

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2021 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**THURSTON COUNTY**



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 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

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## **Introduction**

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O 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 information 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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 absolute deviation calculated about 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 [Neb. Rev. Stat. §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 law does 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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **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 to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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 groups and market areas are also examined to identify whether the groups 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 assessor'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, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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 property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. 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.

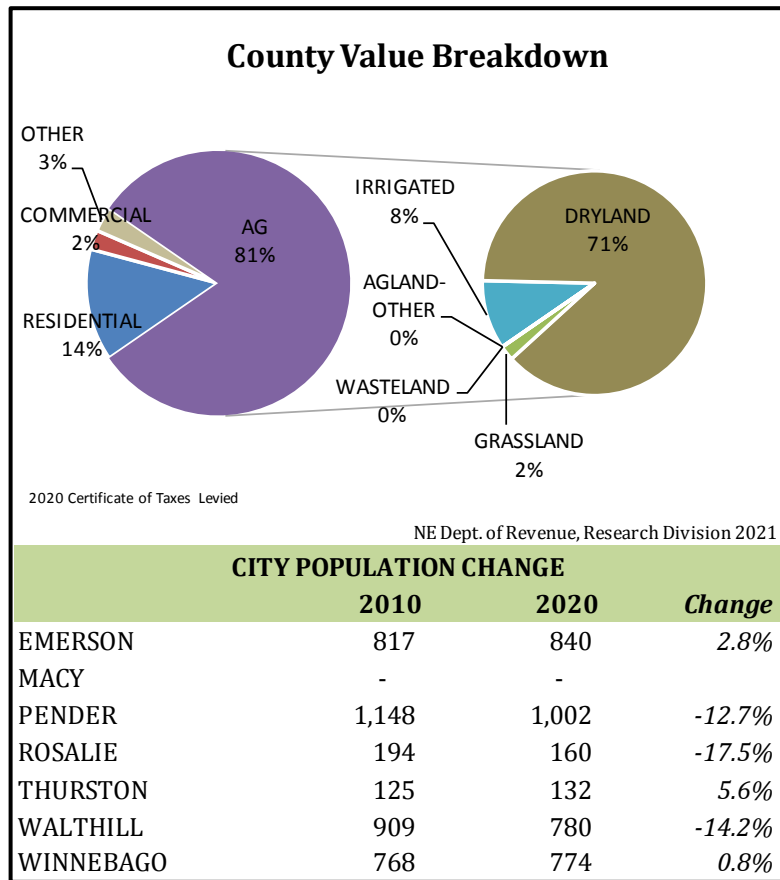
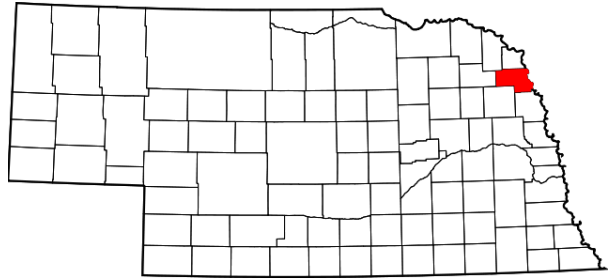
Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

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



# County Overview

With a total area of 394 square miles, Thurston County has 7,224 residents, per the Census Bureau Quick Facts for 2019, a 4% population increase over the 2010 U.S. Census. Reports indicate that 60% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$77,096 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 are 126 employer establishments with total employment of 1,709, for a 14% increase in employment.

Thurston County is included in the Pappio-Missouri River Natural Resources District (NRD).

## 2021 Residential Correlation for Thurston County

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### *Assessment Actions*

For the residential class, residential homes in Emerson, Thurston, Rosalie and Walthill were reviewed as required per the six-year inspection and review cycle. The cost tables were updated for these parcels from 2013 to 2019. In Rosalie, the 10% economic adjustment previously applied was removed to adjust parcels to market value.

### *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The Thurston County Assessor continues to maintain acceptable sales verification and qualification practices.

The county assessor recognizes four valuation groups. The majority of the residential activity occurs in the largest town located in Valuation Group 1. Valuation Group 5 consists of small villages. Valuation Group 10 consists of towns located on the Winnebago and Omaha Indian Reservations. Valuation Group 30 consists of rural parcels. The valuation groups are reviewed to ensure that any economic forces that affect market value are identified.

The required six-year inspection and review cycle is current for the residential class. Lot values are reviewed when reappraisal is done.

The county assessor does not have a written valuation methodology, but is currently in the process of creating a methodology explaining the assessment practices. The assessor utilizes the depreciation and costing tables from their Computer-Assisted Mass Appraisal (CAMA) system. Depreciation tables are dated 2016. Cost tables for Pender and Rural properties are dated 2013 and cost tables for Emerson, Thurston, Rosalie, Walthill and Winnebago were updated this year to 2019.

## 2021 Residential Correlation for Thurston County

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### *Description of Analysis*

Residential parcels are analyzed utilizing four valuation groups that are based on economically similar assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Pender
5	Emerson and Thurston
10	Rosalie, Walthill and Winnebago
30	Rural

For the residential class, there were 61 total qualified sales representing all valuation groups. Review of the overall statistical sample shows that two of the three levels of central tendency are within the acceptable range and correlate closely. The COD and PRD are above the recommended IAAO range and are influenced by four low dollar sales. If these sales are removed, the COD is within the range for rural communities, and the PRD would still be slightly high but improves to be much closer to the recommended range.

<b>SALE PRICE *</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT.MEAN</b>	<b>COD</b>	<b>PRD</b>
<u>Low \$ Ranges</u>						
Less Than 5,000						
Less Than 15,000	4	166.68	163.94	164.16	26.09	99.87
Less Than 30,000	11	122.47	134.37	122.40	30.89	109.78
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	61	95.30	96.60	86.72	22.06	111.39
Greater Than 14,999	57	93.50	91.88	86.12	18.82	106.69
Greater Than 29,999	50	92.73	88.29	85.40	17.16	103.38

Analysis of the individual valuation groups demonstrates that Valuation Groups 1 and 10 have an adequate number of sales for measurement with medians in the acceptable range. Valuation Groups 5 and 30 have unreliaibly small sample sizes.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

## 2021 Residential Correlation for Thurston County

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### *Equalization and Quality of Assessment*

Review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggests that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Thurston County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	38	95.73	96.10	86.68	22.17	110.87
5	4	74.83	75.82	77.78	06.88	97.48
10	16	95.43	102.15	85.36	21.51	119.67
30	3	111.86	101.09	96.56	15.74	104.69
____ALL____	61	95.30	96.60	86.72	22.06	111.39

### *Level of Value*

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

# 2021 Commercial Correlation for Thurston County

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## *Assessment Actions*

For the commercial class, parcels were reviewed in Emerson, Thurston, Rosalie and Walthill, as part of the six-year inspection and review cycle and cost tables in these towns were updated from 2013 to 2019.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The county assessor's sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Analysis of the sales use practices indicates the county assessor utilizes sales above the statewide average. The Thurston County Assessor continues to maintain acceptable sales verification and qualification practices.

The county has four valuation groups assigned for the commercial class. Review of the valuation groups is conducted to ensure that the unique characteristics and geographic locations are adequately defined.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during inspection. All of the commercial properties were reviewed in 2016 with exception to approximately 25 of the more complex commercial and industrial parcels that were reappraised in 2019.

The county assessor does not have a written valuation methodology on file explaining the assessment practices but is currently in the process of writing one. The depreciation tables utilized are dated 2016. The cost tables utilized for Pender and Rural properties is dated 2013 and Emerson, Rosalie, Thurston, Rosalie, Walthill and Winnebago were updated this year to 2019.

## *Description of Analysis*

Commercial parcels are analyzed utilizing four valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Pender
5	Emerson and Thurston
10	Rosalie, Walthill and Winnebago
30	Rural

## **2021 Commercial Correlation for Thurston County**

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For the commercial property class, there were eight qualified sales representing all valuation groups. Two of the three measures of central tendency are within the recommended range along with the COD. The PRD is outside the recommended range and the sample is small with ratios ranging from 43%-122%. With little correlation between the statistics and no uniformity, the statistics are unreliable for measurement.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly to the commercial class and accurately reflect the assessment actions reported by the county assessor. The increase in total value can be attributed to a new duplex constructed and Live Works building that was built in Winnebago and large grain bins constructed in Thurston.

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

With only eight total qualified sales, the sample is too small to base an overall level of value. However a review of the statistics along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Thurston County complies with generally accepted mass appraisal techniques.

### ***Level of Value***

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

# 2021 Agricultural Correlation for Thurston County

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## *Assessment Actions*

The county assessor monitored sales activity and continued to do land use review and pick-up work. No land value changes were made for 2021.

## *Assessment Practice Review*

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. The Thurston County Assessor continues to maintain acceptable sales verification and qualification practices.

Two market areas are currently identified for the agricultural class. Market Area 1 represents the western portion of the county. Market Area 2 represents the eastern portion of the county which includes the Winnebago and Omaha Indian Reservations bordering the Missouri River. The county assessor studies the market each year to determine if additional areas would be needed. Aerial imagery and drive by reviews are used to keep parcel land use current and pick up any new improvements. The county assessor consistently works with taxpayers to identify Conservation Reserve Program (CRP) acres in the county.

The required six-year inspection and review cycle is current for the agricultural class. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Reappraisal of these parcels was last done in 2018. Depreciation tables utilized are dated 2016 and cost tables are dated 2013.

The county assessor is currently working on a written valuation methodology explaining the assessment practices of the assessor. Intensive use is not currently defined, however the county assessor is in the process of working on a market study.

## *Description of Analysis*

There are two market areas defined for agricultural analysis. The majority of the agricultural land in the county is dryland with some minimal irrigated and grassland. For the agricultural class, two of the three measures of central tendency are within the acceptable range and show strong support of each other. The COD is within the acceptable range indicating the data used for measurement appears reliable. The median appears to be the best indicator of the level of value.

## 2021 Agricultural Correlation for Thurston County

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Further analysis was conducted on the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. In this county, the majority of the sales are dryland sales with 31 qualified sales for the study period used for analysis in both market areas combined. For the dryland sales, two of the three measures of central tendency are within the acceptable range as well as the COD.

The average acre comparison chart displays that the values assigned are comparable to the adjoining counties.

### *Equalization and Quality of Assessment*

Review of agricultural improvements and site acres indicates that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Thurston County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Thurston County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	83.84	83.84	83.84	00.00	100.00
1	1	83.84	83.84	83.84	00.00	100.00
<u>Dry</u>						
County	31	72.70	71.62	64.77	12.61	110.58
1	7	68.71	69.34	49.87	21.34	139.04
2	24	73.52	72.29	70.36	10.07	102.74
<u>ALL</u>	36	73.52	73.21	66.00	15.44	110.92

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Thurston County is 74%.



