

# **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 Hamilton County

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### Residential Real Property - Current

Number of Sales	205	Median	95.47
Total Sales Price	\$27,508,438	Mean	96.61
Total Adj. Sales Price	\$27,510,638	Wgt. Mean	95.38
Total Assessed Value	\$26,238,275	Average Assessed Value of the Base	\$97,245
Avg. Adj. Sales Price	\$134,198	Avg. Assessed Value	\$127,992

### Confidence Interval - Current

95% Median C.I	93.71 to 97.37
95% Wgt. Mean C.I	93.33 to 97.42
95% Mean C.I	94.57 to 98.65
% of Value of the Class of all Real Property Value in the	14.85
% of Records Sold in the Study Period	5.29
% of Value Sold in the Study Period	6.96

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	239	96	95.77
2012	210	96	95.59
2011	197	96	96
2010	239	96	96

## 2014 Commission Summary for Hamilton County

### Commercial Real Property - Current

Number of Sales	25	Median	99.00
Total Sales Price	\$2,609,800	Mean	101.02
Total Adj. Sales Price	\$2,413,300	Wgt. Mean	92.44
Total Assessed Value	\$2,230,950	Average Assessed Value of the Base	\$317,333
Avg. Adj. Sales Price	\$96,532	Avg. Assessed Value	\$89,238

### Confidence Interval - Current

95% Median C.I	85.55 to 109.38
95% Wgt. Mean C.I	80.96 to 103.93
95% Mean C.I	88.02 to 114.02
% of Value of the Class of all Real Property Value in the County	6.46
% of Records Sold in the Study Period	4.84
% of Value Sold in the Study Period	1.36

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	25	100	99.64
2012	19		99.00
2011	21		100
2010	25	97	97



## 2014 Opinions of the Property Tax Administrator for Hamilton 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
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	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.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



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

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the residential parcels in the county. The areas of Marquette, Platte View, Willow Bend, and Timber Cover were reviewed. This consisted of a physical visit to each property with a record card copy, inspecting all property, and taking pictures. Items such as siding, roofing, decks, outbuildings, patios, heating & cooling, finished basements, additions, deletions, and remodeling are included as part of the inspections. A review of rural residential was begun, using 2008 and 2013 imagery, in preparation to verify changes with land owners and conduct visual inspections. Those inspections will consist of the same criteria as the aforementioned areas. Additionally, Mariposa Lake Subdivision, while not constructed yet, was monitored, as were the subdivisions along the river. Hamilton assessor and staff were in the field fifty-two days in calendar year 2013, reviewing and inspecting various parcels.

Hamilton created new pricing for Turtle Beach, rural acreages, Parkview Estates, Lincolnshire subdivision, Prairie Fire, Lincoln Creek, McBride subdivision, McBride 2<sup>nd</sup> subdivision, and Green Way subdivision. Lakes, roads, and boat dock lots in similar subdivisions across the county were equalized.

In-office created questionnaires were created and mailed to taxpayers along with self-addressed envelopes. The success rate of returned questionnaires has been encouraging.

An average of 55 deeds per month between residential and commercial were filed in the county.

For assessment year 2013, 3895 valuation notices were sent to county taxpayers, and 25 protests were filed.

This current assessment year also saw the assessor taking initiative with her parcel count record-keeping, broken down into the groupings she reviews at one time. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll. The Hamilton assessor office has begun to discover improvements in the process of being constructed or already complete with no permits ever being issued. With little assistance being offered by the county planning and zoning department, the assessor has begun to quarterly put a reminder notice in the local newspaper quarterly, asking for taxpayer assistance in stopping this practice.

Finally, all sales were reviewed by Hamilton and a spreadsheet analysis of all sales within the study period was completed.



## 2014 Residential Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
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	The cost approach and sales comparison approach are used to estimate value in the residential class.																						
<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>																						
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<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																														
	Yes if there is an adequate number of qualified sales.																																														
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## **2014 Residential Correlation Section for Hamilton County**

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### **County Overview**

Hamilton County (Hamilton) was founded in 1867 and named for Alexander Hamilton, the creator of both the US Mint and US Coast Guard and whose face appears on the ten-dollar bill. Hamilton is located in the south central portion of the State of Nebraska (Nebraska). The counties of Polk, York Clay, Hall, and Merrick abut Hamilton, which has a total area of 543 miles and 9,011 residents, per the Census Bureau's Quick Facts, of which 77.8% are homeowners. Since the State began monitoring county population growth, Hamilton has experienced a 1.2% decline between 2010's population of 9,124 and the present. Per the US Census, there are 4,001 housing units in Hamilton. Towns include Aurora, Giltner, Hampton, Hordville, Marquette, Phillips, and Stockham, with Aurora being the most populous at 4,479. Notable people with connections to Hamilton include strobe light inventor Dr. Harold Edgerton

In total, there are 3,818 residential parcels in Hamilton.

