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2010 Commission Summary

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Residential Real Property - Current

Number of Sales	55	Median	99
Total Sales Price	\$3,152,711	Mean	103
Total Adj. Sales Price	\$3,152,711	Wgt. Mean	93
Total Assessed Value	\$2,929,489	Average Assessed Value of the Base	\$45,465
Avg. Adj. Sales Price	\$57,322	Avg. Assessed Value	\$53,263

Confidence Interval - Current

95% Median C.I	95.91 to 102.63
95% Mean C.I	96.11 to 110.18
95% Wgt. Mean C.I	85.66 to 100.18

% of Value of the Class of all Real Property Value in the County	14.31
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	5.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	81	98	98
2008	89	92	92
2007	80	94	94
2006	82	96	96

2010 Commission Summary

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Commercial Real Property - Current

Number of Sales	9	Median	96
Total Sales Price	\$196,895	Mean	96
Total Adj. Sales Price	\$196,895	Wgt. Mean	95
Total Assessed Value	\$187,606	Average Assessed Value of the Base	\$98,060
Avg. Adj. Sales Price	\$21,877	Avg. Assessed Value	\$20,845

Confidence Interval - Current

95% Median C.I	92.23 to 98.32
95% Mean C.I	93.41 to 98.94
95% Wgt. Mean C.I	92.87 to 97.69

% of Value of the Class of all Real Property Value in the County	5.03
% of Records Sold in the Study Period	4.76
% of Value Sold in the Study Period	1.01

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	11	92	92
2008	16	93	93
2007	19	94	94
2006	19	94	94

2010 Opinions of the Property Tax Administrator for Frontier 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. S. Supp., 2005). 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 this 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.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Frontier County is 99% of market value. The quality of assessment for the class of residential real property in Frontier County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Frontier County is 100% of market value. The quality of assessment for the class of commercial real property in Frontier County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Frontier County is 73% of market value. The quality of assessment for the class of agricultural land in Frontier County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2010 Assessment Actions for Frontier County

taken to address the following property classes/subclasses:

Residential

Only routine maintenance was completed in the residential class for 2010. A complete reappraisal of the villages and suburban areas had been implemented for 2009; a sales study was completed by the assessor for 2010 and it was determined that no adjustment was necessary. The pickup work was completed, and several new homes were added throughout the county.

A commercial reappraisal was conducted for this year. As part of the commercial reappraisal, the contract appraiser and the assessor reclassified some parcels. It is possible that the abstract will show some movement in the residential class as part of this reclassification.

The assessor continues to work towards updating the office technologically. For 2010, five years worth of deeds and 521 transfer statements were scanned and attached to the electronic property record card in Terra Scan for ease of future research. This information is also available to subscribers on the assessor's website.

The assessor is actively involved in educating her taxpayers on the assessment process. In 2009, following the residential reappraisal she and her county board members held public meetings to explain the assessment process and answer any questions that taxpayers had regarding the reappraisal. The assessor also annually visits each community to assist elderly homeowners in completing their homestead exemption applications.

2010 Assessment Survey for Frontier County

Residential Appraisal Information

1.	Valuation data collection done by:	
	The Assessor and the Deputy	
2.	List the valuation groupings used by the County:	
	01	Curtis
	02	Eustis
	03	Maywood
	04	Stockville, Moorefield
	05	Medicine Creek Reservoir, Hugh Butler Lake
	06	Rural
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	<p>Curtis is the largest community in Frontier County with a population of approximately 791 people, and is the home of the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for both permanent and rental housing to the community keeping the real estate market strong for a small town. The Curtis valuation grouping also includes suburban properties located around Curtis.</p> <p>Eustis is a small town with a population of approximately 452 people. The community offers a fair amount of retail and service business for a town of its size. Eustis is located in the northeastern corner of Frontier County, which gives residence of Eustis a short commute to jobs in Cozad, Gothenburg or Lexington in Dawson County. Eustis is a very progressive community and has been active in acquiring and destroying dilapidated properties, and then giving the lots to residents willing to build new homes in the community. Because of this, Eustis has a substantial number of new and well maintained homes, giving it the appearance of a very clean community. All of these factors create a strong residential real estate market in Eustis that is unique to the other communities in the county. The Eustis valuation grouping also includes suburban properties located around Eustis.</p> <p>Maywood has a population of a little over three hundred people. Maywood has very little retail or service businesses within the town. There is little job opportunity within the town, and most working residents commute approximately 35 miles to either McCook or North Platte. The real estate market in Maywood is weaker and more sporadic than the markets in either Curtis or Eustis, and is more typical of a small rural community. The Maywood valuation grouping also includes suburban properties located around Maywood.</p> <p>The small villages valuation grouping consists of properties within the Villages of Stockville and Moorefield. These villages are very small with combined populations of less than 100 residents. There are very few services or businesses</p>	

	<p>within the communities, making them significantly less appealing to homeowners than the other communities in Frontier County. There is no organization to the market in these communities, and sales are quite sporadic.</p> <p>The lake properties valuation grouping consists of properties at both the Medicine Creek Reservoir near Cambridge, Nebraska and the Hugh Butler Lake near Red Willow County. There are very few sales at either of these lakes each year, yet they both receive significant market influence because of the recreational appeal of the lakes, making it appropriate for them to be combined into one valuation grouping.</p> <p>The rural valuation grouping includes all parcels not located within the political boundary of the towns in Frontier County excluding those located in the Suburban Areas around Curtis, Eustis and Maywood. The demand for rural housing remains strong in Frontier County, and rural homes will sell for significantly more than comparable homes within the communities of Frontier County.</p>
3.	<p>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</p> <p>Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the other approaches.</p>
4	<p>When was the last lot value study completed?</p> <p>A residential lot study was completed in Frontier County during 2008, for the 2009 values.</p>
a.	<p>What methodology was used to determine the residential lot values?</p> <p>The lot values were established by completing a sales study using a price per square foot analysis.</p>
5.	<p>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</p> <p>Yes</p>
6.	<p>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</p> <p>The County established depreciation based on local market information.</p>
a.	<p>How often does the County update depreciation tables?</p> <p>The residential depreciation tables are established in conjunction with the cyclical reappraisal of the residential class. A sales study is completed yearly, and the depreciation tables are adjusted if necessary.</p>
7.	<p>Pickup work:</p>
a.	<p>Is pickup work done annually and is it completed by March 19th?</p> <p>The pickup work is completed annually before March 19th.</p>
b.	<p>By Whom?</p> <p>The assessor and the deputy complete the pickup work.</p>
c.	<p>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</p>

