

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

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

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**THURSTON 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 Thurston 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 Thurston 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: Susan Schrieber, Thurston County Assessor

**Property Assessment Division**  
Ruth A Sorensen, Administrator  
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## Introduction

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[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.

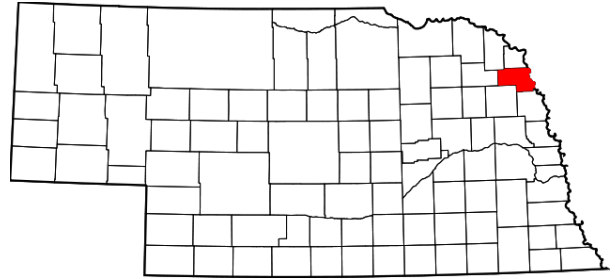
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

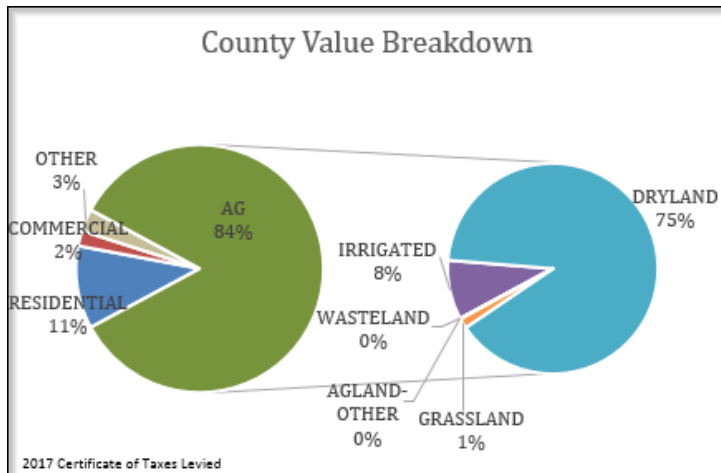
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 394 square miles, Thurston County had 7,127 residents, per the Census Bureau Quick Facts for 2016, a 3% population increase over the 2010 U.S. Census. Reports indicated that 61% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Thurston County are located in and around the county seat of Pender. According to the latest information available from the U.S. Census Bureau, there were 117 employer establishments with total employment of 1,235.



Agricultural land is the single largest contributing factor in the county's overall valuation base. Dryland makes up the majority of the land in the county. Thurston County is included in the Pappio-Missouri River Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2018

<b>CITY POPULATION CHANGE</b>			
	<b>2007</b>	<b>2017</b>	<b>Change</b>
EMERSON	817	840	2.8%
MACY	-	-	
PENDER	1,148	1,002	-12.7%
ROSALIE	194	160	-17.5%
THURSTON	125	132	5.6%
WALTHILL	909	780	-14.2%
WINNEBAGO	768	774	0.8%



# 2018 Residential Correlation for Thurston County

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## *Assessment Actions*

Thurston County completed a reappraisal of the rural residential class. The costing date was updated to 2013 and a depreciation analysis was completed as well to establish the 2018 assessed values of the rural residential class. There are no major changes in any of the other valuation groups. The first acre home site value was increased from \$8,000 to \$12,000 and the farm site value was increased from \$1,500 to \$2,500. All new construction was picked up and added to the assessment rolls.

## *Description of Analysis*

Residential parcels are valued utilizing four valuation groups that are based on the assessor locations or towns in the county. Valuation Group 10 is comprised of three towns that are all located on the eastern side of the county.

<b>Valuation Grouping</b>	<b>Description</b>
01	Pender
05	Emerson and Thurston
10	Rosalie, Walthill and Winnebago
30	Rural

The residential statistical profile has 65 qualified sales. Forty five percent of the sold parcels are located in valuation group 01 (Pender). Further analysis of the statistical profile indicates that valuation group 10 has 20 sales. The COD is 53.87%, there are two sales in this valuation group that sold for less than \$5,000 and statistically skews the COD. If those two sales were hypothetically removed the COD would change to 34.85. The same scenario for the PRD moves the PRD to 129.48. A review of the Abstract of Assessment to the Certificate of Taxes report verified the county residential class increased approximately 7.28% excluding the growth, and supports the efforts of the reappraisal.

## *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of each class of property.

## **2018 Residential Correlation for Thurston County**

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Timely submission of the Real Estate Transfer statements, Form 521, were reviewed to assure the county is submitting all sales. The result was that the Form 521s and supplemental data were submitted accurately and timely.

A review to determine if adequate samples of sales are used and the non-qualified sales are explained with proper documentation that the sale is not arms'-length was completed. Thurston County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all residential sales. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

Discussion of the valuation groupings defined by the county was held to determine if they are sufficient and identify the economic markets in the county. The county has four valuation groups for the residential class. The review with the assessor confirms that the valuation groups are defined by the geographic locations within the county and the economic forces. The vacant lots are discussed with the county. Vacant lot studies are completed when the reappraisal is done for each valuation grouping. The county is reviewed to determine if the six-year review and inspections are current and up to date. Thurston County meets the six-year inspection and review.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

## 2018 Residential Correlation for Thurston County

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### *Equalization and Quality of Assessment*

The county has finished the rural by updating all costing and depreciation analysis for the 2018 assessment year. Again, the low dollar sales significantly impact the COD and PRD.

<b>VALUATION GROUPING</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	29	96.56	106.91	97.57	21.09	109.57
05	5	101.95	92.72	90.10	13.95	102.91
10	20	93.82	123.67	80.96	53.87	152.75
15	11	91.82	111.83	97.01	30.74	115.28
<hr/>						
_____ALL_____						
10/01/2015 To 09/30/2017	65	95.13	111.81	93.17	32.36	120.01

### *Level of Value*

Based on analysis of all available information, the level of value for the residential class of property in Thurston County is 95%.

## 2018 Commercial Correlation for Thurston County

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### *Assessment Actions*

Thurston reported no major changes to the commercial class of property other than the pickup work on remodeled and new construction.

### *Description of Analysis*

Thurston County has four valuation groupings for the commercial class, which are defined by towns within the county, as shown below.

<b>Valuation Grouping</b>	<b>Description</b>
01	Pender
05	Emerson
10	Rosalie, Walthill, Winnebago
15	Rural

The commercial statistical profile contains six qualified sales displayed in three of the valuation groups. Three of the sales are in valuation group 01 (Pender). The sample is small and unreliable. Two sales under \$5,000 in valuation group 10 (Walthill) significantly skew the statistics. Removal of sales on either end of the ratio range move the median ratio minimally, but the coefficient of dispersion (COD) and the price related differential (PRD) move significantly.

### *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of each class of property.

Timely submission of the Real Estate Transfer statements, Form 521, were reviewed to assure the county is submitting all sales. The Form 521s and supplemental data were submitted accurately and timely.

A review to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation that the sale is not arm's-length was completed. Thurston County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all residential sales. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

Discussion of the valuation groupings defined by the county was held to determine if they are sufficient and identify the economic markets in the county. The county has nine valuation groups

## 2018 Commercial Correlation for Thurston County

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for the commercial class. The review with the assessor confirms that the valuation groups are defined by the geographic locations within the county and the economic forces. The vacant lots are discussed with the county. Vacant lot studies are completed when the reappraisal is done for each valuation grouping. The county is reviewed to determine if the six-year inspection and review is current and up to date. Thurston County has been on schedule with the six-year inspection and review for the commercial class of property.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization and Quality of Assessment*

The review of the current statistics concludes there is not a single valuation group that is within the acceptable level of value or an occupancy code with an adequate sample in the range. The wide spread of the COD and PRD are strongly affected by the outlier ratios and parcels selling for under \$5,000. The commercial class has had a complete revaluation and the county is current on the six-year inspection and review. There is no adjustment that would enhance the quality of assessment.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	3	101.87	85.30	52.63	22.53	162.07
10	2	377.09	377.09	291.63	45.33	129.30
15	1	58.84	58.84	58.84		100.00
<u>ALL</u>						
10/01/2014 To 09/30/2017	6	106.66	178.15	56.92	103.49	312.98

### *Level of Value*

Based on analysis of all available information, Thurston County has achieved the statutory level of value of 100% for the commercial class of real property.

# 2018 Agricultural Correlation for Thurston County

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## *Assessment Actions*

Thurston County completed a market analysis of the agricultural sales. In market area one the county reduced the value of dryland 1% to 14% based on the land capability group. The grass was increased 9% to 17% also based on the land capability group. In market area two the county reduced the all dryland 6% and increased the grass 5%.

## *Description of Analysis*

An analysis of the sales for Thurston County determined that the sales within the county are reliable and sufficient. The sample reflects the current market conditions in the northeast portion of the state. The market is generally flat or slightly decreasing.

Thurston County is currently divided into two market areas. Market Area 1 is the western portion of the county. The counties adjoining area one are Dixon, Wayne, Cuming and they are considered comparable. Market Area 2 is the eastern portion of the county and is bordered on the north edge by Dakota County, the south by Burt County and are considered comparable. The Missouri River is the east border of the county.

Area one is 83% dryland use and area two is 85% dryland. Annually the county reviews the market information to verify the need to have the two areas. The county continues to maintain two market areas the limited amount of irrigated acres are the same value in each market area. The grass values are a little higher in market area 2.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	11	72.38	92.40	78.58	36.50	117.59
2	19	70.03	79.03	75.84	20.23	104.21
<u>ALL</u>						
10/01/2014 TO 09/30/2017	30	71.21	83.93	76.83	26.32	109.24

The statistical profile is within the acceptable range. Thurston County has very little irrigated and grassland, however, when the values are compared with adjoining counties they are reasonably close. The 80% majority land use (MLU) statistic in both market areas indicates that the dryland is slightly low in market area 1 and slightly high in market area 2. Further information indicates that there is a small sample of dryland sales in area 1. When reviewing the sales, three of those sales fall in the oldest year study period. If those sales are removed the median moves to 72.34%, a 4 point difference. The land values compared to surrounding counties supports that Thurston is within a reasonable range of value. The same scenario is true for the market area 2 sales. The values in area 2 are already the lowest compared to adjoining counties; if dryland values in market area 2 were further reduced, the median for the overall market area would fall below the acceptable range. The combination of all dryland for both areas utilizing 24 of the 30 sales indicates a median of 71.21, which would support the overall level at 71%.

# 2018 Agricultural Correlation for Thurston County

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## *Assessment Practice Review*

An annual comprehensive review of the assessment practices is conducted for the county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of each class of property.

Timely submission of the Real Estate Transfer statements, Form 521, were reviewed to assure the county is submitting all sales. The Form 521s and supplemental data were submitted accurately and timely.

The county is reviewed to determine if adequate samples of sales are used and the non-qualified sales are explained with proper documentation for a sale that is not arm's length. Thurston County has developed a reliable process for both sales qualification and verification. The county utilizes a sales questionnaire to aid in the verification of all agricultural sales. Review of the sales file indicates good documentation and reasonable samples of qualified sales and that the county has appropriately excluded sales with non-agricultural influences.

Discussion was held with the county assessor to determine that the market areas are sufficient to identify the economic markets in the county. The data supports the fact that two market areas for the agricultural class is adequate for the county. The process for the agricultural values are discussed to determine land use verification and improvement assessments. The county is reviewed to determine if the six-year inspection and review is current and up to date. Thurston County meets the six-year inspection and review requirement.