### **Description of Analysis**

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs is a review of the county's valuation groups and an AVU review.

A review of Hamilton's statistical analysis revealed 205 residential sales in the 10 valuation groupings, a 14% decrease in qualified sales from the prior year. This sample is large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveals 4 groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Hamilton's actions occurred in 2013 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

### **Sales Qualification**

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

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

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The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Hamilton completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely visit to all residential parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, neighborhoods in four specific residential areas were inspected and reviewed, amounting to 870 residential properties. Based on both Hamilton's commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on a review of all available information, the Level of Value for residential property within Hamilton is 95% of market value.



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

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the commercial parcels in the county. New Syngenta Seeds, Inc. was reviewed. This consisted of a physical visit with a record card copy, inspecting the property, and taking pictures. Several commercial properties were revalued in Hamilton this year, including:

- Top Flight addition, which is now completed
- Aurora Coop new office building, which received an excellent grade
- New Wine Tasting Room
- Sargent Irrigation Buildings, which are partially completed
- Grain Place Foods Inc., a rural organic food processing plant located north of Aurora.
- Pinnacle Bank Interior
- Sukup Manufacturing Plant

This current assessment year also saw the assessor taking initiative with her parcel count record-keeping, broken down into the groupings she reviews at one time. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll. The Hamilton assessor office has begun to discover improvements in the process of being constructed or already complete with no permits ever being issued. With little assistance being offered by the county planning and zoning department, the assessor has begun to quarterly put a reminder notice in the local newspaper quarterly, asking for taxpayer assistance in stopping this practice.

Finally, all sales were reviewed by Hamilton and a spreadsheet analysis of all sales within the study period was completed.

## 2014 Commercial Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
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	Physical inspection, joint review with commercial appraiser, and locate comparable sales using new state sales file query.																				
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	Depreciation tables are developed by the contract appraiser using information derived from the market.																				
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## **2014 Commercial Correlation Section for Hamilton County**

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### **County Overview**

The majority of the commercial properties in Hamilton County (Hamilton) convene in and around the county seat of Aurora, the largest city in Hamilton. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

64.7% of the residents living in Hamilton also work in Hamilton. 2,501 people are employed in Hamilton (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, there is an expected 3.5% job growth increase in years 2010-2020. Among the top employers in Hamilton are Proctor & Gamble, Memorial Community Hospital, Aurora Public School, Chief Custom Homes, Hamilton Telecommunications, and Hamilton Manor (Nebraska Department of Labor). Hamilton contains 2 grocery stores, 5 full-service restaurants, and 7 gas stations (city-data.com). The IOFF Opera House is listed on the National Register of Historic Places, as is the Streeter-Peterson House. Hamilton is also home to the Edgerton Explorit Center: Strobe Alley.

In total, there are 298 nonfarm establishments located in Hamilton, per the 2007 Survey of Business Owners, and 401 commercial parcels.

### **Description of Analysis**

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Hamilton's statistical analysis revealed 25 commercial sales among 3 valuation groupings, the same number of qualified sales as the prior year. This sample is large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveals 1 grouping, Aurora, with a sufficient number of sales to perform a measurement on and it is within range. The stratification by occupancy code reveals no occupancy code large enough to gather any information from.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Hamilton's actions occurred in 2013 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

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

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### **Sales Qualification**

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Hamilton completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely visit to all commercial parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, two specific commercial areas were inspected and reviewed, amounting to 60 commercial properties. Based on both Hamilton's commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the commercial class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on a review of all available information, the Level of Value for commercial property within Hamilton is 99% of market value.



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

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the agricultural parcels in the county to ensure that the level of value and quality of assessment is in compliance with state statute. Hamilton reviewed agricultural land in Bluff and began reviewing Otis, using 2008 and 2013 imagery, in preparation to verify changes with land owners and conduct visual inspections. Hamilton conducted a well permit review and drive by inspections as well.

The assessor analyzed the market area for Hamilton and land use was updated, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences.

Acre counts were adjusted for property owners of accretion lands along the Platte River in cooperation with what Merrick County is trying to accomplish for the same land owner. Additionally, WRP land and recreational land was adjusted.

This current assessment year also saw the assessor taking initiative with her parcel count record-keeping, broken down into the groupings she reviews at one time. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll. The Hamilton assessor office has begun to discover improvements in the process of being constructed or already complete with no permits ever being issued. With little assistance being offered by the county planning and zoning department, the assessor has begun to quarterly put a reminder notice in the local newspaper quarterly, asking for taxpayer assistance in stopping this practice.