	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Frontier County conducted a reappraisal of the communities within Frontier County for 2009. The rural homes will be reviewed for 2011, and the lake properties for 2012. At this time the county has reviewed approximately 85% of its residential parcels.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, every time a parcel is inspected, a comment is entered into the CAMA system, and gets printed onto the hard copy of the property record card. The assessor has also been diligent in reporting completed and planned appraisal activity within the three year plan. The assessor's progress towards the six year plan can easily be identified by reading the three year plan.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The assessor recognizes six different valuation groupings in the residential class. When a physical review is conducted the entire valuation grouping is reviewed within the same year. It would be inappropriate for the assessor to apply an adjustment to a valuation grouping based on the results of the review of a different valuation grouping.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	55	MEDIAN:	99	COV:	25.80	95% Median C.I.:	95.91 to 102.63	(! : Derived)
TOTAL Sales Price:	3,152,711	WGT. MEAN:	93	STD:	26.61	95% Wgt. Mean C.I.:	85.66 to 100.18	
TOTAL Adj.Sales Price:	3,152,711	MEAN:	103	AVG.ABS.DEV:	16.65	95% Mean C.I.:	96.11 to 110.18	
TOTAL Assessed Value:	2,929,489							
AVG. Adj. Sales Price:	57,322	COD:	16.82	MAX Sales Ratio:	189.67			
AVG. Assessed Value:	53,263	PRD:	111.00	MIN Sales Ratio:	33.68			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	6	99.27	92.72	83.78	11.38	110.67	70.58	111.64	70.58 to 111.64	47,666	39,937
10/01/07 TO 12/31/07	9	98.37	107.08	91.43	22.64	117.12	49.57	189.67	94.21 to 122.54	68,711	62,819
01/01/08 TO 03/31/08	7	95.84	88.47	79.99	10.22	110.60	59.93	102.63	59.93 to 102.63	95,271	76,210
04/01/08 TO 06/30/08	10	95.78	93.86	88.73	20.37	105.78	33.68	165.75	64.90 to 104.76	56,512	50,143
07/01/08 TO 09/30/08	7	100.15	103.94	99.86	8.29	104.08	94.24	122.38	94.24 to 122.38	63,000	62,914
10/01/08 TO 12/31/08	8	106.86	109.93	108.14	8.82	101.66	95.44	126.75	95.44 to 126.75	25,123	27,167
01/01/09 TO 03/31/09	3	153.54	154.74	147.48	6.37	104.92	140.67	170.00	N/A	35,000	51,619
04/01/09 TO 06/30/09	5	98.20	104.75	102.86	9.06	101.84	93.53	125.36	N/A	53,860	55,398
<u>Study Years</u>											
07/01/07 TO 06/30/08	32	96.69	96.18	86.12	17.45	111.69	33.68	189.67	94.03 to 99.81	66,763	57,497
07/01/08 TO 06/30/09	23	106.44	112.83	107.21	14.29	105.24	93.53	170.00	98.20 to 122.38	44,186	47,373
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	32	97.97	98.90	90.32	13.81	109.50	33.68	165.75	94.48 to 102.63	58,562	52,894
<u>ALL</u>											
	55	98.98	103.14	92.92	16.82	111.00	33.68	189.67	95.91 to 102.63	57,322	53,263

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	29	99.44	106.23	101.72	14.79	104.43	64.90	165.75	94.33 to 116.21	47,686	48,507
02	9	100.15	100.75	101.33	6.04	99.43	85.67	111.64	94.31 to 109.67	59,777	60,574
03	11	99.09	115.61	103.58	18.11	111.61	96.28	189.67	97.00 to 170.00	47,309	49,002
05	2	41.63	41.63	43.25	19.09	96.25	33.68	49.57	N/A	90,500	39,138
06	4	71.97	82.66	67.93	24.18	121.68	59.93	126.75	N/A	132,600	90,076
<u>ALL</u>											
	55	98.98	103.14	92.92	16.82	111.00	33.68	189.67	95.91 to 102.63	57,322	53,263

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	50	99.04	105.42	95.96	15.19	109.86	59.93	189.67	96.28 to 102.63	59,288	56,892
2	3	106.44	106.29	90.45	12.86	117.51	85.67	126.75	N/A	2,428	2,196
3	2	41.63	41.63	43.25	19.09	96.25	33.68	49.57	N/A	90,500	39,138
<u>ALL</u>											
	55	98.98	103.14	92.92	16.82	111.00	33.68	189.67	95.91 to 102.63	57,322	53,263

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	53,263	PRD:	111.00	MIN Sales Ratio:	33.68			

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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
01	53	99.09	105.47	95.95	15.25	109.92	59.93	189.67	96.28 to 104.47	56,070	53,796
06	2	41.63	41.63	43.25	19.09	96.25	33.68	49.57	N/A	90,500	39,138
07											
<u>ALL</u>	<u>55</u>	<u>98.98</u>	<u>103.14</u>	<u>92.92</u>	<u>16.82</u>	<u>111.00</u>	<u>33.68</u>	<u>189.67</u>	<u>95.91 to 102.63</u>	<u>57,322</u>	<u>53,263</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 \$</u>											
1 TO 4999	3	126.75	140.95	166.60	21.89	84.60	106.44	189.67	N/A	1,428	2,379
5000 TO 9999	2	125.71	125.71	131.43	31.85	95.65	85.67	165.75	N/A	7,000	9,200
<u>Total \$</u>											
1 TO 9999	5	126.75	134.86	139.67	25.77	96.55	85.67	189.67	N/A	3,657	5,107
10000 TO 29999	12	100.21	109.86	105.59	21.37	104.04	64.90	170.00	96.28 to 125.36	20,718	21,878
30000 TO 59999	17	102.63	105.97	105.74	7.51	100.22	94.03	125.72	98.98 to 116.21	43,200	45,678
60000 TO 99999	14	95.16	94.56	94.64	9.60	99.91	33.68	140.67	93.53 to 98.37	79,242	74,998
100000 TO 149999	3	94.31	84.52	84.40	21.24	100.14	49.57	109.67	N/A	112,333	94,804
150000 TO 249999	4	71.97	75.35	75.25	14.03	100.14	59.93	97.53	N/A	176,250	132,621
<u>ALL</u>	<u>55</u>	<u>98.98</u>	<u>103.14</u>	<u>92.92</u>	<u>16.82</u>	<u>111.00</u>	<u>33.68</u>	<u>189.67</u>	<u>95.91 to 102.63</u>	<u>57,322</u>	<u>53,263</u>

**2010 Correlation Section
for Frontier County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Frontier County, as determined by the PTA is 99%. The mathematically calculated median is 99%.

RESIDENTIAL:In determining the level of value for the residential class in Frontier County, the ratio study and the assessment practices of the assessor were considered. As documented in the assessment actions report and the three year plan, only routine maintenance was completed in the residential class for 2010; this is supported by a less than one percent change (excluding growth) in the abstract. Both the median and the weighted mean are within the statutorily required range. The calculated mean, which is most subject outliers, is slightly above the acceptable range. The measures of central tendency were calculated using a sufficient number of sales and are somewhat supportive of each other; the median is the best indicator of the level of value. The qualitative measures are both above the IAAO standard, but are affected by outliers, as discussed in table four. Based on the known assessment practices of the Frontier County Assessor, it is believed that assessments are uniform in the residential class of property. All subclasses with a sufficient number of sales are within the acceptable range. There will be no non-binding recommendation in the residential class.

**2010 Correlation Section
for Frontier County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL: The Frontier County Assessor sends a letter and a sales verification questionnaire to both the buyer and seller of every residential sale. The letter explains how the information is used and why it is important to the assessor's office. The verification document asks detailed questions including how the selling price was established, how long the property was on the market, whether any personal property was involved in the transaction, how the property was listed for sale, and whether there was any special consideration or unusual circumstance involved. When the response from the verification fails to provide sufficient information, the assessor will contact the buyer or seller, an attorney, realtor or other professional involved in the sale to get more information. The assessor also uses her knowledge of the taxpayers and the market in Frontier County in conducting her sales verification.