## *Equalization*

Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. The rural acreages, though there is limited sales, measures within an acceptable level of value and would reflect that the agricultural homes are also equalized.

The county majority land use supports that the dryland class is the only use with a sufficient number of sales and supports the overall level of value when looked at as the whole county. The overall dryland median is 71.21 which is the same as the overall median, the distribution of the dryland sales between the market areas is difficult to rely on when each are barely outside the acceptable level of value. There are no statistics for the irrigated and grass, it is believed that the values are comparable to adjoining counties.

## 2018 Agricultural Correlation for Thurston County

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The quality of assessment of agricultural land in Thurston County complies with professionally accepted mass appraisal standards.

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Dry    </u>						
County	24	71.21	79.00	76.05	18.54	103.88
1	8	68.21	72.84	72.37	12.11	100.65
2	16	76.91	82.08	78.04	19.13	105.18
<u>    ALL    </u>						
10/01/2014 To 09/30/2017	30	71.21	83.93	76.83	26.32	109.24

### *Level of Value*

Based on the analysis of all available information, the level of value of agricultural land in Thurston County is 71%.



## 2018 Opinions of the Property Tax Administrator for Thurston County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Thurston County

### Residential Real Property - Current

Number of Sales	65	Median	95.13
Total Sales Price	\$4,604,193	Mean	111.81
Total Adj. Sales Price	\$4,604,193	Wgt. Mean	93.17
Total Assessed Value	\$4,289,600	Average Assessed Value of the Base	\$49,998
Avg. Adj. Sales Price	\$70,834	Avg. Assessed Value	\$65,994

### Confidence Interval - Current

95% Median C.I	91.13 to 101.95
95% Wgt. Mean C.I	85.94 to 100.40
95% Mean C.I	98.17 to 125.45
% of Value of the Class of all Real Property Value in the County	9.50
% of Records Sold in the Study Period	3.53
% of Value Sold in the Study Period	4.66

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	64	97	96.65
2016	55	100	101.13
2015	61	97	97.09
2014	75	97	97.22

## 2018 Commission Summary for Thurston County

### Commercial Real Property - Current

Number of Sales	6	Median	106.66
Total Sales Price	\$1,235,000	Mean	178.15
Total Adj. Sales Price	\$1,235,000	Wgt. Mean	56.92
Total Assessed Value	\$703,020	Average Assessed Value of the Base	\$88,479
Avg. Adj. Sales Price	\$205,833	Avg. Assessed Value	\$117,170

### Confidence Interval - Current

95% Median C.I	42.60 to 548.00
95% Wgt. Mean C.I	40.14 to 73.71
95% Mean C.I	-21.24 to 377.54
% of Value of the Class of all Real Property Value in the County	2.50
% of Records Sold in the Study Period	2.19
% of Value Sold in the Study Period	2.90

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	9	100	102.59
2016	10	100	107.70
2015	8		78.08
2014	8	100	77.71

**87 Thurston  
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 : 65  
 Total Sales Price : 4,604,193  
 Total Adj. Sales Price : 4,604,193  
 Total Assessed Value : 4,289,600  
 Avg. Adj. Sales Price : 70,834  
 Avg. Assessed Value : 65,994

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 112  
 COD : 32.36  
 PRD : 120.01

COV : 50.19  
 STD : 56.12  
 Avg. Abs. Dev : 30.78  
 MAX Sales Ratio : 346.71  
 MIN Sales Ratio : 42.04

95% Median C.I. : 91.13 to 101.95  
 95% Wgt. Mean C.I. : 85.94 to 100.40  
 95% Mean C.I. : 98.17 to 125.45

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	8	89.41	88.02	86.56	11.14	101.69	69.33	110.09	69.33 to 110.09	58,500	50,637
01-JAN-16 To 31-MAR-16	7	101.95	101.72	92.72	16.02	109.71	64.47	136.05	64.47 to 136.05	111,207	103,111
01-APR-16 To 30-JUN-16	9	96.83	100.28	92.08	14.54	108.91	73.58	135.06	85.73 to 123.38	55,222	50,847
01-JUL-16 To 30-SEP-16	14	105.05	124.65	98.13	34.84	127.03	69.06	273.80	83.38 to 160.95	65,443	64,216
01-OCT-16 To 31-DEC-16	4	84.73	83.21	81.31	05.70	102.34	72.11	91.27	N/A	89,975	73,163
01-JAN-17 To 31-MAR-17	7	147.46	182.69	128.12	56.75	142.59	82.68	346.71	82.68 to 346.71	21,542	27,599
01-APR-17 To 30-JUN-17	8	92.64	89.48	86.69	13.28	103.22	52.37	106.80	52.37 to 106.80	130,963	113,534
01-JUL-17 To 30-SEP-17	8	87.64	109.54	106.69	45.90	102.67	42.04	258.76	42.04 to 258.76	48,269	51,496
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	38	96.70	106.94	93.38	23.78	114.52	64.47	273.80	91.11 to 105.89	69,991	65,356
01-OCT-16 To 30-SEP-17	27	92.09	118.66	92.88	44.87	127.76	42.04	346.71	82.68 to 104.56	72,020	66,892
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	34	96.70	108.60	92.93	25.18	116.86	64.47	273.80	89.07 to 109.08	75,046	69,737
<u>ALL</u>	65	95.13	111.81	93.17	32.36	120.01	42.04	346.71	91.13 to 101.95	70,834	65,994

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	29	96.56	106.91	97.57	21.09	109.57	72.11	275.75	91.11 to 104.56	66,590	64,970
05	5	101.95	92.72	90.10	13.95	102.91	69.06	109.58	N/A	64,250	57,888
10	20	93.82	123.67	80.96	53.87	152.75	42.04	346.71	75.05 to 123.38	51,542	41,728
15	11	91.82	111.83	97.01	30.74	115.28	79.02	258.76	79.97 to 147.39	120,091	116,497
<u>ALL</u>	65	95.13	111.81	93.17	32.36	120.01	42.04	346.71	91.13 to 101.95	70,834	65,994

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	65	95.13	111.81	93.17	32.36	120.01	42.04	346.71	91.13 to 101.95	70,834	65,994
06											
07											
<u>ALL</u>	65	95.13	111.81	93.17	32.36	120.01	42.04	346.71	91.13 to 101.95	70,834	65,994

**87 Thurston  
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 : 65  
 Total Sales Price : 4,604,193  
 Total Adj. Sales Price : 4,604,193  
 Total Assessed Value : 4,289,600  
 Avg. Adj. Sales Price : 70,834  
 Avg. Assessed Value : 65,994

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 112  
 COD : 32.36  
 PRD : 120.01

COV : 50.19  
 STD : 56.12  
 Avg. Abs. Dev : 30.78  
 MAX Sales Ratio : 346.71  
 MIN Sales Ratio : 42.04

95% Median C.I. : 91.13 to 101.95  
 95% Wgt. Mean C.I. : 85.94 to 100.40  
 95% Mean C.I. : 98.17 to 125.45

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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	1	346.71	346.71	346.71	00.00	100.00	346.71	346.71	N/A	1,993	6,910	
Less Than 15,000	13	140.54	179.38	160.95	45.71	111.45	87.69	346.71	98.19 to 273.80	10,253	16,503	
Less Than 30,000	23	123.38	148.64	128.03	48.17	116.10	42.04	346.71	93.06 to 160.95	16,071	20,576	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	64	94.16	108.14	93.06	29.03	116.20	42.04	275.75	91.11 to 101.95	71,909	66,917	
Greater Than 14,999	52	91.90	94.92	91.15	18.10	104.14	42.04	258.76	85.73 to 96.56	85,979	78,367	
Greater Than 29,999	42	91.90	91.64	90.12	13.45	101.69	52.37	147.39	84.81 to 96.56	100,823	90,865	
<u>Incremental Ranges</u>												
0 TO 4,999	1	346.71	346.71	346.71	00.00	100.00	346.71	346.71	N/A	1,993	6,910	
5,000 TO 14,999	12	138.30	165.44	158.13	37.90	104.62	87.69	275.75	98.19 to 236.10	10,942	17,302	
15,000 TO 29,999	10	92.10	108.67	109.46	37.52	99.28	42.04	258.76	72.41 to 147.46	23,635	25,872	
30,000 TO 59,999	14	94.16	91.86	91.89	10.10	99.97	69.33	109.08	80.15 to 102.57	38,821	35,672	
60,000 TO 99,999	9	92.58	93.96	94.33	10.64	99.61	73.58	109.58	78.42 to 105.12	79,694	75,175	
100,000 TO 149,999	11	86.86	93.18	91.81	16.50	101.49	69.06	147.39	72.11 to 121.06	121,536	111,579	
150,000 TO 249,999	6	88.37	89.22	88.84	14.91	100.43	64.47	118.54	64.47 to 118.54	170,533	151,493	
250,000 TO 499,999	2	78.47	78.47	82.13	33.26	95.54	52.37	104.56	N/A	306,850	252,020	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	65	95.13	111.81	93.17	32.36	120.01	42.04	346.71	91.13 to 101.95	70,834	65,994	

**87 Thurston**  
**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 : 6  
Total Sales Price : 1,235,000  
Total Adj. Sales Price : 1,235,000  
Total Assessed Value : 703,020  
Avg. Adj. Sales Price : 205,833  
Avg. Assessed Value : 117,170

MEDIAN : 107  
WGT. MEAN : 57  
MEAN : 178  
COD : 103.49  
PRD : 312.98

COV : 106.63  
STD : 189.97  
Avg. Abs. Dev : 110.38  
MAX Sales Ratio : 548.00  
MIN Sales Ratio : 42.60

95% Median C.I. : 42.60 to 548.00  
95% Wgt. Mean C.I. : 40.14 to 73.71  
95% Mean C.I. : -21.24 to 377.54

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	2	377.09	377.09	291.63	45.33	129.30	206.17	548.00	N/A	2,000	5,833
01-APR-15 To 30-JUN-15	2	106.66	106.66	108.36	04.49	98.43	101.87	111.44	N/A	40,500	43,888
01-JUL-15 To 30-SEP-15	1	42.60	42.60	42.60	00.00	100.00	42.60	42.60	N/A	450,000	191,700
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	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	5	111.44	202.02	54.42	109.42	371.22	42.60	548.00	N/A	107,000	58,228
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	5	111.44	202.02	54.42	109.42	371.22	42.60	548.00	N/A	107,000	58,228
01-JAN-16 To 31-DEC-16											
<u>ALL</u>	6	106.66	178.15	56.92	103.49	312.98	42.60	548.00	42.60 to 548.00	205,833	117,170

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	3	101.87	85.30	52.63	22.53	162.07	42.60	111.44	N/A	177,000	93,158
10	2	377.09	377.09	291.63	45.33	129.30	206.17	548.00	N/A	2,000	5,833
15	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
<u>ALL</u>	6	106.66	178.15	56.92	103.49	312.98	42.60	548.00	42.60 to 548.00	205,833	117,170

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02											
03	5	111.44	205.26	65.14	106.51	315.11	58.84	548.00	N/A	157,000	102,264
04	1	42.60	42.60	42.60	00.00	100.00	42.60	42.60	N/A	450,000	191,700
<u>ALL</u>	6	106.66	178.15	56.92	103.49	312.98	42.60	548.00	42.60 to 548.00	205,833	117,170

**87 Thurston  
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 : 6  
 Total Sales Price : 1,235,000  
 Total Adj. Sales Price : 1,235,000  
 Total Assessed Value : 703,020  
 Avg. Adj. Sales Price : 205,833  
 Avg. Assessed Value : 117,170