Hamilton reviewed all sales and a spreadsheet analysis of all usable sales within the study period was completed. Finally, all agricultural land in Hamilton was updated with the values, as set.

## 2014 Agricultural Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>					
	Assessor and Staff					
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.</td> </tr> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.
<u>Market Area</u>	<u>Description of unique characteristics</u>					
1	Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>					
	The county reviews sale information and identifies common characteristics of the parcels. The sales support one market area for the entire county.					
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>					
	Land is considered residential if it is not being used for ag and has a primary residence. Acreages or parcels with dwellings and/or outbuildings of 20 acres or less would be considered residential.					
<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>					
	Interviews with buyers and sellers, and review of questionnaires.					
<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>					
	No					
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>					
	Assessed values are developed based on analysis of limited sales in the county and surrounding areas and information provided by Nebraska Game and Parks Commission.					

## Hamilton County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Fillmore	2	5,900	5,800	5,700	5,600	5,300	5,100	4,900	4,750	5,687
Hall	1	5,737	5,741	5,053	5,032	3,576	3,572	3,387	3,388	5,122
Merrick	1	4,400	4,380	4,350	4,250	3,775	3,625	3,300	2,850	3,970
Polk	1	5,844	5,288	4,942	4,620	4,282	4,200	4,049	3,555	5,332
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Fillmore	2	3,455	3,405	3,305	3,225	3,090	2,950	2,815	2,755	3,306
Hall	1	2,865	2,863	2,531	2,522	1,910	1,878	1,684	1,685	2,463
Merrick	1	2,510	2,310	2,240	2,160	1,900	1,870	1,700	1,610	1,994
Polk	1	3,758	3,557	2,700	2,700	2,460	2,390	2,310	2,310	3,288
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Fillmore	2	1,260	1,240	1,180	1,120	1,100	1,020	1,000	1,000	1,095
Hall	1	2,178	2,175	1,710	1,715	1,254	1,254	1,246	1,254	1,400
Merrick	1	1,580	1,458	1,368	1,270	1,238	1,170	1,044	973	1,127
Polk	1	1,086	1,147	1,232	1,250	1,223	1,252	1,154	1,074	1,166
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391

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

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

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## **County Overview**

Hamilton County (Hamilton) is a county with an 83% irrigated land majority composition that lies in the South Central portion of the State of Nebraska (Nebraska). It falls within the Upper Big Blue Natural Resource District (NRD), which saw 73 new wells in Hamilton for the current assessment year, bringing their total well count to 3,689 (DNR Monthly Apps). Per the most recent United States Department of Agriculture (USDA) Census of Agriculture, there are 550 farms in Hamilton, totaling 319,115 acres. When weighed against the rest of Nebraska, Hamilton ranks fourth in turkey production, fifth in grains, oilseeds, dry beans, and dry peas, and, not only does Hamilton rank third in Nebraska for popcorn production, it ranks seventh nationally. Row crop production remains the predominant agricultural use in Hamilton.

## **Description of Analysis**

For 2014, the county assessor analyzed Hamilton as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Hamilton's statistical analysis revealed 99 qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2014 assessment level was estimated by Hamilton and then measured against their sale prices. The results of this analysis conveyed that Hamilton fell not only into the acceptable overall median range at 74.80%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

## **Sales Qualification**

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

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

After first ensuring that Hamilton measured at an appropriate level for their market area, the county's resulting values were then compared with the average assessed values of the comparative counties to confirm equalization. In comparing the average assessed values by LCG of Hamilton to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Hamilton completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific sections were inspected and reviewed, amounting to approximately one-sixth of the agricultural parcels in the county. Based on both Hamilton's commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Hamilton is 75%.





**41 Hamilton****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 : 205  
 Total Sales Price : 27,508,438  
 Total Adj. Sales Price : 27,510,638  
 Total Assessed Value : 26,238,275  
 Avg. Adj. Sales Price : 134,198  
 Avg. Assessed Value : 127,992

MEDIAN : 95  
 WGT. MEAN : 95  
 MEAN : 97  
 COD : 10.84  
 PRD : 101.29

COV : 15.40  
 STD : 14.88  
 Avg. Abs. Dev : 10.35  
 MAX Sales Ratio : 171.85  
 MIN Sales Ratio : 54.46

95% Median C.I. : 93.71 to 97.37  
 95% Wgt. Mean C.I. : 93.33 to 97.42  
 95% Mean C.I. : 94.57 to 98.65