A review of the non-qualified sales was conducted. The majority of the sales that were excluded from the sales file were substantially changed properties, family sales, and foreclosures. Based on the reasons given for the exclusion of sales as well as the description of the assessor's verification practices, it is evident that all arms length transactions have been used for the measurement of the residential class.

**2010 Correlation Section
for Frontier County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	99	93	103

**2010 Correlation Section
for Frontier County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Frontier County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Frontier County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	16.82	111.00

RESIDENTIAL: The COD is slightly above the IAAO standard, and the PRD is significantly above the standard. Both statistics are being impacted by sales from the rural and lake valuation groupings. These two valuation groupings represent the only portion of the residential class that has not been reappraised by the current assessor. There are very few sales in these valuation groupings; therefore, the assessor has found it difficult to revalue them without conducting a thorough reappraisal. A reappraisal of these valuation groupings is scheduled in the current three year plan. If these sales were hypothetically removed from the sales file, the COD would be brought into the acceptable range at 13.94% and the PRD would be significantly reduced to 105.19%. While the PRD is still slightly above the standard, it is not unreasonably high.

2010 Assessment Actions for Frontier County

taken to address the following property classes/subclasses:

Commercial

For 2010, a reappraisal was completed for the commercial class. The assessor contracted with Larry Rexroth to complete the reappraisal. Data collection was completed in the spring and summer of 2009 with both interior and exterior inspections being made where possible. New measurements and photographs were taken. Some errors were found during the reappraisal and corrections were made when discovered. Some of these errors included classification errors. It will be reasonable to expect some movement in the residential and agricultural abstracts due to this reclassification.

A study of lot values was completed and a new land value table was established. Lot values were established by neighborhood using the square foot method.

The costing tables were updated to the Marshall and Swift June, 2009 tables. A sales study was completed and new market depreciation was developed. The assessor and appraiser decided that there is insufficient market information to establish different commercial valuation groupings within the county, so the entire county was valued using the same model.

At the assessor's request, the contract appraiser also valued all of the exempt commercial properties in the county. The assessor will maintain these values and update them with the rest of the class going forward.

The pickup work was completed by the assessor and deputy assessor.

The assessor continues to work toward updating the office technologically. For 2010, five years worth of deeds and 521 transfer statements were scanned and attached to the electronic property record card in Terra Scan to aid in future research. This information was also made available on the internet to subscribers to the assessor's website.

2010 Assessment Survey for Frontier County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	The contracted appraiser and the assessor.
2.	List the valuation groupings used by the County:
	The assessor does not recognize separate valuation groupings for the commercial class. The commercial market in Frontier County is sporadic and unorganized, there are so few sales in any given study period that it would be inappropriate to claim that there are different market influences within the county.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Not applicable.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	All three approaches to value were developed and considered by the contracted appraiser and assessor in completing the commercial review for 2010. Because of the limited market information, the cost approach was relied upon to establish the commercial values.
4	When was the last lot value study completed?
	A lot study was completed during 2009 and implemented in 2010 for the commercial class.
a.	What methodology was used to determine the commercial lot values?
	The lot values were established with the assistance of the contracted appraiser. A sales study was completed using a cost per square foot analysis.
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	The depreciation table established for the 2010 reappraisal was developed by the contracted appraiser using market information.
a.	How often does the County update the depreciation tables?
	Going forward, a sales study of the commercial class will be completed yearly and the depreciation schedule will be updated if necessary. At a minimum a new depreciation table is developed during the cyclical review process.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	The pickup work is completed annually by March 19 th .
b.	By Whom?
	The assessor and the deputy complete the pickup work.
c.	Is the valuation process (cost date and depreciation schedule or market

	comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	The entire commercial class was reviewed during 2009 with values updated for 2010; this will complete the county's review requirement for the current cycle.
a.	Does the County maintain a tracking process? If yes describe.
	All commercial properties are reviewed during the same year; the assessor enters a comment into the CAMA system when a property is reviewed. The assessor's progress with the six year review requirement is also found in the three year plan.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The entire class was reviewed for 2010.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	9	MEDIAN:	96	COV:	3.74	95% Median C.I.:	92.23 to 98.32	(! : Derived)
TOTAL Sales Price:	196,895	WGT. MEAN:	95	STD:	3.60	95% Wgt. Mean C.I.:	92.87 to 97.69	
TOTAL Adj.Sales Price:	196,895	MEAN:	96	AVG.ABS.DEV:	2.56	95% Mean C.I.:	93.41 to 98.94	
TOTAL Assessed Value:	187,606							
AVG. Adj. Sales Price:	21,877	COD:	2.68	MAX Sales Ratio:	103.23			
AVG. Assessed Value:	20,845	PRD:	100.94	MIN Sales Ratio:	90.99			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	1	90.99	90.99	90.99			90.99	90.99	N/A	25,000	22,748
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	2	93.46	93.46	93.04	1.31	100.45	92.23	94.68	N/A	22,375	20,817
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	103.23	103.23	103.23			103.23	103.23	N/A	3,000	3,097
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08	3	95.69	96.07	95.81	0.53	100.27	95.50	97.01	N/A	23,115	22,147
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09	2	98.12	98.12	97.97	0.20	100.16	97.92	98.32	N/A	27,400	26,843
<u>Study Years</u>											
07/01/06 TO 06/30/07	1	90.99	90.99	90.99			90.99	90.99	N/A	25,000	22,748
07/01/07 TO 06/30/08	3	94.68	96.71	93.68	3.87	103.24	92.23	103.23	N/A	15,916	14,910
07/01/08 TO 06/30/09	5	97.01	96.89	96.76	1.04	100.13	95.50	98.32	N/A	24,829	24,025
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	2	93.46	93.46	93.04	1.31	100.45	92.23	94.68	N/A	22,375	20,817
01/01/08 TO 12/31/08	4	96.35	97.86	96.12	2.35	101.81	95.50	103.23	N/A	18,086	17,384
<u>ALL</u>											
	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845
<u>ALL</u>											
	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	8	95.60	95.29	95.16	2.03	100.14	90.99	98.32	90.99 to 98.32	24,236	23,063
2	1	103.23	103.23	103.23			103.23	103.23	N/A	3,000	3,097
<u>ALL</u>											
	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	9	MEDIAN:	96	COV:	3.74	95% Median C.I.:	92.23 to 98.32	(! : Derived)
TOTAL Sales Price:	196,895	WGT. MEAN:	95	STD:	3.60	95% Wgt. Mean C.I.:	92.87 to 97.69	
TOTAL Adj.Sales Price:	196,895	MEAN:	96	AVG.ABS.DEV:	2.56	95% Mean C.I.:	93.41 to 98.94	
TOTAL Assessed Value:	187,606							
AVG. Adj. Sales Price:	21,877	COD:	2.68	MAX Sales Ratio:	103.23			
AVG. Assessed Value:	20,845	PRD:	100.94	MIN Sales Ratio:	90.99			

