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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ARTHUR COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Arthur 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 Arthur 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: Becky Swanson, Arthur County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

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

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**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 methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

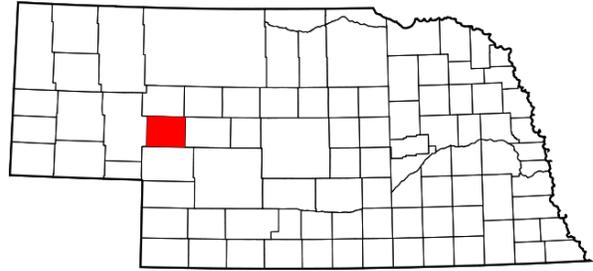
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

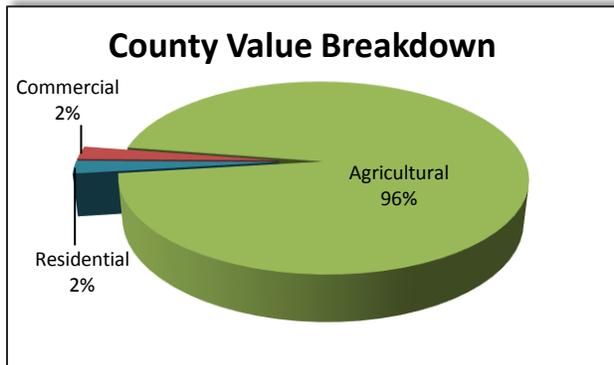
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 715 miles, Arthur has 456 residents, per the Census Bureau Quick Facts for 2015, a slight population decline from the 2010 US Census. In a review of the past fifty-five years, Arthur has seen a steady drop in population of 33% (Nebraska Department of Economic Development). Reports indicate that 59% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Arthur convene in and around Arthur, the county seat. Per the latest information available from the U.S. Census Bureau, there are nine employer establishments in Arthur, an 11% drop from the preceding year. Countywide employment is at 216 people, a 4% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

The agricultural economy has remained a strong anchor for Arthur that has fortified the local rural area economies. Arthur is included in the Twin Platte Natural Resource District (NRD). Grassland makes up the majority of the land in the county.

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
ARTHUR	145	117	-19%

## 2017 Residential Correlation for Arthur County

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### *Assessment Actions*

For the 2017 assessment year, pick up work was completed in a timely manner.

### *Description of Analysis*

The village of Arthur is the only incorporated town and the rest of the county is sparsely populated. There is no market evidence to indicate that more than one valuation grouping is warranted within the residential class.

There is rarely an adequate number of sales within the residential class to have a comfort level with the statistical analysis. A review of the residential property class shows that only seven sales occurred within the two-year study period.

A review of the historical changes in assessed value over the past decade show that the county has appreciated 1-2% per year, which is typical for the smaller rural counties in this region.

### *Assessment Practice Review*

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

One of the areas addressed included the verification and qualification process of the county. The county does not send out sales questionnaires. The assessor indicates that few are returned to the office. Instead, the assessor prefers to contact parties involved directly in the transaction via phone. A review of the non-qualified sales includes comments that indicate a thorough knowledge of the transaction and do not appear to present a bias in the process of determining sales qualification.

Real Estate Transfer Statements were also reviewed to ensure that transactions were reported accurately and submitted timely. This evaluation also included a review of values submitted to the state sales file compared to the property record cards to ensure the accurate reporting of values. These periodic reviews indicate that Arthur County generally submits data correctly.

The county's inspection and review cycle for all real property was discussed with the county assessor. All areas of the county have been inspected within a six-year timeframe. The last physical inspection was completed by a contract appraiser in the 2011 calendar year. The county assessor is planning to reappraise the county for the 2018 assessment year. Costing and depreciation are updated during the revaluation.

## 2017 Residential Correlation for Arthur County

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### *Equalization and Quality of Assessment*

Based on all available information, including a review of the county's assessment practices, the quality of assessment of the residential class is believed to be in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	76.53	85.06	85.72	25.49	99.23
____ALL____	7	76.53	85.06	85.72	25.49	99.23

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class in Arthur County is determined to be at the statutory level of 100% of market value.

## 2017 Commercial Correlation for Arthur County

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### *Assessment Actions*

Routine pick up work was completed for the 2017 assessment year.

### *Description of Analysis*

There is very little commercial activity with the county. Of the twenty-five commercial parcels, many are run-down buildings that are vacant or being used for storage. No qualified sales occurred during the three-year study period.

A review of the historical assessed value changes indicate that the commercial class has appreciated at a rate of about ½ of a percent per year. This is to be expected, as the county has no real viable commercial market. The majority of the value, (84%), in the commercial class is attributed to a hog confinement facility. Reappraisals of the commercial class is conducted alongside of the residential appraisal once every six years.

### *Assessment Practice Review*

A review of the assessment practices is completed for each county annually. The purpose of the review is to examine assessment practices of the county to determine the compliance for all activities that could affect the uniform and proportionate valuation of all property classes.

An area that is reviewed is the sales qualification and verification process of the county. A review of non-qualified sales show that the county assessor thoroughly documents the reasoning for not using a sale and there appears to be no bias in the county's process of determining the qualification of the sales.

Valuation groupings were also examined to ensure that economic factors were being identified. With so few commercial parcels and little commercial activity, the county has only one valuation grouping for the commercial class.

The six-year inspection and review cycle was also discussed with the county. The inspection cycle was well documented within the office and indicated that all parcels have been inspected within the six-year timeframe. Every six years the county re-inspects the improvements throughout the county with the help of a contract appraiser. Once the properties are inspected, new costing and depreciation are created and applied countywide. The county conducts routine pick-up work in the years in between.

## **2017 Commercial Correlation for Arthur County**

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

Based on all available information and a review of the county's assessment practices, the quality of assessment of the commercial class is in compliance with professionally accepted mass appraisal standards.

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

Based on analysis of all available information, the level of value of the commercial class in Arthur County is determined to be at the statutory level of 100% of market value.

## 2017 Agricultural Correlation for Arthur County

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### *Assessment Actions*

A market analysis of agricultural land indicated that an increase was needed for the grassland class.

### *Description of Analysis*

Arthur County is located in the Nebraska Sand Hills region, which is comprised of mainly grass-stabilized sand dunes. The county make up is homogenous in nature and is almost exclusively grassland. All surrounding counties are also part of the Sand Hills and are considered comparable to the subject county.

Analysis of the sales within the county indicated that the sample lacked an inadequate number of sales to measure statistically. The sample was expanded to include sales within 6 miles of the Arthur County borders. Although the western region of the Sand Hills did not see the high selling prices of the counties to the east, the analysis still indicated an increasing grass market. With the surrounding comparable sales included, the county achieves a statistical measure within the statistical range for grassland. With so few sales of irrigated within the region, an analysis of region as a whole was conducted. This indicated that the market is still flat and that the existing values set by the county are thought to be within the acceptable range. There is no dry land within Arthur County.

### *Assessment Practice Review*

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

A review of sales usability and qualification procedures indicate that the county has made all sales available for measurement under Directive 16-3. The Division also reviewed agricultural land values to ensure uniform application and confirmed that sold properties were valued using the same method as unsold properties.

Due to the homogeneous nature of land, there is only one market area for Arthur County. The county also captures land changes by working with the local Natural Resource District to keep irrigation certifications up to date. The county assessor reviews the primary use of a parcel when identifying if the parcel is agricultural.

The inspection and valuation of agricultural improvements is completed once every six-years in tandem with all other improvements countywide. Similarly, agricultural improvements are revalued using the same depreciation schedule as other improvements in the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

## 2017 Agricultural Correlation for Arthur County

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### *Equalization*

The analysis and assessment practices review indicates that the county has achieved equalization. Agricultural values set by the county are comparable to the adjoining counties creating equalization.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards. Due to the homogenous nature of the county, the 95% majority land use median of grassland is thought to be the best indication of the level of value for the county.