## 2021 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Thurston County

### Residential Real Property - Current

Number of Sales	61	Median	95.30
Total Sales Price	\$5,329,529	Mean	96.60
Total Adj. Sales Price	\$5,329,529	Wgt. Mean	86.72
Total Assessed Value	\$4,621,610	Average Assessed Value of the Base	\$56,788
Avg. Adj. Sales Price	\$87,369	Avg. Assessed Value	\$75,764

### Confidence Interval - Current

95% Median C.I	83.90 to 99.50
95% Wgt. Mean C.I	80.93 to 92.50
95% Mean C.I	88.60 to 104.60
% of Value of the Class of all Real Property Value in the County	11.14
% of Records Sold in the Study Period	3.36
% of Value Sold in the Study Period	4.48

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	67	95	94.79
2019	57	94	93.98
2018	65	95	95.13
2017	64	97	96.65

## 2021 Commission Summary for Thurston County

### Commercial Real Property - Current

Number of Sales	8	Median	95.09
Total Sales Price	\$547,857	Mean	91.53
Total Adj. Sales Price	\$547,857	Wgt. Mean	103.78
Total Assessed Value	\$568,560	Average Assessed Value of the Base	\$86,682
Avg. Adj. Sales Price	\$68,482	Avg. Assessed Value	\$71,070

### Confidence Interval - Current

95% Median C.I	43.13 to 122.04
95% Wgt. Mean C.I	83.90 to 123.65
95% Mean C.I	71.14 to 111.92
% of Value of the Class of all Real Property Value in the County	2.56
% of Records Sold in the Study Period	2.92
% of Value Sold in the Study Period	2.39

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	11	100	73.82
2019	5	100	87.60
2018	6	100	106.66
2017	9	100	102.59

**87 Thurston  
RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 61  
 Total Sales Price : 5,329,529  
 Total Adj. Sales Price : 5,329,529  
 Total Assessed Value : 4,621,610  
 Avg. Adj. Sales Price : 87,369  
 Avg. Assessed Value : 75,764

MEDIAN : 95  
 WGT. MEAN : 87  
 MEAN : 97  
 COD : 22.06  
 PRD : 111.39

COV : 32.99  
 STD : 31.87  
 Avg. Abs. Dev : 21.02  
 MAX Sales Ratio : 214.20  
 MIN Sales Ratio : 42.90

95% Median C.I. : 83.90 to 99.50  
 95% Wgt. Mean C.I. : 80.93 to 92.50  
 95% Mean C.I. : 88.60 to 104.60

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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>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	5	93.87	92.10	90.86	16.69	101.36	52.24	116.94	N/A	109,300	99,315	
01-JAN-19 To 31-MAR-19	6	96.94	93.35	97.78	09.90	95.47	75.70	105.18	75.70 to 105.18	113,083	110,573	
01-APR-19 To 30-JUN-19	19	86.24	92.81	82.82	21.15	112.06	63.74	172.67	72.71 to 100.31	103,022	85,325	
01-JUL-19 To 30-SEP-19	5	80.25	87.76	84.37	12.42	104.02	76.37	108.22	N/A	54,862	46,290	
01-OCT-19 To 31-DEC-19	3	69.29	95.15	77.24	41.68	123.19	64.76	151.39	N/A	108,300	83,648	
01-JAN-20 To 31-MAR-20	7	95.55	99.59	81.59	32.95	122.06	42.90	214.20	42.90 to 214.20	88,557	72,253	
01-APR-20 To 30-JUN-20	11	98.73	110.78	94.87	29.61	116.77	67.39	200.65	73.96 to 165.63	49,364	46,834	
01-JUL-20 To 30-SEP-20	5	100.84	93.76	87.55	12.07	107.09	60.51	111.86	N/A	77,000	67,416	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	35	93.50	92.08	87.15	16.90	105.66	52.24	172.67	82.06 to 99.50	98,764	86,076	
01-OCT-19 To 30-SEP-20	26	96.01	102.69	85.91	29.01	119.53	42.90	214.20	78.83 to 102.55	72,031	61,883	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	33	86.24	92.35	85.53	20.30	107.97	63.74	172.67	78.00 to 99.50	98,034	83,849	
<u>ALL</u>	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	38	95.73	96.10	86.68	22.17	110.87	42.90	214.20	83.68 to 100.30	107,196	92,921	
5	4	74.83	75.82	77.78	06.88	97.48	67.39	86.24	N/A	57,375	44,625	
10	16	95.43	102.15	85.36	21.51	119.67	66.91	172.67	80.25 to 116.94	44,167	37,701	
30	3	111.86	101.09	96.56	15.74	104.69	69.29	122.12	N/A	106,633	102,967	
<u>ALL</u>	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	

<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	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	
06												
07												
<u>ALL</u>	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	

**87 Thurston  
RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 61  
 Total Sales Price : 5,329,529  
 Total Adj. Sales Price : 5,329,529  
 Total Assessed Value : 4,621,610  
 Avg. Adj. Sales Price : 87,369  
 Avg. Assessed Value : 75,764

MEDIAN : 95  
 WGT. MEAN : 87  
 MEAN : 97  
 COD : 22.06  
 PRD : 111.39

COV : 32.99  
 STD : 31.87  
 Avg. Abs. Dev : 21.02  
 MAX Sales Ratio : 214.20  
 MIN Sales Ratio : 42.90

95% Median C.I. : 83.90 to 99.50  
 95% Wgt. Mean C.I. : 80.93 to 92.50  
 95% Mean C.I. : 88.60 to 104.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	4	166.68	163.94	164.16	26.09	99.87	108.22	214.20	N/A	10,125	16,621	
Less Than 30,000	11	122.47	134.37	122.40	30.89	109.78	83.68	214.20	83.90 to 200.65	17,273	21,142	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	
Greater Than 14,999	57	93.50	91.88	86.12	18.82	106.69	42.90	172.67	83.68 to 98.73	92,790	79,914	
Greater Than 29,999	50	92.73	88.29	85.40	17.16	103.38	42.90	151.39	78.83 to 96.59	102,791	87,781	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	4	166.68	163.94	164.16	26.09	99.87	108.22	214.20	N/A	10,125	16,621	
15,000 TO 29,999	7	100.84	117.46	111.09	28.35	105.73	83.68	172.67	83.68 to 172.67	21,357	23,725	
30,000 TO 59,999	16	95.43	94.66	93.89	15.52	100.82	67.39	151.39	75.70 to 102.55	41,344	38,820	
60,000 TO 99,999	11	93.50	89.52	88.55	13.74	101.10	52.24	122.12	76.37 to 100.30	76,210	67,486	
100,000 TO 149,999	10	93.72	85.55	86.92	20.31	98.42	42.90	115.69	55.74 to 111.86	122,355	106,357	
150,000 TO 249,999	12	84.04	82.75	83.03	17.33	99.66	60.51	105.54	64.76 to 100.38	178,583	148,270	
250,000 TO 499,999	1	66.91	66.91	66.91	00.00	100.00	66.91	66.91	N/A	273,167	182,780	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	61	95.30	96.60	86.72	22.06	111.39	42.90	214.20	83.90 to 99.50	87,369	75,764	

**87 Thurston**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 8  
Total Sales Price : 547,857  
Total Adj. Sales Price : 547,857  
Total Assessed Value : 568,560  
Avg. Adj. Sales Price : 68,482  
Avg. Assessed Value : 71,070

MEDIAN : 95  
WGT. MEAN : 104  
MEAN : 92  
COD : 18.13  
PRD : 88.20

COV : 26.65  
STD : 24.39  
Avg. Abs. Dev : 17.24  
MAX Sales Ratio : 122.04  
MIN Sales Ratio : 43.13

95% Median C.I. : 43.13 to 122.04  
95% Wgt. Mean C.I. : 83.90 to 123.65  
95% Mean C.I. : 71.14 to 111.92

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	2	91.15	91.15	99.70	19.01	91.42	73.82	108.47	N/A	47,529	47,388	
01-JAN-18 To 31-MAR-18	1	106.98	106.98	106.98	00.00	100.00	106.98	106.98	N/A	45,000	48,140	
01-APR-18 To 30-JUN-18	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	1	97.56	97.56	97.56	00.00	100.00	97.56	97.56	N/A	85,000	82,925	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	1	43.13	43.13	43.13	00.00	100.00	43.13	43.13	N/A	30,000	12,940	
01-JUL-19 To 30-SEP-19												
01-OCT-19 To 31-DEC-19	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	88,000	81,500	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	1	122.04	122.04	122.04	00.00	100.00	122.04	122.04	N/A	200,000	244,075	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	4	97.29	94.22	101.56	13.89	92.77	73.82	108.47	N/A	36,214	36,780	
01-OCT-18 To 30-SEP-19	2	70.35	70.35	83.36	38.69	84.39	43.13	97.56	N/A	57,500	47,933	
01-OCT-19 To 30-SEP-20	2	107.33	107.33	113.05	13.71	94.94	92.61	122.04	N/A	144,000	162,788	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	3	97.56	97.38	100.35	06.62	97.04	87.60	106.98	N/A	44,933	45,090	
01-JAN-19 To 31-DEC-19	2	67.87	67.87	80.03	36.45	84.81	43.13	92.61	N/A	59,000	47,220	
<u>ALL</u>	8	95.09	91.53	103.78	18.13	88.20	43.13	122.04	43.13 to 122.04	68,482	71,070	

<b>VALUATION GROUP</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	4	107.73	102.83	113.80	11.54	90.36	73.82	122.04	N/A	85,014	96,748	
5	2	95.09	95.09	95.04	02.61	100.05	92.61	97.56	N/A	86,500	82,213	
10	2	65.37	65.37	49.27	34.02	132.68	43.13	87.60	N/A	17,400	8,573	
<u>ALL</u>	8	95.09	91.53	103.78	18.13	88.20	43.13	122.04	43.13 to 122.04	68,482	71,070	

**87 Thurston  
COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 8  
 Total Sales Price : 547,857  
 Total Adj. Sales Price : 547,857  
 Total Assessed Value : 568,560  
 Avg. Adj. Sales Price : 68,482  
 Avg. Assessed Value : 71,070

MEDIAN : 95  
 WGT. MEAN : 104  
 MEAN : 92  
 COD : 18.13  
 PRD : 88.20

COV : 26.65  
 STD : 24.39  
 Avg. Abs. Dev : 17.24  
 MAX Sales Ratio : 122.04  
 MIN Sales Ratio : 43.13

95% Median C.I. : 43.13 to 122.04  
 95% Wgt. Mean C.I. : 83.90 to 123.65  
 95% Mean C.I. : 71.14 to 111.92