MEDIAN : 107  
 WGT. MEAN : 57  
 MEAN : 178  
 COD : 103.49  
 PRD : 312.98

COV : 106.63  
 STD : 189.97  
 Avg. Abs. Dev : 110.38  
 MAX Sales Ratio : 548.00  
 MIN Sales Ratio : 42.60

95% Median C.I. : 42.60 to 548.00  
 95% Wgt. Mean C.I. : 40.14 to 73.71  
 95% Mean C.I. : -21.24 to 377.54

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**SALE PRICE \***

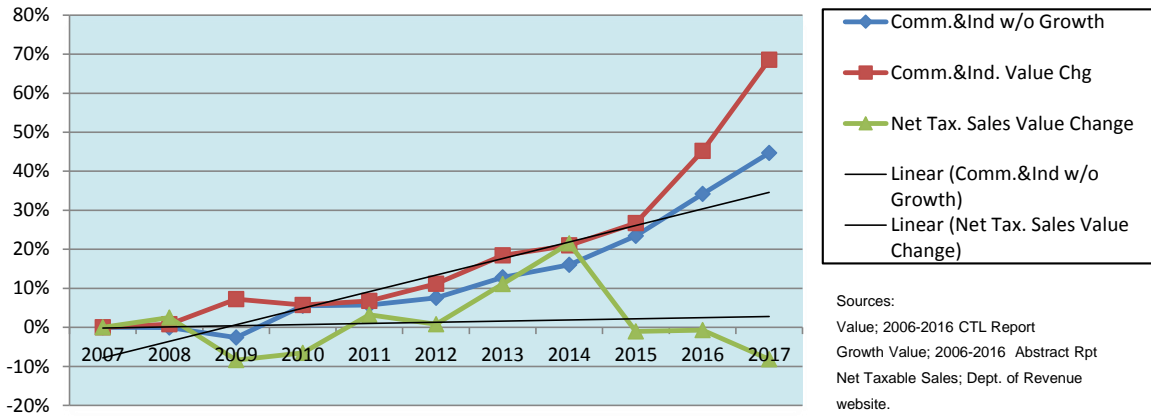
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	377.09	377.09	291.63	45.33	129.30	206.17	548.00	N/A	2,000	5,833
Less Than 15,000	2	377.09	377.09	291.63	45.33	129.30	206.17	548.00	N/A	2,000	5,833
Less Than 30,000	3	206.17	285.35	127.17	72.13	224.38	101.87	548.00	N/A	10,000	12,717
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	4	80.36	78.69	56.16	34.81	140.12	42.60	111.44	N/A	307,750	172,839
Greater Than 14,999	4	80.36	78.69	56.16	34.81	140.12	42.60	111.44	N/A	307,750	172,839
Greater Than 29,999	3	58.84	70.96	55.18	39.00	128.60	42.60	111.44	N/A	401,667	221,623
<b>Incremental Ranges</b>											
0 TO 4,999	2	377.09	377.09	291.63	45.33	129.30	206.17	548.00	N/A	2,000	5,833
5,000 TO 14,999											
15,000 TO 29,999	1	101.87	101.87	101.87	00.00	100.00	101.87	101.87	N/A	26,000	26,485
30,000 TO 59,999	1	111.44	111.44	111.44	00.00	100.00	111.44	111.44	N/A	55,000	61,290
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	42.60	42.60	42.60	00.00	100.00	42.60	42.60	N/A	450,000	191,700
500,000 TO 999,999	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
1,000,000 +											
<b>ALL</b>	<b>6</b>	<b>106.66</b>	<b>178.15</b>	<b>56.92</b>	<b>103.49</b>	<b>312.98</b>	<b>42.60</b>	<b>548.00</b>	<b>42.60 to 548.00</b>	<b>205,833</b>	<b>117,170</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	80.36	80.36	60.38	26.78	133.09	58.84	101.87	N/A	363,000	219,183
344	2	295.30	295.30	43.72	85.57	675.43	42.60	548.00	N/A	225,500	98,590
353	1	111.44	111.44	111.44	00.00	100.00	111.44	111.44	N/A	55,000	61,290
384	1	206.17	206.17	206.17	00.00	100.00	206.17	206.17	N/A	3,000	6,185
<b>ALL</b>	<b>6</b>	<b>106.66</b>	<b>178.15</b>	<b>56.92</b>	<b>103.49</b>	<b>312.98</b>	<b>42.60</b>	<b>548.00</b>	<b>42.60 to 548.00</b>	<b>205,833</b>	<b>117,170</b>



### 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	\$ 11,804,580	\$ 163,055	1.38%	\$ 11,641,525	-	\$ 16,685,326	-
2008	\$ 11,896,930	\$ 101,690	0.85%	\$ 11,795,240	-0.08%	\$ 17,098,899	2.48%
2009	\$ 12,657,930	\$ 1,162,450	9.18%	\$ 11,495,480	-3.37%	\$ 15,284,422	-10.61%
2010	\$ 12,482,320	\$ 25,950	0.21%	\$ 12,456,370	-1.59%	\$ 15,595,001	2.03%
2011	\$ 12,606,635	\$ 126,435	1.00%	\$ 12,480,200	-0.02%	\$ 17,225,929	10.46%
2012	\$ 13,118,340	\$ 419,260	3.20%	\$ 12,699,080	0.73%	\$ 16,816,452	-2.38%
2013	\$ 13,979,505	\$ 664,775	4.76%	\$ 13,314,730	1.50%	\$ 18,533,044	10.21%
2014	\$ 14,286,235	\$ 589,270	4.12%	\$ 13,696,965	-2.02%	\$ 20,275,745	9.40%
2015	\$ 14,956,060	\$ 386,500	2.58%	\$ 14,569,560	1.98%	\$ 16,513,350	-18.56%
2016	\$ 17,141,496	\$ 1,304,595	7.61%	\$ 15,836,901	5.89%	\$ 16,571,660	0.35%
2017	\$ 19,899,095	\$ 2,821,205	14.18%	\$ 17,077,890	-0.37%	\$ 15,322,376	-7.54%
Ann %chg	5.36%			Average	0.26%	-0.08%	-0.42%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.08%	0.78%	2.48%
2009	-2.62%	7.23%	-8.40%
2010	5.52%	5.74%	-6.53%
2011	5.72%	6.79%	3.24%
2012	7.58%	11.13%	0.79%
2013	12.79%	18.42%	11.07%
2014	16.03%	21.02%	21.52%
2015	23.42%	26.70%	-1.03%
2016	34.16%	45.21%	-0.68%
2017	44.67%	68.57%	-8.17%

County Number: 87  
 County Name: Thurston

**87 Thurston**  
**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 : 30  
Total Sales Price : 20,205,855  
Total Adj. Sales Price : 20,205,855  
Total Assessed Value : 15,523,685  
Avg. Adj. Sales Price : 673,529  
Avg. Assessed Value : 517,456

MEDIAN : 71  
WGT. MEAN : 77  
MEAN : 84  
COD : 26.32  
PRD : 109.24

COV : 43.82  
STD : 36.78  
Avg. Abs. Dev : 18.74  
MAX Sales Ratio : 252.54  
MIN Sales Ratio : 57.19

95% Median C.I. : 68.02 to 81.25  
95% Wgt. Mean C.I. : 70.34 to 83.32  
95% Mean C.I. : 70.20 to 97.66

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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
<b>Qrtrs</b>											
01-OCT-14 To 31-DEC-14	3	60.66	62.49	61.18	06.84	102.14	57.19	69.63	N/A	846,500	517,872
01-JAN-15 To 31-MAR-15	5	76.09	76.66	74.88	08.46	102.38	67.46	88.46	N/A	543,844	407,230
01-APR-15 To 30-JUN-15	1	83.86	83.86	83.86	00.00	100.00	83.86	83.86	N/A	192,000	161,020
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	5	68.02	76.88	73.40	16.69	104.74	63.52	114.18	N/A	421,400	309,298
01-JAN-16 To 31-MAR-16	3	60.12	62.16	62.48	05.67	99.49	58.06	68.29	N/A	788,000	492,308
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	66.12	66.12	66.12	00.00	100.00	66.12	66.12	N/A	560,000	370,250
01-OCT-16 To 31-DEC-16	1	114.23	114.23	114.23	00.00	100.00	114.23	114.23	N/A	416,000	475,205
01-JAN-17 To 31-MAR-17	7	76.66	108.73	87.28	52.09	124.58	64.85	252.54	64.85 to 252.54	650,671	567,916
01-APR-17 To 30-JUN-17	4	84.39	87.75	82.65	10.40	106.17	77.72	104.48	N/A	1,188,359	982,155
01-JUL-17 To 30-SEP-17											
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15	9	70.03	72.74	68.81	11.85	105.71	57.19	88.46	60.66 to 83.86	605,635	416,754
01-OCT-15 To 30-SEP-16	9	66.29	70.78	67.46	12.58	104.92	58.06	114.18	60.12 to 72.38	559,000	377,074
01-OCT-16 To 30-SEP-17	12	84.39	102.20	86.17	34.78	118.60	64.85	252.54	69.22 to 114.23	810,345	698,270
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	11	72.38	77.41	74.60	13.64	103.77	63.52	114.18	66.29 to 88.46	456,202	340,333
01-JAN-16 To 31-DEC-16	5	66.12	73.36	69.53	19.46	105.51	58.06	114.23	N/A	668,000	464,476
<b>ALL</b>	30	71.21	83.93	76.83	26.32	109.24	57.19	252.54	68.02 to 81.25	673,529	517,456

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	72.38	92.40	78.58	36.50	117.59	60.66	252.54	63.52 to 104.48	663,032	521,034
2	19	70.03	79.03	75.84	20.23	104.21	57.19	134.38	66.29 to 83.86	679,605	515,385
<b>ALL</b>	30	71.21	83.93	76.83	26.32	109.24	57.19	252.54	68.02 to 81.25	673,529	517,456

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Dry</b>											
County	23	70.03	76.59	74.64	15.68	102.61	58.06	114.23	68.02 to 81.25	730,045	544,874
1	8	68.21	72.84	72.37	12.11	100.65	60.66	95.08	60.66 to 95.08	753,317	545,157
2	15	76.09	78.59	75.91	15.52	103.53	58.06	114.23	68.29 to 83.86	717,634	544,723
<b>ALL</b>	30	71.21	83.93	76.83	26.32	109.24	57.19	252.54	68.02 to 81.25	673,529	517,456

**87 Thurston**  
**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 : 30  
 Total Sales Price : 20,205,855  
 Total Adj. Sales Price : 20,205,855  
 Total Assessed Value : 15,523,685  
 Avg. Adj. Sales Price : 673,529  
 Avg. Assessed Value : 517,456

MEDIAN : 71  
 WGT. MEAN : 77  
 MEAN : 84  
 COD : 26.32  
 PRD : 109.24

COV : 43.82  
 STD : 36.78  
 Avg. Abs. Dev : 18.74  
 MAX Sales Ratio : 252.54  
 MIN Sales Ratio : 57.19

95% Median C.I. : 68.02 to 81.25  
 95% Wgt. Mean C.I. : 70.34 to 83.32  
 95% Mean C.I. : 70.20 to 97.66