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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	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845
04											
ALL	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	103.23	103.23	103.23			103.23	103.23	N/A	3,000	3,097
5000 TO 9999	1	98.32	98.32	98.32			98.32	98.32	N/A	6,500	6,391
Total \$											
1 TO 9999	2	100.78	100.78	99.87	2.44	100.90	98.32	103.23	N/A	4,750	4,744
10000 TO 29999	4	95.09	94.55	94.02	1.80	100.56	90.99	97.01	N/A	18,523	17,416
30000 TO 59999	3	95.69	95.28	95.72	1.98	99.54	92.23	97.92	N/A	37,766	36,151
ALL	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	103.23	103.23	103.23			103.23	103.23	N/A	3,000	3,097
344	1	94.68	94.68	94.68			94.68	94.68	N/A	14,750	13,965
353	3	97.92	96.16	95.94	2.07	100.23	92.23	98.32	N/A	28,266	27,118
391	1	95.50	95.50	95.50			95.50	95.50	N/A	24,345	23,250
446	1	90.99	90.99	90.99			90.99	90.99	N/A	25,000	22,748
468	1	97.01	97.01	97.01			97.01	97.01	N/A	10,000	9,701
470	1	95.69	95.69	95.69			95.69	95.69	N/A	35,000	33,490
ALL	9	95.69	96.17	95.28	2.68	100.94	90.99	103.23	92.23 to 98.32	21,877	20,845

**2010 Correlation Section
for Frontier County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Frontier County, as determined by the PTA is 100%. The mathematically calculated median is 96%.

COMMERCIAL: A complete reappraisal of the commercial class was completed for 2010. While the calculated statistics appear to be within the acceptable range, the sample is too small to place any reliance on these measures. Over the past year, the assessor has kept her field liaison informed of the progress with the commercial reappraisal. The methods used in establishing both the land values and the values of the improvements have been discussed in detail. The reappraisal provided to the county by the contracted appraiser was reviewed with the liaison as well. Based on these discussions, it is believed that assessments have been applied uniformly in the commercial class. This is supported by the fact that the sales file and the population both received similar increases in value. Based on assessment practices, it is assumed that the statutorily required level of value has been achieved. There are no subclasses of commercial property that are recognized by the assessor, therefore, only the level of value of the overall class has been considered. There will be no recommended adjustment for the commercial class.

**2010 Correlation Section
for Frontier County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL: The Frontier County Assessor verifies all real estate transactions by sending a verification questionnaire to the buyer and seller of all sales. The sales verification questionnaire asks detailed questions to attempt to identify the terms of the sale. Some of these questions include whether any personal property was involved in the sale, how the property was listed for sale, how the selling price was established, whether there was any prior association between the buyer and seller, and if there was any special consideration or unusual circumstance involved in the transaction. When the verification response fails to provide all the necessary information the assessor will follow up with a phone call to the buyer, seller, attorney, realtor or other professional involved in the transaction. The assessor also uses her knowledge of the taxpayers and the local market in conducting the sales verification.

A review was conducted of the non-qualified sales. Nearly all of the sales that were disqualified were either substantially changed or were the result of a legal action (foreclosure, tax sale, deed correction, etc.). Due to the reasons given for the non-qualified sales as well as knowledge of the assessor's verification practices, it is evident that all arms length transactions have been used for the measurement of the commercial class.

**2010 Correlation Section
for Frontier County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	96	95	96

**2010 Correlation Section
for Frontier County**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section
for Frontier County**

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Frontier County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	2.68	100.94

COMMERCIAL: The qualitative statistics both meet the IAAO standard; however the sample is too small to place any reliance on these measures. While the COD is lower than may be typical in a diverse market, the county did complete a reappraisal of the entire commercial class for 2010. Given that the sample is very small it is reasonable that the sold parcels would come very close to the target median when new market depreciation is developed. Based on knowledge of how the reappraisal was completed, there is no concern with the uniformity of assessments in Frontier County.

**Agricultural or Special
Valuation Reports**

2010 Assessment Actions for Frontier County

taken to address the following property classes/subclasses:

Agricultural

Only routine maintenance was completed on the agricultural improvements for 2010. There may be some movement in the abstract due to the reclassification of some parcels during the commercial reappraisal. As part of the six year inspection cycle, a complete reappraisal of the agricultural improvements is scheduled to be completed for 2011.

The assessor continues to work to update the office technologically. For 2010, all agricultural parcels were identified on the GIS system, including all roads. Five years worth of deeds and 521 transfer statements were scanned and attached to the electronic property record card within TerraScan for ease of future research. This information is also available on the internet to subscribers of the assessor's website.

A sales study was completed for the agricultural land. The initial study indicated that irrigated values needed a substantial increase. Only about 12% of Frontier County's agricultural land is irrigated. Therefore, there were very few sales of irrigated land to use to establish the 2010 values. The assessor worked closely with the department to identify comparable sales and expand the sample as warranted. This provided a few more irrigated sales to use in establishing the values.

For 2010, irrigated and dry land values increased approximately 24%. Grassland values remained unchanged after received a large increase for 2009.

2010 Assessment Survey for Frontier County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	The assessor and the deputy
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	No
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Not applicable
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	Not applicable
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	LAND ASSESSMENT PROCEDURES
	<p>Land in Frontier County classified as either:</p> <ol style="list-style-type: none"> 1. Improved lots by neighborhood 2. Unimproved lots by neighborhood 3. Acreages either as rural residential, suburban 4. Agland 5. Recreational 6. Agland home site and/or farm site <p>If a whole, half section, quarter section, or half quarter section belongs to the same owner; it shall be included in one description. If all lots on the same block belong to one owner, they shall be included in one description.</p> <p>Any item of real property that is situated in more than one tax district, the portion thereof in each district shall be listed separately.</p> <p>Definitions:</p> <ol style="list-style-type: none"> 1. Improved lots – land upon which buildings are located or land which has utilities available. 2. Unimproved lots – land without buildings or structures and no utilities available. 3. Acreages – <ol style="list-style-type: none"> a. Suburban acreage is a parcel of land, which the <u>PRIMARY</u> use is not for Ag or Horticultural production and is within a mile of the city limits.

	<p>b. Rural Residential acreage is a parcel of land, which the <u>PRIMARY</u> use is not for Ag or Horticultural production and is greater than 1 mile from city limits.</p> <p>4. Recreational – land that is <u>not</u> currently being used for the <u>commercial</u> production of agricultural or horticultural products, including wasteland lying adjacent to it, but for recreational purposes or programs.</p> <p>5. Agland and horticultural land – land primarily used for the production of agricultural or horticultural products, including wasteland lying adjacent to it.</p> <p>6. Farm home site – 1 acre of land that is contiguous to a farm site and upon which is located an inhabitable residence.</p> <p>7. Farm site – land containing improvements that are Ag or horticultural in nature including an uninhabitable or unimproved farm home site and contiguous to Ag or horticultural land.</p> <p>8. Market/Sales valuation approach – process of analyzing sales information of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised.</p> <p>Classes and subclasses divide Agland in Frontier County. The classes in the county are: irrigated cropland, dry land cropland, grassland and irrigated grassland, wasteland, roads and ditches, and exempt acres. The subclasses are based on soil classification standards developed by the Natural Resources Conservation Service.</p>
b.	When is it agricultural land, when is it residential, when is it recreational?
	Defined in the policy above
c.	Are these definitions in writing?
	Yes, see part a
d.	What are the recognized differences?
	Land is classified based on the primary use of the parcel.
e.	How are rural home sites valued?
	The current home site values were established by the previous assessor. In recent years, there has not been a sufficient amount of vacant rural residential sites to warrant changing the value. A complete reappraisal of the rural improvements is scheduled to be completed for the 2011 assessment year. A study of rural land values will be conducted at that time.
f.	Are rural home sites valued the same as rural residential home sites?
	Yes
g.	Are all rural home sites valued the same or are market differences recognized?
	All rural home sites are valued the same.
h.	What are the recognized differences?
	n/a
4.	What is the status of the soil conversion from the alpha to numeric notation?
	The soil conversion was completed during 2008 for the 2009 assessment year.
a.	Are land capability groupings (LCG) used to determine assessed value?
	The assessor primarily considers land use when determining assessed value, however, a hierarchy of values based on LCG is developed for both irrigated and dry land. Values are not differentiated by LCG for grassland.
b.	What other land characteristics or analysis are/is used to determine assessed