<u>95%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Irrigated</u>						
County	3	60.09	63.49	60.62	11.63	104.73
1	3	60.09	63.49	60.62	11.63	104.73
<u>Grass</u>						
County	18	68.63	65.58	66.51	15.81	98.60
1	18	68.63	65.58	66.51	15.81	98.60
ALL						
10/01/2013 To 09/30/2016	23	64.78	64.64	62.42	16.15	103.56

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Arthur County is 69%.

## 2017 Opinions of the Property Tax Administrator for Arthur County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



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

## APPENDICES

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## 2017 Commission Summary for Arthur County

### Residential Real Property - Current

Number of Sales	7	Median	76.53
Total Sales Price	\$256,000	Mean	85.06
Total Adj. Sales Price	\$268,000	Wgt. Mean	85.72
Total Assessed Value	\$229,740	Average Assessed Value of the Base	\$38,099
Avg. Adj. Sales Price	\$38,286	Avg. Assessed Value	\$32,820

### Confidence Interval - Current

95% Median C.I	50.88 to 123.38
95% Wgt. Mean C.I	66.01 to 105.44
95% Mean C.I	61.91 to 108.21
% of Value of the Class of all Real Property Value in the County	2.17
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	4.79

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	4	100	79.54
2015	3	100	84.93
2014	2	100	91.20
2013	4		97.94

## 2017 Commission Summary for Arthur County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$132,276
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.22
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	0	100	00.00
2015	0	100	00.00
2014	1	100	89.67
2013	1		89.67

**03 Arthur  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7  
 Total Sales Price : 256,000  
 Total Adj. Sales Price : 268,000  
 Total Assessed Value : 229,740  
 Avg. Adj. Sales Price : 38,286  
 Avg. Assessed Value : 32,820

MEDIAN : 77  
 WGT. MEAN : 86  
 MEAN : 85  
 COD : 25.49  
 PRD : 99.23

COV : 29.43  
 STD : 25.03  
 Avg. Abs. Dev : 19.51  
 MAX Sales Ratio : 123.38  
 MIN Sales Ratio : 50.88

95% Median C.I. : 50.88 to 123.38  
 95% Wgt. Mean C.I. : 66.01 to 105.44  
 95% Mean C.I. : 61.91 to 108.21

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	1	76.53	76.53	76.53	00.00	100.00	76.53	76.53	N/A	70,000	53,570
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	50.88	50.88	50.88	00.00	100.00	50.88	50.88	N/A	25,000	12,720
01-OCT-15 To 31-DEC-15	3	99.28	97.23	95.66	18.24	101.64	69.04	123.38	N/A	49,333	47,193
01-JAN-16 To 31-MAR-16	1	71.23	71.23	71.23	00.00	100.00	71.23	71.23	N/A	13,000	9,260
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,000	12,610
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	2	63.71	63.71	69.78	20.14	91.30	50.88	76.53	N/A	47,500	33,145
01-OCT-15 To 30-SEP-16	5	99.28	93.60	94.48	17.77	99.07	69.04	123.38	N/A	34,600	32,690
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	4	84.16	85.65	89.19	30.53	96.03	50.88	123.38	N/A	43,250	38,575
<u>ALL</u>	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820
<u>ALL</u>	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820

<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	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820
06											
07											
<u>ALL</u>	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820

**03 Arthur  
RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 7  
 Total Sales Price : 256,000  
 Total Adj. Sales Price : 268,000  
 Total Assessed Value : 229,740  
 Avg. Adj. Sales Price : 38,286  
 Avg. Assessed Value : 32,820

MEDIAN : 77  
 WGT. MEAN : 86  
 MEAN : 85  
 COD : 25.49  
 PRD : 99.23

COV : 29.43  
 STD : 25.03  
 Avg. Abs. Dev : 19.51  
 MAX Sales Ratio : 123.38  
 MIN Sales Ratio : 50.88

95% Median C.I. : 50.88 to 123.38  
 95% Wgt. Mean C.I. : 66.01 to 105.44  
 95% Mean C.I. : 61.91 to 108.21

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,000	12,610	
Less Than 15,000	2	88.16	88.16	87.48	19.20	100.78	71.23	105.08	N/A	12,500	10,935	
Less Than 30,000	4	88.16	87.64	88.63	30.16	98.88	50.88	123.38	N/A	19,500	17,284	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	6	73.88	81.72	84.82	24.38	96.35	50.88	123.38	50.88 to 123.38	42,667	36,188	
Greater Than 14,999	5	76.53	83.82	85.54	26.85	97.99	50.88	123.38	N/A	48,600	41,574	
Greater Than 29,999	3	76.53	81.62	84.53	13.17	96.56	69.04	99.28	N/A	63,333	53,535	
<u>Incremental Ranges</u>												
0 TO 4,999	1	105.08	105.08	105.08	00.00	100.00	105.08	105.08	N/A	12,000	12,610	
5,000 TO 14,999	1	71.23	71.23	71.23	00.00	100.00	71.23	71.23	N/A	13,000	9,260	
15,000 TO 29,999	2	87.13	87.13	89.18	41.60	97.70	50.88	123.38	N/A	26,500	23,633	
30,000 TO 59,999	1	69.04	69.04	69.04	00.00	100.00	69.04	69.04	N/A	40,000	27,615	
60,000 TO 99,999	2	87.91	87.91	88.66	12.95	99.15	76.53	99.28	N/A	75,000	66,495	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	7	76.53	85.06	85.72	25.49	99.23	50.88	123.38	50.88 to 123.38	38,286	32,820	

**03 Arthur  
COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

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

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16											
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14											
01-JAN-15 To 31-DEC-15											
<u>ALL</u>											

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03											
04											
<u>ALL</u>											

**03 Arthur**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

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

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

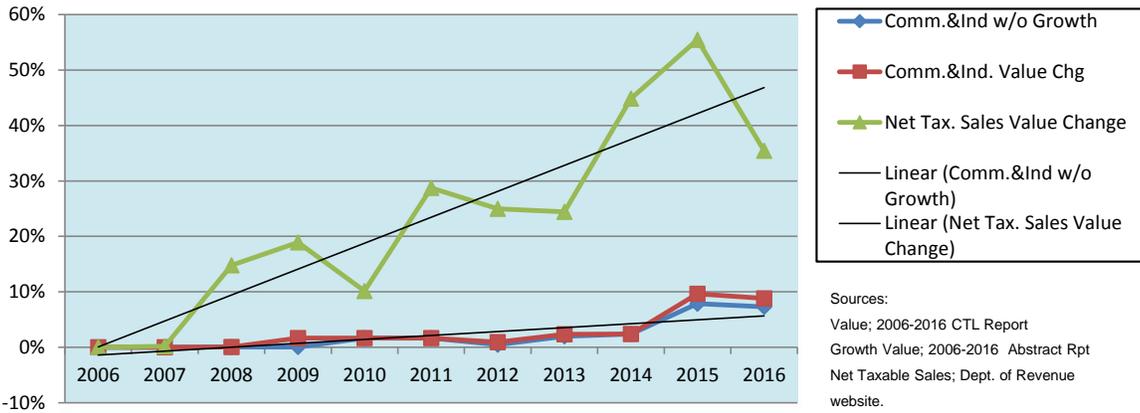
COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