Printed:3/20/2018 1:03:00PM

**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
____Dry____											
County	24	71.21	79.00	76.05	18.54	103.88	58.06	134.38	68.02 to 83.86	716,626	545,016
1	8	68.21	72.84	72.37	12.11	100.65	60.66	95.08	60.66 to 95.08	753,317	545,157
2	16	76.91	82.08	78.04	19.13	105.18	58.06	134.38	68.29 to 88.46	698,281	544,945
____ALL____	30	71.21	83.93	76.83	26.32	109.24	57.19	252.54	68.02 to 81.25	673,529	517,456

## Thurston County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	6025	6000	5900	5900	5800	5650	4980	4290	<b>5862</b>
Dakota	2	n/a	5800	5800	n/a	5260	5170	4775	4590	<b>5081</b>
Dixon	1	6180	6065	5765	5580	5190	5095	4715	4525	<b>5530</b>
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	<b>5801</b>
Cuming	1	6521	6523	6164	6124	5655	5656	4770	4682	<b>6108</b>
Thurston	2	6025	6000	5900	5900	5800	5650	4980	4290	<b>5761</b>
Dakota	2	n/a	5800	5800	n/a	5260	5170	4775	4590	<b>5081</b>
Burt	1	6624	6685	5929	5895	4707	5030	4450	3020	<b>5433</b>

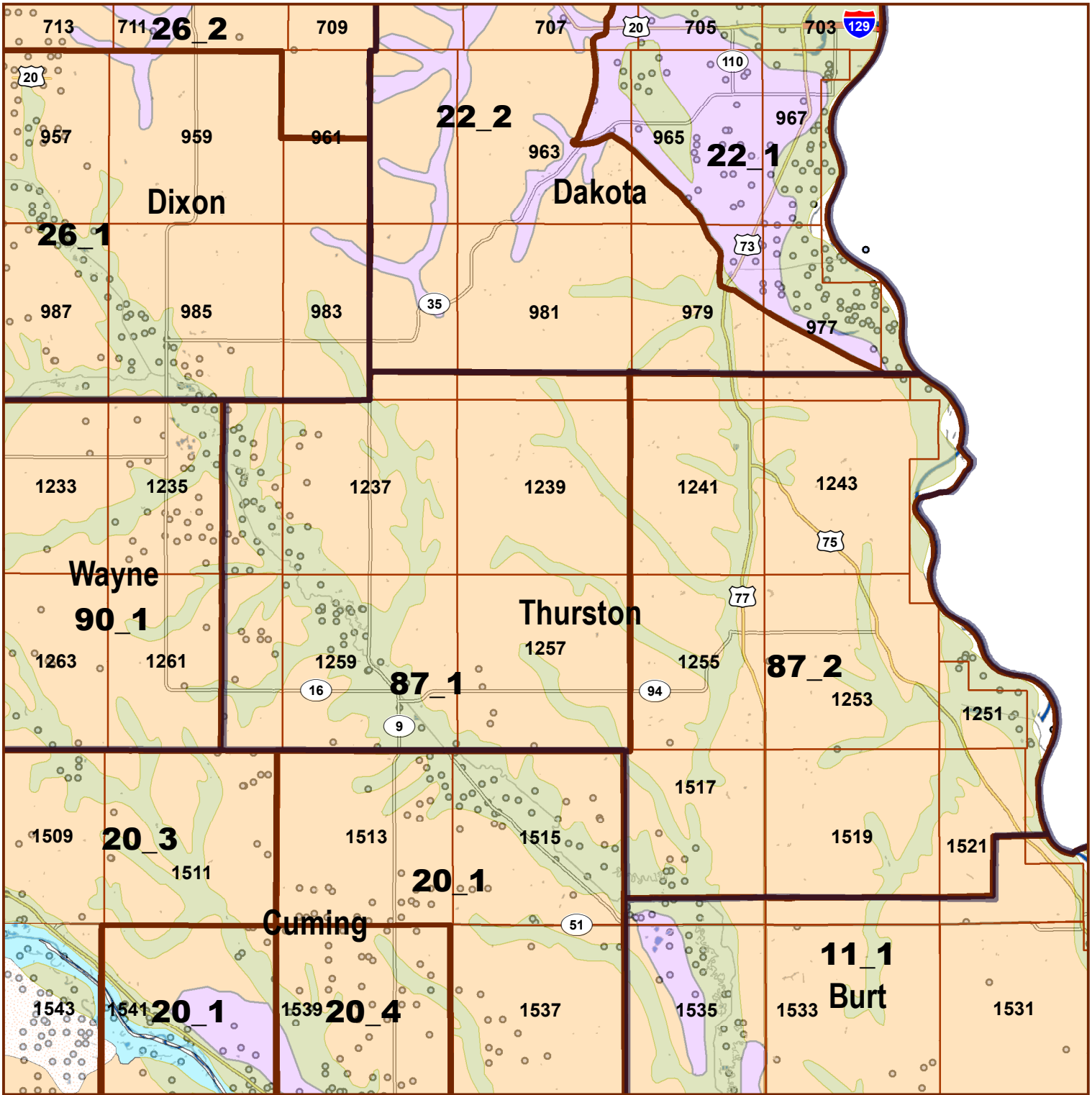
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	5700	5650	5325	5325	5235	5000	4075	3705	<b>5075</b>
Dakota	2	5390	5372	5297	5250	4888	4320	4088	3999	<b>4500</b>
Dixon	1	5565	5205	5020	4950	4920	4248	4255	3705	<b>4764</b>
Wayne	1	5700	5650	5550	5450	5290	4750	4180	3895	<b>5174</b>
Cuming	1	6195	6200	5830	5823	5326	5327	4432	4440	<b>5671</b>
Thurston	2	4820	4820	4195	4195	4055	4055	3930	3720	<b>4163</b>
Dakota	2	5390	5372	5297	5250	4888	4320	4088	3999	<b>4500</b>
Burt	1	6760	6515	5611	5790	4841	4875	4425	3052	<b>5314</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	1900	1900	1600	1600	1600	1470	1470	1270	<b>1613</b>
Dakota	2	2310	2282	2240	2205	2165	2090	2025	1880	<b>2037</b>
Dixon	1	2430	2300	2030	n/a	1845	1720	1595	1470	<b>1881</b>
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	<b>1906</b>
Cuming	1	2843	2825	2559	2442	2175	2171	1948	1998	<b>2436</b>
Thurston	2	1765	1765	1545	1545	1325	1325	1325	1325	<b>1423</b>
Dakota	2	2310	2282	2240	2205	2165	2090	2025	1880	<b>2037</b>
Burt	1	2550	2380	1960	1965	1895	1830	1765	1587	<b>1872</b>

County	Mkt Area	CRP	TIMBER	WASTE
Thurston	1	n/a	475	75
Dakota	2	n/a	585	210
Dixon	1	4765	1245	96
Wayne	1	4948	n/a	200
Cuming	1	5607	1196	125
Thurston	2	n/a	500	75
Dakota	2	n/a	585	210
Burt	1	3184	n/a	122

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.



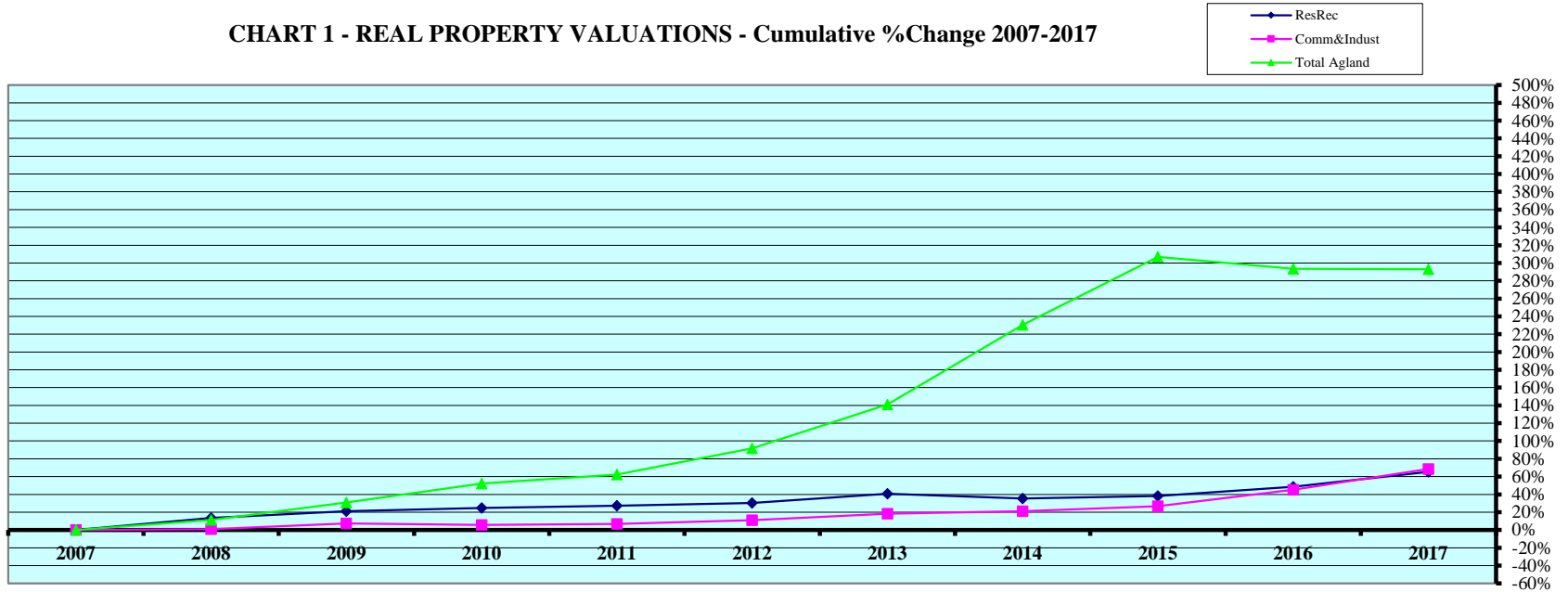
**Legend**

- 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

## Thurston County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	52,849,705	--	--	--	11,804,580	--	--	--	213,372,915	--	--	--
2008	59,931,080	7,081,375	13.40%	13.40%	11,896,930	92,350	0.78%	0.78%	237,623,115	24,250,200	11.37%	11.37%
2009	63,994,525	4,063,445	6.78%	21.09%	12,657,930	761,000	6.40%	7.23%	279,273,195	41,650,080	17.53%	30.89%
2010	65,903,740	1,909,215	2.98%	24.70%	12,482,320	-175,610	-1.39%	5.74%	324,590,745	45,317,550	16.23%	52.12%
2011	67,235,835	1,332,095	2.02%	27.22%	12,606,635	124,315	1.00%	6.79%	346,017,700	21,426,955	6.60%	62.17%
2012	68,870,655	1,634,820	2.43%	30.31%	13,118,340	511,705	4.06%	11.13%	409,263,635	63,245,935	18.28%	91.81%
2013	74,344,735	5,474,080	7.95%	40.67%	13,979,505	861,165	6.56%	18.42%	514,510,230	105,246,595	25.72%	141.13%
2014	71,617,930	-2,726,805	-3.67%	35.51%	14,286,235	306,730	2.19%	21.02%	704,976,725	190,466,495	37.02%	230.40%
2015	73,029,675	1,411,745	1.97%	38.18%	14,956,060	669,825	4.69%	26.70%	868,098,935	163,122,210	23.14%	306.85%
2016	78,485,176	5,455,501	7.47%	48.51%	17,141,496	2,185,436	14.61%	45.21%	839,673,135	-28,425,800	-3.27%	293.52%
2017	87,383,447	8,898,271	11.34%	65.34%	19,899,095	2,757,599	16.09%	68.57%	838,548,660	-1,124,475	-0.13%	293.00%