	values?
	The assessor also recognizes irrigated grassland, and values it differently than either irrigated cropland or non-irrigated grassland.
5.	Is land use updated annually?
	Yes
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS
6.	Is there agricultural land in the County that has a non-agricultural influence?
	Yes, Frontier County has a small amount of land that has been enrolled in the Wetlands Reserve Program and is classified as recreational land.
a.	How is the County developing the value for non-agricultural influences?
	Because there is no sales activity for land with non-agricultural influences, the assessor has valued recreational land by assessing it at 100% of the agricultural market.
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	Not applicable
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	The assessor and the deputy complete the pickup work.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	Yes
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	The three year plan details the assessor's intent to review all agricultural improvements during 2010 for the 2011 assessment year. It is the assessor's intent to also review unimproved parcels at that time; however, if time does not permit this, they will be reviewed during 2012 for the 2013 assessment year. At this time there has been no work completed toward the six year review cycle in the agricultural class.
a.	Does the County maintain a tracking process?
	Every time a parcel is reviewed a comment is entered on the CAMA system documenting that the review was completed. The cyclical review cycle can also be reviewed by reading the assessor's annual three year plan.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The entire class will be reviewed for the same assessment year.



Frontier County 32

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County
07/01/06 - 06/30/07	24
07/01/07 - 06/30/08	34
07/01/08 - 06/30/09	22
Totals	80

Added Sales:

Study Year	Total
7/1/06 - 6/30/07	1
7/1/07 - 6/30/08	0
7/1/08 - 6/30/09	2
	3

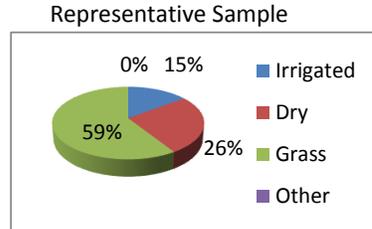
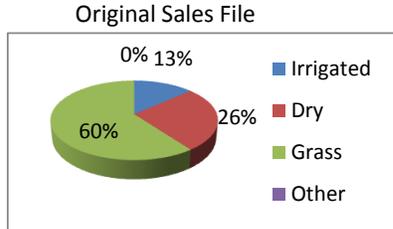
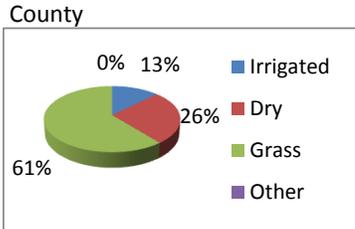
Final Results:

Study Year	County
07/01/06 - 06/30/07	25
07/01/07 - 06/30/08	34
07/01/08 - 06/30/09	24
Totals	83

Representativeness by Majority Land Use

The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	13%	13%	15%
Dry	26%	26%	26%
Grass	61%	60%	59%
Other	0%	0%	0%



Adequacy of Sample

	County Total
Number of Sales - Original Sales File	80
Number of Sales - Expanded Sample	83
Total Number of Acres Added	618

Ratio Study

Final Statistics

County # sales 83

Median	73%	AAD	16.59%
Mean	75%	COD	22.70%
W. Mean	71%	PRD	104.84%

Preliminary Statistics

Median	66%	AAD	14.96%
Mean	67%	COD	22.62%
W. Mean	63%	PRD	105.97%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	1	79.37%	14	69.26%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	5	60.35%	5	45.16%	22	69.26%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Frontier County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Frontier County, as determined by the PTA is 73%. The mathematically calculated median is 73%.

AGRICULTURAL LAND:

An analysis was conducted on the agricultural sales file for Frontier County. The distribution of sales among the three years of the study period was reviewed to determine if the sample was skewed toward a specific time period. The sample contained a larger number of sales in year two than in years one or three. Because years one and three contained a relatively equal number of sales, it is unlikely that a time skew would exist in the sample. Testing was done on the sample to randomly remove sales from the second year of the time period to determine if a skew did exist. The statistics calculated from the test samples indicated that there was no time skew in the sales file. The sales were further analyzed to determine if they were representative of the population. The portion of irrigated, dry, and grass land acres in the sales file was very similar to the portion present in the county, indicating that the sales file is representative of the population. Finally, the sample was reviewed to determine if it was large enough to be reliable for use in a ratio study. When determining if a sample is adequate for statistical purposes, all subclasses should be considered. In this sample, only two sales containing at least 80% irrigated acres were present in the sample. Upon reviewing Frontier County's previous land values it was evident that the irrigated values were substantially lower than the counties surrounding them; the sample was expanded to bring in additional irrigated sales to provide a more accurate measurement of the level of value in Frontier County.

After examining the characteristics of irrigated land in and around Frontier County and discussing them with the Assessor, it was determined that Hayes, Red Willow, and southern Lincoln County were the most comparable to Frontier for irrigation. These areas are similar to Frontier in topography, soil content, and distribution of land use. These counties also all lie in the Middle Republican Natural Resource District and are regulated by the same irrigation allocations.

After identifying the comparable areas, a list of irrigated sales was developed for use in the expansion of the sales file. It was imperative that sales be added to the sample without creating a time skew or making the sample unrepresentative of the population. Because the sample already contained a significant number of sales in the middle year of the study period, sales were added to years one and three. This left three sales that were eligible for inclusion in Frontier County's sales file, two of the sales were from Lincoln County and one was from Hayes County.

With the inclusion of these sales, there were still only five irrigated sales in the sample. While, this is not a sufficient number of sales to place reliance on the median of the irrigated sales, it does give more reliance to the ratio study and aids in establishing the level of value for the

2010 Correlation Section

For Frontier County

county. The expansion also helped the assessor achieve equalization in the county by bringing the level of value of irrigated land closer to the level for grass and dry land. The resulting values were also more in line with the comparable counties values.

All three measures of central tendency are within the statutorily required range, and support the level of value at 73%. Based on the systematical approach that the Frontier County Assessor employs in assigning agricultural land values, it is believed that assessments are uniform and proportionate.

There will be no non-binding recommendation for the agricultural class.