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

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

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 4,494,720	\$ 74,710	1.66%	\$ 4,420,010	-	\$ 1,059,649	-
2007	\$ 4,495,735	\$ -	0.00%	\$ 4,495,735	0.02%	\$ 1,061,444	0.17%
2008	\$ 4,496,750	\$ -	0.00%	\$ 4,496,750	0.02%	\$ 1,216,513	14.61%
2009	\$ 4,568,617	\$ 71,770	1.57%	\$ 4,496,847	0.00%	\$ 1,260,020	3.58%
2010	\$ 4,570,106	\$ -	0.00%	\$ 4,570,106	0.03%	\$ 1,167,081	-7.38%
2011	\$ 4,568,906	\$ -	0.00%	\$ 4,568,906	-0.03%	\$ 1,364,346	16.90%
2012	\$ 4,535,750	\$ 19,890	0.44%	\$ 4,515,860	-1.16%	\$ 1,324,427	-2.93%
2013	\$ 4,600,220	\$ 17,315	0.38%	\$ 4,582,905	1.04%	\$ 1,318,328	-0.46%
2014	\$ 4,601,308	\$ -	0.00%	\$ 4,601,308	0.02%	\$ 1,534,862	16.42%
2015	\$ 4,928,166	\$ 79,560	1.61%	\$ 4,848,606	5.37%	\$ 1,647,422	7.33%
2016	\$ 4,891,342	\$ 67,480	1.38%	\$ 4,823,862	-2.12%	\$ 1,435,129	-12.89%
<b>Ann %chg</b>	0.85%			<b>Average</b>	<b>0.32%</b>	<b>5.03%</b>	<b>3.54%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.02%	0.02%	0.17%
2008	0.05%	0.05%	14.80%
2009	0.05%	1.64%	18.91%
2010	1.68%	1.68%	10.14%
2011	1.65%	1.65%	28.75%
2012	0.47%	0.91%	24.99%
2013	1.96%	2.35%	24.41%
2014	2.37%	2.37%	44.85%
2015	7.87%	9.64%	55.47%
2016	7.32%	8.82%	35.43%

County Number: 3  
 County Name: Arthur

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 12  
Total Sales Price : 10,123,096  
Total Adj. Sales Price : 10,141,846  
Total Assessed Value : 7,357,151  
Avg. Adj. Sales Price : 845,154  
Avg. Assessed Value : 613,096

MEDIAN : 73  
WGT. MEAN : 73  
MEAN : 70  
COD : 08.09  
PRD : 96.72

COV : 11.93  
STD : 08.37  
Avg. Abs. Dev : 05.88  
MAX Sales Ratio : 86.52  
MIN Sales Ratio : 54.11

95% Median C.I. : 64.49 to 74.00  
95% Wgt. Mean C.I. : 66.73 to 78.36  
95% Mean C.I. : 64.84 to 75.48

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	72.98	72.98	72.65	00.55	100.45	72.58	73.37	N/A	1,382,000	1,004,050
01-APR-14 To 30-JUN-14	3	64.49	70.37	75.48	13.66	93.23	60.09	86.52	N/A	901,942	680,822
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	2	64.00	64.00	70.82	15.45	90.37	54.11	73.88	N/A	1,290,216	913,734
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	1	72.83	72.83	72.83	00.00	100.00	72.83	72.83	N/A	355,200	258,709
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	4	71.81	71.02	70.28	05.32	101.05	64.78	75.68	N/A	434,097	305,102
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	5	72.58	71.41	74.05	09.73	96.43	60.09	86.52	N/A	1,093,965	810,113
01-OCT-14 To 30-SEP-15	3	72.83	66.94	71.06	09.05	94.20	54.11	73.88	N/A	978,544	695,392
01-OCT-15 To 30-SEP-16	4	71.81	71.02	70.28	05.32	101.05	64.78	75.68	N/A	434,097	305,102
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	7	72.58	69.29	73.02	10.84	94.89	54.11	86.52	54.11 to 86.52	1,150,037	839,719
01-JAN-15 To 31-DEC-15	1	72.83	72.83	72.83	00.00	100.00	72.83	72.83	N/A	355,200	258,709
<u>ALL</u>	12	72.71	70.16	72.54	08.09	96.72	54.11	86.52	64.49 to 74.00	845,154	613,096

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	72.71	70.16	72.54	08.09	96.72	54.11	86.52	64.49 to 74.00	845,154	613,096
<u>ALL</u>	12	72.71	70.16	72.54	08.09	96.72	54.11	86.52	64.49 to 74.00	845,154	613,096

**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
<u>Irrigated</u>											
County	2	67.89	67.89	65.68	11.49	103.36	60.09	75.68	N/A	584,375	383,790
1	2	67.89	67.89	65.68	11.49	103.36	60.09	75.68	N/A	584,375	383,790
<u>Grass</u>											
County	9	72.83	71.30	73.92	07.13	96.46	54.11	86.52	64.78 to 74.00	946,363	699,510
1	9	72.83	71.30	73.92	07.13	96.46	54.11	86.52	64.78 to 74.00	946,363	699,510
<u>ALL</u>	12	72.71	70.16	72.54	08.09	96.72	54.11	86.52	64.49 to 74.00	845,154	613,096

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 12  
 Total Sales Price : 10,123,096  
 Total Adj. Sales Price : 10,141,846  
 Total Assessed Value : 7,357,151  
 Avg. Adj. Sales Price : 845,154  
 Avg. Assessed Value : 613,096

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 70  
 COD : 08.09  
 PRD : 96.72

COV : 11.93  
 STD : 08.37  
 Avg. Abs. Dev : 05.88  
 MAX Sales Ratio : 86.52  
 MIN Sales Ratio : 54.11

95% Median C.I. : 64.49 to 74.00  
 95% Wgt. Mean C.I. : 66.73 to 78.36  
 95% Mean C.I. : 64.84 to 75.48

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	3	64.49	66.75	65.34	08.06	102.16	60.09	75.68	N/A	541,526	353,854
1	3	64.49	66.75	65.34	08.06	102.16	60.09	75.68	N/A	541,526	353,854
<b>_____Grass_____</b>											
County	9	72.83	71.30	73.92	07.13	96.46	54.11	86.52	64.78 to 74.00	946,363	699,510
1	9	72.83	71.30	73.92	07.13	96.46	54.11	86.52	64.78 to 74.00	946,363	699,510
<b>_____ALL_____</b>	<b>12</b>	<b>72.71</b>	<b>70.16</b>	<b>72.54</b>	<b>08.09</b>	<b>96.72</b>	<b>54.11</b>	<b>86.52</b>	<b>64.49 to 74.00</b>	<b>845,154</b>	<b>613,096</b>

## Arthur County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	<b>1500</b>
Garden	1	n/a	2245	2245	2245	2245	2190	2190	2190	<b>2205</b>
Keith	1	n/a	2101	n/a	2100	2100	2100	2100	2100	<b>2100</b>
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	<b>2100</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	<b>1800</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	<b>n/a</b>							
Grant	1	n/a	<b>n/a</b>							
Garden	1	n/a	835	835	815	815	810	790	790	<b>826</b>
Keith	1	n/a	625	n/a	625	600	600	600	600	<b>608</b>
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Hooker	1	n/a	<b>n/a</b>							

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	<b>407</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	<b>404</b>
Garden	1	n/a	429	415	415	410	410	405	405	<b>405</b>
Keith	1	n/a	540	n/a	505	460	460	450	450	<b>450</b>
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	<b>450</b>
Hooker	1	n/a	n/a	n/a	n/a	450	450	450	450	<b>450</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	23	Median :	65	COV :	19.82	95% Median C.I. :	54.71 to 73.37
Total Sales Price :	23,233,676	Wgt. Mean :	62	STD :	12.81	95% Wgt. Mean C.I. :	54.21 to 70.62
Total Adj. Sales Price :	23,788,426	Mean :	65	Avg. Abs.Dev :	10.46	95% Mean C.I. :	59.10 to 70.18
Total Assessed Value :	14,848,544						
Avg. Adj. Sales Price :	1,034,279	COD :	16.15	MAX Sales Ratio :	90.44		
Avg. Assessed Value :	645,589	PRD :	103.56	MIN Sales Ratio :	42.84		