Rate Annual %chg: Residential & Recreational **5.16%**

Commercial & Industrial **5.36%**

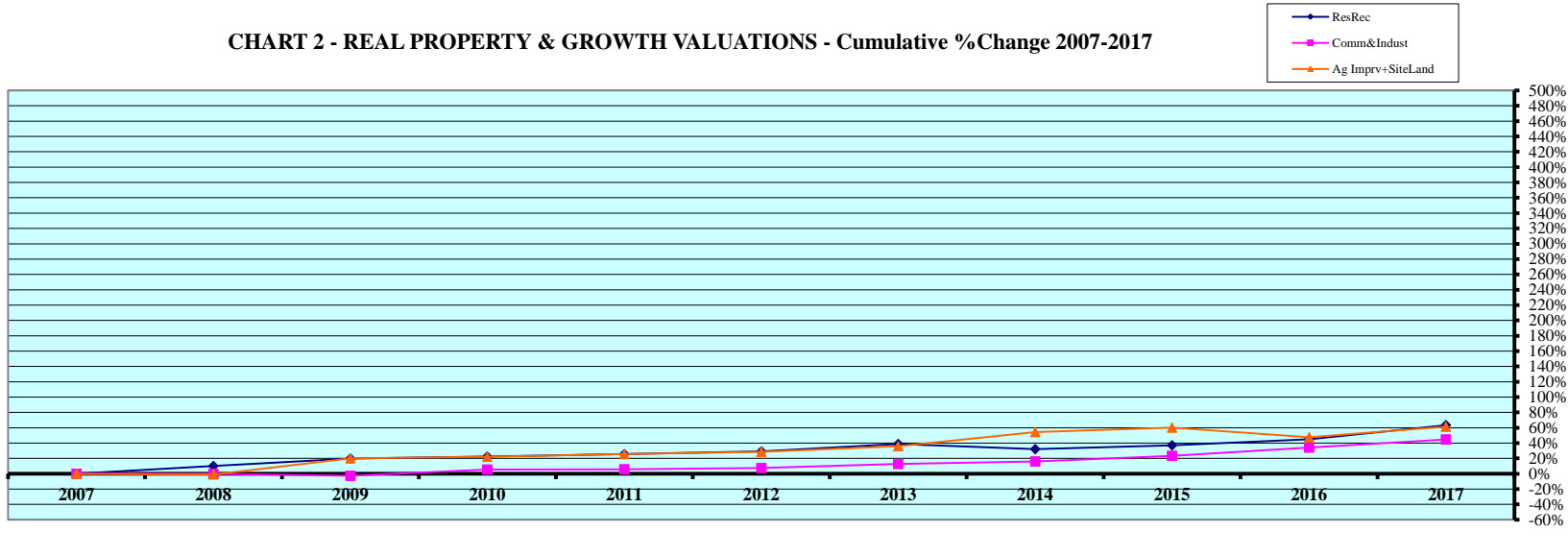
Agricultural Land **14.67%**

Cnty# **87**  
County **THURSTON**

**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.

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	52,849,705	853,975	1.62%	51,995,730	--	--	11,804,580	163,055	1.38%	11,641,525	--	--	
2008	59,931,080	1,654,624	2.76%	58,276,456	10.27%	10.27%	11,896,930	101,690	0.85%	11,795,240	-0.08%	-0.08%	
2009	63,994,525	698,565	1.09%	63,295,960	5.61%	19.77%	12,657,930	1,162,450	9.18%	11,495,480	-3.37%	-2.62%	
2010	65,903,740	1,176,315	1.78%	64,727,425	1.15%	22.47%	12,482,320	25,950	0.21%	12,456,370	-1.59%	5.52%	
2011	67,235,835	790,235	1.18%	66,445,600	0.82%	25.73%	12,606,635	126,435	1.00%	12,480,200	-0.02%	5.72%	
2012	68,870,655	607,990	0.88%	68,262,665	1.53%	29.16%	13,118,340	419,260	3.20%	12,699,080	0.73%	7.58%	
2013	74,344,735	934,285	1.26%	73,410,450	6.59%	38.90%	13,979,505	664,775	4.76%	13,314,730	1.50%	12.79%	
2014	71,617,930	1,881,020	2.63%	69,736,910	-6.20%	31.95%	14,286,235	589,270	4.12%	13,696,965	-2.02%	16.03%	
2015	73,029,675	602,572	0.83%	72,427,103	1.13%	37.04%	14,956,060	386,500	2.58%	14,569,560	1.98%	23.42%	
2016	78,485,176	1,898,570	2.42%	76,586,606	4.87%	44.91%	17,141,496	1,304,595	7.61%	15,836,901	5.89%	34.16%	
2017	87,383,447	1,085,972	1.24%	86,297,475	9.95%	63.29%	19,899,095	2,821,205	14.18%	17,077,890	-0.37%	44.67%	
Rate Ann%chg	5.16%					3.57%	5.36%					C & I w/o growth	0.26%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			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	16,232,355	12,024,605	28,256,960	430,015	1.52%	27,826,945	--	--
2008	15,918,775	12,862,350	28,781,125	817,050	2.84%	27,964,075	-1.04%	-1.04%
2009	18,241,855	16,599,220	34,841,075	885,075	2.54%	33,956,000	17.98%	20.17%
2010	18,282,950	17,752,970	36,035,920	1,536,090	4.26%	34,499,830	-0.98%	22.09%
2011	18,341,640	18,712,565	37,054,205	1,506,380	4.07%	35,547,825	-1.35%	25.80%
2012	18,166,340	20,129,960	38,296,300	1,928,972	5.04%	36,367,328	-1.85%	28.70%
2013	18,426,655	21,343,800	39,770,455	1,332,030	3.35%	38,438,425	0.37%	36.03%
2014	21,110,860	24,235,550	45,346,410	1,727,725	3.81%	43,618,685	9.68%	54.36%
2015	21,304,545	24,578,220	45,882,765	602,920	1.31%	45,279,845	-0.15%	60.24%
2016	19,082,750	23,811,285	42,894,035	1,217,360	2.84%	41,676,675	-9.17%	47.49%
2017	20,503,014	25,984,865	46,487,879	884,285	1.90%	45,603,594	6.32%	61.39%
Rate Ann%chg	2.36%	8.01%	5.10%	Ag Imprv+Site w/o growth			1.98%	

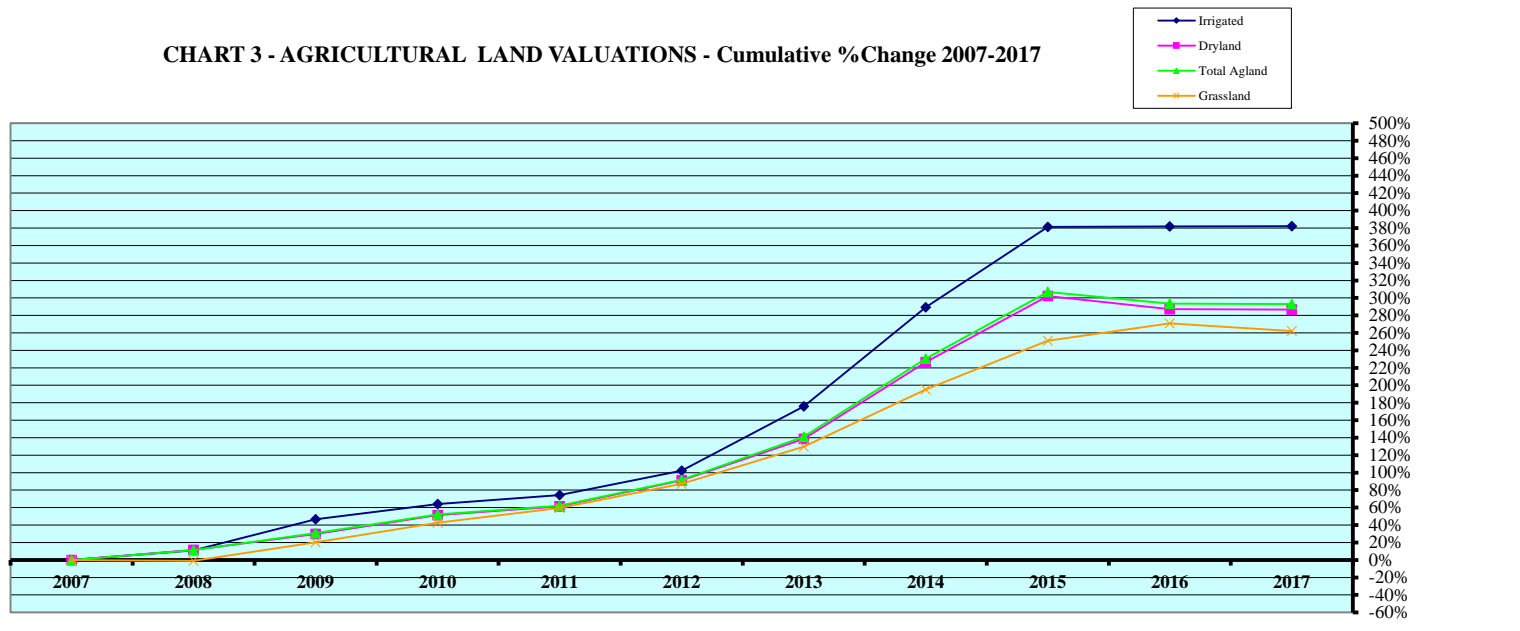
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 87  
County THURSTON

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	15,930,010	--	--	--	193,564,420	--	--	--	3,593,470	--	--	--
2008	17,701,490	1,771,480	11.12%	11.12%	216,076,980	22,512,560	11.63%	11.63%	3,559,245	-34,225	-0.95%	-0.95%
2009	23,356,555	5,655,065	31.95%	46.62%	251,302,470	35,225,490	16.30%	29.83%	4,318,815	759,570	21.34%	20.19%
2010	26,117,440	2,760,885	11.82%	63.95%	293,046,765	41,744,295	16.61%	51.39%	5,128,010	809,195	18.74%	42.70%
2011	27,784,770	1,667,330	6.38%	74.42%	312,202,655	19,155,890	6.54%	61.29%	5,734,800	606,790	11.83%	59.59%
2012	32,231,150	4,446,380	16.00%	102.33%	370,012,940	57,810,285	18.52%	91.16%	6,724,095	989,295	17.25%	87.12%
2013	43,945,745	11,714,595	36.35%	175.87%	461,863,025	91,850,085	24.82%	138.61%	8,254,875	1,530,780	22.77%	129.72%
2014	62,032,740	18,086,995	41.16%	289.41%	631,889,055	170,026,030	36.81%	226.45%	10,608,160	2,353,285	28.51%	195.21%
2015	76,655,740	14,623,000	23.57%	381.20%	778,417,585	146,528,530	23.19%	302.15%	12,618,605	2,010,445	18.95%	251.15%
2016	76,762,255	106,515	0.14%	381.87%	749,197,840	-29,219,745	-3.75%	287.05%	13,327,325	708,720	5.62%	270.88%
2017	76,802,195	39,940	0.05%	382.12%	748,376,100	-821,740	-0.11%	286.63%	13,009,680	-317,645	-2.38%	262.04%

