

# Table of Contents

## 2014 Commission Summary

## 2014 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

### Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2014 Commission Summary for Brown County

### Residential Real Property - Current

Number of Sales	90	Median	95.12
Total Sales Price	\$4,757,881	Mean	97.73
Total Adj. Sales Price	\$4,757,881	Wgt. Mean	88.29
Total Assessed Value	\$4,200,693	Average Assessed Value of the Base	\$37,863
Avg. Adj. Sales Price	\$52,865	Avg. Assessed Value	\$46,674

### Confidence Interval - Current

95% Median C.I	93.00 to 97.25
95% Wgt. Mean C.I	81.87 to 94.71
95% Mean C.I	91.28 to 104.18
% of Value of the Class of all Real Property Value in the	12.50
% of Records Sold in the Study Period	5.28
% of Value Sold in the Study Period	6.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	86	94	94.22
2012	70	99	98.59
2011	84	99	99
2010	86	97	97

## 2014 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	6	Median	95.40
Total Sales Price	\$467,500	Mean	90.63
Total Adj. Sales Price	\$467,500	Wgt. Mean	79.10
Total Assessed Value	\$369,771	Average Assessed Value of the Base	\$109,514
Avg. Adj. Sales Price	\$77,917	Avg. Assessed Value	\$61,629

### Confidence Interval - Current

95% Median C.I	50.56 to 109.69
95% Wgt. Mean C.I	40.61 to 117.58
95% Mean C.I	69.14 to 112.12
% of Value of the Class of all Real Property Value in the County	5.66
% of Records Sold in the Study Period	2.25
% of Value Sold in the Study Period	1.26

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	11		96.07
2012	14		98.07
2011	16		98
2010	14	97	97



## 2014 Opinions of the Property Tax Administrator for Brown 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 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Brown County**

For assessment year 2014 the assessor reviewed valuation grouping 03 which is Long Pine. Through this review new depreciation and updated costing was put on.

All new construction was inspected, reviewed, valued and added to the 2014 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all residential sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

## 2014 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Staff														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">05</td> <td style="padding: 5px;">Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">06</td> <td style="padding: 5px;">Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.	06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.														
02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.														
03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.														
05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.														
06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county develops the depreciation study based on their local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Market analysis of vacant land sales to determine sq ft value.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011	2009	2011
	02	2012	2009	2012
	03	2013	2013	2013
	04	2012	2009	2012
	05	2011	2009	2011
	06	2011	2009	2011

# **2014 Residential Correlation Section for Brown County**

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## **County Overview**

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. The total county population is approximately 3,023 (estimated 2012 census). Ainsworth is the largest town and is the county seat with a population of 1,662. Ainsworth is a hub for employment and business opportunities in the area. The K-12 public school system is located here as well as a variety of jobs, services and goods. Also located along HWY 20 ten miles east of Ainsworth is the village of Long Pine population of 296 (estimated 2012 census).

## **Description of Analysis**

There are 90 qualified sales in the residential sample. Six valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Brown County. There is a close relationship between the median and mean measures of central tendency. The weighted mean is slightly low; however it can be attributed to high dollar sales. The coefficient of dispersion and the price related differential are slightly above the range, but not unreasonable. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, and the abstract also reflects the changes that were made to the sold properties. A comparison of the number of sold parcels in each valuation grouping compared to the number of parcels in the county overall shows that all valuation groupings except 05-Rural Res 1 have an adequate representation in the sales file.

Brown County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement. The next six year review cycle has already begun.

## **Sales Qualification**

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Brown County was selected for review in 2011. It

## **2014 Residential Correlation Section for Brown County**

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has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

Based on the analysis, the statistics appear to be reasonable indicators of the level of value of the class, and support a level within the acceptable range. Based on the known assessment practices the quality of assessment in the residential class has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

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



## **2014 Commercial Assessment Actions for Brown County**

All new construction was inspected, reviewed, valued and added to the 2014 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all commercial sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

## 2014 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessor and staff with specialty properties completed by Stanard Appraisal.	
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	All three approaches are performed by the contract appraiser when they apply.	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Unique properties are valued by Stanard Appraisal.	
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	Depreciation studies are developed based on local market information by the contracted appraisal company.	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Vacant lot market analysis was done by the contracted appraisal company.	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2012	2009	2012
	02	2012	2009	2012
	03	2012	2009	2012

# **2014 Commercial Correlation Section for Brown County**

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## **County Overview**

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. Ainsworth is the largest town and is the county seat with a population of 1,662 (estimated 2012 census). The K-12 public school system is located in town as well as a variety of jobs, services and goods. Ainsworth is the primary source for commercial businesses; however the market is not organized.

## **Description of Analysis**

The commercial parcels in Brown County are represented by 53 different occupancy codes and the majority of these will consist of only one parcel. Retail and storage warehouse would be the primary codes. There have been only six commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

Brown County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement. The next six year review cycle is on schedule to begin.

## **Sales Qualification**

The Brown County Assessor reviews all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Brown County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **2014 Commercial Correlation Section for Brown County**

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### **Level of Value**

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it has also been determined to be at the statutory level of 100% for the commercial class of property.



## **2014 Agricultural Assessment Actions for Brown County**

For assessment year 2014 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. Changes in land valuation were made to all land capability groups within the agricultural class.

The assessor reviewed all agricultural sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2014.

## 2014 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor, staff and the contracted appraisal company when necessary.				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Soils, land use and geographic characteristics.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Soils, land use and geographic characteristics.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	Yes				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	Yes, however it has been determined there is no difference in the two values.				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	N/A				

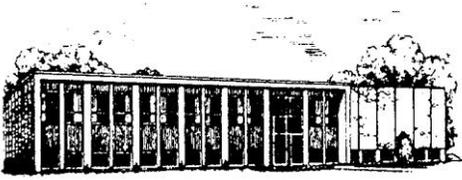
## Brown County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	N/A	2,366	2,466	2,539	2,032	2,034	1,786	1,934	2,185
Rock	3	N/A	2,400	2,300	2,300	2,200	2,165	2,150	1,933	2,165
Loup	1	N/A	2,600	N/A	2,600	2,160	1,970	1,970	1,150	2,236
Keya Paha	1	2,300	2,300	2,175	2,175	2,050	2,050	1,920	1,920	2,040
Cherry	1	N/A	1,650	1,650	1,649	1,491	1,477	1,494	1,500	1,527
Rock	2	N/A	1,650	N/A	1,550	1,475	1,475	1,475	1,475	1,482
Blaine	1	#DIV/0!	1,475	#DIV/0!	1,475	1,475	1,475	1,475	1,475	1,475

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	N/A	760	760	760	695	565	500	500	655
Rock	3	N/A	700	700	700	700	700	700	700	700
Loup	1	N/A	705	N/A	570	545	475	350	350	487
Keya Paha	1	740	740	705	705	685	685	650	650	696
Cherry	1	N/A	550	525	500	500	500	500	500	506
Rock	2	N/A	N/A	N/A	N/A	600	600	570	570	583
Blaine	1	#DIV/0!	400	#DIV/0!	#DIV/0!	400	400	400	400	400

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	N/A	545	545	544	512	415	310	310	335
Rock	3	N/A	578	552	571	575	574	517	459	519
Loup	1	N/A	640	N/A	495	375	375	375	375	376
Keya Paha	1	625	625	580	580	560	560	540	550	553
Cherry	1	N/A	500	475	455	425	375	250	250	274
Rock	2	N/A	499	500	499	468	460	439	326	395
Blaine	1	#DIV/0!	400	#DIV/0!	400	400	400	330	330	332

Source: 2014 Abstract of Assessment, Form 45, Schedule IX



Assessor's Office  
BROWN COUNTY  
148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

CHARLENE FOX, COUNTY ASSESSOR  
PHONE: 402-387-1621  
FAX: 402-387-1621

March 1, 2014

### 2014 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels approved for the special value applications have no different value than the other agricultural parcels within the county.

Charlene Fox  
Brown County Assessor

# **2014 Agricultural Correlation Section for Brown County**

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## **County Overview**

Brown County is located in north central Nebraska with Ainsworth being the county seat. The county is comprised of approximately 9% irrigated land, 0% dry crop and 91% grass/pasture land. The Middle Niobrara NRD governs the north half of the county while the Upper Loup NRD governs the south half of the county. The Middle Niobrara has a moratorium and well restrictions, while the Upper Loup has a small area that has moratoriums and restrictions; part of the district has a 2500 acre annual new well maximum. The county currently has no defined market areas, however sales are reviewed and plotted annually to verify accuracy of the one market area determination. The comparable neighboring counties are Cherry, Keya Paha, Rock, Blaine and northwest Loup counties. All these areas share similar characteristics with Brown County that are comparable in soils and topography.

## **Description of Analysis**

In analyzing the agricultural sales within Brown County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas as described above. A total of 54 sales were used in the analysis and the sales were proportionately distributed and representative of the land uses that exist within the county.

Assessment actions taken by the Brown County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 17%, dry land increased 12% and grass amounted to an increase of 10%. The statistics are within the acceptable range and are adequate for measurement purposes.

## **Sales Qualification**

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **2014 Agricultural Correlation Section for Brown County**

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### **Level of Value**

Based on all available information; the level of value of agricultural land in Brown County is determined to be 72% of market value for the agricultural land class.



**09 Brown**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 90  
Total Sales Price : 4,757,881  
Total Adj. Sales Price : 4,757,881  
Total Assessed Value : 4,200,693  
Avg. Adj. Sales Price : 52,865  
Avg. Assessed Value : 46,674

MEDIAN : 95  
WGT. MEAN : 88  
MEAN : 98  
COD : 17.31  
PRD : 110.69

COV : 31.97  
STD : 31.24  
Avg. Abs. Dev : 16.47  
MAX Sales Ratio : 290.44  
MIN Sales Ratio : 36.90

95% Median C.I. : 93.00 to 97.25  
95% Wgt. Mean C.I. : 81.87 to 94.71  
95% Mean C.I. : 91.28 to 104.18

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	12	95.69	100.60	97.34	07.19	103.35	91.49	159.03	94.25 to 98.01	41,933	40,819
01-JAN-12 To 31-MAR-12	8	98.91	107.31	100.20	12.61	107.10	92.49	151.26	92.49 to 151.26	57,625	57,741
01-APR-12 To 30-JUN-12	16	91.47	88.71	83.25	09.95	106.56	70.55	113.38	75.62 to 98.85	42,350	35,258
01-JUL-12 To 30-SEP-12	18	92.74	83.96	74.84	18.32	112.19	36.90	111.96	69.94 to 99.63	71,000	53,136
01-OCT-12 To 31-DEC-12	13	96.70	110.45	94.94	32.04	116.34	56.51	290.44	74.94 to 117.28	53,429	50,727
01-JAN-13 To 31-MAR-13	3	96.39	98.52	101.40	07.20	97.16	89.17	109.99	N/A	44,833	45,460
01-APR-13 To 30-JUN-13	10	95.12	96.63	92.96	12.68	103.95	68.99	143.25	72.02 to 110.73	42,150	39,184
01-JUL-13 To 30-SEP-13	10	97.94	110.15	92.03	26.40	119.69	68.67	184.56	72.43 to 156.34	58,750	54,069
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	54	94.27	92.52	84.67	13.01	109.27	36.90	159.03	92.00 to 95.74	54,070	45,784
01-OCT-12 To 30-SEP-13	36	96.86	105.54	94.03	23.21	112.24	56.51	290.44	92.88 to 98.55	51,058	48,010
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	55	93.51	95.00	84.92	19.09	111.87	36.90	290.44	91.00 to 97.77	56,567	48,036
<u>ALL</u>	90	95.12	97.73	88.29	17.31	110.69	36.90	290.44	93.00 to 97.25	52,865	46,674

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	69	94.59	99.31	91.03	20.87	109.10	36.90	290.44	91.62 to 97.77	44,059	40,108
03	16	97.15	96.69	96.64	02.01	100.05	92.49	100.58	95.02 to 98.85	46,431	44,872
05	5	85.27	79.24	73.37	15.50	108.00	51.88	94.65	N/A	194,980	143,056
<u>ALL</u>	90	95.12	97.73	88.29	17.31	110.69	36.90	290.44	93.00 to 97.25	52,865	46,674

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	90	95.12	97.73	88.29	17.31	110.69	36.90	290.44	93.00 to 97.25	52,865	46,674
06											
07											
<u>ALL</u>	90	95.12	97.73	88.29	17.31	110.69	36.90	290.44	93.00 to 97.25	52,865	46,674

**09 Brown**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 90  
Total Sales Price : 4,757,881  
Total Adj. Sales Price : 4,757,881  
Total Assessed Value : 4,200,693  
Avg. Adj. Sales Price : 52,865  
Avg. Assessed Value : 46,674

MEDIAN : 95  
WGT. MEAN : 88  
MEAN : 98  
COD : 17.31  
PRD : 110.69

COV : 31.97  
STD : 31.24  
Avg. Abs. Dev : 16.47  
MAX Sales Ratio : 290.44  
MIN Sales Ratio : 36.90

95% Median C.I. : 93.00 to 97.25  
95% Wgt. Mean C.I. : 81.87 to 94.71  
95% Mean C.I. : 91.28 to 104.18

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	95.73	116.66	114.18	23.76	102.17	93.00	161.26	N/A	3,967	4,529	
Less Than 15,000	18	94.37	105.62	104.10	17.10	101.46	79.14	184.56	91.35 to 110.73	8,050	8,380	
Less Than 30,000	41	98.00	110.18	110.54	22.30	99.67	56.51	290.44	93.51 to 107.32	14,985	16,565	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	87	95.02	97.08	88.22	17.09	110.04	36.90	290.44	92.88 to 97.28	54,552	48,128	
Greater Than 14,999	72	95.12	95.75	87.79	17.40	109.07	36.90	290.44	93.51 to 97.25	64,069	56,248	
Greater Than 29,999	49	93.95	87.31	84.99	12.34	102.73	36.90	117.28	90.93 to 95.64	84,561	71,868	
<u>Incremental Ranges</u>												
0 TO 4,999	3	95.73	116.66	114.18	23.76	102.17	93.00	161.26	N/A	3,967	4,529	
5,000 TO 14,999	15	92.89	103.42	103.19	15.74	100.22	79.14	184.56	91.00 to 110.73	8,867	9,150	
15,000 TO 29,999	23	98.01	113.74	112.53	26.66	101.08	56.51	290.44	94.59 to 111.96	20,413	22,970	
30,000 TO 59,999	17	92.20	82.90	84.98	17.11	97.55	36.90	105.67	68.67 to 98.55	45,029	38,265	
60,000 TO 99,999	22	95.09	92.71	92.18	07.85	100.57	61.84	117.28	90.93 to 97.25	76,045	70,099	
100,000 TO 149,999	7	93.86	88.89	88.30	08.38	100.67	70.55	98.94	70.55 to 98.94	119,286	105,331	
150,000 TO 249,999	1	69.94	69.94	69.94	00.00	100.00	69.94	69.94	N/A	240,000	167,849	
250,000 TO 499,999	2	68.58	68.58	67.25	24.35	101.98	51.88	85.27	N/A	315,000	211,843	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	90	95.12	97.73	88.29	17.31	110.69	36.90	290.44	93.00 to 97.25	52,865	46,674	

**09 Brown**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 6  
Total Sales Price : 467,500  
Total Adj. Sales Price : 467,500  
Total Assessed Value : 369,771  
Avg. Adj. Sales Price : 77,917  
Avg. Assessed Value : 61,629

MEDIAN : 95  
WGT. MEAN : 79  
MEAN : 91  
COD : 11.56  
PRD : 114.58

COV : 22.59  
STD : 20.47  
Avg. Abs. Dev : 11.03  
MAX Sales Ratio : 109.69  
MIN Sales Ratio : 50.56

95% Median C.I. : 50.56 to 109.69  
95% Wgt. Mean C.I. : 40.61 to 117.58  
95% Mean C.I. : 69.14 to 112.12

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
01-APR-11 To 30-JUN-11	3	94.47	94.85	95.99	00.91	98.81	93.75	96.33	N/A	79,333	76,150
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	35,000	38,390
01-JAN-12 To 31-MAR-12	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	95.40	95.88	96.10	01.86	99.77	93.75	98.95	N/A	61,875	59,463
01-OCT-11 To 30-SEP-12	2	80.13	80.13	59.96	36.90	133.64	50.56	109.69	N/A	110,000	65,961
01-OCT-12 To 30-SEP-13											
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	96.33	98.64	97.78	04.24	100.88	93.75	109.69	N/A	56,500	55,248
01-JAN-12 To 31-DEC-12	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
<u>ALL</u>	6	95.40	90.63	79.10	11.56	114.58	50.56	109.69	50.56 to 109.69	77,917	61,629

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	5	96.33	90.00	78.97	13.20	113.97	50.56	109.69	N/A	92,700	73,204
03	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
<u>ALL</u>	6	95.40	90.63	79.10	11.56	114.58	50.56	109.69	50.56 to 109.69	77,917	61,629

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	6	95.40	90.63	79.10	11.56	114.58	50.56	109.69	50.56 to 109.69	77,917	61,629
04											
<u>ALL</u>	6	95.40	90.63	79.10	11.56	114.58	50.56	109.69	50.56 to 109.69	77,917	61,629

**09 Brown**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 6  
Total Sales Price : 467,500  
Total Adj. Sales Price : 467,500  
Total Assessed Value : 369,771  
Avg. Adj. Sales Price : 77,917  
Avg. Assessed Value : 61,629

MEDIAN : 95  
WGT. MEAN : 79  
MEAN : 91  
COD : 11.56  
PRD : 114.58

COV : 22.59  
STD : 20.47  
Avg. Abs. Dev : 11.03  
MAX Sales Ratio : 109.69  
MIN Sales Ratio : 50.56

95% Median C.I. : 50.56 to 109.69  
95% Wgt. Mean C.I. : 40.61 to 117.58  
95% Mean C.I. : 69.14 to 112.12

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
Less Than 15,000	2	96.35	96.35	97.41	02.70	98.91	93.75	98.95	N/A	6,750	6,575
Less Than 30,000	2	96.35	96.35	97.41	02.70	98.91	93.75	98.95	N/A	6,750	6,575
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	5	96.33	90.00	78.97	13.20	113.97	50.56	109.69	N/A	92,700	73,204
Greater Than 14,999	4	95.40	87.76	78.55	15.99	111.73	50.56	109.69	N/A	113,500	89,155
Greater Than 29,999	4	95.40	87.76	78.55	15.99	111.73	50.56	109.69	N/A	113,500	89,155
<b>Incremental Ranges</b>											
0 TO 4,999	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
5,000 TO 14,999	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
15,000 TO 29,999											
30,000 TO 59,999	2	102.08	102.08	101.77	07.45	100.30	94.47	109.69	N/A	36,500	37,145
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	2	73.45	73.45	74.10	31.16	99.12	50.56	96.33	N/A	190,500	141,166
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>6</b>	<b>95.40</b>	<b>90.63</b>	<b>79.10</b>	<b>11.56</b>	<b>114.58</b>	<b>50.56</b>	<b>109.69</b>	<b>50.56 to 109.69</b>	<b>77,917</b>	<b>61,629</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
353	1	94.47	94.47	94.47	00.00	100.00	94.47	94.47	N/A	38,000	35,900
384	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
386	1	96.33	96.33	96.33	00.00	100.00	96.33	96.33	N/A	196,000	188,800
406	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	35,000	38,390
455	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
<b>ALL</b>	<b>6</b>	<b>95.40</b>	<b>90.63</b>	<b>79.10</b>	<b>11.56</b>	<b>114.58</b>	<b>50.56</b>	<b>109.69</b>	<b>50.56 to 109.69</b>	<b>77,917</b>	<b>61,629</b>

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 54  
Total Sales Price : 30,679,859  
Total Adj. Sales Price : 30,156,859  
Total Assessed Value : 19,125,887  
Avg. Adj. Sales Price : 558,460  
Avg. Assessed Value : 354,183

MEDIAN : 72  
WGT. MEAN : 63  
MEAN : 70  
COD : 23.52  
PRD : 109.90

COV : 31.06  
STD : 21.65  
Avg. Abs. Dev : 17.03  
MAX Sales Ratio : 120.95  
MIN Sales Ratio : 27.27

95% Median C.I. : 61.48 to 75.69  
95% Wgt. Mean C.I. : 56.72 to 70.12  
95% Mean C.I. : 63.93 to 75.47

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	1	71.63	71.63	71.63	00.00	100.00	71.63	71.63	N/A	66,420	47,576
01-JAN-11 To 31-MAR-11	5	73.11	79.44	74.35	14.51	106.85	62.80	96.57	N/A	781,931	581,390
01-APR-11 To 30-JUN-11	11	80.77	84.83	83.70	16.73	101.35	61.48	110.40	65.78 to 106.34	454,777	380,663
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	2	82.11	82.11	89.96	47.30	91.27	43.27	120.95	N/A	238,150	214,249
01-JAN-12 To 31-MAR-12	11	72.14	69.91	60.95	17.01	114.70	46.07	98.74	53.57 to 95.23	603,454	367,805
01-APR-12 To 30-JUN-12	5	76.06	72.01	64.88	10.79	110.99	57.28	82.00	N/A	883,556	573,239
01-JUL-12 To 30-SEP-12	4	79.43	75.77	60.13	19.98	126.01	47.65	96.56	N/A	328,305	197,413
01-OCT-12 To 31-DEC-12	8	46.45	47.39	41.09	26.14	115.33	29.16	81.64	29.16 to 81.64	519,301	213,375
01-JAN-13 To 31-MAR-13	1	27.27	27.27	27.27	00.00	100.00	27.27	27.27	N/A	818,920	223,316
01-APR-13 To 30-JUN-13	3	40.86	46.69	50.25	17.43	92.92	38.92	60.29	N/A	653,307	328,258
01-JUL-13 To 30-SEP-13	3	72.68	73.07	67.07	14.05	108.95	57.95	88.57	N/A	466,568	312,927
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	17	75.69	82.47	79.54	16.58	103.68	61.48	110.40	71.63 to 96.57	528,154	420,107
01-OCT-11 To 30-SEP-12	22	72.42	72.56	63.29	20.15	114.65	43.27	120.95	57.28 to 82.00	583,877	369,554
01-OCT-12 To 30-SEP-13	15	46.92	51.04	46.25	31.63	110.36	27.27	88.57	36.12 to 60.29	555,530	256,925
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	18	78.23	83.03	80.13	20.39	103.62	43.27	120.95	72.73 to 96.57	521,583	417,930
01-JAN-12 To 31-DEC-12	28	65.47	64.69	56.94	24.53	113.61	29.16	98.74	53.57 to 76.06	590,121	336,025
<u>ALL</u>	54	72.42	69.70	63.42	23.52	109.90	27.27	120.95	61.48 to 75.69	558,460	354,183

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	54	72.42	69.70	63.42	23.52	109.90	27.27	120.95	61.48 to 75.69	558,460	354,183
<u>ALL</u>	54	72.42	69.70	63.42	23.52	109.90	27.27	120.95	61.48 to 75.69	558,460	354,183

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	2	69.80	69.80	63.03	16.98	110.74	57.95	81.64	N/A	493,583	311,121
1	2	69.80	69.80	63.03	16.98	110.74	57.95	81.64	N/A	493,583	311,121
<u>Grass</u>											
County	31	72.15	68.21	61.85	24.41	110.28	27.27	106.34	54.94 to 80.52	353,234	218,484
1	31	72.15	68.21	61.85	24.41	110.28	27.27	106.34	54.94 to 80.52	353,234	218,484
<u>ALL</u>	54	72.42	69.70	63.42	23.52	109.90	27.27	120.95	61.48 to 75.69	558,460	354,183

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 54  
 Total Sales Price : 30,679,859  
 Total Adj. Sales Price : 30,156,859  
 Total Assessed Value : 19,125,887  
 Avg. Adj. Sales Price : 558,460  
 Avg. Assessed Value : 354,183

MEDIAN : 72  
 WGT. MEAN : 63  
 MEAN : 70  
 COD : 23.52  
 PRD : 109.90

COV : 31.06  
 STD : 21.65  
 Avg. Abs. Dev : 17.03  
 MAX Sales Ratio : 120.95  
 MIN Sales Ratio : 27.27

95% Median C.I. : 61.48 to 75.69  
 95% Wgt. Mean C.I. : 56.72 to 70.12  
 95% Mean C.I. : 63.93 to 75.47

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	11	72.68	67.31	59.87	19.19	112.43	29.16	110.40	46.07 to 81.64	947,694	567,344
1	11	72.68	67.31	59.87	19.19	112.43	29.16	110.40	46.07 to 81.64	947,694	567,344
<b>_____Grass_____</b>											
County	37	72.14	68.37	63.84	23.63	107.10	27.27	106.34	59.64 to 76.36	462,133	295,020
1	37	72.14	68.37	63.84	23.63	107.10	27.27	106.34	59.64 to 76.36	462,133	295,020
<b>_____ALL_____</b>	<b>54</b>	<b>72.42</b>	<b>69.70</b>	<b>63.42</b>	<b>23.52</b>	<b>109.90</b>	<b>27.27</b>	<b>120.95</b>	<b>61.48 to 75.69</b>	<b>558,460</b>	<b>354,183</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,917</b>	<b>Value : 516,264,722</b>	<b>Growth 6,168,136</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	190	514,261	39	271,235	24	470,180	253	1,255,676	
<b>02. Res Improve Land</b>	1,114	4,033,999	94	1,087,100	95	1,507,508	1,303	6,628,607	
<b>03. Res Improvements</b>	1,121	37,304,618	99	7,791,058	109	8,126,693	1,329	53,222,369	
<b>04. Res Total</b>	1,311	41,852,878	138	9,149,393	133	10,104,381	1,582	61,106,652	1,329,927
<b>% of Res Total</b>	82.87	68.49	8.72	14.97	8.41	16.54	32.17	11.84	21.56
<b>05. Com UnImp Land</b>	38	183,198	1	5,000	1	6,700	40	194,898	
<b>06. Com Improve Land</b>	173	1,542,467	15	271,942	20	203,788	208	2,018,197	
<b>07. Com Improvements</b>	181	13,923,041	21	4,270,702	23	8,553,097	225	26,746,840	
<b>08. Com Total</b>	219	15,648,706	22	4,547,644	24	8,763,585	265	28,959,935	2,006,370
<b>% of Com Total</b>	82.64	54.04	8.30	15.70	9.06	30.26	5.39	5.61	32.53
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	1	6,380	0	0	1	6,380	
<b>11. Ind Improvements</b>	0	0	2	273,859	0	0	2	273,859	
<b>12. Ind Total</b>	0	0	2	280,239	0	0	2	280,239	0
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.05	0.00
<b>13. Rec UnImp Land</b>	0	0	31	107,080	3	5,650	34	112,730	
<b>14. Rec Improve Land</b>	0	0	63	591,260	7	231,835	70	823,095	
<b>15. Rec Improvements</b>	0	0	63	2,107,160	25	368,434	88	2,475,594	
<b>16. Rec Total</b>	0	0	94	2,805,500	28	605,919	122	3,411,419	54,346
<b>% of Rec Total</b>	0.00	0.00	77.05	82.24	22.95	17.76	2.48	0.66	0.88
<b>Res &amp; Rec Total</b>	1,311	41,852,878	232	11,954,893	161	10,710,300	1,704	64,518,071	1,384,273
<b>% of Res &amp; Rec Total</b>	76.94	64.87	13.62	18.53	9.45	16.60	34.66	12.50	22.44
<b>Com &amp; Ind Total</b>	219	15,648,706	24	4,827,883	24	8,763,585	267	29,240,174	2,006,370
<b>% of Com &amp; Ind Total</b>	82.02	53.52	8.99	16.51	8.99	29.97	5.43	5.66	32.53
<b>17. Taxable Total</b>	1,530	57,501,584	256	16,782,776	185	19,473,885	1,971	93,758,245	3,390,643
<b>% of Taxable Total</b>	77.63	61.33	12.99	17.90	9.39	20.77	40.09	18.16	54.97

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	2	38,705	1,753,193	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	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	108	43	384	535

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	39	5,695,029	2,378	289,065,166	2,417	294,760,195
28. Ag-Improved Land	0	0	54	6,315,191	459	79,260,567	513	85,575,758
29. Ag Improvements	0	0	54	7,752,422	475	34,418,102	529	42,170,524
30. Ag Total							2,946	422,506,477

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	41	42.49	254,940	
33. HomeSite Improvements	0	0.00	0	40	41.49	3,067,733	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	94.50	79,465	
36. FarmSite Improv Land	0	0.00	0	38	295.91	328,350	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,684,689	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	164.17	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	6	6.00	36,000	6	6.00	36,000	
32. HomeSite Improv Land	337	367.33	2,208,480	378	409.82	2,463,420	
33. HomeSite Improvements	352	362.33	22,894,463	392	403.82	25,962,196	2,777,493
34. HomeSite Total				<b>398</b>	<b>415.82</b>	<b>28,461,616</b>	
35. FarmSite UnImp Land	32	381.92	1,442,879	40	476.42	1,522,344	
36. FarmSite Improv Land	348	1,313.02	1,371,110	386	1,608.93	1,699,460	
37. FarmSite Improvements	418	0.00	11,523,639	465	0.00	16,208,328	0
38. FarmSite Total				<b>505</b>	<b>2,085.35</b>	<b>19,430,132</b>	
39. Road & Ditches	0	3,581.89	0	0	3,746.06	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>903</b>	<b>6,247.23</b>	<b>47,891,748</b>	<b>2,777,493</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	15	3,941.81	1,191,707	15	3,941.81	1,191,707

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	13	3,236.99	1,073,101	13	3,236.99	1,073,101
44. Market Value	0	0	0	0	0	0

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	15,612.51	23.46%	36,934,036	25.40%	2,365.67
47. 2A1	11,805.59	17.74%	29,117,121	20.02%	2,466.38
48. 2A	8,421.31	12.65%	21,381,986	14.70%	2,539.03
49. 3A1	3,068.10	4.61%	6,233,916	4.29%	2,031.85
50. 3A	6,113.38	9.19%	12,434,810	8.55%	2,034.03
51. 4A1	15,675.48	23.55%	27,997,848	19.25%	1,786.09
52. 4A	5,853.36	8.80%	11,320,106	7.78%	1,933.95
53. Total	66,549.73	100.00%	145,419,823	100.00%	2,185.13
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	521.70	18.36%	396,494	21.31%	760.00
56. 2D1	621.40	21.87%	472,269	25.38%	760.01
57. 2D	385.45	13.57%	292,938	15.74%	759.99
58. 3D1	69.01	2.43%	47,961	2.58%	694.99
59. 3D	454.92	16.01%	257,032	13.81%	565.00
60. 4D1	612.24	21.55%	306,120	16.45%	500.00
61. 4D	176.22	6.20%	88,110	4.73%	500.00
62. Total	2,840.94	100.00%	1,860,924	100.00%	655.04
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,370.03	1.24%	4,560,530	2.02%	544.86
65. 2G1	16,548.49	2.45%	9,014,158	3.99%	544.71
66. 2G	12,191.08	1.81%	6,633,365	2.93%	544.12
67. 3G1	29,824.27	4.42%	15,271,778	6.75%	512.06
68. 3G	20,728.95	3.07%	8,601,005	3.80%	414.93
69. 4G1	138,730.13	20.56%	43,040,360	19.03%	310.25
70. 4G	448,391.42	66.45%	139,009,237	61.47%	310.02
71. Total	674,784.37	100.00%	226,130,433	100.00%	335.12
<b>Irrigated Total</b>					
	66,549.73	8.71%	145,419,823	38.82%	2,185.13
<b>Dry Total</b>					
	2,840.94	0.37%	1,860,924	0.50%	655.04
<b>Grass Total</b>					
	674,784.37	88.36%	226,130,433	60.36%	335.12
72. Waste	18,165.81	2.38%	1,089,952	0.29%	60.00
73. Other	1,344.47	0.18%	113,597	0.03%	84.49
74. Exempt	9,954.81	1.30%	0	0.00%	0.00
75. Market Area Total	763,685.32	100.00%	374,614,729	100.00%	490.54

Schedule X : Agricultural Records :Ag Land Total

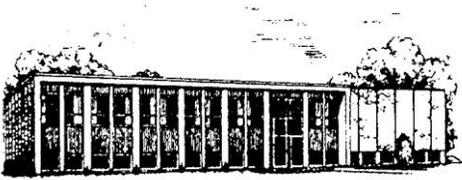
	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,042.49	9,136,135	62,507.24	136,283,688	66,549.73	145,419,823
<b>77. Dry Land</b>	0.00	0	264.08	174,352	2,576.86	1,686,572	2,840.94	1,860,924
<b>78. Grass</b>	0.00	0	5,146.12	2,034,869	669,638.25	224,095,564	674,784.37	226,130,433
<b>79. Waste</b>	0.00	0	35.01	2,099	18,130.80	1,087,853	18,165.81	1,089,952
<b>80. Other</b>	0.00	0	0.16	10	1,344.31	113,587	1,344.47	113,597
<b>81. Exempt</b>	0.00	0	531.13	0	9,423.68	0	9,954.81	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,487.86</b>	<b>11,347,465</b>	<b>754,197.46</b>	<b>363,267,264</b>	<b>763,685.32</b>	<b>374,614,729</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	66,549.73	8.71%	145,419,823	38.82%	2,185.13
<b>Dry Land</b>	2,840.94	0.37%	1,860,924	0.50%	655.04
<b>Grass</b>	674,784.37	88.36%	226,130,433	60.36%	335.12
<b>Waste</b>	18,165.81	2.38%	1,089,952	0.29%	60.00
<b>Other</b>	1,344.47	0.18%	113,597	0.03%	84.49
<b>Exempt</b>	9,954.81	1.30%	0	0.00%	0.00
<b>Total</b>	<b>763,685.32</b>	<b>100.00%</b>	<b>374,614,729</b>	<b>100.00%</b>	<b>490.54</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

### 09 Brown

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	59,062,006	61,106,652	2,044,646	3.46%	1,329,927	1.21%
02. Recreational	3,357,073	3,411,419	54,346	1.62%	54,346	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	26,153,937	28,461,616	2,307,679	8.82%	2,777,493	-1.80%
<b>04. Total Residential (sum lines 1-3)</b>	<b>88,573,016</b>	<b>92,979,687</b>	<b>4,406,671</b>	<b>4.98%</b>	<b>4,161,766</b>	<b>0.28%</b>
05. Commercial	26,946,234	28,959,935	2,013,701	7.47%	2,006,370	0.03%
06. Industrial	276,900	280,239	3,339	1.21%	0	1.21%
07. Ag-Farmsite Land, Outbuildings	19,026,819	19,430,132	403,313	2.12%	0	2.12%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>46,249,953</b>	<b>48,670,306</b>	<b>2,420,353</b>	<b>5.23%</b>	<b>2,006,370</b>	<b>0.90%</b>
<b>10. Total Non-Agland Real Property</b>	<b>134,822,969</b>	<b>141,649,993</b>	<b>6,827,024</b>	<b>5.06%</b>	<b>6,168,136</b>	<b>0.49%</b>
11. Irrigated	124,271,830	145,419,823	21,147,993	17.02%		
12. Dryland	1,668,014	1,860,924	192,910	11.57%		
13. Grassland	205,010,727	226,130,433	21,119,706	10.30%		
14. Wasteland	1,091,095	1,089,952	-1,143	-0.10%		
15. Other Agland	0	113,597	113,597			
<b>16. Total Agricultural Land</b>	<b>332,041,666</b>	<b>374,614,729</b>	<b>42,573,063</b>	<b>12.82%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>466,864,635</b>	<b>516,264,722</b>	<b>49,400,087</b>	<b>10.58%</b>	<b>6,168,136</b>	<b>9.26%</b>



Assessor's Office  
BROWN COUNTY  
148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

CHARLENE FOX, COUNTY ASSESSOR  
PHONE: 402-387-1621  
FAX: 402-387-1621

**2013-YR. PLAN OF ASSESSMENT**  
**FOR BROWN COUNTY**

**PREPARED BY**  
**CHARLENE K FOX, BROWN COUNTY ASSESSOR**

**JUNE 15, 2013**

**INTRODUCTION: 77-1311.02 (the new law as written in LB334)**

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

**Assessment levels required for real property are as follows:**

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

**GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:**

Per the 2013 County Abstract, Brown County consists of the following real property types:

	<b>Parcel/Acres Count</b>	<b>% Parce l</b>	<b>Total Value</b>	<b>% Value</b>	<b>Land Only</b>	<b>Improvements</b>
Residential/Rec	1708	35%	62,425,465	13%	8,802,605	53,622,860
Commercial/Ind	266	5%	27,807,801	6%	2,227,906	25,579,895
Agricultural	2939/ 753,692.36	60%	377,337,765	81%	337,896,847	39,440,918
Total	4913	100%	467,571,031	100%	348,927,358	118,643,673

Brown County is predominantly an agricultural county with 81% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2013, an estimated 197 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

**CURRENT RESOURCES:**

**A. BUDGET, STAFFING & TRAINING:**

Proposed Budget

2013-2014 Assessor Budget = \$93,300

2013-2014 Co. Appraisal Budget = \$71,500 (Inc. GIS Program)(Co. Bd. Reduced to 61,500)

2013-2014 Computer Hardware/Software Budget = \$10,352 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. Per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

**B. Cadastral Maps & GIS Mapping:**

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS aerial map from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial photos of the farm sites that were taken in the 2011 year will be included in the property record file.

**C. Property Record Cards:**

Hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program.

#### **D. Computer Software:**

Brown County is contracted with Manatron, Inc. (previously TerraScan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. The assessor's office has completed work on editing and setting up the administration of GIS Workshop software for the county in the rural.

#### **E. World Wide Web:**

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop. The 2013 tax information will not be available on the web until the tax roll is ran by the assessor's office in November, 2013 and delivered to the treasurer for distribution to all the county property owners.

### **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

#### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

#### **B. Data Collection:**

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

#### **C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property

throughout the county. The county works with the field liaison assigned to their county by the state at all times.

**D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor’s office is have all properties in the county based off the June 2009 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

**E. Reconciliation of Value:**

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

**F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics.

**G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

**Level of Value, Quality, and Uniformity for assessment year 2013:**

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	94.00%		15.13	108.13
Commercial	**NEI	**NEI	**NEI	
Agricultural Land	73.00%		19.92	107.00

\*COD means coefficient of dispersion and PRD means price related differential.

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2013 Reports & Opinions or Findings & Orders of the

Nebraska Tax Equalization & Review Commission for the 2013 yr.

**Assessment Actions Planned for Assessment Year 2014:**

Residential: All locations or neighborhoods of the residential class will be studied through the market sales to determine if any of those need attention. Continued sales review & verifications will be sent out to determine the qualification of the sale. New construction values will be added to those parcels that have permits for that or if some type of information has been provided to the assessor to show the need.

Commercial: Sales verifications of new sales with monitoring of those sales already in the database will continue with this class of property. Ratio studies will determine if any change in value is necessary after the complete review and revaluation that was done for the 2012 year. New construction value will be added to the tax roll on parcels that have a need for it.

Agricultural: Raw agricultural land sales will continue to be analyzed as always for any adjustments that might be necessary for the 75% market value. Additional new sales during the period of 10-01-2012 through 9-30-2013 will have sales verifications sent out on them to determine qualification.

### **Assessment Actions Planned for Assessment Year 2015:**

Residential: The focus for the 2015 assessment year will be the Long Pine & the Johnstown residential properties although sales & statistics will be monitored in all areas or neighborhoods of residential properties. This will follow through with our 6-yr systematic county review. A newer costing for the RCN will be put in place to replace the current "09" costing program. New construction will be added value for the assessment roll on any parcels that require it from building permits or other information provided to the assessor's office.

Commercial: Sales verifications will be sent out on all new sales coming in for determination of qualified sales in the sales file. Statistics will continue to be looked at to determine that values remain within the range required for that class of property. All new construction value will be added to the assessment roll as necessary.

Agricultural: Market & ratio studies will be done on this class of property as we delete one year and add another with the sales that have taken place in the county. Sales verifications will continue to be sent out for determination of qualified sales. New values will be applied at the approximate 75% of market if change should be required. Land use will continue to be monitored & changed as needed from any information gathered by the assessor's office.

### **Assessment Actions Planned for Assessment Year 2016:**

Residential: The focus for the 2016 assessment year will be the review of properties in the town of Ainsworth. This will also follow through with the 6-yr systematic county review. As well, a newer costing program will be used for the RCN. New construction value will be added to the assessment roll for any parcels that will require it from building permits, etc. Sales verifications on all transactions will have its place in the assessment actions as well.

Commercial: Sales will be monitored for use in preparation of county review in the 2017 systematic county review.

Agricultural: Market & ratio studies will continue to be done on an annual basis. The market will bear looking at for continued activity. Land use is a continual review as well.

**Other Functions Performed by Assessor's Office, but not limited to:**

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 42 Tax Exempt Organizations filed for property tax exemption for the 2012 year by December 30<sup>th</sup>. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 170 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> for 2012. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 556 Personal Property Schedules were filed in Brown Co. by May 1<sup>st</sup> for 2012. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1<sup>st</sup> – July 25<sup>th</sup>)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

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

Throughout the calendar tax year, the assessor’s office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk’s office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

#### Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a “as needed basis”. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire.

#### CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all but yet seems to be one that gets the cut.

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

## 2014 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$93,300
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$71,500 was requested and \$61,500 was granted
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$10,352 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,600
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Assessor - \$3,110.89 Finance/Administration - \$744.29

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://Brown.gisworkshop.com">Brown.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and GIS Workshop
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
4.	<b>When was zoning implemented?</b>
	1993

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, as needed
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor’s opinion.



# 2014 Certification for Brown County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Brown County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