2010 Correlation Section

For Frontier County

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

The Frontier County Assessor verifies all agricultural sales by sending a verification questionnaire to both the buyer and seller involved in each transaction. The questionnaire asks detailed questions to assist the assessor in discovering the terms of the sale. The document asks how the selling price was established, what the price per acre was for each land use, whether any personal property was involved in the sale, how the property was listed for sale, whether any part of the property will be used for a non-agricultural purpose, if there was any prior association between the buyer and the seller and if there was any special consideration involved in the sale. When the response fails to provide sufficient information, the assessor will contact the buyer or seller, broker, attorney or other professional involved in the sale. The assessor also relies upon her knowledge of the taxpayers and the local market in conducting the sales verification.

A review of non-qualified sales was conducted. Nearly all of the sales that were excluded were substantially changed properties, combination sales, or family transactions. Because of the reasons given for the exclusion of sales as well as knowledge of the verification process, it is evident that all arms length transactions were used in the measurement of the agricultural class.

2010 Correlation Section

For Frontier County

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt.Mean	Mean
R&O Statistics	73	71	75

2010 Correlation Section

For Frontier County

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

2010 Correlation Section

For Frontier County

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Frontier County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	22.70	104.84

AGRICULTURAL LAND:

Both the COD and the PRD are slightly above the IAAO Standard. The COD is being impacted by two apparent outliers; book and page 70-230 and 70-136 have assessment/sale ratios of 170% and 150% respectively. These ratios are not typical of the agricultural market in Frontier County; the hypothetical removal of the two sales does not impact the median, but brings the COD down to 20.44%.

The PRD is also impacted by an outlier. Sale 2008-462 is a large acre grassland sale with a selling price of \$1,250,550. The hypothetical removal of this sale increases the weighted mean to 70% and lowers the PRD to 103.56%, making it only slightly above the standard.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,029	Value : 368,271,071	Growth 1,757,307	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	70	304,263	12	90,555	11	40,736	93	435,554	
02. Res Improve Land	715	3,512,594	45	470,950	76	1,104,767	836	5,088,311	
03. Res Improvements	723	34,806,942	46	3,713,697	87	4,886,590	856	43,407,229	
04. Res Total	793	38,623,799	58	4,275,202	98	6,032,093	949	48,931,094	678,065
% of Res Total	83.56	78.94	6.11	8.74	10.33	12.33	23.55	13.29	38.59
05. Com UnImp Land	18	76,224	1	4,391	5	82,760	24	163,375	
06. Com Improve Land	124	526,358	3	16,871	12	191,445	139	734,674	
07. Com Improvements	134	14,236,691	4	186,691	27	3,211,999	165	17,635,381	
08. Com Total	152	14,839,273	5	207,953	32	3,486,204	189	18,533,430	270,000
% of Com Total	80.42	80.07	2.65	1.12	16.93	18.81	4.69	5.03	15.36
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	6	87,089	6	87,089	
14. Rec Improve Land	0	0	0	0	9	47,715	9	47,715	
15. Rec Improvements	0	0	0	0	204	3,628,321	204	3,628,321	
16. Rec Total	0	0	0	0	210	3,763,125	210	3,763,125	17,763
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	5.21	1.02	1.01
Res & Rec Total	793	38,623,799	58	4,275,202	308	9,795,218	1,159	52,694,219	695,828
% of Res & Rec Total	68.42	73.30	5.00	8.11	26.57	18.59	28.77	14.31	39.60
Com & Ind Total	152	14,839,273	5	207,953	32	3,486,204	189	18,533,430	270,000
% of Com & Ind Total	80.42	80.07	2.65	1.12	16.93	18.81	4.69	5.03	15.36
17. Taxable Total	945	53,463,072	63	4,483,155	340	13,281,422	1,348	71,227,649	965,828
% of Taxable Total	70.10	75.06	4.67	6.29	25.22	18.65	33.46	19.34	54.96

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	3	43,938	1,377,672	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	3	43,938	1,377,672
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	43,938	1,377,672

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	4	1,203,690	4	1,203,690	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	4	1,203,690	4	1,203,690	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	95	2	265	362

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	52,002	1	11,797	1,987	176,029,291	1,995	176,093,090
28. Ag-Improved Land	1	16,526	1	10,312	654	90,239,714	656	90,266,552
29. Ag Improvements	1	35,865	1	117,692	680	29,326,533	682	29,480,090
30. Ag Total							2,677	295,839,732

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	1	1.00	7,250	1	1.00	7,250	
33. HomeSite Improvements	1	1.00	35,865	1	1.00	117,692	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.88	1,915	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.28	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	381	401.00	2,901,500	383	403.00	2,916,000	
33. HomeSite Improvements	456	396.00	19,050,084	458	398.00	19,203,641	791,479
34. HomeSite Total				458	403.00	22,119,641	
35. FarmSite UnImp Land	47	135.35	92,516	47	135.35	92,516	
36. FarmSite Improv Land	633	3,150.92	2,197,630	634	3,153.80	2,199,545	
37. FarmSite Improvements	629	0.00	10,276,449	629	0.00	10,276,449	0
38. FarmSite Total				676	3,289.15	12,568,510	
39. Road & Ditches	0	5,644.86	0	0	5,645.14	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,134	9,337.29	34,688,151	791,479

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	142.06	0.19%	142,060	0.20%	1,000.00
46. 1A	59,682.60	79.74%	59,647,969	83.40%	999.42
47. 2A1	1,916.98	2.56%	1,760,864	2.46%	918.56
48. 2A	939.63	1.26%	880,553	1.23%	937.13
49. 3A1	5,308.29	7.09%	4,483,381	6.27%	844.60
50. 3A	9.56	0.01%	8,078	0.01%	844.98
51. 4A1	1,442.88	1.93%	979,964	1.37%	679.17
52. 4A	5,403.39	7.22%	3,617,763	5.06%	669.54
53. Total	74,845.39	100.00%	71,520,632	100.00%	955.58
Dry					
54. 1D1	732.83	0.46%	388,401	0.49%	530.00
55. 1D	116,047.30	73.44%	61,505,263	78.09%	530.00
56. 2D1	2,203.30	1.39%	1,101,650	1.40%	500.00
57. 2D	1,309.89	0.83%	654,945	0.83%	500.00
58. 3D1	21,540.15	13.63%	9,046,865	11.49%	420.00
59. 3D	1.63	0.00%	685	0.00%	420.25
60. 4D1	5,110.87	3.23%	1,916,690	2.43%	375.02
61. 4D	11,060.87	7.00%	4,148,153	5.27%	375.03
62. Total	158,006.84	100.00%	78,762,652	100.00%	498.48
Grass					
63. 1G1	565.54	0.00%	172,492	0.16%	305.00
64. 1G	29,204.19	8.03%	8,907,402	8.03%	305.00
65. 2G1	2,571.69	0.71%	784,368	0.71%	305.00
66. 2G	975.51	0.27%	297,541	0.27%	305.01
67. 3G1	4,821.68	1.33%	1,470,655	1.33%	305.01
68. 3G	0.92	0.00%	280	0.00%	304.35
69. 4G1	7,549.94	2.08%	2,302,772	2.08%	305.01
70. 4G	317,812.03	87.43%	96,932,787	87.43%	305.00
71. Total	363,501.50	100.00%	110,868,297	100.00%	305.00
Irrigated Total					
Irrigated Total	74,845.39	12.55%	71,520,632	27.39%	955.58
Dry Total					
Dry Total	158,006.84	26.50%	78,762,652	30.16%	498.48
Grass Total					
Grass Total	363,501.50	60.95%	110,868,297	42.45%	305.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	156.31	0.03%	0	0.00%	0.00
Market Area Total	596,353.73	100.00%	261,151,581	100.00%	437.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.88	827	0.00	0	74,844.51	71,519,805	74,845.39	71,520,632
77. Dry Land	98.94	50,464	0.00	0	157,907.90	78,712,188	158,006.84	78,762,652
78. Grass	32.74	9,987	42.44	12,944	363,426.32	110,845,366	363,501.50	110,868,297
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	156.31	0	156.31	0
82. Total	132.56	61,278	42.44	12,944	596,178.73	261,077,359	596,353.73	261,151,581