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	95.09	91.53	103.78	18.13	88.20	43.13	122.04	43.13 to 122.04	68,482	71,070
04											
<u>ALL</u>	<u>8</u>	<u>95.09</u>	<u>91.53</u>	<u>103.78</u>	<u>18.13</u>	<u>88.20</u>	<u>43.13</u>	<u>122.04</u>	<u>43.13 to 122.04</u>	<u>68,482</u>	<u>71,070</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
Less Than 15,000	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
Less Than 30,000	2	80.71	80.71	76.12	08.54	106.03	73.82	87.60	N/A	14,429	10,983
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	97.56	92.09	103.92	18.74	88.62	43.13	122.04	43.13 to 122.04	77,580	80,622
Greater Than 14,999	7	97.56	92.09	103.92	18.74	88.62	43.13	122.04	43.13 to 122.04	77,580	80,622
Greater Than 29,999	6	102.27	95.13	105.32	16.98	90.32	43.13	122.04	43.13 to 122.04	86,500	91,099
<u>Incremental Ranges</u>											
0 TO 4,999	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
5,000 TO 14,999											
15,000 TO 29,999	1	73.82	73.82	73.82	00.00	100.00	73.82	73.82	N/A	24,057	17,760
30,000 TO 59,999	2	75.06	75.06	81.44	42.54	92.17	43.13	106.98	N/A	37,500	30,540
60,000 TO 99,999	3	97.56	99.55	98.95	05.42	100.61	92.61	108.47	N/A	81,333	80,480
100,000 TO 149,999											
150,000 TO 249,999	1	122.04	122.04	122.04	00.00	100.00	122.04	122.04	N/A	200,000	244,075
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>8</u>	<u>95.09</u>	<u>91.53</u>	<u>103.78</u>	<u>18.13</u>	<u>88.20</u>	<u>43.13</u>	<u>122.04</u>	<u>43.13 to 122.04</u>	<u>68,482</u>	<u>71,070</u>



**87 Thurston**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 8  
 Total Sales Price : 547,857  
 Total Adj. Sales Price : 547,857  
 Total Assessed Value : 568,560  
 Avg. Adj. Sales Price : 68,482  
 Avg. Assessed Value : 71,070

MEDIAN : 95  
 WGT. MEAN : 104  
 MEAN : 92  
 COD : 18.13  
 PRD : 88.20

COV : 26.65  
 STD : 24.39  
 Avg. Abs. Dev : 17.24  
 MAX Sales Ratio : 122.04  
 MIN Sales Ratio : 43.13

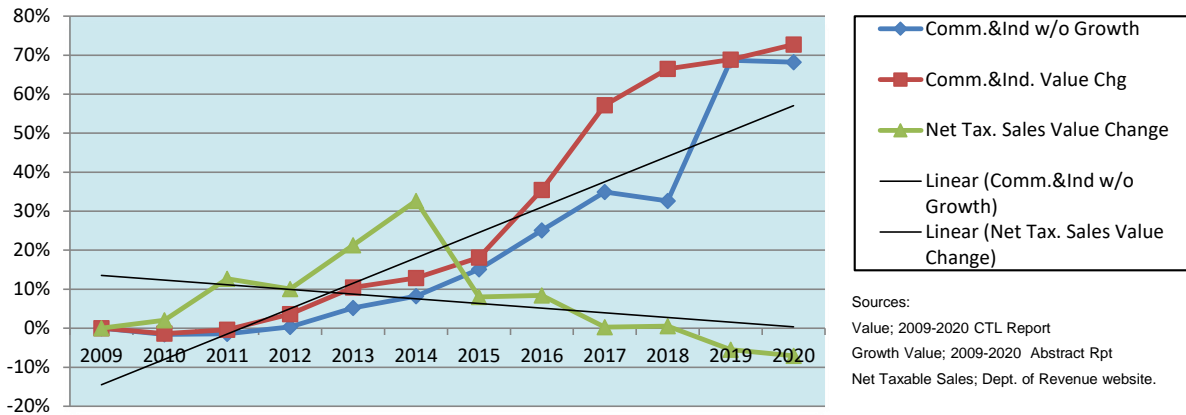
95% Median C.I. : 43.13 to 122.04  
 95% Wgt. Mean C.I. : 83.90 to 123.65  
 95% Mean C.I. : 71.14 to 111.92

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	108.47	108.47	108.47	00.00	100.00	108.47	108.47	N/A	71,000	77,015
340	1	97.56	97.56	97.56	00.00	100.00	97.56	97.56	N/A	85,000	82,925
344	1	122.04	122.04	122.04	00.00	100.00	122.04	122.04	N/A	200,000	244,075
350	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
353	1	106.98	106.98	106.98	00.00	100.00	106.98	106.98	N/A	45,000	48,140
410	2	58.48	58.48	56.79	26.25	102.98	43.13	73.82	N/A	27,029	15,350
528	1	92.61	92.61	92.61	00.00	100.00	92.61	92.61	N/A	88,000	81,500
<u>    </u> ALL <u>    </u>	8	95.09	91.53	103.78	18.13	88.20	43.13	122.04	43.13 to 122.04	68,482	71,070

### 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
2008	\$ 11,896,930	\$ 101,690		\$ 11,795,240	--	\$ 17,098,899	--
2009	\$ 12,657,930	\$ 1,162,450	9.18%	\$ 11,495,480	--	\$ 15,284,422	--
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%
2018	\$ 21,075,180	\$ 4,289,355	20.35%	\$ 16,785,825	-15.65%	\$ 15,370,531	0.31%
2019	\$ 21,371,525	\$ 19,885	0.09%	\$ 21,351,640	1.31%	\$ 14,440,676	-6.05%
2020	\$ 21,862,970	\$ 575,235	2.63%	\$ 21,287,735	-0.39%	\$ 14,203,000	-1.65%
<b>Ann %chg</b>	5.38%			<b>Average</b>	<b>-0.82%</b>	-0.57%	<b>-0.18%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.59%	-1.39%	2.03%
2011	-1.40%	-0.41%	12.70%
2012	0.33%	3.64%	10.02%
2013	5.19%	10.44%	21.25%
2014	8.21%	12.86%	32.66%
2015	15.10%	18.16%	8.04%
2016	25.11%	35.42%	8.42%
2017	34.92%	57.21%	0.25%
2018	32.61%	66.50%	0.56%
2019	68.68%	68.84%	-5.52%
2020	68.18%	72.72%	-7.08%

County Number	87
County Name	Thurston

**87 Thurston**  
**AGRICULTURAL LAND**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 36  
Total Sales Price : 21,165,630  
Total Adj. Sales Price : 21,165,630  
Total Assessed Value : 13,970,355  
Avg. Adj. Sales Price : 587,934  
Avg. Assessed Value : 388,065

MEDIAN : 74  
WGT. MEAN : 66  
MEAN : 73  
COD : 15.44  
PRD : 110.92

COV : 25.34  
STD : 18.55  
Avg. Abs. Dev : 11.35  
MAX Sales Ratio : 142.90  
MIN Sales Ratio : 24.89

95% Median C.I. : 68.71 to 77.57  
95% Wgt. Mean C.I. : 55.82 to 76.19  
95% Mean C.I. : 67.15 to 79.27

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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>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	6	68.68	67.11	66.89	05.94	100.33	57.13	72.01	57.13 to 72.01	561,659	375,676
01-JAN-18 To 31-MAR-18	1	63.66	63.66	63.66	00.00	100.00	63.66	63.66	N/A	452,000	287,745
01-APR-18 To 30-JUN-18	2	72.97	72.97	73.58	02.47	99.17	71.17	74.77	N/A	300,318	220,983
01-JUL-18 To 30-SEP-18	3	77.57	77.64	77.62	01.78	100.03	75.60	79.74	N/A	360,000	279,443
01-OCT-18 To 31-DEC-18	3	85.38	85.37	81.83	13.01	104.33	68.71	102.03	N/A	364,333	298,150
01-JAN-19 To 31-MAR-19	4	77.26	79.80	72.04	14.04	110.77	65.20	99.49	N/A	755,419	544,216
01-APR-19 To 30-JUN-19	2	76.88	76.88	77.35	03.32	99.39	74.33	79.42	N/A	1,075,592	832,003
01-JUL-19 To 30-SEP-19	2	73.26	73.26	72.17	08.38	101.51	67.12	79.40	N/A	382,433	276,020
01-OCT-19 To 31-DEC-19	3	75.39	59.03	36.81	22.96	160.36	24.89	76.82	N/A	1,031,067	379,553
01-JAN-20 To 31-MAR-20	5	62.83	72.30	57.30	40.33	126.18	42.28	142.90	N/A	518,716	297,242
01-APR-20 To 30-JUN-20	2	67.03	67.03	65.52	12.52	102.30	58.64	75.41	N/A	487,500	319,403
01-JUL-20 To 30-SEP-20	3	79.66	80.66	81.06	02.25	99.51	78.47	83.84	N/A	656,844	532,408
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	12	71.16	70.43	69.46	06.62	101.40	57.13	79.74	65.03 to 75.60	458,549	318,508
01-OCT-18 To 30-SEP-19	11	79.40	79.60	75.20	11.46	105.85	65.20	102.03	67.12 to 99.49	639,157	480,669
01-OCT-19 To 30-SEP-20	13	75.39	70.35	56.31	23.98	124.93	24.89	142.90	43.69 to 79.66	664,024	373,915
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	9	75.60	77.63	76.34	09.76	101.69	63.66	102.03	68.71 to 85.38	358,404	273,610
01-JAN-19 To 31-DEC-19	11	75.39	72.42	61.25	13.60	118.24	24.89	99.49	65.20 to 81.81	820,993	502,870
<u>ALL</u>	36	73.52	73.21	66.00	15.44	110.92	24.89	142.90	68.71 to 77.57	587,934	388,065

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	9	68.71	68.10	53.91	23.08	126.32	24.89	99.49	43.69 to 85.38	686,411	370,037
2	27	74.33	74.91	70.99	12.97	105.52	42.28	142.90	69.79 to 78.47	555,108	394,075
<u>ALL</u>	36	73.52	73.21	66.00	15.44	110.92	24.89	142.90	68.71 to 77.57	587,934	388,065

**87 Thurston**  
**AGRICULTURAL LAND**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 36  
 Total Sales Price : 21,165,630  
 Total Adj. Sales Price : 21,165,630  
 Total Assessed Value : 13,970,355  
 Avg. Adj. Sales Price : 587,934  
 Avg. Assessed Value : 388,065

MEDIAN : 74  
 WGT. MEAN : 66  
 MEAN : 73  
 COD : 15.44  
 PRD : 110.92

COV : 25.34  
 STD : 18.55  
 Avg. Abs. Dev : 11.35  
 MAX Sales Ratio : 142.90  
 MIN Sales Ratio : 24.89

95% Median C.I. : 68.71 to 77.57  
 95% Wgt. Mean C.I. : 55.82 to 76.19  
 95% Mean C.I. : 67.15 to 79.27