Printed : 04/06/2017

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2013 To 12/31/2013	1	59.00	59.00	59.00		100.00	59.00	59.00	N/A	932,500	550,181
01/01/2014 To 03/31/2014	4	72.98	70.47	72.31	04.86	97.46	61.26	74.67	N/A	809,375	585,271
04/01/2014 To 06/30/2014	6	66.06	70.08	61.24	17.33	114.44	51.30	90.44	51.30 to 90.44	1,758,528	1,076,869
07/01/2014 To 09/30/2014											
10/01/2014 To 12/31/2014	2	64.00	64.00	70.82	15.45	90.37	54.11	73.88	N/A	1,290,216	913,734
01/01/2015 To 03/31/2015											
04/01/2015 To 06/30/2015	4	51.89	54.86	51.88	17.17	105.74	42.84	72.83	N/A	1,086,450	563,631
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015											
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	2	46.94	46.94	47.86	08.73	98.08	42.84	51.03	N/A	202,318	96,834
07/01/2016 To 09/30/2016	4	71.81	71.02	70.28	05.32	101.05	64.78	75.68	N/A	434,097	305,102
<u>Study Yrs</u>											
10/01/2013 To 09/30/2014	11	67.63	69.21	63.53	13.63	108.94	51.30	90.44	59.00 to 86.52	1,338,288	850,225
10/01/2014 To 09/30/2015	6	54.41	57.91	58.94	16.96	98.25	42.84	73.88	42.84 to 73.88	1,154,372	680,332
10/01/2015 To 09/30/2016	6	67.20	62.99	66.05	15.04	95.37	42.84	75.68	42.84 to 75.68	356,837	235,679
<u>Calendar Yrs</u>											
01/01/2014 To 12/31/2014	12	70.11	69.20	64.94	13.38	106.56	51.30	90.44	60.09 to 74.67	1,364,092	885,814
01/01/2015 To 12/31/2015	4	51.89	54.86	51.88	17.17	105.74	42.84	72.83	N/A	1,086,450	563,631

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	23	64.78	64.64	62.42	16.15	103.56	42.84	90.44	54.71 to 73.37	1,034,279	645,589

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	23	Median :	65	COV :	19.82	95% Median C.I. :	54.71 to 73.37
Total Sales Price :	23,233,676	Wgt. Mean :	62	STD :	12.81	95% Wgt. Mean C.I. :	54.21 to 70.62
Total Adj. Sales Price :	23,788,426	Mean :	65	Avg. Abs. Dev :	10.46	95% Mean C.I. :	59.10 to 70.18
Total Assessed Value :	14,848,544						
Avg. Adj. Sales Price :	1,034,279	COD :	16.15	MAX Sales Ratio :	90.44		
Avg. Assessed Value :	645,589	PRD :	103.56	MIN Sales Ratio :	42.84		

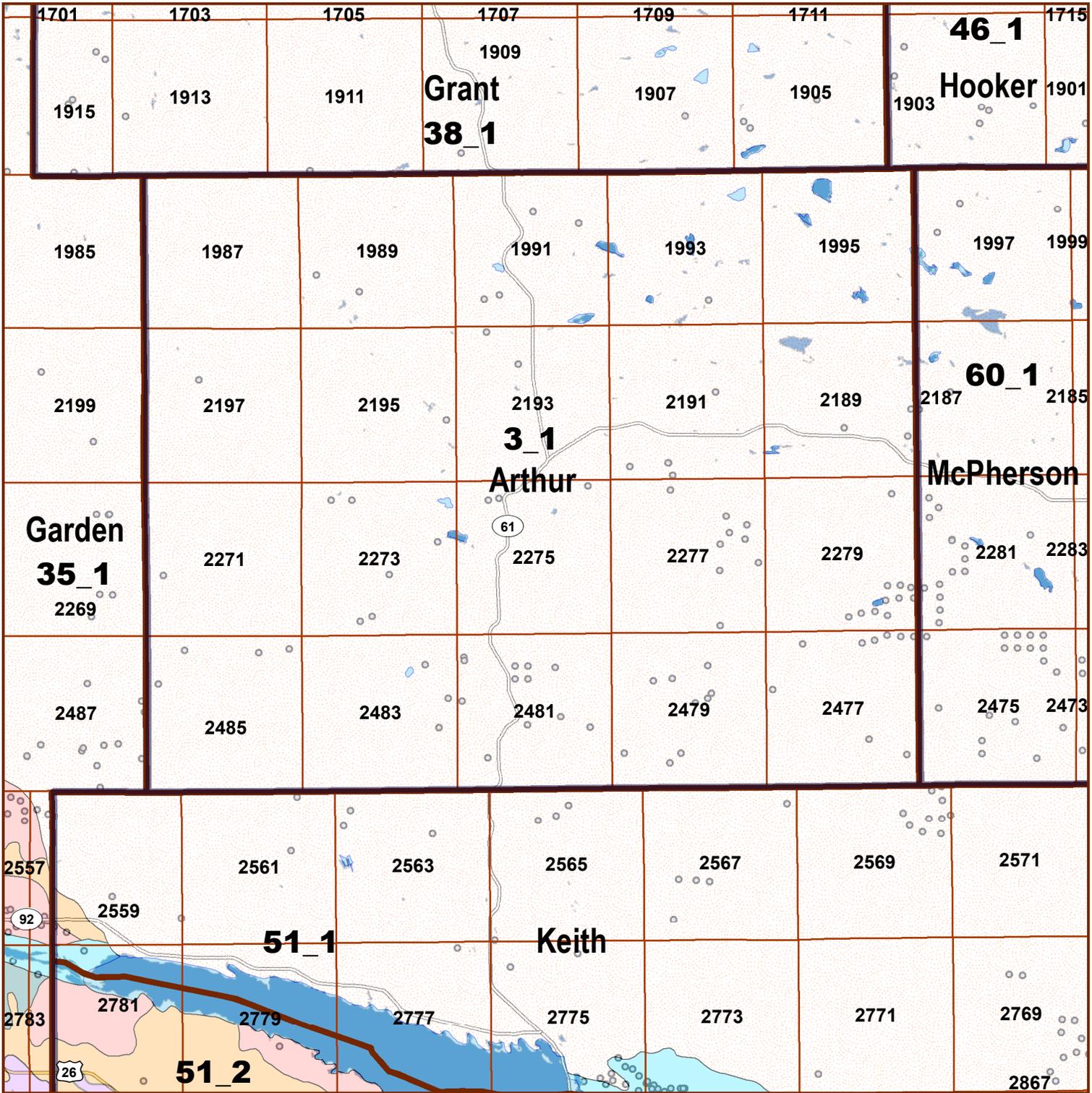
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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	3	60.09	63.49	60.62	11.63	104.73	54.71	75.68	N/A	722,917	438,210
1	3	60.09	63.49	60.62	11.63	104.73	54.71	75.68	N/A	722,917	438,210
<u>Grass</u>											
County	18	68.63	65.58	66.51	15.81	98.60	42.84	90.44	54.11 to 73.88	870,214	578,788
1	18	68.63	65.58	66.51	15.81	98.60	42.84	90.44	54.11 to 73.88	870,214	578,788
<u>ALL</u>											
10/01/2013 To 09/30/2016	23	64.78	64.64	62.42	16.15	103.56	42.84	90.44	54.71 to 73.37	1,034,279	645,589

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	4	62.29	63.74	61.29	10.18	104.00	54.71	75.68	N/A	656,144	402,153
1	4	62.29	63.74	61.29	10.18	104.00	54.71	75.68	N/A	656,144	402,153
<u>Grass</u>											
County	18	68.63	65.58	66.51	15.81	98.60	42.84	90.44	54.11 to 73.88	870,214	578,788
1	18	68.63	65.58	66.51	15.81	98.60	42.84	90.44	54.11 to 73.88	870,214	578,788
<u>ALL</u>											
10/01/2013 To 09/30/2016	23	64.78	64.64	62.42	16.15	103.56	42.84	90.44	54.71 to 73.37	1,034,279	645,589