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	74,845.39	12.55%	71,520,632	27.39%	955.58
Dry Land	158,006.84	26.50%	78,762,652	30.16%	498.48
Grass	363,501.50	60.95%	110,868,297	42.45%	305.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	156.31	0.03%	0	0.00%	0.00
Total	596,353.73	100.00%	261,151,581	100.00%	437.91

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

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	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	48,238,488	48,931,094	692,606	1.44%	678,065	0.03%
02. Recreational	3,689,794	3,763,125	73,331	1.99%	17,763	1.51%
03. Ag-Homesite Land, Ag-Res Dwelling	21,838,948	22,119,641	280,693	1.29%	791,479	-2.34%
04. Total Residential (sum lines 1-3)	73,767,230	74,813,860	1,046,630	1.42%	1,487,307	-0.60%
05. Commercial	15,525,605	18,533,430	3,007,825	19.37%	270,000	17.63%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	10,816,979	12,568,510	1,751,531	16.19%	0	16.19%
08. Minerals	2,028,430	1,203,690	-824,740	-40.66	0	-40.66
09. Total Commercial (sum lines 5-8)	28,371,014	32,305,630	3,934,616	13.87%	270,000	12.92%
10. Total Non-Agland Real Property	102,138,244	107,119,490	4,981,246	4.88%	1,757,307	3.16%
11. Irrigated	57,920,496	71,520,632	13,600,136	23.48%		
12. Dryland	63,121,218	78,762,652	15,641,434	24.78%		
13. Grassland	110,769,578	110,868,297	98,719	0.09%		
14. Wasteland	0	0	0			
15. Other Agland	280,325	0	-280,325	-100.00%		
16. Total Agricultural Land	232,091,617	261,151,581	29,059,964	12.52%		
17. Total Value of all Real Property (Locally Assessed)	334,229,861	368,271,071	34,041,210	10.18%	1,757,307	9.66%

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2010, 2011, and 2012 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	151	30%	3,653,279	16%
Agricultural	360	70%	19,126,544	84%
2009 Total	511		22,779,823	

2008 totals: Parcel count: 531 Total value: \$19,140,118 increase in value for '09 by \$3,639,705

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		24	165	189	4.67%	15,455,168	4.65%
Agricultural	596,197	2014	682	2696	66.51% Irrigated= 13% Dry= 26% Grass= 61%	264,484,275	79.56%
Residential	Urban= 132	101	860	961	23.71%	48,843,948	14.70%
Recreational	0	4	204	208	5.14%	3,689,794	1.11%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2009 Total	596,329	2143	1911	4054	100%	332,473,185	100%

2008 totals:

Parcel count: 4,115 - decrease of 61 for '09

Commercial: \$14,805,961 – increase of \$649,207 for '09

Agricultural: \$239,716,475 – increase of \$24,767,800 for '09

Residential: \$41,945,062 – increase of \$6,898,886 for '09

Recreational: \$3,633,553 – increase of \$56,241 for '09

Total value for '08: \$300,101,051 increase of \$32,372,134 for '09

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	3	Excess= 1,245,633 Base=43,938
Mineral / Oil Interest	4	2,028,430
Exempt	377	0
Homesteads Applications for 2008	116	4,199,568
Building / Zoning Info Applications for 2009	Permits = 33 Found = 19	

2008 totals: TIF Ex: \$330,563 – increase of \$915,070 for '09

Mineral: \$3,126,830 - decrease of \$1,098,400 for '09

Current Resources in Frontier County:

Budget: Requested Budget for 2009-2010 = \$ 139,815
Requested Reappraisal Budget for 2009-2010 = \$ 29,350
Adopted Budget for 2009-2010 = \$ 139,815
Adopted Reappraisal Budget for 2009-2010 = \$ 29,350

Out of the \$139,815, \$29,350 of that was requested to complete our review of all commercial properties for the 2010 tax year that was started in 2008-2009 budget year.

Staffing: Assessor – Regina Andrijeski, full time,
Deputy Assessor – Connie Elson, full time
Contract Appraiser –Larry Rexroth for commercial reappraisal.

Training: Both the assessor and deputy hold their assessor’s certificate and are in good standing with the state and are completing continuing education to comply with required hours to be current through December 31, 2010, and to continue to further their education in every area of their job. So far the assessor has taken the following classes for continuing education: 2007 Assessor GIS Seminar, Sales File Practice Manual, Residential Quality, Condition & Effective Age Seminar, IAAO 101 Fundamentals of Real Estate Property Appraisal, IAAO 300 Fundamentals of Mass Appraisal, Basic Depreciation, R & O Tables, Residential Data Collection, Sand Pits, River & Recreational Land Valuation, County Board of Equalization Workshop and many other miscellaneous classes & workshops for a total of 153.75 hours toward her required 60 hours for recertification.
The deputy assessor has taken the following classes for continuing education: Basic Depreciation, Agland What If, R & O Tables, Residential Quality, Condition & Effective Age and Basic Excel Spreadsheet class for total of 46 hours toward her required 60 hours for recertification.

Maps: Frontier County has contracted with GIS Workshop for their GIS mapping program and as of January 1st, 2008 it was fully implemented. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.

CAMA: Frontier County uses the TerraScan Administrative System. This county began using the system in 1999. As stated above the office is now contracting its mapping system with GIS Workshop. The office server is a Dell and was purchased in July of 2005. The office purchased a new Dell PC for the deputy assessor’s workstation in 2007. The office has a Sony digital camera, 9 years old, that we use for taking photos of improvements, upon which are later entered into the Terra-Scan electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.

Web: Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. July 1 - June 30
2. Residential = 2 years of data. July 1 – June 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 29% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

* No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.

* Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.

* When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.

* All permits and information sheets are reviewed for percentage of completion and value changes in the fall (November/December), prior to January 1, of the year the permits were turned into the assessors' office.

* Frontier County data logs include: Spiral pick-up work listing notebook, permit collection envelope, and the electronic Terra-scan permits file.

Data Collection:

* Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduling detailed reviews to be performed on all property types with improvements throughout the entire County on a 6-year cycle. Commercial properties are scheduled to be done for the 2010 tax year, rural properties for the tax year 2011, lake and cabin properties for the tax year 2012, all ag parcels for accuracy of land classification for the tax year 2013 and then the process starts again with a review of all residential properties for the tax year 2014. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out reminders one month prior to the May first deadline as well as make phone calls to remind those that have not filed a week prior to the May 1st deadline.