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	23	72.01	71.45	69.46	10.35	102.86	42.28	99.49	67.12 to 76.82	593,852	412,500
1	4	67.92	75.09	69.87	13.27	107.47	65.03	99.49	N/A	489,216	341,800
2	19	72.70	70.68	69.39	09.26	101.86	42.28	81.81	66.93 to 77.57	615,880	427,384
____ALL____	36	73.52	73.21	66.00	15.44	110.92	24.89	142.90	68.71 to 77.57	587,934	388,065

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	1	83.84	83.84	83.84	00.00	100.00	83.84	83.84	N/A	800,000	670,745
1	1	83.84	83.84	83.84	00.00	100.00	83.84	83.84	N/A	800,000	670,745
____Dry____											
County	31	72.70	71.62	64.77	12.61	110.58	24.89	102.03	68.71 to 76.82	592,530	383,755
1	7	68.71	69.34	49.87	21.34	139.04	24.89	99.49	24.89 to 99.49	716,814	357,474
2	24	73.52	72.29	70.36	10.07	102.74	42.28	102.03	69.79 to 77.57	556,280	391,420
____ALL____	36	73.52	73.21	66.00	15.44	110.92	24.89	142.90	68.71 to 77.57	587,934	388,065

## Thurston County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	6000	6000	5800	5800	5600	5600	4700	4290	<b>5530</b>
Dakota	2	n/a	n/a	5390	5265	n/a	n/a	4435	4270	<b>4539</b>
Dixon	1	5285	5190	4930	4770	4435	4115	4030	3865	<b>4625</b>
Wayne	1	6100	6050	6000	5950	5750	5600	5400	4700	<b>5624</b>
Cuming	1	6351	n/a	5962	6343	4466	n/a	5451	4651	<b>5912</b>
Thurston	2	6000	6000	5800	5800	5599	n/a	4700	4290	<b>5514</b>
Dakota	1	5590	n/a	5420	5410	n/a	5170	5165	5040	<b>5465</b>
Burt	1	4965	5200	4649	3633	n/a	3027	3575	2975	<b>4221</b>
Cuming	1	6351	n/a	5962	6343	4466	n/a	5451	4651	<b>5912</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	5400	5300	5000	4900	4700	4600	3500	3400	<b>4630</b>
Dakota	2	5010	5000	4935	4880	4545	4015	3800	3700	<b>4085</b>
Dixon	1	5285	4890	4770	4700	4675	4200	4000	3520	<b>4383</b>
Wayne	1	5700	5650	5550	5450	5200	4650	4100	3795	<b>4988</b>
Cuming	1	6019	6025	5654	3500	4803	5175	4310	4304	<b>5499</b>
Thurston	2	4700	4700	4100	4100	4000	3900	3500	3400	<b>3900</b>
Dakota	1	4975	4955	4895	n/a	4800	4030	3875	3800	<b>4886</b>
Burt	1	5130	5000	4636	n/a	3440	3900	3378	2673	<b>3947</b>
Cuming	1	6019	6025	5654	3500	4803	5175	4310	4304	<b>5499</b>

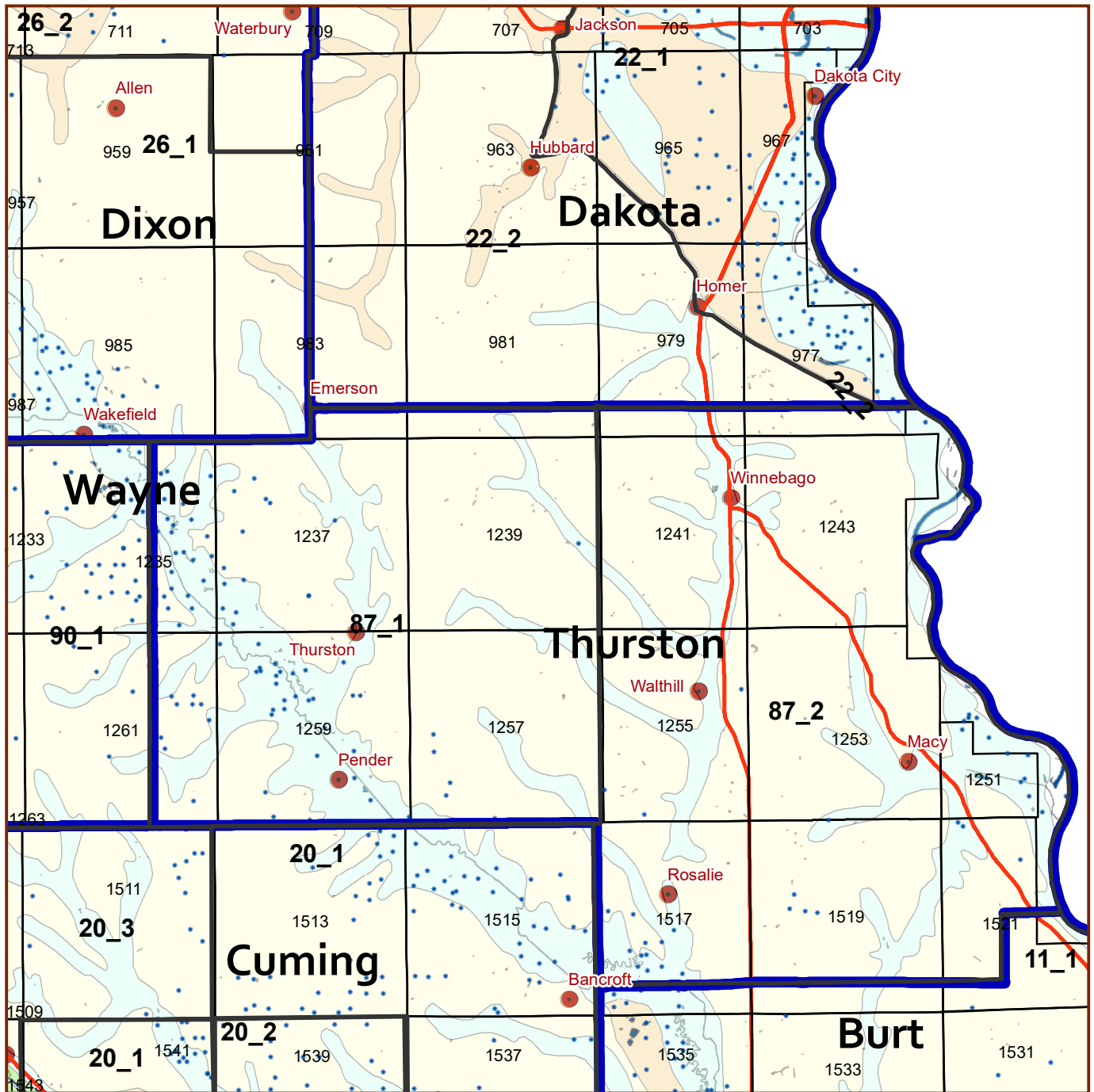
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	1800	1800	1700	1700	1600	n/a	1400	n/a	<b>1772</b>
Dakota	2	1950	1950	1950	1950	1950	n/a	n/a	n/a	<b>1950</b>
Dixon	1	2430	2300	2030	n/a	1845	1720	n/a	n/a	<b>2227</b>
Wayne	1	2200	2100	1950	1850	1750	n/a	n/a	n/a	<b>2084</b>
Cuming	1	2421	2398	1997	2093	n/a	n/a	n/a	n/a	<b>2324</b>
Thurston	2	1800	1800	1600	1500	1400	n/a	n/a	n/a	<b>1726</b>
Dakota	1	1950	1950	1950	1950	n/a	n/a	n/a	n/a	<b>1950</b>
Burt	1	2370	2177	1950	1925	n/a	1830	605	1655	<b>2152</b>
Cuming	1	2421	2398	1997	2093	n/a	n/a	n/a	n/a	<b>2324</b>

County	Mkt Area	CRP	TIMBER	WASTE
Thurston	1	n/a	475	75
Dakota	2	n/a	596	215
Dixon	1	4450	1309	93
Wayne	1	3806	n/a	100
Cuming	1	4609	1134	125
Thurston	2	n/a	500	75
Dakota	1	n/a	650	215
Burt	1	3463	n/a	117
Cuming	1	4609	1134	125

Source: 2021 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.

# THURSTON COUNTY



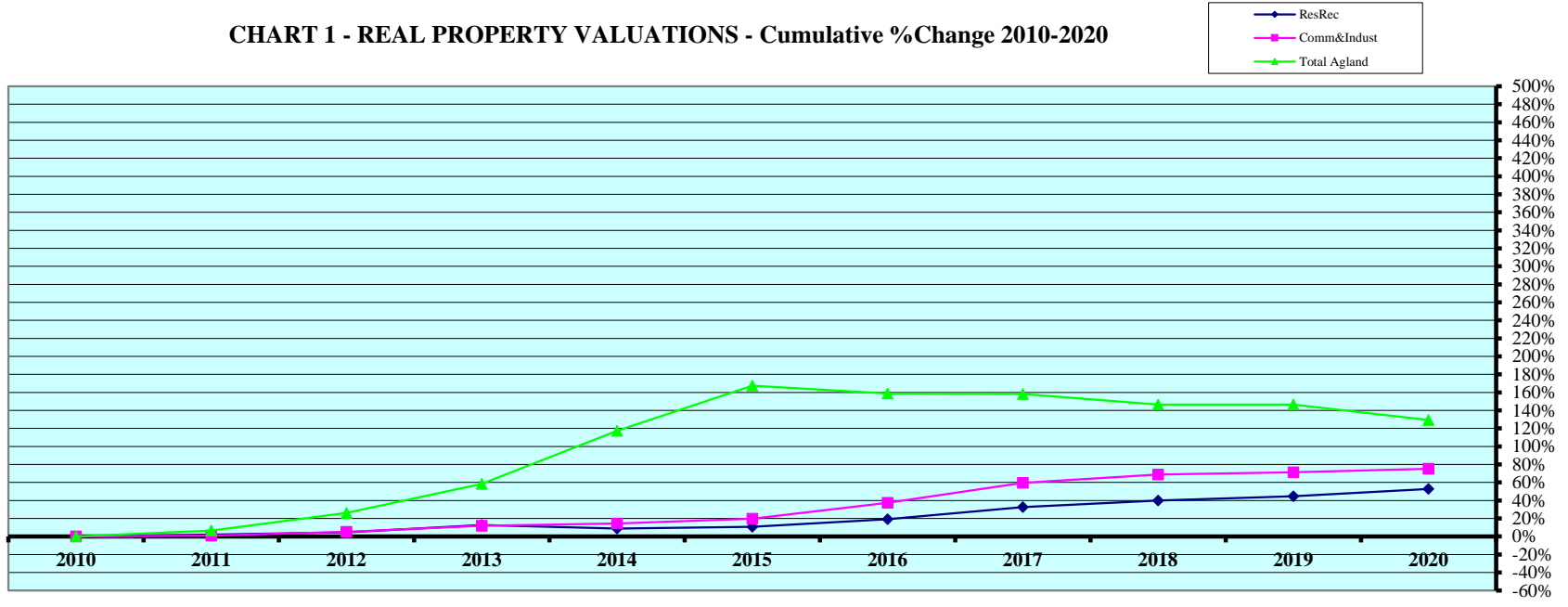
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