*Printed:3/24/2014 4:34:55PM***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-11 To 31-DEC-11	21	95.77	99.85	97.28	14.79	102.64	54.46	171.85	90.53 to 104.81	105,136	102,272
01-JAN-12 To 31-MAR-12	33	99.87	103.24	101.67	10.59	101.54	80.30	139.60	95.11 to 103.86	108,324	110,135
01-APR-12 To 30-JUN-12	31	95.89	97.02	97.26	09.65	99.75	56.95	125.83	93.35 to 104.50	152,537	148,361
01-JUL-12 To 30-SEP-12	30	91.02	92.04	91.28	12.20	100.83	56.48	127.08	87.41 to 99.89	148,540	135,586
01-OCT-12 To 31-DEC-12	28	93.93	93.35	92.25	08.37	101.19	69.98	108.81	89.94 to 99.02	147,529	136,092
01-JAN-13 To 31-MAR-13	25	95.47	97.15	95.51	10.37	101.72	72.71	129.48	90.19 to 99.42	138,600	132,373
01-APR-13 To 30-JUN-13	19	98.35	97.38	97.32	07.16	100.06	71.25	124.01	91.96 to 101.94	133,553	129,970
01-JUL-13 To 30-SEP-13	18	89.07	91.14	91.29	11.40	99.84	72.47	127.19	82.99 to 95.85	133,886	122,223
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	115	96.27	98.02	96.54	11.85	101.53	54.46	171.85	94.08 to 99.89	130,151	125,643
01-OCT-12 To 30-SEP-13	90	94.28	94.82	93.99	09.41	100.88	69.98	129.48	91.96 to 96.58	139,369	130,993
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	122	95.86	96.64	95.39	10.60	101.31	56.48	139.60	93.55 to 99.16	138,445	132,064
<u>ALL</u>	205	95.47	96.61	95.38	10.84	101.29	54.46	171.85	93.71 to 97.37	134,198	127,992

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	122	94.72	96.07	95.18	09.76	100.94	54.46	171.85	93.35 to 96.59	125,999	119,926
02	36	97.63	97.24	96.51	12.05	100.76	56.48	129.65	91.96 to 101.89	183,303	176,901
03	17	99.16	103.99	102.82	12.49	101.14	81.61	139.51	91.59 to 124.01	80,747	83,021
04	4	95.23	96.09	95.91	03.17	100.19	92.42	101.46	N/A	179,225	171,889
05	14	97.13	97.51	97.14	11.06	100.38	73.00	132.20	80.47 to 105.66	57,164	55,530
06	8	86.46	91.06	87.04	12.46	104.62	73.01	115.69	73.01 to 115.69	158,125	137,626
08	2	95.38	95.38	94.70	11.30	100.72	84.60	106.15	N/A	517,500	490,088
09	2	73.83	73.83	80.40	14.86	91.83	62.86	84.79	N/A	175,000	140,708
<u>ALL</u>	205	95.47	96.61	95.38	10.84	101.29	54.46	171.85	93.71 to 97.37	134,198	127,992

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	205	95.47	96.61	95.38	10.84	101.29	54.46	171.85	93.71 to 97.37	134,198	127,992
06											
07											
<u>ALL</u>	205	95.47	96.61	95.38	10.84	101.29	54.46	171.85	93.71 to 97.37	134,198	127,992