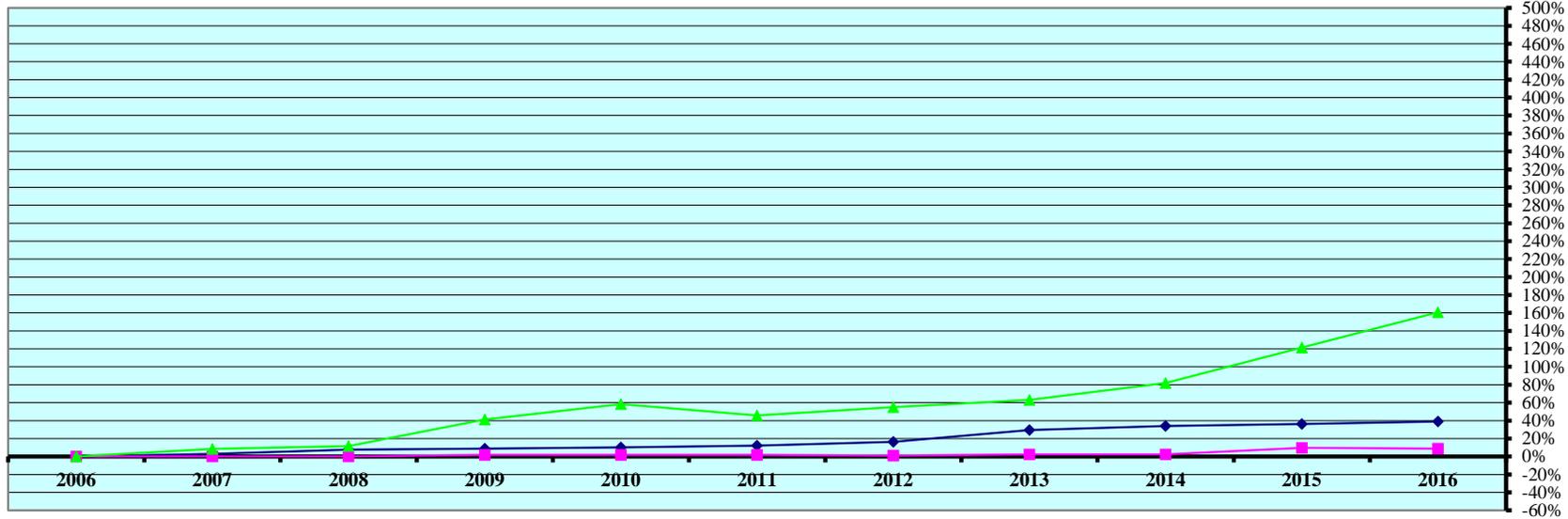
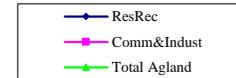
**Legend**

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

## Arthur County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



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
2006	3,394,860	--	--	--	4,494,720	--	--	--	73,047,455	--	--	--
2007	3,489,190	94,330	2.78%	2.78%	4,495,735	1,015	0.02%	0.02%	79,297,905	6,250,450	8.56%	8.56%
2008	3,655,205	166,015	4.76%	7.67%	4,496,750	1,015	0.02%	0.05%	81,418,665	2,120,760	2.67%	11.46%
2009	3,693,628	38,423	1.05%	8.80%	4,568,617	71,867	1.60%	1.64%	103,114,840	21,696,175	26.65%	41.16%
2010	3,736,924	43,296	1.17%	10.08%	4,570,106	1,489	0.03%	1.68%	115,729,015	12,614,175	12.23%	58.43%
2011	3,807,440	70,516	1.89%	12.15%	4,568,906	-1,200	-0.03%	1.65%	106,522,462	-9,206,553	-7.96%	45.83%
2012	3,944,306	136,866	3.59%	16.18%	4,535,750	-33,156	-0.73%	0.91%	113,123,896	6,601,434	6.20%	54.86%
2013	4,400,315	456,009	11.56%	29.62%	4,600,220	64,470	1.42%	2.35%	119,118,735	5,994,839	5.30%	63.07%
2014	4,550,635	150,320	3.42%	34.04%	4,601,308	1,088	0.02%	2.37%	132,895,142	13,776,407	11.57%	81.93%
2015	4,625,503	74,868	1.65%	36.25%	4,928,166	326,858	7.10%	9.64%	161,725,380	28,830,238	21.69%	121.40%
2016	4,718,177	92,674	2.00%	38.98%	4,891,342	-36,824	-0.75%	8.82%	190,454,210	28,728,830	17.76%	160.73%

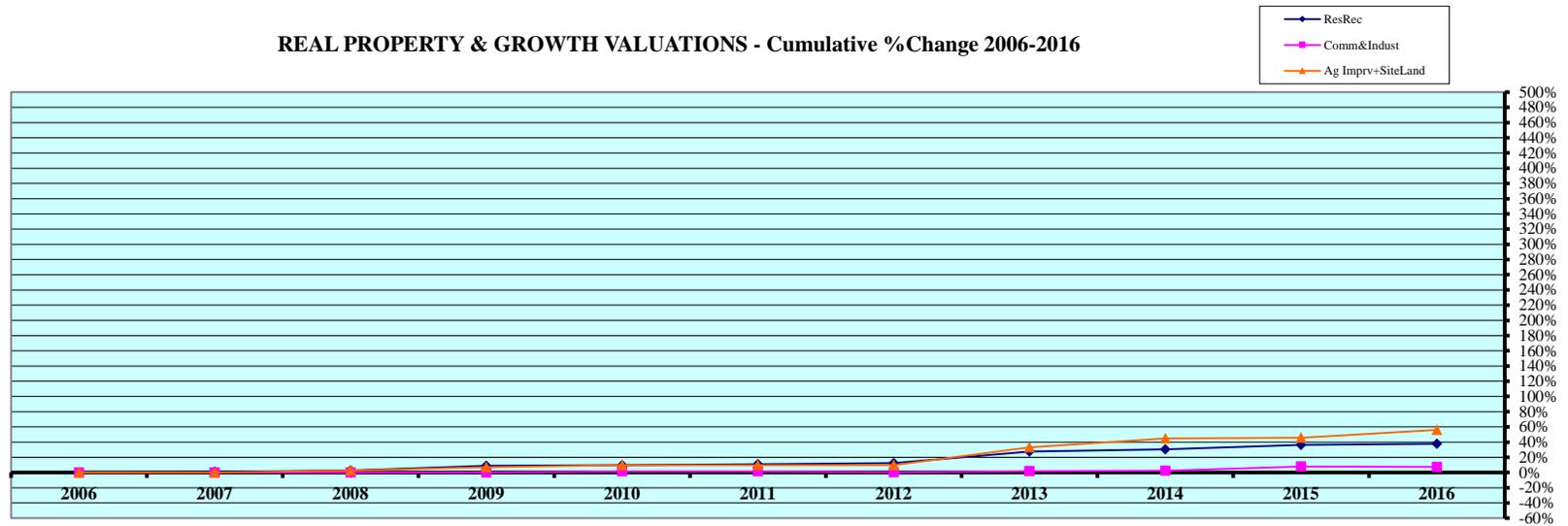
Rate Annual %chg: Residential & Recreational **3.35%** Commercial & Industrial **0.85%** Agricultural Land **10.06%**

Cnty# **3**  
County **ARTHUR**

CHART 1 EXHIBIT 3B Page 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.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



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
2006	3,394,860	36,420	1.07%	3,358,440	--	--	4,494,720	74,710	1.66%	4,420,010	--	--
2007	3,489,190	60,570	1.74%	3,428,620	0.99%	0.99%	4,495,735	0	0.00%	4,495,735	0.02%	0.02%
2008	3,655,205	166,180	4.55%	3,489,025	0.00%	2.77%	4,496,750	0	0.00%	4,496,750	0.02%	0.05%
2009	3,693,628	0	0.00%	3,693,628	1.05%	8.80%	4,568,617	71,770	1.57%	4,496,847	0.00%	0.05%
2010	3,736,924	15,255	0.41%	3,721,669	0.76%	9.63%	4,570,106	0	0.00%	4,570,106	0.03%	1.68%
2011	3,807,440	37,970	1.00%	3,769,470	0.87%	11.03%	4,568,906	0	0.00%	4,568,906	-0.03%	1.65%
2012	3,944,306	127,530	3.23%	3,816,776	0.25%	12.43%	4,535,750	19,890	0.44%	4,515,860	-1.16%	0.47%
2013	4,400,315	69,155	1.57%	4,331,160	9.81%	27.58%	4,600,220	17,315	0.38%	4,582,905	1.04%	1.96%
2014	4,550,635	122,540	2.69%	4,428,095	0.63%	30.44%	4,601,308	0	0.00%	4,601,308	0.02%	2.37%
2015	4,625,503	0	0.00%	4,625,503	1.65%	36.25%	4,928,166	79,560	1.61%	4,848,606	5.37%	7.87%
2016	4,718,177	40,955	0.87%	4,677,222	1.12%	37.77%	4,891,342	67,480	1.38%	4,823,862	-2.12%	7.32%
Rate Ann%chg	3.35%				1.71%		0.85%			C & I w/o growth	0.32%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2006	3,934,570	1,524,860	5,459,430	33,360	0.61%	5,426,070
2007	4,015,270	1,557,410	5,572,680	110,050	1.97%	5,462,630
2008	4,084,395	1,718,925	5,803,320	194,030	3.34%	5,609,290
2009	4,201,705	1,786,051	5,987,756	141,665	2.37%	5,846,091
2010	4,259,365	1,797,175	6,056,540	68,265	1.13%	5,988,275
2011	4,217,760	1,784,791	6,002,551	7,930	0.13%	5,994,621
2012	4,434,670	1,850,317	6,284,987	294,666	4.69%	5,990,321
2013	5,847,081	2,073,832	7,920,913	656,697	8.29%	7,264,216
2014	5,874,831	2,087,399	7,962,230	55,910	0.70%	7,906,320
2015	6,236,181	2,211,855	8,448,036	486,240	5.76%	7,961,796
2016	6,375,261	2,354,707	8,729,968	213,450	2.45%	8,516,518
Rate Ann%chg	4.94%	4.44%	4.81%		Ag Imprv+Site w/o growth	1.64%

(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.

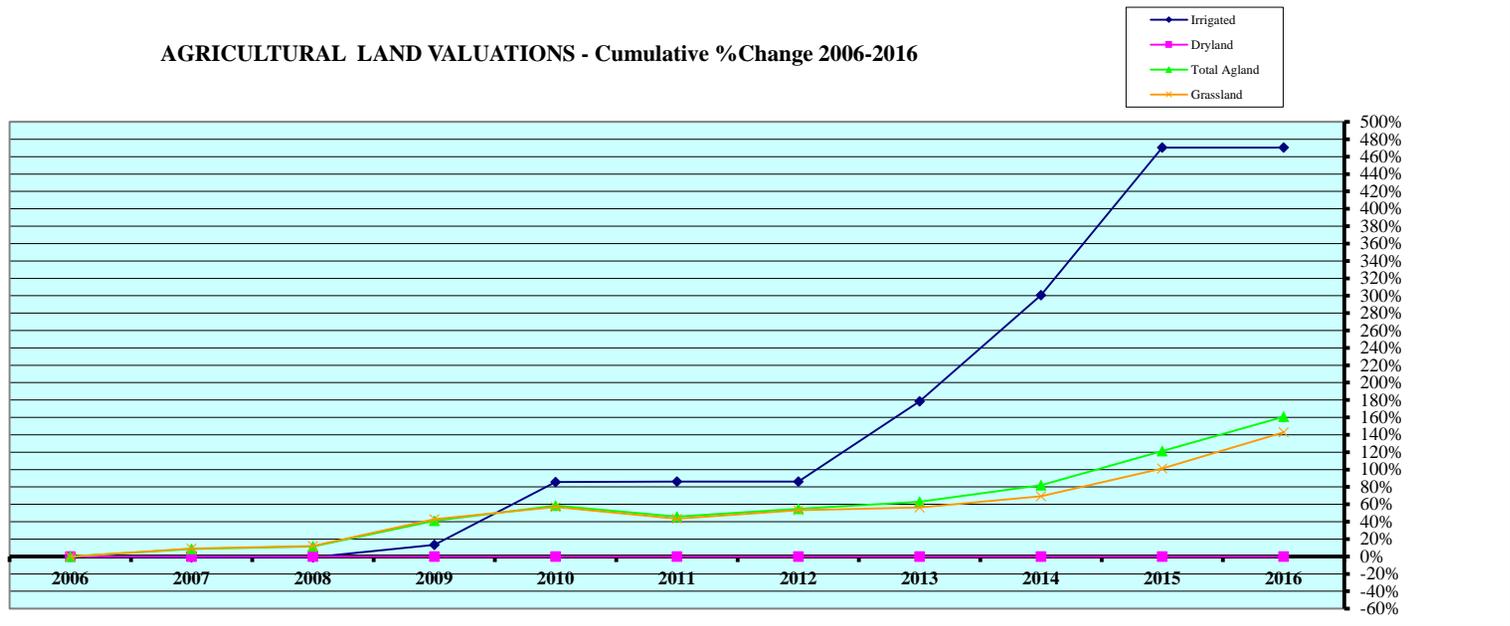
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2017

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CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	4,005,400	--	--	--	0	--	--	--	69,000,645	--	--	--
2007	3,971,100	-34,300	-0.86%	-0.86%	0	0			75,285,395	6,284,750	9.11%	9.11%
2008	3,971,100	0	0.00%	-0.86%	0	0			77,406,155	2,120,760	2.82%	12.18%
2009	4,538,400	567,300	14.29%	13.31%	0	0			98,535,030	21,128,875	27.30%	42.80%
2010	7,431,630	2,893,230	63.75%	85.54%	0	0			108,255,975	9,720,945	9.87%	56.89%
2011	7,453,887	22,257	0.30%	86.10%	0	0			99,029,454	-9,226,521	-8.52%	43.52%
2012	7,453,887	0	0.00%	86.10%	0	0			105,630,888	6,601,434	6.67%	53.09%
2013	11,152,400	3,698,513	49.62%	178.43%	0	0			107,919,999	2,289,111	2.17%	56.40%
2014	16,046,658	4,894,258	43.89%	300.63%	0	0			116,802,148	8,882,149	8.23%	69.28%
2015	22,846,026	6,799,368	42.37%	470.38%	0	0			138,840,233	22,038,085	18.87%	101.22%
2016	22,846,026	0	0.00%	470.38%	0	0			167,569,063	28,728,830	20.69%	142.85%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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
2006	41,410	--	--	--	0	--	--	--	73,047,455	--	--	--
2007	41,410	0	0.00%	0.00%	0	0			79,297,905	6,250,450	8.56%	8.56%
2008	41,410	0	0.00%	0.00%	0	0			81,418,665	2,120,760	2.67%	11.46%
2009	41,410	0	0.00%	0.00%	0	0			103,114,840	21,696,175	26.65%	41.16%
2010	41,410	0	0.00%	0.00%	0	0			115,729,015	12,614,175	12.23%	58.43%
2011	39,121	-2,289	-5.53%	-5.53%	0	0			106,522,462	-9,206,553	-7.96%	45.83%
2012	39,121	0	0.00%	-5.53%	0	0			113,123,896	6,601,434	6.20%	54.86%
2013	39,121	0	0.00%	-5.53%	7,215	7,215			119,118,735	5,994,839	5.30%	63.07%
2014	39,121	0	0.00%	-5.53%	7,215	0	0.00%		132,895,142	13,776,407	11.57%	81.93%
2015	39,121	0	0.00%	-5.53%	0	-7,215	-100.00%		161,725,380	28,830,238	21.69%	121.40%
2016	39,121	0	0.00%	-5.53%	0	0			190,454,210	28,728,830	17.76%	160.73%

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Rate Ann.%chg: Total Agric Land

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016** (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
2006	4,005,400	11,444	350			0	0				69,000,335	441,829	156		
2007	4,005,400	11,444	350	0.00%	0.00%	0	0				75,268,265	441,831	170	9.08%	9.08%
2008	3,971,100	11,346	350	0.00%	0.00%	0	0				77,406,155	441,871	175	2.83%	12.17%
2009	4,538,400	11,346	400	14.29%	14.29%	0	0				98,537,260	441,871	223	27.30%	42.79%
2010	7,431,630	11,346	655	63.75%	87.14%	0	0				108,255,975	441,861	245	9.87%	56.88%
2011	7,453,887	11,380	655	0.00%	87.14%	0	0				99,029,785	440,130	225	-8.16%	44.07%
2012	7,453,887	11,380	655	0.00%	87.14%	0	0				105,754,800	440,645	240	6.67%	53.68%
2013	11,152,400	11,152	1,000	52.67%	185.71%	0	0				107,910,340	440,450	245	2.08%	56.88%
2014	16,046,658	10,879	1,475	47.50%	321.43%	0	0				116,802,148	440,762	265	8.16%	69.69%
2015	22,846,026	10,879	2,100	42.37%	500.00%	0	0				138,840,233	440,762	315	18.87%	101.70%
2016	22,846,026	10,879	2,100	0.00%	500.00%	0	0				167,569,063	440,971	380	20.63%	143.33%

Rate Annual %chg Average Value/Acre: 19.62%

9.30%

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
2006	41,410	4,141	10			0	0				73,047,145	457,414	160		
2007	41,410	4,141	10	0.00%	0.00%	0	0				79,315,075	457,416	173	8.58%	8.58%
2008	41,410	4,141	10	0.00%	0.00%	0	0				81,418,665	457,358	178	2.67%	11.47%
2009	41,410	4,141	10	0.00%	0.00%	0	0				103,117,070	457,358	225	26.65%	41.18%
2010	41,410	4,141	10	0.00%	0.00%	0	0				115,729,015	457,348	253	12.23%	58.45%
2011	39,121	3,911	10	0.03%	0.03%	0	0				106,522,793	455,421	234	-7.57%	46.47%
2012	39,121	3,911	10	0.00%	0.03%	0	0				113,247,808	455,936	248	6.19%	55.54%
2013	39,121	3,911	10	0.00%	0.03%	0	0				119,101,861	455,513	261	5.27%	63.73%
2014	39,121	3,911	10	0.00%	0.03%	0	0				132,887,927	455,552	292	11.57%	82.66%
2015	39,121	3,911	10	0.00%	0.03%	0	0				161,725,380	455,552	355	21.70%	122.30%
2016	39,121	3,911	10	0.00%	0.03%	0	0				190,454,210	455,761	418	17.71%	161.67%

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**ARTHUR**

Rate Annual %chg Average Value/Acre: 10.10%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
460	ARTHUR	7,288,943	824,527	202,714	4,718,177	4,891,342	0	0	190,454,210	6,375,261	2,354,707	0	217,109,881
cnty sectorvalue % of total value:		3.36%	0.38%	0.09%	2.17%	2.25%			87.72%	2.94%	1.08%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	ARTHUR	471,151	77,011	5,343	2,837,600	639,570	0	0	0	0	0	0	4,030,675
25.43%	%sector of county sector	6.46%	9.34%	2.64%	60.14%	13.08%							1.86%
	%sector of municipality	11.69%	1.91%	0.13%	70.40%	15.87%							100.00%
117	<b>Total Municipalities</b>	<b>471,151</b>	<b>77,011</b>	<b>5,343</b>	<b>2,837,600</b>	<b>639,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,030,675</b>
25.43%	%all municip.sect of cnty	6.46%	9.34%	2.64%	60.14%	13.08%							1.86%

Cnty#	County
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Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

CHART 5

EXHIBIT

3B

Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,109</b>	<b>Value : 220,903,202</b>	<b>Growth 282,905</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>	14	41,025	4	722	4	11,537	22	53,284	
<b>02. Res Improve Land</b>	76	297,715	12	101,749	10	63,470	98	462,934	
<b>03. Res Improvements</b>	77	2,577,545	14	915,060	13	791,620	104	4,284,225	
<b>04. Res Total</b>	91	2,916,285	18	1,017,531	17	866,627	126	4,800,443	78,105
<b>% of Res Total</b>	72.22	60.75	14.29	21.20	13.49	18.05	11.36	2.17	27.61
<b>05. Com UnImp Land</b>	11	36,250	1	3,550	0	0	12	39,800	
<b>06. Com Improve Land</b>	21	97,043	2	10,659	0	0	23	107,702	
<b>07. Com Improvements</b>	21	4,500,225	3	155,580	1	90,895	25	4,746,700	
<b>08. Com Total</b>	32	4,633,518	4	169,789	1	90,895	37	4,894,202	0
<b>% of Com Total</b>	86.49	94.67	10.81	3.47	2.70	1.86	3.34	2.22	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	91	2,916,285	18	1,017,531	17	866,627	126	4,800,443	78,105
<b>% of Res &amp; Rec Total</b>	72.22	60.75	14.29	21.20	13.49	18.05	11.36	2.17	27.61
<b>Com &amp; Ind Total</b>	32	4,633,518	4	169,789	1	90,895	37	4,894,202	0
<b>% of Com &amp; Ind Total</b>	86.49	94.67	10.81	3.47	2.70	1.86	3.34	2.22	0.00
<b>17. Taxable Total</b>	123	7,549,803	22	1,187,320	18	957,522	163	9,694,645	78,105
<b>% of Taxable Total</b>	75.46	77.88	13.50	12.25	11.04	9.88	14.70	4.39	27.61

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3	0	0	3

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	65,083	825	173,331,076	826	173,396,159
28. Ag-Improved Land	0	0	3	94,602	115	29,298,157	118	29,392,759
29. Ag Improvements	0	0	3	80,980	117	8,338,659	120	8,419,639
30. Ag Total							946	211,208,557

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	2.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	63,910	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	9.00	4,950	
37. FarmSite Improvements	0	0.00	0	3	0.00	17,070	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	4.01	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	21,000	7	7.00	21,000	
32. HomeSite Improv Land	96	96.00	288,000	98	98.00	294,000	
33. HomeSite Improvements	96	0.00	6,161,091	98	0.00	6,225,001	130,220
34. HomeSite Total				<b>105</b>	<b>105.00</b>	<b>6,540,001</b>	
35. FarmSite UnImp Land	7	28.00	15,400	7	28.00	15,400	
36. FarmSite Improv Land	107	403.07	221,689	110	412.07	226,639	
37. FarmSite Improvements	113	0.00	2,177,568	116	0.00	2,194,638	74,580
38. FarmSite Total				<b>123</b>	<b>440.07</b>	<b>2,436,677</b>	
39. Road & Ditches	339	1,926.44	0	340	1,930.45	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>228</b>	<b>2,475.52</b>	<b>8,976,678</b>	<b>204,800</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	21.85	0.20%	45,885	0.20%	2,100.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	475.64	4.38%	998,844	4.38%	2,100.00
50. 3A	2,532.78	23.33%	5,318,838	23.33%	2,100.00
51. 4A1	3,276.84	30.19%	6,881,364	30.19%	2,100.00
52. 4A	4,548.54	41.90%	9,551,934	41.90%	2,100.00
<b>53. Total</b>	<b>10,855.65</b>	<b>100.00%</b>	<b>22,796,865</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	308.18	0.07%	125,428	0.07%	407.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	774.53	0.18%	315,233	0.18%	407.00
68. 3G	17,634.24	4.00%	7,177,134	4.00%	407.00
69. 4G1	37,554.38	8.52%	15,284,632	8.52%	407.00
70. 4G	384,504.85	87.23%	156,493,466	87.23%	407.00
<b>71. Total</b>	<b>440,776.18</b>	<b>100.00%</b>	<b>179,395,893</b>	<b>100.00%</b>	<b>407.00</b>
<b>Irrigated Total</b>	<b>10,855.65</b>	<b>2.38%</b>	<b>22,796,865</b>	<b>11.27%</b>	<b>2,100.00</b>
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>	<b>440,776.18</b>	<b>96.76%</b>	<b>179,395,893</b>	<b>88.71%</b>	<b>407.00</b>
72. Waste	3,911.00	0.86%	39,121	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>455,542.83</b>	<b>100.00%</b>	<b>202,231,879</b>	<b>100.00%</b>	<b>443.94</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	10,855.65	22,796,865	10,855.65	22,796,865
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	365.44	148,735	440,410.74	179,247,158	440,776.18	179,395,893
<b>79. Waste</b>	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>365.44</b>	<b>148,735</b>	<b>455,177.39</b>	<b>202,083,144</b>	<b>455,542.83</b>	<b>202,231,879</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,855.65	2.38%	22,796,865	11.27%	2,100.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	440,776.18	96.76%	179,395,893	88.71%	407.00
<b>Waste</b>	3,911.00	0.86%	39,121	0.02%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>455,542.83</b>	<b>100.00%</b>	<b>202,231,879</b>	<b>100.00%</b>	<b>443.94</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 Arthur	14	41,025	76	297,715	77	2,577,545	91	2,916,285	78,105
83.2 Rural	8	12,259	22	165,219	27	1,706,680	35	1,884,158	0
84 Residential Total	22	53,284	98	462,934	104	4,284,225	126	4,800,443	78,105

Schedule XII : Commercial 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>	
85.1	Arthur	11	36,250	20	71,250	20	533,570	31	641,070	0
85.2	Rural	1	3,550	3	36,452	5	4,213,130	6	4,253,132	0
86	Commercial Total	12	39,800	23	107,702	25	4,746,700	37	4,894,202	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	308.18	0.07%	125,428	0.07%	407.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	774.53	0.18%	315,233	0.18%	407.00
92. 3G	17,634.24	4.00%	7,177,134	4.00%	407.00
93. 4G1	37,554.38	8.52%	15,284,632	8.52%	407.00
94. 4G	384,504.85	87.23%	156,493,466	87.23%	407.00
95. Total	440,776.18	100.00%	179,395,893	100.00%	407.00
<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	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
Grass Total	440,776.18	100.00%	179,395,893	100.00%	407.00
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	440,776.18	100.00%	179,395,893	100.00%	407.00

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

03 Arthur

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,718,177	4,800,443	82,266	1.74%	78,105	0.09%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	6,375,261	6,540,001	164,740	2.58%	130,220	0.54%
<b>04. Total Residential (sum lines 1-3)</b>	<b>11,093,438</b>	<b>11,340,444</b>	<b>247,006</b>	<b>2.23%</b>	<b>208,325</b>	<b>0.35%</b>
05. Commercial	4,891,342	4,894,202	2,860	0.06%	0	0.06%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>4,891,342</b>	<b>4,894,202</b>	<b>2,860</b>	<b>0.06%</b>	<b>0</b>	<b>0.06%</b>
08. Ag-Farmsite Land, Outbuildings	2,354,707	2,436,677	81,970	3.48%	74,580	0.31%
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>2,354,707</b>	<b>2,436,677</b>	<b>81,970</b>	<b>3.48%</b>	<b>74,580</b>	<b>0.31%</b>
12. Irrigated	22,846,026	22,796,865	-49,161	-0.22%		
13. Dryland	0	0	0			
14. Grassland	167,569,063	179,395,893	11,826,830	7.06%		
15. Wasteland	39,121	39,121	0	0.00%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>190,454,210</b>	<b>202,231,879</b>	<b>11,777,669</b>	<b>6.18%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>208,793,697</b>	<b>220,903,202</b>	<b>12,109,505</b>	<b>5.80%</b>	<b>282,905</b>	<b>5.66%</b>

## 2017 Assessment Survey for Arthur County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$20,815
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$15,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$3,915
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 1,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,607

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	NO
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes, GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.arthur.gisworkshop.com">www.arthur.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	None
4.	<b>When was zoning implemented?</b>
	1999, with the exception of the Village of Arthur

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal Service for pick up work and for the six year inspection and review cycle.
2.	<b>GIS Services:</b>
	GIS Workshop.
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	yes, Stanard Appraisal Service
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not currently.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Appraisal knowledge and experience, familiarity with CAMA system and the county itself.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Not at this time.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraiser will review all data with the assessor and may make recommendations but, final value estimates are determined by the assessor.

## 2017 Residential Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and a contracted appraiser																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.	AG	Outbuildings- structures located on rural parcels throughout the county									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.																		
AG	Outbuildings- structures located on rural parcels throughout the county																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Depreciation is set when the contracted appraisal company builds the costing models for the county.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	lot values are a set \$3,000 dollars per residential lots regardless of size. There are several large acreages on the skirts of Arthur that have a varying acre breakdown. The first acre is \$3,000 and the 2nd through 9th Acre are \$500 with any extra land over 10 acres valued at \$315 dollars per acre.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.																		
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 30%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2011	2012	2011	AG	2011	2011	2012	2011
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>															
1	2011	2011	2012	2011															
AG	2011	2011	2012	2011															
	Lot value study was done to complete the reappraisal.																		

## 2017 Commercial Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor and contracted appraiser													
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>													
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	A contract appraiser will be hired to properly value those properties considered to be unique commercial properties.													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Local market and experience and information provided by the contracted appraiser.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A standard per lot value is placed on every lot.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2013	2011	2011
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1	2011	2013	2011	2011										

## 2017 Agricultural Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor							
<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; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010						
	The county assessor works very closely with the local NRD annually to monitor irrigated acres throughout the county.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Not applicable.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	The value is the same, market differences cannot be identified.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Not applicable.							

2016 Plan of Assessment for Arthur County  
Assessment Years 2016, 2017, 2018  
June 15, 2016

Plan of Assessment Requirements

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual, which is defined by law as "market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2016 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	119	11%	4%
Commercial	38	3%	.5%
Agricultural	947	86%	95.5%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 2 building permits filed for new construction and additions.

Current Resources

- A. The 2016-2017 budget has not been prepared. I assume the assessor budget will remain about the same as last fiscal year which is approximately \$10400. I do all the administrative reports.

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses. I will take an IAAO course in August at the assessors' workshop. This will be the USPAP course.
- C. I have contracted with GIS Workshop to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. GIS Workshop has made county information more accessible to everyone since it is on the web.
- D. New property record cards for all classes of property were put into use in 2004. I will try to get new record cards in place within the next two years.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstracter about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Chelsey Fessler, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1<sup>st</sup> of June, 2016. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

Level of Value, Quality and Uniformity for Assessment Year 2016:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agriculture	69%	17.91	111.45

Assessment Actions Planned for Assessment Year 2016

- b. Assessor Survey
  - c. Sales information to PA&T rosters and annually value update with 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
  - h. Report exempt properties
  - i. Annual Plan of Assessment Report
3. Personal Property-administer annual filing of all personal property schedules.
  4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
  5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
  6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
  7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
  8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
  9. Tax List Corrections-prepare tax list correction documents for county board approval.
  10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
  11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

#### Conclusion

There is still much work to be done. I have decided to use an appraiser to help me with the pick-up work and the physical inspection process.

Respectfully Submitted:

*Becky Swanson*

Becky Swanson

Arthur Co. Assessor

06/15/2016