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
2010	65,903,740	--	--	--	12,482,320	--	--	--	324,590,745	--	--	--
2011	67,235,835	1,332,095	2.02%	2.02%	12,606,635	124,315	1.00%	1.00%	346,017,700	21,426,955	6.60%	6.60%
2012	68,870,655	1,634,820	2.43%	4.50%	13,118,340	511,705	4.06%	5.10%	409,263,635	63,245,935	18.28%	26.09%
2013	74,344,735	5,474,080	7.95%	12.81%	13,979,505	861,165	6.56%	11.99%	514,510,230	105,246,595	25.72%	58.51%
2014	71,617,930	-2,726,805	-3.67%	8.67%	14,286,235	306,730	2.19%	14.45%	704,976,725	190,466,495	37.02%	117.19%
2015	73,029,675	1,411,745	1.97%	10.81%	14,956,060	669,825	4.69%	19.82%	868,098,935	163,122,210	23.14%	167.44%
2016	78,485,176	5,455,501	7.47%	19.09%	17,141,496	2,185,436	14.61%	37.33%	839,673,135	-28,425,800	-3.27%	158.69%
2017	87,383,447	8,898,271	11.34%	32.59%	19,899,095	2,757,599	16.09%	59.42%	838,548,660	-1,124,475	-0.13%	158.34%
2018	92,247,257	4,863,810	5.57%	39.97%	21,075,180	1,176,085	5.91%	68.84%	799,994,290	-38,554,370	-4.60%	146.46%
2019	95,410,905	3,163,648	3.43%	44.77%	21,371,525	296,345	1.41%	71.21%	799,698,165	-296,125	-0.04%	146.37%
2020	100,685,529	5,274,624	5.53%	52.78%	21,862,970	491,445	2.30%	75.15%	744,447,630	-55,250,535	-6.91%	129.35%

Rate Annual %chg: Residential & Recreational **4.33%**

Commercial & Industrial **5.76%**

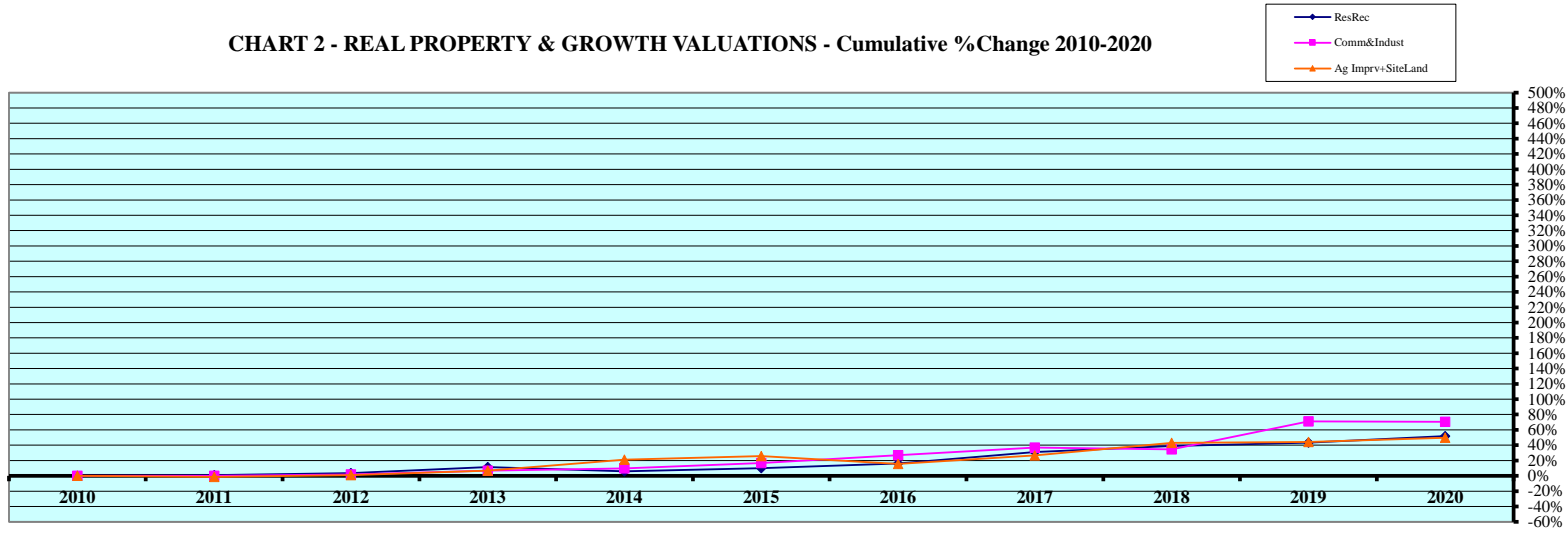
Agricultural Land **8.66%**

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 2010-2020



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	
2010	65,903,740	1,176,315	1.78%	64,727,425	--	--	12,482,320	25,950	0.21%	12,456,370	--	--	
2011	67,235,835	790,235	1.18%	66,445,600	0.82%	0.82%	12,606,635	126,435	1.00%	12,480,200	-0.02%	-0.02%	
2012	68,870,655	607,990	0.88%	68,262,665	1.53%	3.58%	13,118,340	419,260	3.20%	12,699,080	0.73%	1.74%	
2013	74,344,735	934,285	1.26%	73,410,450	6.59%	11.39%	13,979,505	664,775	4.76%	13,314,730	1.50%	6.67%	
2014	71,617,930	1,881,020	2.63%	69,736,910	-6.20%	5.82%	14,286,235	589,270	4.12%	13,696,965	-2.02%	9.73%	
2015	73,029,675	602,572	0.83%	72,427,103	1.13%	9.90%	14,956,060	386,500	2.58%	14,569,560	1.98%	16.72%	
2016	78,485,176	1,898,570	2.42%	76,586,606	4.87%	16.21%	17,141,496	1,304,595	7.61%	15,836,901	5.89%	26.87%	
2017	87,383,447	1,085,972	1.24%	86,297,475	9.95%	30.94%	19,899,095	2,821,205	14.18%	17,077,890	-0.37%	36.82%	
2018	92,247,257	661,943	0.72%	91,585,314	4.81%	38.97%	21,075,180	4,289,355	20.35%	16,785,825	-15.65%	34.48%	
2019	95,410,905	1,055,995	1.11%	94,354,910	2.28%	43.17%	21,371,525	19,885	0.09%	21,351,640	1.31%	71.06%	
2020	100,685,529	600,210	0.60%	100,085,319	4.90%	51.87%	21,862,970	575,325	2.63%	21,287,645	-0.39%	70.54%	
Rate Ann%chg	4.33%			Resid & Recreat w/o growth			5.76%			C & I w/o growth			-0.70%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	18,282,950	17,752,970	36,035,920	1,536,090	4.26%	34,499,830	--	--
2011	18,341,640	18,712,565	37,054,205	1,506,380	4.07%	35,547,825	-1.35%	-1.35%
2012	18,166,340	20,129,960	38,296,300	1,928,972	5.04%	36,367,328	-1.85%	0.92%
2013	18,426,655	21,343,800	39,770,455	1,332,030	3.35%	38,438,425	0.37%	6.67%
2014	21,110,860	24,235,550	45,346,410	1,727,725	3.81%	43,618,685	9.68%	21.04%
2015	21,304,545	24,578,220	45,882,765	602,920	1.31%	45,279,845	-0.15%	25.65%
2016	19,082,750	23,811,285	42,894,035	1,217,360	2.84%	41,676,675	-9.17%	15.65%
2017	20,503,014	25,984,865	46,487,879	884,285	1.90%	45,603,594	6.32%	26.55%
2018	24,591,170	27,612,215	52,203,385	614,670	1.18%	51,588,715	10.97%	43.16%
2019	24,366,595	28,147,410	52,514,005	598,725	1.14%	51,915,280	-0.55%	44.07%
2020	25,936,325	28,164,355	54,100,680	164,075	0.30%	53,936,605	2.71%	49.67%
Rate Ann%chg	3.56%	4.72%	4.15%	Ag Imprv+Site w/o growth			1.70%	

(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; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

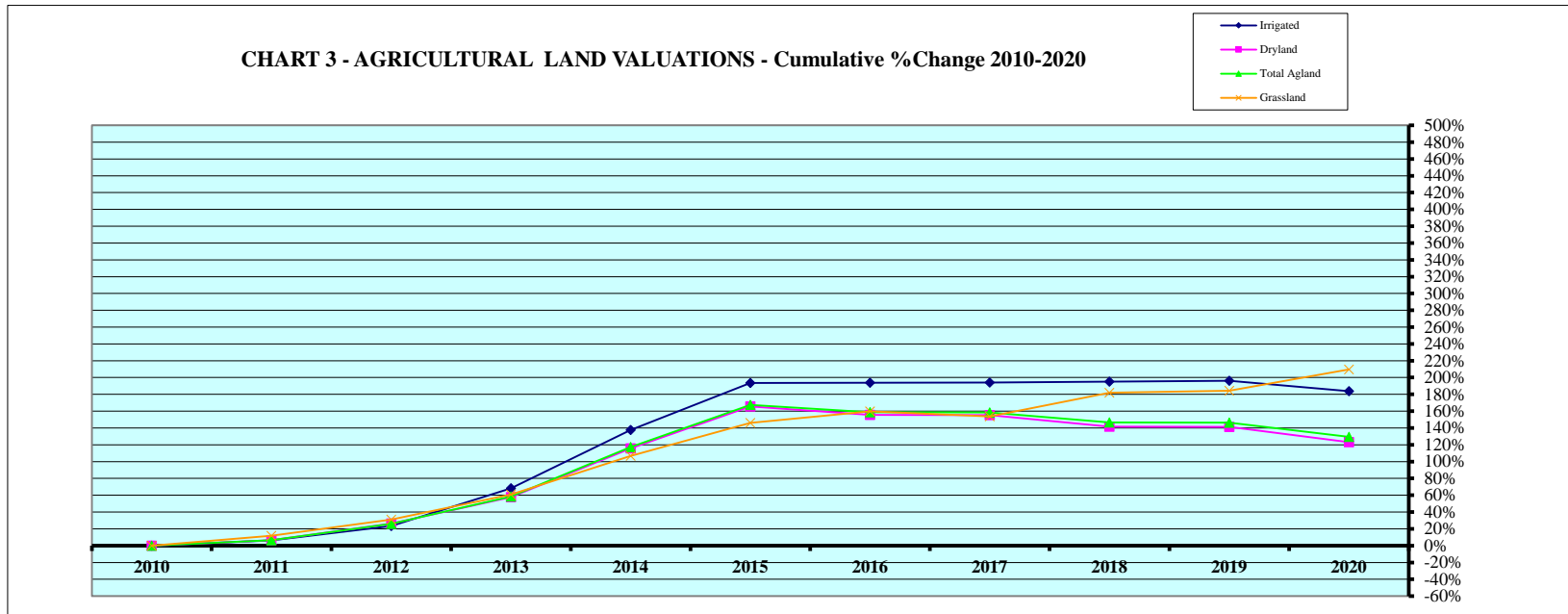
Cnty# 87  
County THURSTON

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	26,117,440	--	--	--	293,046,765	--	--	--	5,128,010	--	--	--
2011	27,784,770	1,667,330	6.38%	6.38%	312,202,655	19,155,890	6.54%	6.54%	5,734,800	606,790	11.83%	11.83%
2012	32,231,150	4,446,380	16.00%	23.41%	370,012,940	57,810,285	18.52%	26.26%	6,724,095	989,295	17.25%	31.12%
2013	43,945,745	11,714,595	36.35%	68.26%	461,863,025	91,850,085	24.82%	57.61%	8,254,875	1,530,780	22.77%	60.98%
2014	62,032,740	18,086,995	41.16%	137.51%	631,889,055	170,026,030	36.81%	115.63%	10,608,160	2,353,285	28.51%	106.87%
2015	76,655,740	14,623,000	23.57%	193.50%	778,417,585	146,528,530	23.19%	165.63%	12,618,605	2,010,445	18.95%	146.07%
2016	76,762,255	106,515	0.14%	193.91%	749,197,840	-29,219,745	-3.75%	155.66%	13,327,325	708,720	5.62%	159.89%
2017	76,802,195	39,940	0.05%	194.06%	748,376,100	-821,740	-0.11%	155.38%	13,009,680	-317,645	-2.38%	153.70%
2018	77,068,215	266,020	0.35%	195.08%	708,154,325	-40,221,775	-5.37%	141.65%	14,457,535	1,447,855	11.13%	181.93%
2019	77,348,905	280,690	0.36%	196.16%	707,463,880	-690,445	-0.10%	141.42%	14,572,935	115,400	0.80%	184.18%
2020	74,082,770	-3,266,135	-4.22%	183.65%	654,184,830	-53,279,050	-7.53%	123.24%	15,878,405	1,305,470	8.96%	209.64%

Rate Ann.%chg: Irrigated **10.99%** Dryland **8.36%** Grassland **11.97%**

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
2010	298,530	--	--	--	0	--	--	--	324,590,745	--	--	--
2011	295,475	-3,055	-1.02%	-1.02%	0	0	--	--	346,017,700	21,426,955	6.60%	6.60%
2012	295,450	-25	-0.01%	-1.03%	0	0	--	--	409,263,635	63,245,935	18.28%	26.09%
2013	446,585	151,135	51.15%	49.59%	0	0	--	--	514,510,230	105,246,595	25.72%	58.51%
2014	446,770	185	0.04%	49.66%	0	0	--	--	704,976,725	190,466,495	37.02%	117.19%
2015	407,005	-39,765	-8.90%	36.34%	0	0	--	--	868,098,935	163,122,210	23.14%	167.44%
2016	385,715	-21,290	-5.23%	29.20%	0	0	--	--	839,673,135	-28,425,800	-3.27%	158.69%
2017	360,685	-25,030	-6.49%	20.82%	0	0	--	--	838,548,660	-1,124,475	-0.13%	158.34%
2018	314,215	-46,470	-12.88%	5.25%	0	0	--	--	799,994,290	-38,554,370	-4.60%	146.46%
2019	312,445	-1,770	-0.56%	4.66%	0	0	--	--	799,698,165	-296,125	-0.04%	146.37%
2020	301,625	-10,820	-3.46%	1.04%	0	0	--	--	744,447,630	-55,250,535	-6.91%	129.35%

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

Rate Ann.%chg: Total Agric Land **8.66%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	26,117,440	11,048	2,364			293,038,330	153,239	1,912			81,700,995	133,333	613		
2011	27,784,770	11,264	2,467	4.34%	4.34%	313,198,520	153,050	2,046	7.01%	7.01%	89,688,965	135,300	663	8.18%	9.46%
2012	32,231,150	11,531	2,795	13.32%	18.24%	370,177,320	152,481	2,428	18.63%	26.95%	89,574,800	130,628	686	3.44%	13.24%
2013	43,297,970	12,429	3,483	24.63%	47.36%	462,977,685	151,603	3,054	25.79%	59.70%	97,239,960	127,646	762	11.09%	25.80%
2014	62,042,100	12,790	4,851	39.26%	105.21%	631,820,110	151,505	4,170	36.56%	118.08%	128,539,130	127,483	1,008	32.36%	66.50%
2015	76,803,465	13,169	5,832	20.23%	146.72%	778,751,755	152,653	5,101	22.33%	166.77%	149,636,865	127,257	1,176	16.62%	94.17%
2016	76,766,140	13,163	5,832	0.00%	146.71%	749,365,025	152,813	4,904	-3.87%	156.44%	164,929,515	127,713	1,291	9.83%	113.25%
2017	76,899,605	13,181	5,834	0.04%	146.80%	748,415,190	152,810	4,898	-0.12%	156.12%	174,353,050	127,360	1,369	6.01%	126.06%
2018	77,068,215	13,195	5,841	0.11%	147.07%	708,156,035	152,823	4,634	-5.39%	142.32%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	76,925,880	13,171	5,841	0.00%	147.07%	708,393,385	152,874	4,634	0.00%	142.32%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	74,278,720	13,436	5,528	-5.35%	133.86%	653,960,920	152,926	4,276	-7.72%	123.62%	15,907,935	11,727	1,357	5.22%	121.38%

Rate Annual %chg Average Value/Acre:

8.87%

8.38%

8.27%

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
2010	295,985	5,918	50			0	0				324,575,560	182,552	1,778		
2011	298,745	5,973	50	0.00%	0.00%	0	0				347,036,230	182,609	1,900	6.89%	6.89%
2012	295,430	5,907	50	0.00%	0.00%	0	0				409,426,570	182,083	2,249	18.32%	26.47%
2013	442,880	5,895	75	50.21%	50.21%	0	0				409,426,570	181,926	2,831	25.90%	59.22%
2014	456,720	6,080	75	-0.01%	50.19%	0	0				704,944,190	182,672	3,859	36.32%	117.05%
2015	405,645	5,402	75	-0.03%	50.14%	0	0				868,544,535	182,538	4,758	23.30%	167.62%
2016	386,215	5,145	75	-0.04%	50.08%	0	0				839,797,870	182,528	4,601	-3.30%	158.77%
2017	360,675	4,805	75	-0.01%	50.07%	0	0				838,677,260	182,157	4,604	0.07%	158.95%
2018	314,205	4,187	75	-0.01%	50.05%	0	0				799,997,945	182,101	4,393	-4.58%	147.09%
2019	312,960	4,170	75	0.00%	50.05%	0	0				800,078,805	182,113	4,393	0.00%	147.09%
2020	301,935	4,023	75	0.00%	50.05%	0	0				744,449,510	182,111	4,088	-6.95%	129.92%

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THURSTON

Rate Annual %chg Average Value/Acre:

8.68%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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	46,448,598	11,131,910	16,667,756	99,392,559	19,115,245	2,747,725	1,292,970	744,447,630	25,936,325	28,164,355	0	995,345,073
cnty sectorvalue % of total value:		4.67%	1.12%	1.67%	9.99%	1.92%	0.28%	0.13%	74.79%	2.61%	2.83%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
840	EMERSON	20,090	101,434	169,861	2,711,420	350,745	0	0	0	0	0	0	3,353,550
12.10%	%sector of county sector	0.04%	0.91%	1.02%	2.73%	1.83%							0.34%
	%sector of municipality	0.60%	3.02%	5.07%	80.85%	10.46%							100.00%
0	MACY	0	0	0	495,010	44,970	0	0	0	0	0	0	539,980
	%sector of county sector				0.50%	0.24%							0.05%
	%sector of municipality				91.67%	8.33%							100.00%
1,002	PENDER	10,202,956	261,065	207,639	45,564,884	7,163,945	1,690,520	0	44,450	0	0	0	65,135,459
14.44%	%sector of county sector	21.97%	2.35%	1.25%	45.84%	37.48%	61.52%		0.01%				6.54%
	%sector of municipality	15.66%	0.40%	0.32%	69.95%	11.00%	2.60%		0.07%				100.00%
160	ROSALIE	5,333	301,028	649,590	1,842,270	161,690	0	0	0	0	0	0	2,959,911
2.31%	%sector of county sector	0.01%	2.70%	3.90%	1.85%	0.85%							0.30%
	%sector of municipality	0.18%	10.17%	21.95%	62.24%	5.46%							100.00%
132	THURSTON	465,563	68,947	8,412	2,800,600	1,572,035	842,895	0	2,425	0	0	0	5,760,877
1.90%	%sector of county sector	1.00%	0.62%	0.05%	2.82%	8.22%	30.68%		0.00%				0.58%
	%sector of municipality	8.08%	1.20%	0.15%	48.61%	27.29%	14.63%		0.04%				100.00%
780	WALTHILL	131,906	507,226	422,313	3,790,670	1,199,240	68,595	0	0	0	0	0	6,119,950
11.24%	%sector of county sector	0.28%	4.56%	2.53%	3.81%	6.27%	2.50%						0.61%
	%sector of municipality	2.16%	8.29%	6.90%	61.94%	19.60%	1.12%						100.00%
774	WINNEBAGO	127,453	348,400	543,536	7,064,245	6,645,360	0	0	750	0	0	0	14,729,744
11.15%	%sector of county sector	0.27%	3.13%	3.26%	7.11%	34.76%			0.00%				77.06%
	%sector of municipality	0.87%	2.37%	3.69%	47.96%	45.12%			0.01%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
3,688	Total Municipalities	10,953,301	1,588,100	2,001,351	64,269,099	17,137,985	2,602,010	0	47,625	0	0	0	98,599,471
53.14%	%all municip.sectors of cnty	23.58%	14.27%	12.01%	64.66%	89.66%	94.70%		0.01%				9.91%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,418</b>	<b>Value : 926,325,967</b>	<b>Growth 2,995,058</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>	214	835,420	62	834,465	219	3,738,300	495	5,408,185	
<b>02. Res Improve Land</b>	982	5,337,780	61	663,375	208	2,474,985	1,251	8,476,140	
<b>03. Res Improvements</b>	989	59,875,027	69	6,092,026	236	22,039,744	1,294	88,006,797	
<b>04. Res Total</b>	1,203	66,048,227	131	7,589,866	455	28,253,029	1,789	101,891,122	1,172,853
<b>% of Res Total</b>	67.24	64.82	7.32	7.45	25.43	27.73	40.49	11.00	39.16
<b>05. Com UnImp Land</b>	44	125,755	4	64,855	1	2,725	49	193,335	
<b>06. Com Improve Land</b>	177	626,605	14	156,785	2	19,600	193	802,990	
<b>07. Com Improvements</b>	187	17,304,235	24	2,155,335	4	547,300	215	20,006,870	
<b>08. Com Total</b>	231	18,056,595	28	2,376,975	5	569,625	264	21,003,195	1,029,830
<b>% of Com Total</b>	87.50	85.97	10.61	11.32	1.89	2.71	5.98	2.27	34.38
<b>09. Ind UnImp Land</b>	1	4,335	0	0	0	0	1	4,335	
<b>10. Ind Improve Land</b>	8	60,720	1	13,245	0	0	9	73,965	
<b>11. Ind Improvements</b>	8	2,536,955	1	132,470	0	0	9	2,669,425	
<b>12. Ind Total</b>	9	2,602,010	1	145,715	0	0	10	2,747,725	17,875
<b>% of Ind Total</b>	90.00	94.70	10.00	5.30	0.00	0.00	0.23	0.30	0.60
<b>13. Rec UnImp Land</b>	0	0	0	0	25	1,159,295	25	1,159,295	
<b>14. Rec Improve Land</b>	0	0	0	0	3	123,435	3	123,435	
<b>15. Rec Improvements</b>	0	0	0	0	3	10,240	3	10,240	
<b>16. Rec Total</b>	0	0	0	0	28	1,292,970	28	1,292,970	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.63	0.14	0.00
<b>Res &amp; Rec Total</b>	1,203	66,048,227	131	7,589,866	483	29,545,999	1,817	103,184,092	1,172,853
<b>% of Res &amp; Rec Total</b>	66.21	64.01	7.21	7.36	26.58	28.63	41.13	11.14	39.16
<b>Com &amp; Ind Total</b>	240	20,658,605	29	2,522,690	5	569,625	274	23,750,920	1,047,705
<b>% of Com &amp; Ind Total</b>	87.59	86.98	10.58	10.62	1.82	2.40	6.20	2.56	34.98
<b>17. Taxable Total</b>	1,443	86,706,832	160	10,112,556	488	30,115,624	2,091	126,935,012	2,220,558
<b>% of Taxable Total</b>	69.01	68.31	7.65	7.97	23.34	23.73	47.33	13.70	74.14

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	232,720	1,399,910	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	1,399,910
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
22. Total Sch II				15	573,330	3,726,825

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	278	184	903	1,365

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	3,175	223	56,624,920	1,507	479,439,100	1,732	536,067,195
28. Ag-Improved Land	0	0	48	18,933,070	469	197,549,100	517	216,482,170
29. Ag Improvements	0	0	58	4,681,430	537	42,160,160	595	46,841,590

30. Ag Total				2,327	799,390,955
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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	30.00	340,065	
33. HomeSite Improvements	0	0.00	0	28	0.00	2,509,990	
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	164.05	410,125	
37. FarmSite Improvements	0	0.00	0	58	0.00	2,171,440	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	180	319.98	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	9.00	108,000	11	11.00	132,000	
32. HomeSite Improv Land	244	259.34	3,005,760	271	289.34	3,345,825	
33. HomeSite Improvements	250	0.00	19,925,135	278	0.00	22,435,125	234,465
34. HomeSite Total				<b>289</b>	<b>300.34</b>	<b>25,912,950</b>	
35. FarmSite UnImp Land	21	31.46	78,650	25	49.40	123,500	
36. FarmSite Improv Land	448	1,712.11	4,280,275	495	1,876.16	4,690,400	
37. FarmSite Improvements	532	0.00	22,235,025	590	0.00	24,406,465	540,035
38. FarmSite Total				<b>615</b>	<b>1,925.56</b>	<b>29,220,365</b>	
39. Road & Ditches	1,598	3,217.09	0	1,778	3,537.07	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>904</b>	<b>5,762.97</b>	<b>55,133,315</b>	<b>774,500</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. Market Value	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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,774.51	26.29%	16,647,060	28.52%	6,000.00
46. 1A	218.86	2.07%	1,313,160	2.25%	6,000.00
47. 2A1	2,048.18	19.40%	11,879,445	20.35%	5,800.00
48. 2A	2,384.36	22.59%	13,829,285	23.69%	5,800.00
49. 3A1	73.95	0.70%	414,125	0.71%	5,600.07
50. 3A	59.07	0.56%	330,795	0.57%	5,600.05
51. 4A1	2,678.47	25.38%	12,588,810	21.57%	4,700.00
52. 4A	317.60	3.01%	1,362,515	2.33%	4,290.03
53. Total	10,555.00	100.00%	58,365,195	100.00%	5,529.63
<b>Dry</b>					
54. 1D1	5,513.17	6.99%	29,771,125	8.15%	5,400.00
55. 1D	20,282.65	25.72%	107,498,125	29.44%	5,300.00
56. 2D1	8,054.84	10.21%	40,274,200	11.03%	5,000.00
57. 2D	642.15	0.81%	3,146,540	0.86%	4,900.01
58. 3D1	451.09	0.57%	2,120,115	0.58%	4,699.98
59. 3D	27,142.01	34.42%	124,853,125	34.19%	4,600.00
60. 4D1	4,557.69	5.78%	15,951,915	4.37%	3,500.00
61. 4D	12,215.58	15.49%	41,532,935	11.37%	3,400.00
62. Total	78,859.18	100.00%	365,148,080	100.00%	4,630.38
<b>Grass</b>					
63. 1G1	2,008.74	44.97%	3,470,330	45.28%	1,727.62
64. 1G	1,280.85	28.67%	2,262,345	29.52%	1,766.28
65. 2G1	817.81	18.31%	1,354,400	17.67%	1,656.13
66. 2G	327.95	7.34%	529,415	6.91%	1,614.32
67. 3G1	17.89	0.40%	28,620	0.37%	1,599.78
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.72	0.31%	19,210	0.25%	1,400.15
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	4,466.96	100.00%	7,664,320	100.00%	1,715.78
<b>Irrigated Total</b>					
	10,555.00	11.13%	58,365,195	13.53%	5,529.63
<b>Dry Total</b>					
	78,859.18	83.12%	365,148,080	84.67%	4,630.38
<b>Grass Total</b>					
	4,466.96	4.71%	7,664,320	1.78%	1,715.78
72. Waste	987.92	1.04%	74,175	0.02%	75.08
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	11,017.55	11.61%	46,844,780	10.86%	4,251.83
75. Market Area Total	94,869.06	100.00%	431,251,770	100.00%	4,545.76



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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	300.95	10.54%	1,805,700	11.47%	6,000.00
46. 1A	98.28	3.44%	589,680	3.74%	6,000.00
47. 2A1	609.24	21.33%	3,533,590	22.44%	5,800.00
48. 2A	1,120.32	39.23%	6,497,850	41.27%	5,799.99
49. 3A1	3.97	0.14%	22,230	0.14%	5,599.50
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	478.09	16.74%	2,247,035	14.27%	4,700.03
52. 4A	244.85	8.57%	1,050,415	6.67%	4,290.03
53. Total	2,855.70	100.00%	15,746,500	100.00%	5,514.06
<b>Dry</b>					
54. 1D1	2,815.99	3.80%	13,235,155	4.58%	4,700.00
55. 1D	15,831.15	21.38%	74,406,395	25.77%	4,700.00
56. 2D1	5,815.93	7.85%	23,845,315	8.26%	4,100.00
57. 2D	181.02	0.24%	742,190	0.26%	4,100.04
58. 3D1	650.62	0.88%	2,602,480	0.90%	4,000.00
59. 3D	16,163.12	21.83%	63,036,165	21.83%	3,900.00
60. 4D1	972.56	1.31%	3,403,960	1.18%	3,500.00
61. 4D	31,614.63	42.70%	107,489,725	37.22%	3,400.00
62. Total	74,045.02	100.00%	288,761,385	100.00%	3,899.81
<b>Grass</b>					
63. 1G1	2,939.62	40.15%	3,150,595	38.09%	1,071.77
64. 1G	2,768.31	37.81%	3,111,530	37.62%	1,123.98
65. 2G1	1,210.12	16.53%	1,446,585	17.49%	1,195.41
66. 2G	263.96	3.60%	382,410	4.62%	1,448.74
67. 3G1	140.14	1.91%	179,635	2.17%	1,281.83
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,322.15	100.00%	8,270,755	100.00%	1,129.55
<b>Irrigated Total</b>					
	2,855.70	3.27%	15,746,500	5.03%	5,514.06
<b>Dry Total</b>					
	74,045.02	84.86%	288,761,385	92.25%	3,899.81
<b>Grass Total</b>					
	7,322.15	8.39%	8,270,755	2.64%	1,129.55
72. Waste	3,027.93	3.47%	227,230	0.07%	75.04
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	45,038.94	51.62%	108,585,535	34.69%	2,410.93
75. Market Area Total	87,250.80	100.00%	313,005,870	100.00%	3,587.43

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	831.32	4,824,555	12,579.38	69,287,140	13,410.70	74,111,695
<b>77. Dry Land</b>	0.18	750	15,799.24	68,261,160	137,104.78	585,647,555	152,904.20	653,909,465
<b>78. Grass</b>	1.19	2,140	1,194.21	1,618,410	10,593.71	14,314,525	11,789.11	15,935,075
<b>79. Waste</b>	3.82	285	463.93	34,825	3,548.10	266,295	4,015.85	301,405
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	45.96	210,785	6,663.38	20,387,795	49,347.15	134,831,735	56,056.49	155,430,315
<b>82. Total</b>	<b>5.19</b>	<b>3,175</b>	<b>18,288.70</b>	<b>74,738,950</b>	<b>163,825.97</b>	<b>669,515,515</b>	<b>182,119.86</b>	<b>744,257,640</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	13,410.70	7.36%	74,111,695	9.96%	5,526.31
<b>Dry Land</b>	152,904.20	83.96%	653,909,465	87.86%	4,276.60
<b>Grass</b>	11,789.11	6.47%	15,935,075	2.14%	1,351.68
<b>Waste</b>	4,015.85	2.21%	301,405	0.04%	75.05
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	56,056.49	30.78%	155,430,315	20.88%	2,772.74
<b>Total</b>	<b>182,119.86</b>	<b>100.00%</b>	<b>744,257,640</b>	<b>100.00%</b>	<b>4,086.64</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	4	15,910	4	39,760	5	710,265	9	765,935	377,090
83.2 Emerson	9	29,535	49	197,020	49	2,681,290	58	2,907,845	5,250
83.3 Macy	30	53,750	19	40,415	19	400,845	49	495,010	0
83.4 Pender	48	442,350	450	3,921,585	454	41,269,177	502	45,633,112	132,408
83.5 Pender V	1	4,970	0	0	0	0	1	4,970	0
83.6 Rosalie	24	47,195	83	159,895	86	2,067,530	110	2,274,620	5,455
83.7 Rural	303	5,719,910	272	3,291,210	304	27,606,785	607	36,617,905	211,735
83.8 Thurston	13	52,325	62	177,555	62	2,795,435	75	3,025,315	32,990
83.9 Walthill	58	142,170	214	508,020	215	3,420,370	273	4,070,560	43,460
83.10 Winnebago	29	58,145	101	264,115	103	7,065,340	132	7,387,600	364,465
83.11 Winnebago V	1	1,220	0	0	0	0	1	1,220	0
<b>84 Residential Total</b>	<b>520</b>	<b>6,567,480</b>	<b>1,254</b>	<b>8,599,575</b>	<b>1,297</b>	<b>88,017,037</b>	<b>1,817</b>	<b>103,184,092</b>	<b>1,172,853</b>

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	7,115	1	12,500	1	20,090	2	39,705	0
85.2	Emerson	3	8,355	5	13,810	6	328,520	9	350,685	0
85.3	Macy	2	265	3	265	3	44,440	5	44,970	0
85.4	Pender	18	50,965	91	389,260	96	8,212,965	114	8,653,190	0
85.5	Rosalie	3	1,095	13	20,950	13	144,630	16	166,675	0
85.6	Rural	4	46,780	19	188,795	29	2,127,070	33	2,362,645	17,875
85.7	Thurston	6	16,005	17	38,420	20	3,114,270	26	3,168,695	298,000
85.8	Walthill	5	5,605	31	59,815	34	1,508,790	39	1,574,210	0
85.9	Winnebago	8	61,485	22	153,140	22	7,175,520	30	7,390,145	731,830
86	Commercial Total	50	197,670	202	876,955	224	22,676,295	274	23,750,920	1,047,705

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	1,898.99	44.45%	3,418,200	45.14%	1,800.01
88. 1G	1,248.25	29.22%	2,246,850	29.67%	1,800.00
89. 2G1	788.53	18.46%	1,340,485	17.70%	1,699.98
90. 2G	305.00	7.14%	518,510	6.85%	1,700.03
91. 3G1	17.89	0.42%	28,620	0.38%	1,599.78
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	13.72	0.32%	19,210	0.25%	1,400.15
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	4,272.38	100.00%	7,571,875	100.00%	1,772.29
<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	109.75	56.40%	52,130	56.39%	474.99
106. 1T	32.60	16.75%	15,495	16.76%	475.31
107. 2T1	29.28	15.05%	13,915	15.05%	475.24
108. 2T	22.95	11.79%	10,905	11.80%	475.16
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	194.58	100.00%	92,445	100.00%	475.10
<hr/>					
Grass Total	4,272.38	95.64%	7,571,875	98.79%	1,772.29
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	194.58	4.36%	92,445	1.21%	475.10
<hr/>					
114. Market Area Total	4,466.96	100.00%	7,664,320	100.00%	1,715.78

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	1,292.86	34.40%	2,327,215	35.86%	1,800.05
88. 1G	1,328.76	35.35%	2,391,755	36.86%	1,799.99
89. 2G1	765.06	20.35%	1,224,055	18.86%	1,599.95
90. 2G	250.43	6.66%	375,645	5.79%	1,500.00
91. 3G1	121.74	3.24%	170,435	2.63%	1,399.99
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	3,758.85	100.00%	6,489,105	100.00%	1,726.35
<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	1,646.76	46.21%	823,380	46.21%	500.00
106. 1T	1,439.55	40.40%	719,775	40.40%	500.00
107. 2T1	445.06	12.49%	222,530	12.49%	500.00
108. 2T	13.53	0.38%	6,765	0.38%	500.00
109. 3T1	18.40	0.52%	9,200	0.52%	500.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	3,563.30	100.00%	1,781,650	100.00%	500.00
<hr/>					
Grass Total	3,758.85	51.34%	6,489,105	78.46%	1,726.35
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,563.30	48.66%	1,781,650	21.54%	500.00
<hr/>					
114. Market Area Total	7,322.15	100.00%	8,270,755	100.00%	1,129.55

**2021 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

87 Thurston

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	99,392,559	101,891,122	2,498,563	2.51%	1,172,853	1.33%
02. Recreational	1,292,970	1,292,970	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	25,936,325	25,912,950	-23,375	-0.09%	234,465	-0.99%
<b>04. Total Residential (sum lines 1-3)</b>	<b>126,621,854</b>	<b>129,097,042</b>	<b>2,475,188</b>	<b>1.95%</b>	<b>1,407,318</b>	<b>0.84%</b>
05. Commercial	19,115,245	21,003,195	1,887,950	9.88%	1,029,830	4.49%
06. Industrial	2,747,725	2,747,725	0	0.00%	17,875	-0.65%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>21,862,970</b>	<b>23,750,920</b>	<b>1,887,950</b>	<b>8.64%</b>	<b>1,047,705</b>	<b>3.84%</b>
08. Ag-Farmsite Land, Outbuildings	28,164,355	29,220,365	1,056,010	3.75%	540,035	1.83%
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>28,164,355</b>	<b>29,220,365</b>	<b>1,056,010</b>	<b>3.75%</b>	<b>540,035</b>	<b>1.83%</b>
12. Irrigated	74,082,770	74,111,695	28,925	0.04%		
13. Dryland	654,184,830	653,909,465	-275,365	-0.04%		
14. Grassland	15,878,405	15,935,075	56,670	0.36%		
15. Wasteland	301,625	301,405	-220	-0.07%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>744,447,630</b>	<b>744,257,640</b>	<b>-189,990</b>	<b>-0.03%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>921,096,809</b>	<b>926,325,967</b>	<b>5,229,158</b>	<b>0.57%</b>	<b>2,995,058</b>	<b>0.24%</b>

## 2021 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>
	1 temporary
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$102,445
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$400
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,250
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	County Assessor and Office Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes: <a href="https://thurston.gworks.com/">https://thurston.gworks.com/</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	December 2019

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Emerson, Pender, Thurston, and Walthill are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Unknown

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	no
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	no
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No

## 2021 Residential Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and Office Staff												
<b>2.</b>	<b>List the valuation group 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 Group</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, estimated population is 1,204; located on Hwy. 94 and Hwy. 16 and joins Hwy. 9 North and South</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Emerson and Thurston - both small villages located North of Pender near Hwy 9; Emerson estimated population is 902; Thurston estimated population is 125.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rosalie, Walthill and Winnebago - these towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations near Hwy 77; Rosalie has estimated population of 161; Walthill has estimated population of 792; Winnebago has estimated population of 759.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pender - County seat, K-12 school system, hospital, estimated population is 1,204; located on Hwy. 94 and Hwy. 16 and joins Hwy. 9 North and South	5	Emerson and Thurston - both small villages located North of Pender near Hwy 9; Emerson estimated population is 902; Thurston estimated population is 125.	10	Rosalie, Walthill and Winnebago - these towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations near Hwy 77; Rosalie has estimated population of 161; Walthill has estimated population of 792; Winnebago has estimated population of 759.	30	Rural	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Pender - County seat, K-12 school system, hospital, estimated population is 1,204; located on Hwy. 94 and Hwy. 16 and joins Hwy. 9 North and South												
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30	Rural												
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 approaches are used to estimate market value.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Depreciation tables are developed based on the local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>												
	Yes, the county does their own depreciation study and develops depreciation tables for each valuation group.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Sales approach is used by implementing the square foot method.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Rural residential sales are reviewed.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No												
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												

N/A

10.

<u>Valuation Group</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	2019	2020	2020
10	2016	2019	2020/2016	2020/2016
30	2016	2013	2018	2018
AG	2016	2013	2018	2018

Rosalie in Valuation Group 10 was re-inspected in 2020.

## 2021 Commercial Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	Assessor and Office Staff.																												
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																												
	Cost and sales approaches are used to estimate the commercial market value.																												
<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>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																												
	Yes, the county develops depreciation tables based on their local market.																												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																												
	No																												
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	Rosalie in Valuation Group 10 reappraised in 2020.																												

## 2021 Agricultural Assessment Survey for Thurston County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Office 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;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eastern portion of the County; includes the Winnebago and Omaha Indian Reservations; borders the Missouri River.</td> <td style="text-align: center;">Annually</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	Annually	2	Eastern portion of the County; includes the Winnebago and Omaha Indian Reservations; borders the Missouri River.	Annually
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1	Western portion of the county; borders Wayne County	Annually									
2	Eastern portion of the County; includes the Winnebago and Omaha Indian Reservations; borders the Missouri River.	Annually									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Review 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>										
	Review the land use of the sales. The county does not have any recreational parcels identified.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	Yes they carry the same values										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	Nothing is identified as intensive use.										
<b>7.</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).										
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>										
	N/A										

**Assessment Years 2021, 2022, and 2023**

**Date: June 2020**

**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 4,408 taxable parcels on the 2020 County Abstract.

Per the 2020 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1813	38	17
Commercial	262	7	3
Industrial	10	0	1
Recreational	28	0	1
Agricultural	2325	56	78
Special Value	0		

Agricultural land – Taxable acres 182,113.08

For Assessment year 2020, an estimated 102 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 contract costs have really put the office in a budget bind. Board took away the GIS funding in 2018.

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 2020**

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	95	30.55	111.93
Commercial	100		
Agricultural Land	74	19.51	107.79
Special Value	0		

**Assessment Actions Planned for Assessment year 2021:**

**Residential:** 2018 we did 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. Inspected Emerson, Thurston & Rosalie in 2020. Start on Walthill & Winnebago. 2020 g-works did aerial obliques.

**Commercial:** completed inspections, reappraisal in 2016. Will monitor for changes. Inspected Thurston & Emerson & Rosalie in 2020



**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. In 2020 G-works will do aerial obliques.**

**Special Value: None**

**Assessment Actions Planned for Assessment year 2022:**

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

**Commercial: continue to evaluate process. Review Walthill & Winnebago .**

**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 2023:**

**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. Review Pender**

**Agricultural Land: review land use changes for finish up 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, 491 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. Personal Property Abstract.

**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 \$102445 for the General Fund; \$66,300 for Reappraisal fund, board cut again in 2020 the reappraisal fund has been cut the last three years. Cut the General for 2020.

**Respectfully submitted:**

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