**41 Hamilton**  
**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 : 205	MEDIAN : 95	COV : 15.40	95% Median C.I. : 93.71 to 97.37
Total Sales Price : 27,508,438	WGT. MEAN : 95	STD : 14.88	95% Wgt. Mean C.I. : 93.33 to 97.42
Total Adj. Sales Price : 27,510,638	MEAN : 97	Avg. Abs. Dev : 10.35	95% Mean C.I. : 94.57 to 98.65
Total Assessed Value : 26,238,275			
Avg. Adj. Sales Price : 134,198	COD : 10.84	MAX Sales Ratio : 171.85	
Avg. Assessed Value : 127,992	PRD : 101.29	MIN Sales Ratio : 54.46	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	1	114.33	114.33	114.33	00.00	100.00	114.33	114.33	N/A	3,000	3,430
Less Than 15,000	6	120.08	115.90	122.05	22.81	94.96	73.00	171.85	73.00 to 171.85	9,167	11,188
Less Than 30,000	10	120.08	112.53	115.08	22.71	97.78	73.00	171.85	78.21 to 139.60	13,700	15,766
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	204	95.30	96.53	95.37	10.81	101.22	54.46	171.85	93.71 to 96.78	134,841	128,602
Greater Than 14,999	199	95.13	96.03	95.32	10.13	100.74	54.46	139.60	93.71 to 96.75	137,968	131,513
Greater Than 29,999	195	95.13	95.80	95.28	09.76	100.55	54.46	139.51	93.71 to 96.75	140,378	133,747
<u>Incremental Ranges</u>											
0 TO 4,999	1	114.33	114.33	114.33	00.00	100.00	114.33	114.33	N/A	3,000	3,430
5,000 TO 14,999	5	125.83	116.22	122.49	24.29	94.88	73.00	171.85	N/A	10,400	12,739
15,000 TO 29,999	4	104.98	107.46	110.40	25.80	97.34	80.30	139.60	N/A	20,500	22,633
30,000 TO 59,999	24	99.15	99.15	98.76	12.45	100.39	54.46	139.51	90.64 to 103.86	47,829	47,234
60,000 TO 99,999	43	95.77	96.74	96.97	08.89	99.76	56.95	129.65	93.35 to 99.89	79,485	77,073
100,000 TO 149,999	55	91.65	93.01	93.05	09.24	99.96	71.25	129.51	89.70 to 95.47	126,673	117,868
150,000 TO 249,999	58	96.62	98.11	98.47	07.91	99.63	78.51	127.19	94.08 to 101.46	185,653	182,804
250,000 TO 499,999	14	92.65	89.36	90.25	13.41	99.01	56.48	114.54	73.01 to 101.38	323,071	291,581
500,000 TO 999,999	1	84.60	84.60	84.60	00.00	100.00	84.60	84.60	N/A	550,000	465,325
1,000,000 +											
<u>ALL</u>	205	95.47	96.61	95.38	10.84	101.29	54.46	171.85	93.71 to 97.37	134,198	127,992

**41 Hamilton****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 : 25	MEDIAN : 99	COV : 31.17	95% Median C.I. : 85.55 to 109.38
Total Sales Price : 2,609,800	WGT. MEAN : 92	STD : 31.49	95% Wgt. Mean C.I. : 80.96 to 103.93
Total Adj. Sales Price : 2,413,300	MEAN : 101	Avg. Abs. Dev : 22.70	95% Mean C.I. : 88.02 to 114.02
Total Assessed Value : 2,230,950			
Avg. Adj. Sales Price : 96,532	COD : 22.93	MAX Sales Ratio : 200.50	
Avg. Assessed Value : 89,238	PRD : 109.28	MIN Sales Ratio : 53.73	

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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-10 To 31-DEC-10	5	99.62	110.61	83.91	32.26	131.82	54.73	200.50	N/A	74,000	62,093
01-JAN-11 To 31-MAR-11	2	101.17	101.17	102.94	02.14	98.28	99.00	103.33	N/A	82,500	84,925
01-APR-11 To 30-JUN-11	2	126.42	126.42	126.71	07.19	99.77	117.33	135.50	N/A	38,750	49,100
01-JUL-11 To 30-SEP-11	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	145,000	129,805
01-OCT-11 To 31-DEC-11	3	109.02	108.82	109.09	15.55	99.75	83.30	134.14	N/A	202,167	220,550
01-JAN-12 To 31-MAR-12	4	88.98	100.47	93.50	18.09	107.45	80.33	143.57	N/A	89,450	83,635
01-APR-12 To 30-JUN-12	3	78.57	90.16	75.74	23.52	119.04	68.24	123.67	N/A	90,000	68,167
01-JUL-12 To 30-SEP-12	1	85.55	85.55	85.55	00.00	100.00	85.55	85.55	N/A	110,000	94,100
01-OCT-12 To 31-DEC-12	1	66.03	66.03	66.03	00.00	100.00	66.03	66.03	N/A	177,500	117,200
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	84.07	84.07	71.16	36.09	118.14	53.73	114.41	N/A	47,000	33,445
01-JUL-13 To 30-SEP-13	1	109.38	109.38	109.38	00.00	100.00	109.38	109.38	N/A	40,000	43,750
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	10	101.48	109.77	93.51	22.54	117.39	54.73	200.50	89.52 to 135.50	75,750	70,832
01-OCT-11 To 30-SEP-12	11	88.40	98.58	96.32	20.97	102.35	68.24	143.57	78.57 to 134.14	122,209	117,708
01-OCT-12 To 30-SEP-13	4	87.71	85.89	73.14	29.65	117.43	53.73	114.41	N/A	77,875	56,960
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	8	106.18	108.89	106.59	14.23	102.16	83.30	135.50	83.30 to 135.50	124,250	132,438
01-JAN-12 To 31-DEC-12	9	85.55	91.55	81.98	19.74	111.67	66.03	143.57	68.24 to 123.67	101,700	83,371
<u>ALL</u>	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	21	91.63	96.87	86.41	22.02	112.11	53.73	143.57	83.30 to 114.41	82,133	70,970
02	1	78.57	78.57	78.57	00.00	100.00	78.57	78.57	N/A	35,000	27,500
04	3	109.02	137.62	109.12	29.71	126.12	103.33	200.50	N/A	217,833	237,695
<u>ALL</u>	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	88.40	85.42	83.46	11.83	102.35	68.24	99.62	N/A	180,600	150,735
03	22	101.17	103.15	95.04	23.60	108.53	53.73	200.50	83.30 to 117.33	85,068	80,852
04											
<u>ALL</u>	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238