* Ag land:

As of January 1st 2008 Frontier County has fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

Assessment sales ratios and assessment actions:

* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house "what if's" spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:
 - * 92-100% for residential properties
 - * 92-100% for commercial properties
 - * 69-75% for Agland
 - * In normal distribution all 3 should be equal
2. COD lies between:
 - * <15 for residential
 - * <20 for Agland & commercial
 - * <5 considered extremely low, maybe a flawed study
3. PRD lies between:
 - * 98-103% for all types of properties
 - * PRD <98 means high value parcels are over appraised
 - * PRD >103 means high valued parcels are under appraised and low valued parcels are overappraised
4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data
 - a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.

b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.

2. Market sales data

a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

3. Cost approach. Estimate replacement cost of improvements using Marshall & Swift cost handbook for year 2008 for residential and 2004 for commercial, ag and lake properties. Deduct for physical depreciation and or economic depreciation. (Percent depreciation determined by assessor (review completed for 2009) depreciation tables (rebuilt for 2009), age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.)

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website, that requires a \$200/year subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as

well as having to copy and fax parcel information to these people. We currently have 6 premium subscribers.

* In addition to the required publications our office has begun to publish reminders and notices regarding several issues. Such topics include personal property schedule reminders; homestead application reminders, zoning and building permit information, etc.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces property information newsletters. One newsletter is mailed to all property owners in their valuation change notice and another in their tax statement notice. We also publish some of these informational items as articles in our local paper.

Level of Value, Quality, and Uniformity for assessment year 2009:

Property Class	Median	COD	PRD	Trended prelim ratio	Percent change
Residential	97.81% (92-100)	15.78 (<15)	108.46 (98-103)	100	13.53
Commercial	92.44% (92-100)	19.84 (<20)	96.69 (98-103)	91	-1.52
Ag-land	74.69% (69-75)	20.23 (<20)	103.53 (98-103)	77	10.96

Functions performed by the Assessor’s Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor’s office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.

8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.
10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and deputy complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, Personal Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owners request or because of changes noticed upon evaluation of GIS maps.

3-Year Appraisal Plan

2010:

Residential. A complete review (reappraisal) by the assessor and deputy was completed for tax year 2009 on all residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield and Stockville. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Commercial. A complete review (reappraisal) by appraiser Larry Rexroth, Beth Duncan and the assessor and deputy was completed in 2009 for the 2010 tax year on all commercial properties located in the county. All properties were physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. Lot data was also reviewed for current and accurate information. The cost, sales and income value approaches were used whenever applicable to the property.

Ag-improvements. A complete review (reappraisal) is scheduled to be performed for all agriculture improvements in 2010 for the 2011 tax year. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches will also be used whenever applicable to the property.

Ag-land. The new soils layer changing all soil from alpha to numeric was completed in 2009 for the 2010 tax year. A market analysis of agricultural sales by land classification group will also be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Recreational improvements. Appraisal maintenance will only be performed for recreational properties at Hugh Butler Lake and Harry Strunk Lake for the 2010 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

2011:

Residential. Appraisal maintenance will only be performed for residential properties in the towns of Curtis, Maywood, Eustis, Moorefield, and Stockville for the 2011 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Commercial. A complete review (reappraisal) by appraiser Larry Rexroth, Beth Duncan and the assessor and deputy was completed for tax year 2010 on all commercial properties located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) by the assessor and deputy was completed in 2010 for the 2011 tax year on all ag improvements located in the county. All properties were physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches were used whenever applicable to the property.

Recreational improvements. Appraisal maintenance will only be performed for recreational properties at Hugh Butler Lake and Harry Strunk Lake for the 2011 tax year. Maintenance appraisal includes an evaluation of all recreational improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

2012:

Residential. Appraisal maintenance will only be performed for all residential properties in the towns of Curtis, Maywood, Eustis, Moorefield, and Stockville for 2012 tax year. Maintenance appraisal includes an evaluation of all residential improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires, and or building permits or information sheets.

Commercial. Appraisal maintenance will only be performed for all commercial properties in the county for 2012 tax year. Maintenance appraisal includes an

evaluation of all residential improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires, and or building permits or information sheets.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) by the assessor and deputy was completed for tax year 2011 on all ag improvements located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Recreational improvements. A complete review (reappraisal) by the assessor and deputy was completed in 2011 for the 2012 tax year on all recreational properties located at Hugh Butler Lake and Harry Strunk Lake. All properties were physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches were used whenever applicable to the property.

CLASS	2010	2011	2012
Residential	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Recreational / lake MH	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all recreational parcels in the county for tax year 2012.
Commercial	Complete reappraisal of all commercial parcels in the county for tax year 2010.	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Complete reappraisal of all ag improvements in the county for tax year 2011 Market analysis by land classification groupings	Market analysis by land classification groupings Appraisal maintenance of ag-improvements

Miscellaneous Accomplishments for 2008-2009

- * Created and mailed out information letters to go along with the personal property schedules and valuation changes.
- * As a public service the office began having announcements regarding homestead exemptions, personal property schedule and various information articles published in the local newspaper.
- * Went thru the Frontier County voter's registration and notified anyone 65 or older and owned a home in Frontier County about the Homestead exemption program.
- * In regards to the homestead exemption application process our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- * Have a web page up and running that contains parcel and sales information.
<http://frontier.gisworkshop.com>
- * Completed the implementation of the new soils layer.
- * Continue to update and modify features in Terrascan to make office more efficient and up to date.
- * Posted in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- * Created various GIS annotation layers for the towns of Curtis, Maywood, Stockville, Eustis and Moorefield. This layer will allow us to print new maps for each town, with street names, subdivisions, blocks, lot numbers, and lot dimensions displayed.
- * Updated all of our exempt records with new photos, sketches and values, so that we can have a current value on all exempt records.
- * Attached a GIS image of all ag parcels to the appropriate Terrascan record and made them viewable to all website subscribers.
- * Scanned all 521's, deeds and mobile home transfers from 2006 to present and attached to appropriate Terrascan record. Our office will update records each month with new 521's, deeds and mobile home transfers.

2010 Assessment Survey for Frontier County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	None
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$139,815
7.	Adopted budget, or granted budget if different from above
	Same
8.	Amount of the total budget set aside for appraisal work
	\$29,950
9.	Appraisal/Reappraisal budget, if not part of the total budget
	n/a
10.	Part of the budget that is dedicated to the computer system
	A total of \$16,550 is dedicated to the computer system, \$8,800 is for the GIS system, \$5,600 for TerraScan, \$1,000 for the website, \$650 for network maintenance and \$500 for miscellaneous computer needs.
11.	Amount of the total budget set aside for education/workshops
	\$2,000
12.	Other miscellaneous funds
	None
13.	Was any of last year's budget not used:
	\$1,381

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	No

4.	Who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	The Assessor
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Curtis, Eustis, and Maywood
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services
	Larry Rexroth was contracted with for 2010 to complete a reappraisal of all commercial parcels county wide.
2.	Other services
	None

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Frontier County Assessor.

Dated this 7th day of April, 2010.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts