	84.84	N/A	512,097	337,154

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	11	67.10	67.53	50.85	30.45	132.80	37.56	133.79	42.62 to 84.84	1,039,043	528,401

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	11	Median :	67	COV :	40.83	95% Median C.I. :	42.62 to 84.84
Total Sales Price :	11,429,469	Wgt. Mean :	51	STD :	27.57	95% Wgt. Mean C.I. :	43.06 to 58.65
Total Adj. Sales Price :	11,429,469	Mean :	68	Avg. Abs.Dev :	20.43	95% Mean C.I. :	49.01 to 86.05
Total Assessed Value :	5,812,406						
Avg. Adj. Sales Price :	1,039,043	COD :	30.45	MAX Sales Ratio :	133.79		
Avg. Assessed Value :	528,401	PRD :	132.80	MIN Sales Ratio :	37.56		

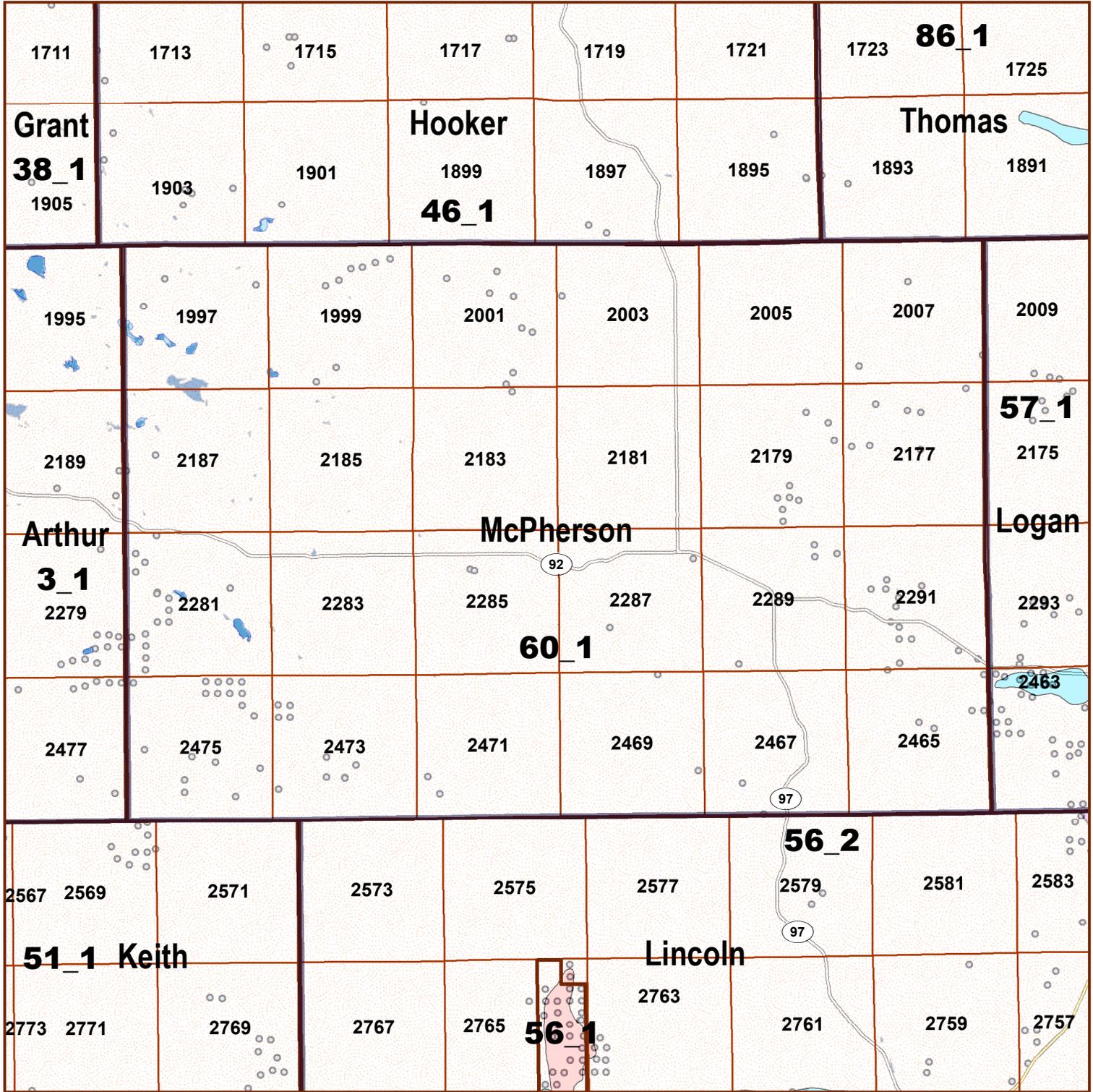
Printed : 03/26/2018

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	84.84	84.84	84.84		100.00	84.84	84.84	N/A	418,750	355,257
1	1	84.84	84.84	84.84		100.00	84.84	84.84	N/A	418,750	355,257
<u>Grass</u>											
County	8	71.05	71.52	50.46	27.91	141.74	42.62	133.79	42.62 to 133.79	1,199,965	605,456
1	8	71.05	71.52	50.46	27.91	141.74	42.62	133.79	42.62 to 133.79	1,199,965	605,456
<u>ALL</u>											
10/01/2014 To 09/30/2017	11	67.10	67.53	50.85	30.45	132.80	37.56	133.79	42.62 to 84.84	1,039,043	528,401

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	2	66.58	66.58	61.12	27.43	108.93	48.32	84.84	N/A	597,375	365,129
1	2	66.58	66.58	61.12	27.43	108.93	48.32	84.84	N/A	597,375	365,129
<u>Grass</u>											
County	8	71.05	71.52	50.46	27.91	141.74	42.62	133.79	42.62 to 133.79	1,199,965	605,456
1	8	71.05	71.52	50.46	27.91	141.74	42.62	133.79	42.62 to 133.79	1,199,965	605,456
<u>ALL</u>											
10/01/2014 To 09/30/2017	11	67.10	67.53	50.85	30.45	132.80	37.56	133.79	42.62 to 84.84	1,039,043	528,401



Legend

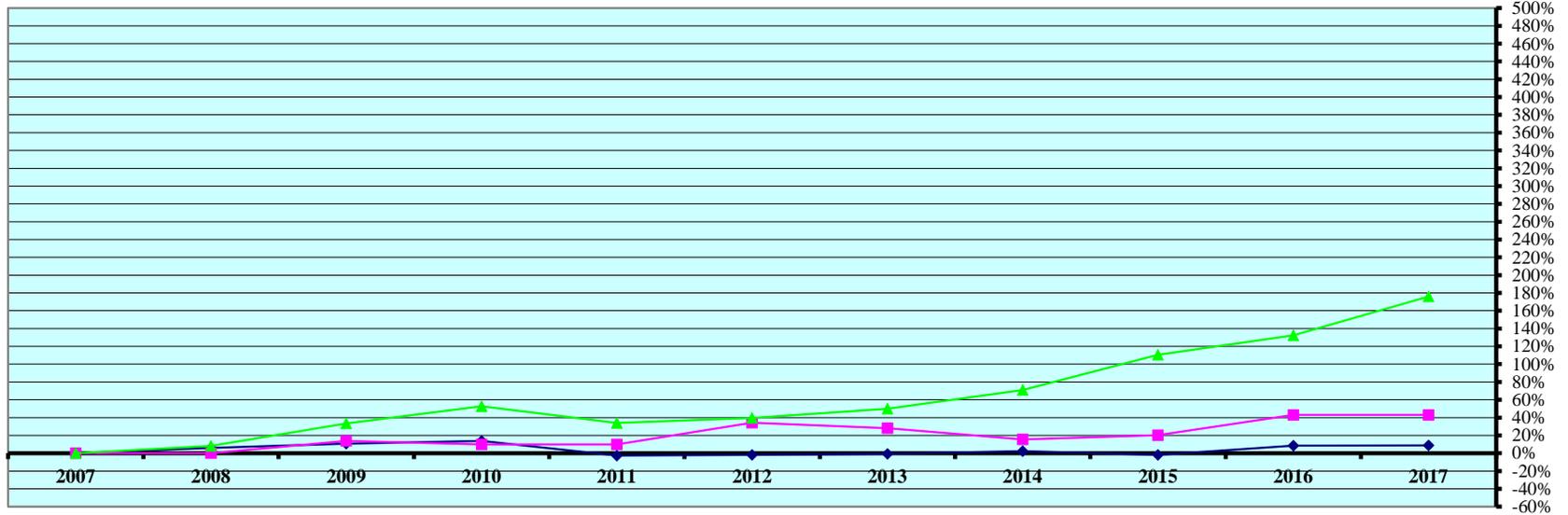
- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

McPherson County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017

ResRec
Comm&Indust
Total Agland



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	4,174,906	--	--	--	439,514	--	--	--	98,420,915	--	--	--
2008	4,417,895	242,989	5.82%	5.82%	439,514	0	0.00%	0.00%	106,608,569	8,187,654	8.32%	8.32%
2009	4,627,155	209,260	4.74%	10.83%	499,845	60,331	13.73%	13.73%	131,198,316	24,589,747	23.07%	33.30%
2010	4,750,090	122,935	2.66%	13.78%	482,669	-17,176	-3.44%	9.82%	150,319,202	19,120,886	14.57%	52.73%
2011	4,065,845	-684,245	-14.40%	-2.61%	483,005	336	0.07%	9.90%	131,824,344	-18,494,858	-12.30%	33.94%
2012	4,099,805	33,960	0.84%	-1.80%	590,635	107,630	22.28%	34.38%	137,372,380	5,548,036	4.21%	39.58%
2013	4,147,884	48,079	1.17%	-0.65%	563,415	-27,220	-4.61%	28.19%	147,696,342	10,323,962	7.52%	50.07%
2014	4,271,814	123,930	2.99%	2.32%	508,084	-55,331	-9.82%	15.60%	168,164,749	20,468,407	13.86%	70.86%
2015	4,095,618	-176,196	-4.12%	-1.90%	528,919	20,835	4.10%	20.34%	207,087,300	38,922,551	23.15%	110.41%
2016	4,532,717	437,099	10.67%	8.57%	628,737	99,818	18.87%	43.05%	228,583,973	21,496,673	10.38%	132.25%
2017	4,545,037	12,320	0.27%	8.87%	628,737	0	0.00%	43.05%	271,632,594	43,048,621	18.83%	175.99%

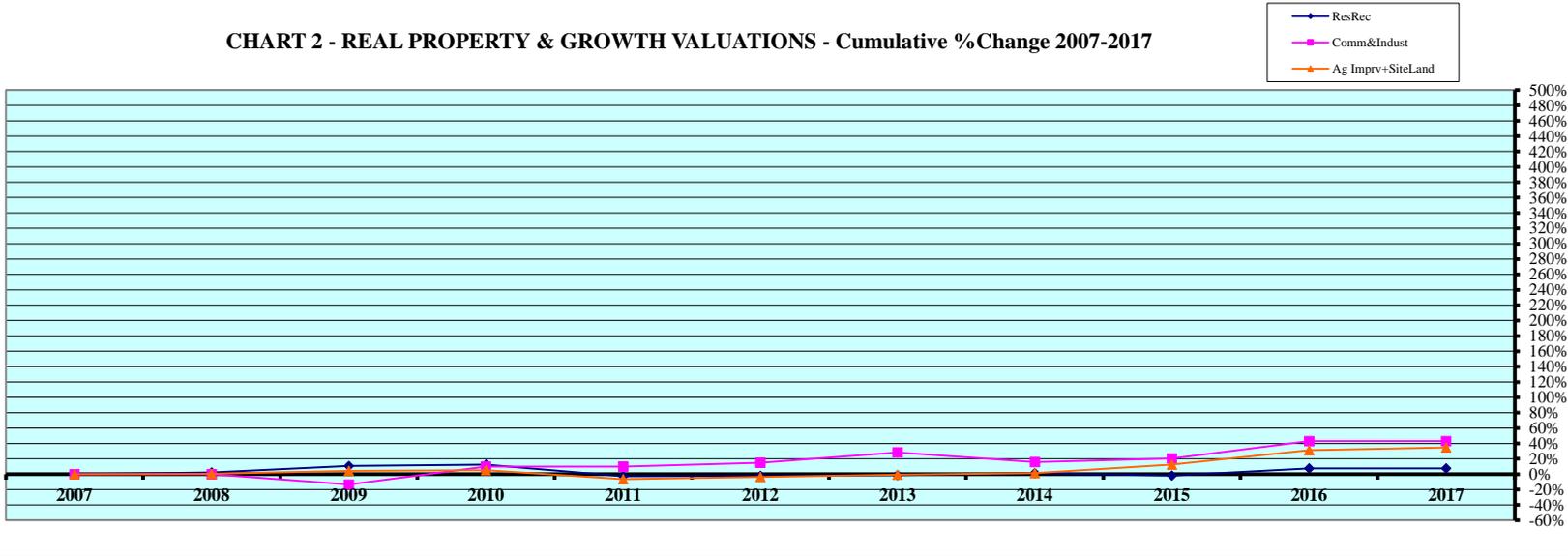
Rate Annual %chg: Residential & Recreational **0.85%** Commercial & Industrial **3.65%** Agricultural Land **10.69%**

Cnty# **60**
County **MCPHERSON**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	4,174,906	42,669	1.02%	4,132,237	--	--	439,514	16,775	3.82%	422,739	--	--
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	2.33%	439,514	0	0.00%	439,514	0.00%	0.00%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	10.70%	499,845	119,250	23.86%	380,595	-13.41%	-13.41%
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	12.41%	482,669	0	0.00%	482,669	-3.44%	9.82%
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	-2.72%	483,005	336	0.07%	482,669	0.00%	9.82%
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	-2.06%	590,635	86,383	14.63%	504,252	4.40%	14.73%
2013	4,147,884	26,580	0.64%	4,121,304	0.52%	-1.28%	563,415	0	0.00%	563,415	-4.61%	28.19%
2014	4,271,814	40,800	0.96%	4,231,014	2.00%	1.34%	508,084	0	0.00%	508,084	-9.82%	15.60%
2015	4,095,618	1,873	0.05%	4,093,745	-4.17%	-1.94%	528,919	0	0.00%	528,919	4.10%	20.34%
2016	4,532,717	43,248	0.95%	4,489,469	9.62%	7.53%	628,737	0	0.00%	628,737	18.87%	43.05%
2017	4,545,037	61,927	1.36%	4,483,110	-1.09%	7.38%	628,737	0	0.00%	628,737	0.00%	43.05%
Rate Ann%chg	0.85%						3.65%					
							C & I w/o growth					
							-0.39%					

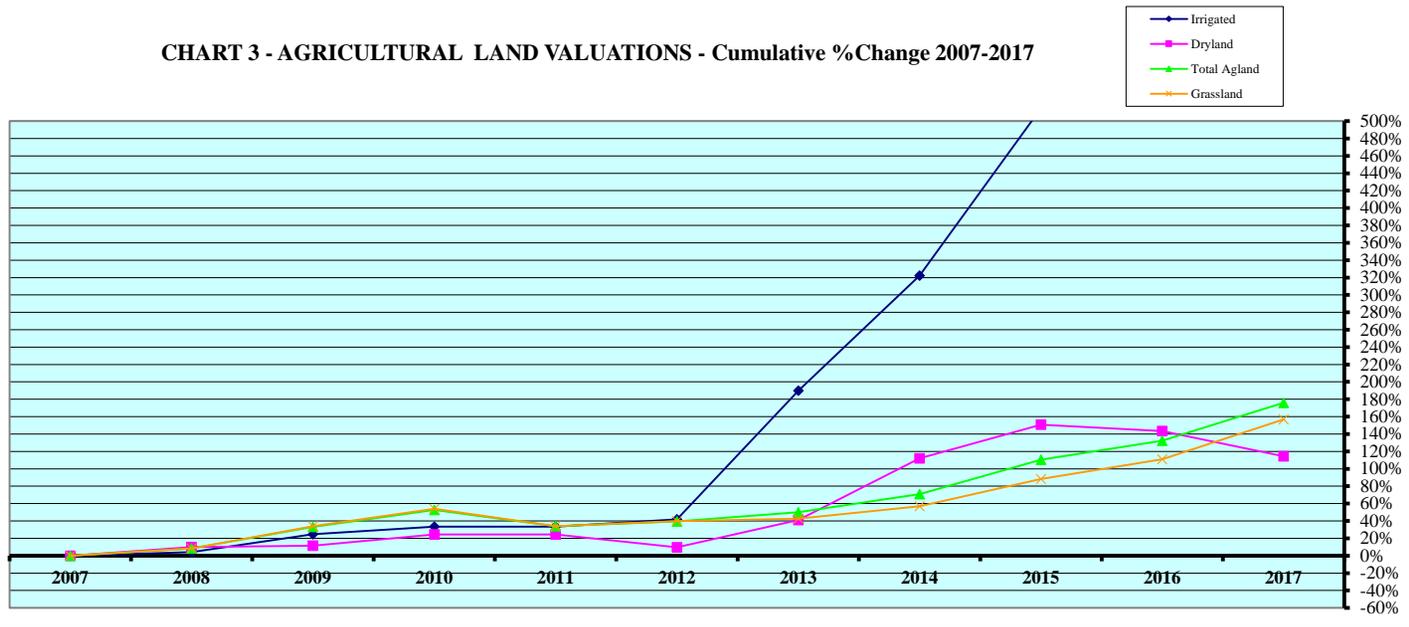
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826	--	--
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281	0.37%	0.37%
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756	2.70%	4.42%
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797	0.01%	5.19%
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106	-13.54%	-6.49%
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051	-2.58%	-3.58%
2013	7,020,480	2,268,503	9,288,983	261,872	2.82%	9,027,111	1.15%	-0.77%
2014	7,206,684	2,432,029	9,638,713	404,223	4.19%	9,234,490	-0.59%	1.51%
2015	7,725,890	2,599,596	10,325,486	85,143	0.82%	10,240,343	6.24%	12.57%
2016	8,977,741	3,364,278	12,342,019	407,138	3.30%	11,934,881	15.59%	31.20%
2017	9,205,886	3,356,280	12,562,166	307,884	2.45%	12,254,282	-0.71%	34.71%
Rate Ann%chg	2.42%	6.13%	3.28%			Ag Imprv+Site w/o growth	0.86%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

Cnty# 60
County MCPHERSON

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	5,002,930	--	--	--	772,669	--	--	--	92,623,268	--	--	--
2008	5,212,476	209,546	4.19%	4.19%	849,100	76,431	9.89%	9.89%	100,502,899	7,879,631	8.51%	8.51%
2009	6,242,825	1,030,349	19.77%	24.78%	862,584	13,484	1.59%	11.64%	124,048,813	23,545,914	23.43%	33.93%
2010	6,669,436	426,611	6.83%	33.31%	961,987	99,403	11.52%	24.50%	142,647,510	18,598,697	14.99%	54.01%
2011	6,669,436	0	0.00%	33.31%	961,987	0	0.00%	24.50%	124,152,652	-18,494,858	-12.97%	34.04%
2012	7,096,113	426,677	6.40%	41.84%	847,614	-114,373	-11.89%	9.70%	129,388,384	5,235,732	4.22%	39.69%
2013	14,497,430	7,401,317	104.30%	189.78%	1,090,621	243,007	28.67%	41.15%	132,068,022	2,679,638	2.07%	42.59%
2014	21,125,389	6,627,959	45.72%	322.26%	1,638,543	547,922	50.24%	112.06%	145,360,548	13,292,526	10.06%	56.94%
2015	30,757,083	9,631,694	45.59%	514.78%	1,937,368	298,825	18.24%	150.74%	174,352,580	28,992,032	19.94%	88.24%
2016	31,272,423	515,340	1.68%	525.08%	1,881,543	-55,825	-2.88%	143.51%	195,388,550	21,035,970	12.07%	110.95%
2017	32,051,061	778,638	2.49%	540.65%	1,656,351	-225,192	-11.97%	114.37%	237,883,725	42,495,175	21.75%	156.83%

Rate Ann.%chg: Irrigated **20.41%** Dryland **7.92%** Grassland **9.89%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	22,048	--	--	--	0	--	--	--	98,420,915	--	--	--
2008	44,094	22,046	99.99%	99.99%	0	0	--	--	106,608,569	8,187,654	8.32%	8.32%
2009	44,094	0	0.00%	99.99%	0	0	--	--	131,198,316	24,589,747	23.07%	33.30%
2010	40,269	-3,825	-8.67%	82.64%	0	0	--	--	150,319,202	19,120,886	14.57%	52.73%
2011	40,269	0	0.00%	82.64%	0	0	--	--	131,824,344	-18,494,858	-12.30%	33.94%
2012	40,269	0	0.00%	82.64%	0	0	--	--	137,372,380	5,548,036	4.21%	39.58%
2013	40,269	0	0.00%	82.64%	0	0	--	--	147,696,342	10,323,962	7.52%	50.07%
2014	40,269	0	0.00%	82.64%	0	0	--	--	168,164,749	20,468,407	13.86%	70.86%
2015	40,269	0	0.00%	82.64%	0	0	--	--	207,087,300	38,922,551	23.15%	110.41%
2016	41,457	1,188	2.95%	88.03%	0	0	--	--	228,583,973	21,496,673	10.38%	132.25%
2017	41,457	0	0.00%	88.03%	0	0	--	--	271,632,594	43,048,621	18.83%	175.99%

Cnty# **60**
County **MCPHERSON**

Rate Ann.%chg: Total Agric Land **10.69%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	4,997,834	13,328	375			772,669	4,177	185			92,626,346	527,928	175		
2008	5,260,836	13,489	390	4.00%	4.00%	832,300	4,162	200	8.11%	8.11%	100,494,899	527,688	190	8.54%	8.54%
2009	6,242,825	13,873	450	15.38%	20.00%	862,584	3,594	240	20.00%	29.73%	124,050,928	527,876	235	23.40%	33.94%
2010	6,669,436	13,895	480	6.67%	28.00%	961,987	3,498	275	14.58%	48.65%	142,648,843	528,329	270	14.89%	53.89%
2011	6,669,436	13,895	480	0.00%	28.00%	961,987	3,498	275	0.00%	48.65%	124,152,631	528,309	235	-12.96%	33.94%
2012	7,096,113	14,482	490	2.08%	30.67%	847,614	3,082	275	0.00%	48.65%	129,388,628	528,117	245	4.26%	39.64%
2013	14,541,940	14,542	1,000	104.08%	166.67%	1,090,621	2,908	375	36.36%	102.70%	132,056,893	528,228	250	2.04%	42.49%
2014	21,707,425	14,717	1,475	47.50%	293.33%	1,756,033	2,903	605	61.33%	227.02%	145,209,902	528,036	275	10.00%	56.74%
2015	30,757,083	14,646	2,100	42.37%	460.00%	1,937,368	2,672	725	19.83%	291.89%	174,356,374	528,353	330	20.00%	88.08%
2016	31,272,423	14,892	2,100	0.00%	460.00%	1,937,368	2,672	725	0.00%	291.89%	195,378,108	528,049	370	12.12%	110.88%
2017	31,623,711	15,059	2,100	0.00%	460.00%	1,656,351	2,285	725	0.00%	291.89%	237,967,614	528,638	450	21.66%	156.57%

Rate Annual %chg Average Value/Acre: **18.80%**

14.63%

9.88%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	22,048	4,409	5			0	0				98,418,897	549,841	179		
2008	44,094	4,409	10	99.99%	99.99%	0	0				106,632,129	549,749	194	8.36%	8.36%
2009	44,094	4,409	10	0.00%	99.99%	0	0				131,200,431	549,753	239	23.04%	33.33%
2010	40,269	4,027	10	0.00%	99.99%	0	0				150,320,535	549,749	273	14.57%	52.76%
2011	40,269	4,027	10	0.00%	99.99%	0	0				131,824,323	549,729	240	-12.30%	33.97%
2012	40,269	4,027	10	0.00%	99.99%	0	0				137,372,624	549,708	250	4.21%	39.61%
2013	40,269	4,027	10	0.00%	99.99%	0	0				147,729,723	549,705	269	7.54%	50.14%
2014	40,269	4,027	10	0.00%	99.99%	0	0				168,713,629	549,682	307	14.21%	71.47%
2015	40,269	4,027	10	0.00%	99.99%	0	0				207,091,094	549,698	377	22.74%	110.47%
2016	41,019	4,102	10	0.00%	99.99%	0	0				228,628,918	549,715	416	10.40%	132.36%
2017	41,457	4,146	10	0.00%	99.99%	0	0				271,289,133	550,128	493	18.57%	175.50%

60
MCPHERSON

Rate Annual %chg Average Value/Acre: **10.67%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,611

Value : 288,987,309

Growth 55,102

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	0	0	0	0	29	151,799	29	151,799	
02. Res Improve Land	0	0	0	0	86	411,783	86	411,783	
03. Res Improvements	0	0	0	0	87	4,014,552	87	4,014,552	
04. Res Total	0	0	0	0	116	4,578,134	116	4,578,134	844
% of Res Total	0.00	0.00	0.00	0.00	100.00	100.00	7.20	1.58	1.53
05. Com UnImp Land	0	0	0	0	4	10,659	4	10,659	
06. Com Improve Land	0	0	0	0	8	34,370	8	34,370	
07. Com Improvements	0	0	0	0	8	496,927	8	496,927	
08. Com Total	0	0	0	0	12	541,956	12	541,956	0
% of Com Total	0.00	0.00	0.00	0.00	100.00	100.00	0.74	0.19	0.00
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	0	0	0	0	116	4,578,134	116	4,578,134	844
% of Res & Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	7.20	1.58	1.53
Com & Ind Total	0	0	0	0	12	541,956	12	541,956	0
% of Com & Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.74	0.19	0.00
17. Taxable Total	0	0	0	0	128	5,120,090	128	5,120,090	844
% of Taxable Total	0.00	0.00	0.00	0.00	100.00	100.00	7.95	1.77	1.53

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	0	1	33	34

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,298	229,686,932	1,298	229,686,932
28. Ag-Improved Land	0	0	0	0	180	42,275,974	180	42,275,974
29. Ag Improvements	0	0	0	0	185	11,904,313	185	11,904,313
30. Ag Total							1,483	283,867,219

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	116	130.00	520,000	116	130.00	520,000	
33. HomeSite Improvements	122	127.00	8,737,061	122	127.00	8,737,061	54,258
34. HomeSite Total				122	130.00	9,257,061	
35. FarmSite UnImp Land	3	3.00	2,650	3	3.00	2,650	
36. FarmSite Improv Land	173	192.00	166,050	173	192.00	166,050	
37. FarmSite Improvements	181	0.00	3,167,252	181	0.00	3,167,252	0
38. FarmSite Total				184	195.00	3,335,952	
39. Road & Ditches	0	1,619.99	0	0	1,619.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				306	1,944.99	12,593,013	54,258

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	56.00	0.37%	117,600	0.37%	2,100.00
48. 2A	1,338.00	8.90%	2,809,800	8.90%	2,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3,815.98	25.38%	8,013,558	25.38%	2,100.00
51. 4A1	4,723.52	31.42%	9,919,392	31.42%	2,100.00
52. 4A	5,101.10	33.93%	10,712,310	33.93%	2,100.00
53. Total	15,034.60	100.00%	31,572,660	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	648.80	27.79%	470,381	27.79%	725.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	304.40	13.04%	220,691	13.04%	725.00
60. 4D1	436.30	18.69%	316,320	18.69%	725.01
61. 4D	944.90	40.48%	685,055	40.48%	725.00
62. Total	2,334.40	100.00%	1,692,447	100.00%	725.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	251.00	0.05%	112,950	0.05%	450.00
66. 2G	3,963.93	0.75%	1,783,769	0.75%	450.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	21,182.78	4.01%	9,574,988	4.02%	452.02
69. 4G1	49,989.27	9.46%	22,525,289	9.47%	450.60
70. 4G	453,251.41	85.74%	203,970,606	85.71%	450.02
71. Total	528,638.39	100.00%	237,967,602	100.00%	450.15
Irrigated Total	15,034.60	2.73%	31,572,660	11.64%	2,100.00
Dry Total	2,334.40	0.42%	1,692,447	0.62%	725.00
Grass Total	528,638.39	96.09%	237,967,602	87.72%	450.15
72. Waste	4,149.72	0.75%	41,497	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.63	0.00%	0	0.00%	0.00
75. Market Area Total	550,157.11	100.00%	271,274,206	100.00%	493.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	15,034.60	31,572,660	15,034.60	31,572,660
77. Dry Land	0.00	0	0.00	0	2,334.40	1,692,447	2,334.40	1,692,447
78. Grass	0.00	0	0.00	0	528,638.39	237,967,602	528,638.39	237,967,602
79. Waste	0.00	0	0.00	0	4,149.72	41,497	4,149.72	41,497
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.63	0	13.63	0
82. Total	0.00	0	0.00	0	550,157.11	271,274,206	550,157.11	271,274,206

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	15,034.60	2.73%	31,572,660	11.64%	2,100.00
Dry Land	2,334.40	0.42%	1,692,447	0.62%	725.00
Grass	528,638.39	96.09%	237,967,602	87.72%	450.15
Waste	4,149.72	0.75%	41,497	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Total	550,157.11	100.00%	271,274,206	100.00%	493.08

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Rural	29	151,799	86	411,783	87	4,014,552	116	4,578,134	844
84 Residential Total	29	151,799	86	411,783	87	4,014,552	116	4,578,134	844

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
			<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1		Rural	4	10,659	8	34,370	8	496,927	12	541,956	0
86		Commercial Total	4	10,659	8	34,370	8	496,927	12	541,956	0

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	251.00	0.05%	112,950	0.05%	450.00
90. 2G	3,963.93	0.75%	1,783,769	0.75%	450.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	21,027.38	3.98%	9,462,323	3.98%	450.00
93. 4G1	49,879.77	9.44%	22,445,901	9.44%	450.00
94. 4G	453,224.31	85.78%	203,950,958	85.78%	450.00
95. Total	528,346.39	100.00%	237,755,901	100.00%	450.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	155.40	53.22%	112,665	53.22%	725.00
102. 4C1	109.50	37.50%	79,388	37.50%	725.00
103. 4C	27.10	9.28%	19,648	9.28%	725.02
104. Total	292.00	100.00%	211,701	100.00%	725.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	528,346.39	99.94%	237,755,901	99.91%	450.00
CRP Total	292.00	0.06%	211,701	0.09%	725.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	528,638.39	100.00%	237,967,602	100.00%	450.15

**2018 County Abstract of Assessment for Real Property, Form 45
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

60 McPherson

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,545,037	4,578,134	33,097	0.73%	844	0.71%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	9,205,886	9,257,061	51,175	0.56%	54,258	-0.03%
04. Total Residential (sum lines 1-3)	13,750,923	13,835,195	84,272	0.61%	55,102	0.21%
05. Commercial	628,737	541,956	-86,781	-13.80%	0	-13.80%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	628,737	541,956	-86,781	-13.80%	0	-13.80%
08. Ag-Farmsite Land, Outbuildings	3,356,280	3,335,952	-20,328	-0.61%	0	-0.61%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,356,280	3,335,952	-20,328	-0.61%	0	-0.61%
12. Irrigated	32,051,061	31,572,660	-478,401	-1.49%		
13. Dryland	1,656,351	1,692,447	36,096	2.18%		
14. Grassland	237,883,725	237,967,602	83,877	0.04%		
15. Wasteland	41,457	41,497	40	0.10%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	271,632,594	271,274,206	-358,388	-0.13%		
18. Total Value of all Real Property (Locally Assessed)	289,368,534	288,987,309	-381,225	-0.13%	55,102	-0.15%

2018 Assessment Survey for McPherson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$43,470
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,700
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$900
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$10,658.19

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	No – a wall map is updated and kept current.
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes, since end of 2017.
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.mcpherson.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

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?
	The unincorporated Village of Tryon has been zoned as a transitional area including a two mile radius around the village, the remainder of the county is zoned agricultural.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Tax Valuation Inc.
2.	GIS Services:
	None
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, when needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Must be a certified appraiser that is knowledgeable in all phases of appraisal work.
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?
	All work will be discussed and the county assessor will consider any suggestions before making the final decision of value.

2018 Residential Assessment Survey for McPherson County

1.	Valuation data collection done by:																		
	Contract appraisers																		
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;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings - Structures located on rural parcels</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.	AG	Outbuildings - Structures located on rural parcels									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.																		
AG	Outbuildings - Structures located on rural parcels																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The cost approach, sales will be utilized in the development of a depreciation table. There are normally not enough sales to do a true sales comparison or income approach that would be meaningful.																		
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?																		
	Local market information is used.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No																		
6.	Describe the methodology used to determine the residential lot values?																		
	A per square foot cost was developed from the few sales and information provided in the analysis.																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	N/A																		
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">6/2014</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> </tbody> </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>	1	2015	6/2014	2015	2015	AG	2015	NA	2015	2015
<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>															
1	2015	6/2014	2015	2015															
AG	2015	NA	2015	2015															

2018 Commercial Assessment Survey for McPherson County

1.	Valuation data collection done by:				
	Contract appraisers				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	1	There are seldom any commercial sales in McPherson County.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	With only 7 commercial properties in McPherson County, the cost approach carries the most weight. A true sales comparison cannot be relied upon; however the sales are utilized to develop depreciation. Neither is there enough income and expense data available in this area to make the income approach reliable.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	A contracted appraiser will be consulted. There are currently no unique commercial properties at this time.				
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 is based on market information.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	No				
6.	Describe the methodology used to determine the commercial lot values.				
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to McPherson County. A square foot cost is utilized.				
7.	<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>
	1	2015	6/2014	2015	2015