**41 Hamilton**  
**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 : 25  
 Total Sales Price : 2,609,800  
 Total Adj. Sales Price : 2,413,300  
 Total Assessed Value : 2,230,950  
 Avg. Adj. Sales Price : 96,532  
 Avg. Assessed Value : 89,238

MEDIAN : 99  
 WGT. MEAN : 92  
 MEAN : 101  
 COD : 22.93  
 PRD : 109.28

COV : 31.17  
 STD : 31.49  
 Avg. Abs. Dev : 22.70  
 MAX Sales Ratio : 200.50  
 MIN Sales Ratio : 53.73

95% Median C.I. : 85.55 to 109.38  
 95% Wgt. Mean C.I. : 80.96 to 103.93  
 95% Mean C.I. : 88.02 to 114.02

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	200.50	200.50	200.50	00.00	100.00	200.50	200.50	N/A	10,000	20,050
Less Than 30,000	4	106.71	123.56	111.12	31.77	111.20	80.33	200.50	N/A	19,500	21,669
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238
Greater Than 14,999	24	95.32	96.88	91.99	20.36	105.32	53.73	143.57	83.30 to 109.38	100,138	92,121
Greater Than 29,999	21	91.63	96.73	91.82	22.06	105.35	53.73	143.57	83.30 to 109.38	111,205	102,108
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	200.50	200.50	200.50	00.00	100.00	200.50	200.50	N/A	10,000	20,050
15,000 TO 29,999	3	99.00	97.91	97.98	11.47	99.93	80.33	114.41	N/A	22,667	22,208
30,000 TO 59,999	10	113.36	112.37	111.60	16.30	100.69	78.57	143.57	83.30 to 135.50	41,250	46,033
60,000 TO 99,999	2	71.65	71.65	74.27	25.01	96.47	53.73	89.56	N/A	78,500	58,300
100,000 TO 149,999	4	87.54	82.36	81.50	13.96	101.06	54.73	99.62	N/A	133,250	108,601
150,000 TO 249,999	4	78.32	81.50	80.47	18.35	101.28	66.03	103.33	N/A	184,825	148,726
250,000 TO 499,999											
500,000 TO 999,999	1	109.02	109.02	109.02	00.00	100.00	109.02	109.02	N/A	493,500	538,035
1,000,000 +											
<u>ALL</u>	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238

**41 Hamilton**  
**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 : 25	MEDIAN : 99	COV : 31.17	95% Median C.I. : 85.55 to 109.38
Total Sales Price : 2,609,800	WGT. MEAN : 92	STD : 31.49	95% Wgt. Mean C.I. : 80.96 to 103.93
Total Adj. Sales Price : 2,413,300	MEAN : 101	Avg. Abs. Dev : 22.70	95% Mean C.I. : 88.02 to 114.02
Total Assessed Value : 2,230,950			
Avg. Adj. Sales Price : 96,532	COD : 22.93	MAX Sales Ratio : 200.50	
Avg. Assessed Value : 89,238	PRD : 109.28	MIN Sales Ratio : 53.73	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
161	1	103.33	103.33	103.33	00.00	100.00	103.33	103.33	N/A	150,000	155,000
326	1	200.50	200.50	200.50	00.00	100.00	200.50	200.50	N/A	10,000	20,050
344	5	123.67	124.00	124.99	06.95	99.21	109.38	135.50	N/A	41,100	51,370
350	1	78.57	78.57	78.57	00.00	100.00	78.57	78.57	N/A	35,000	27,500
352	3	88.40	85.42	83.46	11.83	102.35	68.24	99.62	N/A	180,600	150,735
353	1	91.63	91.63	91.63	00.00	100.00	91.63	91.63	N/A	50,000	45,815
384	1	89.56	89.56	89.56	00.00	100.00	89.56	89.56	N/A	90,000	80,600
386	2	73.18	73.18	67.86	09.77	107.84	66.03	80.33	N/A	101,750	69,043
391	1	109.02	109.02	109.02	00.00	100.00	109.02	109.02	N/A	493,500	538,035
406	2	106.71	106.71	108.90	07.23	97.99	99.00	114.41	N/A	21,000	22,870
471	1	83.30	83.30	83.30	00.00	100.00	83.30	83.30	N/A	55,000	45,815
476	1	106.56	106.56	106.56	00.00	100.00	106.56	106.56	N/A	32,000	34,100
528	4	70.14	84.40	72.60	43.01	116.25	53.73	143.57	N/A	90,000	65,338
531	1	89.52	89.52	89.52	00.00	100.00	89.52	89.52	N/A	145,000	129,805
<u>ALL</u>	25	99.00	101.02	92.44	22.93	109.28	53.73	200.50	85.55 to 109.38	96,532	89,238