Rate Ann.%chg: Irrigated **17.03%** Dryland **14.48%** Grassland **13.73%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	285,015	--	--	--	0	--	--	--	213,372,915	--	--	--
2008	285,400	385	0.14%	0.14%	0	0	--	--	237,623,115	24,250,200	11.37%	11.37%
2009	295,355	9,955	3.49%	3.63%	0	0	--	--	279,273,195	41,650,080	17.53%	30.89%
2010	298,530	3,175	1.07%	4.74%	0	0	--	--	324,590,745	45,317,550	16.23%	52.12%
2011	295,475	-3,055	-1.02%	3.67%	0	0	--	--	346,017,700	21,426,955	6.60%	62.17%
2012	295,450	-25	-0.01%	3.66%	0	0	--	--	409,263,635	63,245,935	18.28%	91.81%
2013	446,585	151,135	51.15%	56.69%	0	0	--	--	514,510,230	105,246,595	25.72%	141.13%
2014	446,770	185	0.04%	56.75%	0	0	--	--	704,976,725	190,466,495	37.02%	230.40%
2015	407,005	-39,765	-8.90%	42.80%	0	0	--	--	868,098,935	163,122,210	23.14%	306.85%
2016	385,715	-21,290	-5.23%	35.33%	0	0	--	--	839,673,135	-28,425,800	-3.27%	293.52%
2017	360,685	-25,030	-6.49%	26.55%	0	0	--	--	838,548,660	-1,124,475	-0.13%	293.00%

Cnty# **87**  
County **THURSTON**

Rate Ann.%chg: Total Agric Land **14.67%**



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

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	15,919,845	10,643	1,496			193,567,320	153,476	1,261			3,587,360	12,434	289		
2008	17,713,890	10,919	1,622	8.46%	8.46%	216,092,690	153,309	1,410	11.76%	11.76%	3,562,530	12,377	288	-0.23%	-0.23%
2009	23,356,555	10,914	2,140	31.92%	43.08%	251,229,680	153,325	1,639	16.25%	29.92%	4,324,375	12,324	351	21.91%	21.62%
2010	26,117,440	11,048	2,364	10.46%	58.04%	293,038,330	153,239	1,912	16.71%	51.62%	5,123,805	12,347	415	18.26%	43.83%
2011	27,784,770	11,264	2,467	4.34%	64.91%	313,198,520	153,050	2,046	7.01%	62.25%	5,754,195	12,322	467	12.54%	61.87%
2012	32,231,150	11,531	2,795	13.32%	86.87%	370,177,320	152,481	2,428	18.63%	92.49%	6,722,670	12,164	553	18.35%	91.57%
2013	43,297,970	12,429	3,483	24.63%	132.89%	462,977,685	151,603	3,054	25.79%	142.14%	8,297,400	11,999	691	25.12%	139.68%
2014	62,042,100	12,790	4,851	39.26%	224.32%	631,820,110	151,505	4,170	36.56%	230.66%	10,625,260	12,297	864	24.95%	199.49%
2015	76,803,465	13,169	5,832	20.23%	289.92%	778,751,755	152,653	5,101	22.33%	304.49%	12,583,670	11,315	1,112	28.72%	285.49%
2016	76,766,140	13,163	5,832	0.00%	289.92%	749,365,025	152,813	4,904	-3.87%	288.81%	13,280,490	11,407	1,164	4.68%	303.55%
2017	76,899,605	13,181	5,834	0.04%	290.06%	748,415,190	152,810	4,898	-0.12%	288.33%	13,001,790	11,362	1,144	-1.71%	296.66%

Rate Annual %chg Average Value/Acre: **14.58%**

**14.53%**

**14.77%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	296,555	5,929	50			0	0				213,371,080	182,483	1,169		
2008	296,520	5,928	50	0.00%	0.00%	0	0				237,665,630	182,534	1,302	11.36%	11.36%
2009	295,510	5,908	50	0.00%	0.00%	0	0				279,206,120	182,471	1,530	17.52%	30.86%
2010	295,985	5,918	50	0.00%	0.00%	0	0				324,575,560	182,552	1,778	16.20%	52.06%
2011	298,745	5,973	50	0.00%	0.00%	0	0				347,036,230	182,609	1,900	6.89%	62.53%
2012	295,430	5,907	50	0.00%	0.00%	0	0				409,426,570	182,083	2,249	18.32%	92.31%
2013	442,880	5,895	75	50.21%	50.21%	0	0				515,015,935	181,926	2,831	25.90%	142.11%
2014	456,720	6,080	75	-0.01%	50.19%	0	0				704,944,190	182,672	3,859	36.32%	230.04%
2015	405,645	5,402	75	-0.03%	50.14%	0	0				868,544,535	182,538	4,758	23.30%	306.94%
2016	386,215	5,145	75	-0.04%	50.08%	0	0				839,797,870	182,528	4,601	-3.30%	293.49%
2017	360,675	4,805	75	-0.01%	50.07%	0	0				838,677,260	182,157	4,604	0.07%	293.76%

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**THURSTON**

Rate Annual %chg Average Value/Acre: **14.69%**

(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**

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,940	THURSTON	47,230,890	7,345,082	13,139,561	86,345,292	17,156,290	2,742,805	1,038,155	838,548,660	20,503,014	25,984,865	0	1,060,034,614
cnty sectorvalue % of total value:		4.46%	0.69%	1.24%	8.15%	1.62%	0.26%	0.10%	79.11%	1.93%	2.45%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
840	EMERSON	92,658	82,846	155,597	2,707,225	350,745	0	0	0	0	0	0	3,389,071
12.10%	%sector of county sector	0.20%	1.13%	1.18%	3.14%	2.04%							0.32%
	%sector of municipality	2.73%	2.44%	4.59%	79.88%	10.35%							100.00%
0	MACY	0	0	0	487,820	44,970	0	0	0	0	0	0	532,790
	%sector of county sector				0.56%	0.26%							0.05%
	%sector of municipality				91.56%	8.44%							100.00%
1,002	PENDER	7,253,090	239,694	190,848	41,313,345	6,613,255	1,691,965	0	47,695	0	0	0	57,349,892
14.44%	%sector of county sector	15.36%	3.26%	1.45%	47.85%	38.55%	61.69%		0.01%				5.41%
	%sector of municipality	12.65%	0.42%	0.33%	72.04%	11.53%	2.95%		0.08%				100.00%
160	ROSALIE	11,477	310,638	518,904	1,842,092	161,810	0	0	0	0	0	0	2,844,921
2.31%	%sector of county sector	0.02%	4.23%	3.95%	2.13%	0.94%							0.27%
	%sector of municipality	0.40%	10.92%	18.24%	64.75%	5.69%							100.00%
132	THURSTON	20,092	46,006	2,977	2,408,135	665,710	10,830	0	0	0	0	0	3,153,750
1.90%	%sector of county sector	0.04%	0.63%	0.02%	2.79%	3.88%	0.39%						0.30%
	%sector of municipality	0.64%	1.46%	0.09%	76.36%	21.11%	0.34%						100.00%
780	WALTHILL	294,918	378,570	308,487	4,217,190	1,088,555	68,595	0	0	0	105,260	0	6,461,575
11.24%	%sector of county sector	0.62%	5.15%	2.35%	4.88%	6.34%	2.50%				0.41%		0.61%
	%sector of municipality	4.56%	5.86%	4.77%	65.27%	16.85%	1.06%				1.63%		100.00%
774	WINNEBAGO	170,955	307,335	427,085	5,680,940	5,894,220	0	0	825	0	0	0	12,481,360
11.15%	%sector of county sector	0.36%	4.18%	3.25%	6.58%	34.36%			0.00%				1.18%
	%sector of municipality	1.37%	2.46%	3.42%	45.52%	47.22%			0.01%				100.00%
3,688	Total Municipalities	7,843,190	1,365,089	1,603,898	58,656,747	14,819,265	1,771,390	0	48,520	0	105,260	0	86,213,359
53.14%	%all municip.sectors of cnty	16.61%	18.59%	12.21%	67.93%	86.38%	64.58%		0.01%		0.41%		8.13%

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Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,439</b>	<b>Value : 968,720,112</b>	<b>Growth 5,565,968</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	241	1,030,020	65	708,685	210	3,649,795	516	5,388,500	
<b>02. Res Improve Land</b>	987	5,219,710	63	683,895	200	2,384,340	1,250	8,287,945	
<b>03. Res Improvements</b>	999	52,272,017	71	5,937,300	227	19,006,865	1,297	77,216,182	
<b>04. Res Total</b>	1,240	58,521,747	136	7,329,880	437	25,041,000	1,813	90,892,627	661,943
<b>% of Res Total</b>	68.39	64.39	7.50	8.06	24.10	27.55	40.84	9.38	11.89
<b>05. Com UnImp Land</b>	43	113,485	4	64,855	2	12,560	49	190,900	
<b>06. Com Improve Land</b>	173	630,200	17	168,740	3	22,100	193	821,040	
<b>07. Com Improvements</b>	182	17,435,000	27	2,504,810	5	548,760	214	20,488,570	
<b>08. Com Total</b>	225	18,178,685	31	2,738,405	7	583,420	263	21,500,510	4,287,995
<b>% of Com Total</b>	85.55	84.55	11.79	12.74	2.66	2.71	5.92	2.22	77.04
<b>09. Ind UnImp Land</b>	2	9,640	0	0	0	0	2	9,640	
<b>10. Ind Improve Land</b>	7	51,805	2	22,800	0	0	9	74,605	
<b>11. Ind Improvements</b>	7	1,709,945	2	948,615	0	0	9	2,658,560	
<b>12. Ind Total</b>	9	1,771,390	2	971,415	0	0	11	2,742,805	1,360
<b>% of Ind Total</b>	81.82	64.58	18.18	35.42	0.00	0.00	0.25	0.28	0.02
<b>13. Rec UnImp Land</b>	0	0	0	0	25	1,017,340	25	1,017,340	
<b>14. Rec Improve Land</b>	0	0	0	0	3	127,095	3	127,095	
<b>15. Rec Improvements</b>	0	0	0	0	3	9,320	3	9,320	
<b>16. Rec Total</b>	0	0	0	0	28	1,153,755	28	1,153,755	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.63	0.12	0.00
<b>Res &amp; Rec Total</b>	1,240	58,521,747	136	7,329,880	465	26,194,755	1,841	92,046,382	661,943
<b>% of Res &amp; Rec Total</b>	67.35	63.58	7.39	7.96	25.26	28.46	41.47	9.50	11.89
<b>Com &amp; Ind Total</b>	234	19,950,075	33	3,709,820	7	583,420	274	24,243,315	4,289,355
<b>% of Com &amp; Ind Total</b>	85.40	82.29	12.04	15.30	2.55	2.41	6.17	2.50	77.06
<b>17. Taxable Total</b>	1,474	78,471,822	169	11,039,700	472	26,778,175	2,115	116,289,697	4,951,298
<b>% of Taxable Total</b>	69.69	67.48	7.99	9.49	22.32	23.03	47.65	12.00	88.96

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	232,720	1,364,500	0	0	0
19. Commercial	6	340,610	2,326,915	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	9	232,720	1,364,500
19. Commercial	0	0	0	6	340,610	2,326,915
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>15</b>	<b>573,330</b>	<b>3,691,415</b>

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	232	183	898	1,313

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	780	224	60,159,785	1,487	507,012,960	1,712	567,173,525
28. Ag-Improved Land	0	0	48	20,169,315	480	221,279,945	528	241,449,260
29. Ag Improvements	0	0	58	4,092,345	554	39,715,285	612	43,807,630
<b>30. Ag Total</b>							<b>2,324</b>	<b>852,430,415</b>

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	24,000	
32. HomeSite Improv Land	0	0.00	0	27	29.00	334,710	
33. HomeSite Improvements	0	0.00	0	28	0.00	2,178,185	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	17.94	44,850	
36. FarmSite Improv Land	0	0.00	0	47	191.08	477,700	
37. FarmSite Improvements	0	0.00	0	58	0.00	1,914,160	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	180	321.37	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	5	5.00	60,000	7	7.00	84,000	
32. HomeSite Improv Land	256	270.34	3,144,405	283	299.34	3,479,115	
33. HomeSite Improvements	261	0.00	18,992,990	289	0.00	21,171,175	381,185
34. HomeSite Total				<b>296</b>	<b>306.34</b>	<b>24,734,290</b>	
35. FarmSite UnImp Land	17	31.30	78,250	21	49.24	123,100	
36. FarmSite Improv Land	461	1,784.37	4,460,925	508	1,975.45	4,938,625	
37. FarmSite Improvements	549	0.00	20,722,295	607	0.00	22,636,455	233,485
38. FarmSite Total				<b>628</b>	<b>2,024.69</b>	<b>27,698,180</b>	
39. Road & Ditches	1,589	3,222.03	0	1,769	3,543.40	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>924</b>	<b>5,874.43</b>	<b>52,432,470</b>	<b>614,670</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,001.46	29.00%	18,083,830	29.80%	6,025.01
46. 1A	1,981.91	19.15%	11,891,460	19.60%	6,000.00
47. 2A1	229.54	2.22%	1,354,290	2.23%	5,900.02
48. 2A	1,612.24	15.58%	9,512,225	15.68%	5,900.01
49. 3A1	1,696.01	16.38%	9,836,860	16.21%	5,800.00
50. 3A	1,349.35	13.04%	7,623,850	12.56%	5,650.02
51. 4A1	461.52	4.46%	2,298,350	3.79%	4,979.96
52. 4A	19.30	0.19%	82,795	0.14%	4,289.90
<b>53. Total</b>	<b>10,351.33</b>	<b>100.00%</b>	<b>60,683,660</b>	<b>100.00%</b>	<b>5,862.40</b>
<b>Dry</b>					
54. 1D1	6,804.39	8.63%	38,785,000	9.69%	5,700.00
55. 1D	15,229.76	19.31%	86,048,505	21.50%	5,650.02
56. 2D1	3,119.86	3.96%	16,613,300	4.15%	5,325.01
57. 2D	4,665.56	5.92%	24,844,195	6.21%	5,325.02
58. 3D1	16,983.55	21.54%	88,908,835	22.22%	5,235.00
59. 3D	15,848.45	20.10%	79,242,250	19.80%	5,000.00
60. 4D1	15,446.80	19.59%	62,945,905	15.73%	4,075.01
61. 4D	755.28	0.96%	2,798,310	0.70%	3,705.00
<b>62. Total</b>	<b>78,853.65</b>	<b>100.00%</b>	<b>400,186,300</b>	<b>100.00%</b>	<b>5,075.05</b>
<b>Grass</b>					
63. 1G1	477.33	10.22%	788,880	10.78%	1,652.69
64. 1G	645.70	13.82%	1,200,245	16.41%	1,858.83
65. 2G1	460.92	9.86%	724,440	9.90%	1,571.73
66. 2G	914.90	19.58%	1,456,655	19.91%	1,592.15
67. 3G1	682.70	14.61%	1,072,835	14.67%	1,571.46
68. 3G	260.42	5.57%	374,180	5.12%	1,436.83
69. 4G1	888.24	19.01%	1,284,240	17.56%	1,445.83
70. 4G	342.13	7.32%	413,860	5.66%	1,209.66
<b>71. Total</b>	<b>4,672.34</b>	<b>100.00%</b>	<b>7,315,335</b>	<b>100.00%</b>	<b>1,565.67</b>
<b>Irrigated Total</b>	<b>10,351.33</b>	<b>10.91%</b>	<b>60,683,660</b>	<b>12.96%</b>	<b>5,862.40</b>
<b>Dry Total</b>	<b>78,853.65</b>	<b>83.13%</b>	<b>400,186,300</b>	<b>85.46%</b>	<b>5,075.05</b>
<b>Grass Total</b>	<b>4,672.34</b>	<b>4.93%</b>	<b>7,315,335</b>	<b>1.56%</b>	<b>1,565.67</b>
72. Waste	982.24	1.04%	73,735	0.02%	75.07
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>94,859.56</b>	<b>100.00%</b>	<b>468,259,030</b>	<b>100.00%</b>	<b>4,936.34</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	403.73	14.20%	2,432,480	14.85%	6,025.02
46. 1A	355.55	12.50%	2,133,300	13.02%	6,000.00
47. 2A1	89.47	3.15%	527,875	3.22%	5,900.02
48. 2A	205.72	7.23%	1,213,755	7.41%	5,900.03
49. 3A1	1,312.19	46.14%	7,610,695	46.45%	5,799.99
50. 3A	163.80	5.76%	925,475	5.65%	5,650.03
51. 4A1	283.16	9.96%	1,410,135	8.61%	4,979.99
52. 4A	30.50	1.07%	130,840	0.80%	4,289.84
<b>53. Total</b>	<b>2,844.12</b>	<b>100.00%</b>	<b>16,384,555</b>	<b>100.00%</b>	<b>5,760.85</b>
<b>Dry</b>					
54. 1D1	3,543.50	4.79%	17,079,665	5.55%	4,820.00
55. 1D	12,825.82	17.34%	61,820,465	20.07%	4,820.00
56. 2D1	3,985.61	5.39%	16,719,610	5.43%	4,194.99
57. 2D	2,001.89	2.71%	8,397,965	2.73%	4,195.02
58. 3D1	11,760.45	15.90%	47,688,685	15.48%	4,055.01
59. 3D	6,770.35	9.15%	27,453,750	8.91%	4,055.00
60. 4D1	27,351.49	36.98%	107,491,415	34.90%	3,930.00
61. 4D	5,730.71	7.75%	21,318,180	6.92%	3,719.99
<b>62. Total</b>	<b>73,969.82</b>	<b>100.00%</b>	<b>307,969,735</b>	<b>100.00%</b>	<b>4,163.45</b>
<b>Grass</b>					
63. 1G1	113.76	1.57%	159,250	2.23%	1,399.88
64. 1G	795.95	11.02%	1,169,195	16.37%	1,468.93
65. 2G1	345.09	4.78%	412,170	5.77%	1,194.38
66. 2G	105.59	1.46%	157,700	2.21%	1,493.51
67. 3G1	523.13	7.24%	516,335	7.23%	987.01
68. 3G	226.47	3.14%	228,990	3.21%	1,011.13
69. 4G1	2,065.44	28.60%	2,091,720	29.28%	1,012.72
70. 4G	3,047.44	42.19%	2,408,795	33.72%	790.43
<b>71. Total</b>	<b>7,222.87</b>	<b>100.00%</b>	<b>7,144,155</b>	<b>100.00%</b>	<b>989.10</b>
<b>Irrigated Total</b>					
	2,844.12	3.26%	16,384,555	4.94%	5,760.85
<b>Dry Total</b>					
	73,969.82	84.79%	307,969,735	92.83%	4,163.45
<b>Grass Total</b>					
	7,222.87	8.28%	7,144,155	2.15%	989.10
72. Waste	3,204.28	3.67%	240,470	0.07%	75.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.20	0.02%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>87,241.09</b>	<b>100.00%</b>	<b>331,738,915</b>	<b>100.00%</b>	<b>3,802.55</b>



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	834.92	4,954,540	12,360.53	72,113,675	13,195.45	77,068,215
<b>77. Dry Land</b>	0.18	780	15,796.30	72,913,575	137,026.99	635,241,680	152,823.47	708,156,035
<b>78. Grass</b>	0.00	0	1,239.14	1,542,225	10,656.07	12,917,265	11,895.21	14,459,490
<b>79. Waste</b>	0.01	0	499.70	37,500	3,686.81	276,705	4,186.52	314,205
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	20.20	0	20.20	0
<b>82. Total</b>	<b>0.19</b>	<b>780</b>	<b>18,370.06</b>	<b>79,447,840</b>	<b>163,730.40</b>	<b>720,549,325</b>	<b>182,100.65</b>	<b>799,997,945</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	13,195.45	7.25%	77,068,215	9.63%	5,840.51
<b>Dry Land</b>	152,823.47	83.92%	708,156,035	88.52%	4,633.82
<b>Grass</b>	11,895.21	6.53%	14,459,490	1.81%	1,215.57
<b>Waste</b>	4,186.52	2.30%	314,205	0.04%	75.05
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	20.20	0.01%	0	0.00%	0.00
<b>Total</b>	<b>182,100.65</b>	<b>100.00%</b>	<b>799,997,945</b>	<b>100.00%</b>	<b>4,393.16</b>

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 N/a Or Error	2	10,025	3	29,400	3	243,735	5	283,160	1,000
83.2 Emerson	9	30,045	49	197,105	49	2,482,180	58	2,709,330	0
83.3 Macy	39	68,535	20	44,665	20	377,010	59	490,210	0
83.4 Pender	58	588,715	445	3,860,720	451	36,556,910	509	41,006,345	136,590
83.5 Pender V	1	1,535	0	0	0	0	1	1,535	0
83.6 Rosalie	22	45,305	85	161,785	88	1,643,117	110	1,850,207	12,160
83.7 Rural	301	5,411,700	263	3,185,440	298	24,689,005	599	33,286,145	241,098
83.8 Rural V	1	4,970	0	0	0	0	1	4,970	0
83.9 Thurston	12	17,890	58	152,500	58	2,267,380	70	2,437,770	27,375
83.10 Walthill	62	150,720	231	537,525	232	3,482,035	294	4,170,280	0
83.11 Winnebago	33	75,180	99	245,900	101	5,484,130	134	5,805,210	243,720
83.12 Winnebago V	1	1,220	0	0	0	0	1	1,220	0
84 Residential Total	541	6,405,840	1,253	8,415,040	1,300	77,225,502	1,841	92,046,382	661,943

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	N/a Or Error	1	2,405	0	0	0	0	1	2,405	0
85.2	Emerson	3	8,355	5	13,810	6	328,580	9	350,745	0
85.3	Macy	2	265	3	265	3	44,440	5	44,970	0
85.4	Pender	19	56,270	91	403,365	94	11,067,535	113	11,527,170	3,709,340
85.5	Rosalie	3	1,095	13	20,950	13	139,765	16	161,810	0
85.6	Rural	6	58,840	23	210,580	35	3,327,525	41	3,596,945	3,200
85.7	Thurston	4	3,670	14	21,735	17	1,204,955	21	1,230,360	553,820
85.8	Walthill	5	4,475	33	63,905	35	1,178,950	40	1,247,330	22,995
85.9	Winnebago	8	65,165	20	161,035	20	5,855,380	28	6,081,580	0
86	Commercial Total	51	200,540	202	895,645	223	23,147,130	274	24,243,315	4,289,355

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	394.49	8.81%	749,535	10.38%	1,900.01
88. 1G	627.03	14.00%	1,191,370	16.49%	1,900.02
89. 2G1	449.35	10.03%	718,940	9.95%	1,599.96
90. 2G	908.51	20.28%	1,453,620	20.12%	1,600.00
91. 3G1	665.40	14.86%	1,064,620	14.74%	1,599.97
92. 3G	251.72	5.62%	370,045	5.12%	1,470.07
93. 4G1	866.63	19.35%	1,273,970	17.64%	1,470.03
94. 4G	316.16	7.06%	401,520	5.56%	1,269.99
95. Total	4,479.29	100.00%	7,223,620	100.00%	1,612.67
<b>CRP</b>					
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	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	82.84	42.91%	39,345	42.90%	474.95
106. 1T	18.67	9.67%	8,875	9.68%	475.36
107. 2T1	11.57	5.99%	5,500	6.00%	475.37
108. 2T	6.39	3.31%	3,035	3.31%	474.96
109. 3T1	17.30	8.96%	8,215	8.96%	474.86
110. 3T	8.70	4.51%	4,135	4.51%	475.29
111. 4T1	21.61	11.19%	10,270	11.20%	475.24
112. 4T	25.97	13.45%	12,340	13.45%	475.16
113. Total	193.05	100.00%	91,715	100.00%	475.08
<hr/>					
Grass Total	4,479.29	95.87%	7,223,620	98.75%	1,612.67
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	193.05	4.13%	91,715	1.25%	475.08
<hr/>					
114. Market Area Total	4,672.34	100.00%	7,315,335	100.00%	1,565.67

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	80.93	2.12%	142,835	2.62%	1,764.92
88. 1G	609.65	15.94%	1,076,045	19.76%	1,765.02
89. 2G1	229.29	5.99%	354,270	6.51%	1,545.07
90. 2G	100.38	2.62%	155,095	2.85%	1,545.08
91. 3G1	308.75	8.07%	409,145	7.51%	1,325.17
92. 3G	140.29	3.67%	185,900	3.41%	1,325.11
93. 4G1	1,283.47	33.55%	1,700,735	31.23%	1,325.11
94. 4G	1,072.67	28.04%	1,421,410	26.10%	1,325.11
95. Total	3,825.43	100.00%	5,445,435	100.00%	1,423.48
<b>CRP</b>					
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	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	32.83	0.97%	16,415	0.97%	500.00
106. 1T	186.30	5.48%	93,150	5.48%	500.00
107. 2T1	115.80	3.41%	57,900	3.41%	500.00
108. 2T	5.21	0.15%	2,605	0.15%	500.00
109. 3T1	214.38	6.31%	107,190	6.31%	500.00
110. 3T	86.18	2.54%	43,090	2.54%	500.00
111. 4T1	781.97	23.02%	390,985	23.02%	500.00
112. 4T	1,974.77	58.13%	987,385	58.13%	500.00
113. Total	3,397.44	100.00%	1,698,720	100.00%	500.00
<hr/>					
Grass Total	3,825.43	52.96%	5,445,435	76.22%	1,423.48
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,397.44	47.04%	1,698,720	23.78%	500.00
<hr/>					
114. Market Area Total	7,222.87	100.00%	7,144,155	100.00%	989.10

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

87 Thurston

	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	86,345,292	90,892,627	4,547,335	5.27%	661,943	4.50%
02. Recreational	1,038,155	1,153,755	115,600	11.14%	0	11.14%
03. Ag-Homesite Land, Ag-Res Dwelling	20,503,014	24,734,290	4,231,276	20.64%	381,185	18.78%
<b>04. Total Residential (sum lines 1-3)</b>	<b>107,886,461</b>	<b>116,780,672</b>	<b>8,894,211</b>	<b>8.24%</b>	<b>1,043,128</b>	<b>7.28%</b>
05. Commercial	17,156,290	21,500,510	4,344,220	25.32%	4,287,995	0.33%
06. Industrial	2,742,805	2,742,805	0	0.00%	1,360	-0.05%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>19,899,095</b>	<b>24,243,315</b>	<b>4,344,220</b>	<b>21.83%</b>	<b>4,289,355</b>	<b>0.28%</b>
08. Ag-Farmsite Land, Outbuildings	25,984,865	27,698,180	1,713,315	6.59%	233,485	5.69%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>25,984,865</b>	<b>27,698,180</b>	<b>1,713,315</b>	<b>6.59%</b>	<b>233,485</b>	<b>5.69%</b>
12. Irrigated	76,802,195	77,068,215	266,020	0.35%		
13. Dryland	748,376,100	708,156,035	-40,220,065	-5.37%		
14. Grassland	13,009,680	14,459,490	1,449,810	11.14%		
15. Wasteland	360,685	314,205	-46,480	-12.89%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>838,548,660</b>	<b>799,997,945</b>	<b>-38,550,715</b>	<b>-4.60%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>992,319,081</b>	<b>968,720,112</b>	<b>-23,598,969</b>	<b>-2.38%</b>	<b>5,565,968</b>	<b>-2.94%</b>

## 2018 Assessment Survey for Thurston County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$99,354.00 includes Assessor, Deputy and operating expenses.
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$99,354.00
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$87,025.00 Includes the GIS expense (\$48,000.00) and clerical, \$10,000 for commercial reappraisal
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,100.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Yes, but unsure of total amount

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes, currently working with GIS Workshop to fully implement.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="http://www.thurston.gisworkshop.com">www.thurston.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

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



### D. Contracted Services

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

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Minimal, hire an independent appraiser on a limited basis to assist in listing difficult properties
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed Appraiser
4.	<b>Have the existing contracts been approved by the PTA?</b>
	The Assessor hired an independent appraisal firm to complete a reappraisal on approximately 7 larger commercial parcels in Thurston County.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, only on the ones in the contract.

## 2018 Residential Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and staff												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>All rural residential properties</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south	5	Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.	10	Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.	15	All rural residential properties	AG	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
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15	All rural residential properties												
AG	Agricultural homes and outbuildings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Cost and sales												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Yes, based on the local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes, different economic depreciations based on valuation groupings.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Sales implementing the square foot method												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	N/A												

8.	<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	2016	2013	2016	2016
	5	2016	2013	2016	2015
	10	2016	2013	2016	2014-2015
	15	2016	2013	2016	2014
	AG	2016	2013	2016	2014

Macy is a small unincorporated village.

## 2018 Commercial Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Staff. The county contracted with Tax Valuation LLC to complete a reappraisal on approximately 25 of the more complex commercial and industrial parcels in the county.										
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pender - County Seat, new hospital, commercial hub of the county with active commercial properties. Hwy. 94 east main street commercial properties</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Emerson (Grocery and Mini Mart), Thurston (Located between Emerson and Pender, minimal commercial activity), both small towns located north of Pender on Hwy. 9</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rosalie (approximate population of 160), Walthill (approximate population of 780), and Winnebago (approximate population of 774. These towns are locate on the eastern side of the county on the Winnebago and Omaha Indiation Reservations, located on or near Hwy. 77. Minimal commercial activity in all towns except Winnebago. Winnebago has a new hospital, Dollar General Store, mini mart. But the close proximity to the city of South Sioux has an impact on the commercial activity in Winnebago.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>All rural commercial properties.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Pender - County Seat, new hospital, commercial hub of the county with active commercial properties. Hwy. 94 east main street commercial properties	5	Emerson (Grocery and Mini Mart), Thurston (Located between Emerson and Pender, minimal commercial activity), both small towns located north of Pender on Hwy. 9	10	Rosalie (approximate population of 160), Walthill (approximate population of 780), and Winnebago (approximate population of 774. These towns are locate on the eastern side of the county on the Winnebago and Omaha Indiation Reservations, located on or near Hwy. 77. Minimal commercial activity in all towns except Winnebago. Winnebago has a new hospital, Dollar General Store, mini mart. But the close proximity to the city of South Sioux has an impact on the commercial activity in Winnebago.	15	All rural commercial properties.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
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15	All rural commercial properties.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	Cost and sales										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	Use the sales file to look for unique parcels and ask surrounding counties if there are parcels similar in their county.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Yes, based on the market available										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	Sales and the front foot method was implemented.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2013	2015	2015
	5	2013	2013	2015	2014
	10	2013	2013	2015	2014
	15	2013	2013	2013	2015

## 2018 Agricultural Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Staff.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><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>Western portion of the county, borders Wayne County</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Western portion of the county, borders Wayne County	2013	2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013
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1	Western portion of the county, borders Wayne County	2013									
2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The topography of the land and analyze sales.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	No Recreational										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Yes										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	Physical inspections, FSA maps (letters were mailed out to property owners asking for verification of land use).										

**Assessment Years 2018, 2019, and 2020**

**Date: June 2017**

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

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

Thurston County had a total count of 4,443 taxable parcels on the 2017 County Abstract.

Per the 2017 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1823	38	17
Commercial	268	7	3
Industrial	11	0	1
Recreational	28	0	1
Agricultural	2313	56	78
Special Value	0		

Agricultural land – Taxable acres 182,157.20

For Assessment year 2017, an estimated 99 building permits, information statements and others means of assessing were valued as new property construction/additions.

**Current Resources**

The staff of the Thurston County Assessor's office consists of the Assessor, deputy assessor & one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. However, the mileage allowance, fuel, office equipment and

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

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

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

#### **Level of Value, Quality, and Uniformity for Assessment year 2017**

<b>Property Class</b>	<b>Median %</b>	<b>C.O.D. %</b>	<b>P.R.D. %</b>
<b>Residential</b>	<b>97</b>	<b>29.08</b>	<b>118.23</b>
<b>Commercial</b>	<b>100</b>		
<b>Agricultural Land</b>	<b>72</b>	<b>21.22</b>	<b>112.42</b>
<b>Special Value</b>	<b>0</b>		

#### **Assessment Actions Planned for Assessment year 2018:**

**Residential: re-costing All Rural Residential: final inspections where necessary. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos. Re-cost**

**Commercial: completed inspections, reappraisal in 2016. Will monitor for changes.**



**Agricultural: finish 6 year inspection & review of land use changes by GIS, & drive by to review land. Finishing with Pender, Thayer & Bryan Townships. Conduct market analysis of agricultural sales. Rural residential as described above.**

**Special Value: None**

**Assessment Actions Planned for Assessment year 2019:**

**Residential. All rural residential: begin inspection process with townships of Anderson, Blackbird Pender, Bryan & Thayer. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.**

**Commercial: continue to evaluate process.**

**Agricultural: continue the review land use changes by GIS. Drive by & review land for Flournoy, Merry, Perry, & Omaha Townships. Conduct market analysis of agricultural sales. Rural residential as described above.**

**Special Value: none**

**Assessment Actions Planned for Assessment year 2020:**

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

**Commercial: continue to evaluate process**

**Agricultural Land: review land use changes for Anderson, Blackbird, Dawes, & Winnebago Townships by GIS & drive by. Conduct market analysis of agricultural sales. Rural residential as described above.**

**Special Value: none**

**The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The office has implemented GIS system.**

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

**Record Maintenance, Mapping updates, & Ownership changes**

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

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

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

**Personal Property:** administer annual filing, 504 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

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

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

**Homestead exemptions:** administer 143 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

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

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

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

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

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

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

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

**Conclusion:**

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$99,354 for the General Fund; \$87,025 board cut Reappraisal fund.

**Respectfully submitted:**

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