2018 Agricultural Assessment Survey for McPherson County

1.	Valuation data collection done by:							
	Contract appraiser and review by the county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016						
	The GIS system was implemented late in 2017. The county assessor works closely with the local NRDs to track and monitor irrigated acres and also uses the websoil survey as a discovery tool. The contract appraisers hired by the county also physically inspected the land for land use changes during their rural inspection process in 2015. GIS mapping was added to each real estate file folder.							
3.	Describe the process used to determine and monitor market areas.							
	Sales studies are done to see if there is a difference in the market within the county. Thus far, there have been none, so one countywide market area is sufficient.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<u>If your county has special value applications, please answer the following</u>							
7a.	How many special valuation applications are on file?							
	N/A							
7b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<u>If your county recognizes a special value, please answer the following</u>							
7c.	Describe the non-agricultural influences recognized within the county.							
	N/A							

7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

McPHERSON COUNTY
2017 PLAN OF ASSESSMENT
(FOR THE YEARS 2018, 2019, 2020)

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the assessor may amend the plan, if necessary, after the budget is approved by the County Board. A copy of the plan and any amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

General Description of the County:

McPherson County has 1,600 parcels of taxable real property and 34 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 92%. Exempt parcels represent 2% of the total county parcels. The taxable value of real property in the County for the 2017 year was \$289,137,314 with approximately .016% attributed to residential .002% to Commercial and 99.98% to agricultural.

McPherson County has 550,127.66 acres of taxable agricultural land. Of that 96.11% consists primarily of grassland. For assessment year 2017, there were 16 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

Staff/Training/Budget

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

McPherson County has contracted with the Company Tax Valuation, Inc. to assist the assessor in the 2016 County Wide Re-appraisal of all County improvements, & Commercial properties, including the compilation of a new depreciation schedule which was used on all Residential properties in the County. They will review all McPherson County sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment & Taxation & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property, in order to allow McPherson County to remain within the state law guidelines.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 45 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation. The Assessor's general budget for 2016-2017 is \$43,570, including \$8,700 for Appraisal Fees.

Responsibilities

Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format.

Mapping/Software

The County has contracted with ASI/Terra Scan computer services through Manitron. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan. McPherson County has entered into a contract with GIS Workshop to implement the GIS system in the County. This may take up to a year to be completed.

Reports

Assessor is responsible for the timely filings of the additional following schedules & reports:

Personal Property	Certificate of Taxes Levied
County Abstract	Generate the County Tax Roll
Certification of Values to Subdivisions	Tax List Corrections as needed
School District Taxable Value Report	Administer Homestead Exemptions

Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

County Progress for the Three Property Classes:

Residential: A county wide inspection, review & reappraisal, was conducted in 2015 on all residential properties, mobile homes, out buildings & lot value. It consisted of data collection and new pictures by Tax Valuation Inc. A new depreciation schedule, was derived from the sales using the June/ 2014 Marshall Swift costing index. The appropriate depreciation & new values were applied to those properties for the 2016 year. All real estate records and property cards were updated during the reappraisal process. Market studies are done each year on Residential Property sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

Commercial: There are a total of 12 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was conducted by Tax Valuation Inc. in 2015, with the new values being applied to all commercial property for the 2016 year. New listings were made with re-measuring, new data collected, & new pictures taken of all Commercial properties. Property cards were updated. Market studies are done each year on any Commercial Property sales & values are adjusted if warranted.

Agricultural:

The new 2009 soil survey was implemented in 2010. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. One new soil type was added in 2017. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage for all Ag parcels was reviewed & updated as needed. Land values were set based on market value. New reappraisal values have been applied to all rural and residential outbuildings in the county. A county-wide inspection & review was completed on all ag residences and mobile homes in 2015. It consisted of new data collection and new pictures as needed. A new depreciation schedule, derived from the sales was applied to all residences and mobile homes in the County in 2016. The RCN has been updated, using the June/2014 Marshall Swift costing index. Property record cards were updated.

Pickup Work:

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-Ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 19th deadline.

Future Appraisal Plans:

- 2018: Add new improvements to the property record cards. The new soil survey & conversion has been implemented. Terra Scan records & Property Record cards were updated with the new information. A county-wide inspection & review was completed on all residential properties, mobile homes & commercial properties. It consisted of data collection and new pictures being taken on all improvements in the County. New values, based on a new residential depreciation schedule was applied, using the updated RCN of June/2014 Marshall Swift costing index. Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements. Conduct ongoing visual inspection of McPherson County properties when picking up new improvements. Work on completing the GIS System for McPherson County.
- 2019: Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes, residential property & commercial property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.
- 2020: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.
- These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned. This report is submitted June 7, 2017.

JUDY M. DAILEY

McPherson County Clerk/Assessor