**41 Hamilton****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 : 99	MEDIAN : 75	COV : 39.43	95% Median C.I. : 63.66 to 84.93
Total Sales Price : 98,551,305	WGT. MEAN : 71	STD : 32.17	95% Wgt. Mean C.I. : 65.97 to 75.61
Total Adj. Sales Price : 97,851,514	MEAN : 82	Avg. Abs. Dev : 25.50	95% Mean C.I. : 75.24 to 87.92
Total Assessed Value : 69,269,285			
Avg. Adj. Sales Price : 988,399	COD : 34.09	MAX Sales Ratio : 162.22	
Avg. Assessed Value : 699,690	PRD : 115.24	MIN Sales Ratio : 12.53	

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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	20	117.96	115.92	109.57	18.40	105.80	12.53	157.55	101.59 to 137.64	577,538	632,789
01-JAN-11 To 31-MAR-11	8	94.55	97.17	91.24	19.78	106.50	49.50	133.94	49.50 to 133.94	1,104,662	1,007,933
01-APR-11 To 30-JUN-11	2	85.92	85.92	86.37	01.49	99.48	84.64	87.19	N/A	904,860	781,573
01-JUL-11 To 30-SEP-11	3	140.66	129.74	103.79	17.99	125.00	86.33	162.22	N/A	530,375	550,470
01-OCT-11 To 31-DEC-11	5	85.03	84.05	80.56	07.55	104.33	71.61	93.16	N/A	880,409	709,240
01-JAN-12 To 31-MAR-12	13	74.80	76.94	71.26	15.36	107.97	54.63	102.80	62.37 to 88.28	856,760	610,495
01-APR-12 To 30-JUN-12	1	68.71	68.71	68.71	00.00	100.00	68.71	68.71	N/A	750,000	515,355
01-JUL-12 To 30-SEP-12	11	58.88	68.49	59.98	21.82	114.19	52.88	139.73	53.52 to 79.03	1,461,902	876,915
01-OCT-12 To 31-DEC-12	20	53.68	64.23	57.63	27.72	111.45	42.64	147.69	50.67 to 66.33	1,321,106	761,330
01-JAN-13 To 31-MAR-13	7	56.68	59.67	57.09	10.48	104.52	50.34	78.80	50.34 to 78.80	1,103,214	629,805
01-APR-13 To 30-JUN-13	5	50.34	47.14	50.14	16.41	94.02	35.79	59.89	N/A	845,973	424,161
01-JUL-13 To 30-SEP-13	4	59.17	59.77	58.34	12.46	102.45	50.72	70.03	N/A	829,320	483,846
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	33	113.14	110.81	100.61	21.77	110.14	12.53	162.22	96.17 to 130.90	720,876	725,267
01-OCT-11 To 30-SEP-12	30	72.67	74.75	66.86	18.89	111.80	52.88	139.73	62.37 to 79.95	1,079,028	721,469
01-OCT-12 To 30-SEP-13	36	54.09	60.47	56.83	21.69	106.41	35.79	147.69	52.62 to 62.23	1,158,105	658,095
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	18	88.96	97.70	89.09	20.32	109.66	49.50	162.22	84.93 to 100.97	924,455	823,568
01-JAN-12 To 31-DEC-12	45	62.37	69.04	61.27	24.45	112.68	42.64	147.69	55.28 to 73.51	1,208,687	740,544
<u>ALL</u>	99	74.80	81.58	70.79	34.09	115.24	12.53	162.22	63.66 to 84.93	988,399	699,690

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	99	74.80	81.58	70.79	34.09	115.24	12.53	162.22	63.66 to 84.93	988,399	699,690
<u>ALL</u>	99	74.80	81.58	70.79	34.09	115.24	12.53	162.22	63.66 to 84.93	988,399	699,690

**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	61	74.80	80.13	70.39	29.64	113.84	46.85	157.55	62.37 to 85.03	1,116,084	785,594
1	61	74.80	80.13	70.39	29.64	113.84	46.85	157.55	62.37 to 85.03	1,116,084	785,594
<u>Dry</u>											
County	2	39.44	39.44	39.06	08.11	100.97	36.24	42.64	N/A	668,289	261,020
1	2	39.44	39.44	39.06	08.11	100.97	36.24	42.64	N/A	668,289	261,020
<u>ALL</u>	99	74.80	81.58	70.79	34.09	115.24	12.53	162.22	63.66 to 84.93	988,399	699,690

**41 Hamilton**  
**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 : 99	MEDIAN : 75	COV : 39.43	95% Median C.I. : 63.66 to 84.93
Total Sales Price : 98,551,305	WGT. MEAN : 71	STD : 32.17	95% Wgt. Mean C.I. : 65.97 to 75.61
Total Adj. Sales Price : 97,851,514	MEAN : 82	Avg. Abs. Dev : 25.50	95% Mean C.I. : 75.24 to 87.92
Total Assessed Value : 69,269,285			
Avg. Adj. Sales Price : 988,399	COD : 34.09	MAX Sales Ratio : 162.22	
Avg. Assessed Value : 699,690	PRD : 115.24	MIN Sales Ratio : 12.53	

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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
<u>    Irrigated    </u>											
County	80	74.89	80.72	70.68	31.45	114.20	12.53	157.55	62.37 to 85.03	1,102,587	779,258
1	80	74.89	80.72	70.68	31.45	114.20	12.53	157.55	62.37 to 85.03	1,102,587	779,258
<u>    Dry    </u>											
County	7	50.34	73.62	61.16	58.62	120.37	36.24	145.23	36.24 to 145.23	479,362	293,186
1	7	50.34	73.62	61.16	58.62	120.37	36.24	145.23	36.24 to 145.23	479,362	293,186
<u>    Grass    </u>											
County	1	35.79	35.79	35.79	00.00	100.00	35.79	35.79	N/A	575,000	205,800
1	1	35.79	35.79	35.79	00.00	100.00	35.79	35.79	N/A	575,000	205,800
<u>    ALL    </u>	99	74.80	81.58	70.79	34.09	115.24	12.53	162.22	63.66 to 84.93	988,399	699,690





**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 7,779

Value : 2,539,667,121

Growth 26,103,661

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	317	2,855,682	0	0	99	3,154,325	416	6,010,007	
<b>02. Res Improve Land</b>	2,322	28,647,515	21	306,225	805	21,537,573	3,148	50,491,313	
<b>03. Res Improvements</b>	2,422	193,989,703	27	2,717,123	976	122,868,999	3,425	319,575,825	
<b>04. Res Total</b>	2,739	225,492,900	27	3,023,348	1,075	147,560,897	3,841	376,077,145	9,949,421
<b>% of Res Total</b>	71.31	59.96	0.70	0.80	27.99	39.24	49.38	14.81	38.12
<b>05. Com UnImp Land</b>	81	2,126,961	8	202,910	13	620,722	102	2,950,593	
<b>06. Com Improve Land</b>	308	6,434,874	9	333,920	25	1,868,810	342	8,637,604	
<b>07. Com Improvements</b>	329	48,646,626	24	4,038,690	37	30,767,991	390	83,453,307	
<b>08. Com Total</b>	410	57,208,461	32	4,575,520	50	33,257,523	492	95,041,504	12,348,495
<b>% of Com Total</b>	83.33	60.19	6.50	4.81	10.16	34.99	6.32	3.74	47.31
<b>09. Ind UnImp Land</b>	3	76,392	1	16,500	0	0	4	92,892	
<b>10. Ind Improve Land</b>	5	2,203,596	12	1,011,125	3	236,595	20	3,451,316	
<b>11. Ind Improvements</b>	6	29,868,366	12	13,769,455	3	21,837,780	21	65,475,601	
<b>12. Ind Total</b>	9	32,148,354	13	14,797,080	3	22,074,375	25	69,019,809	163,440
<b>% of Ind Total</b>	36.00	46.58	52.00	21.44	12.00	31.98	0.32	2.72	0.63
<b>13. Rec UnImp Land</b>	1	8,085	0	0	21	791,930	22	800,015	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	14	142,480	14	142,480	
<b>16. Rec Total</b>	1	8,085	0	0	35	934,410	36	942,495	0
<b>% of Rec Total</b>	2.78	0.86	0.00	0.00	97.22	99.14	0.46	0.04	0.00
<b>Res &amp; Rec Total</b>	2,740	225,500,985	27	3,023,348	1,110	148,495,307	3,877	377,019,640	9,949,421
<b>% of Res &amp; Rec Total</b>	70.67	59.81	0.70	0.80	28.63	39.39	49.84	14.85	38.12
<b>Com &amp; Ind Total</b>	419	89,356,815	45	19,372,600	53	55,331,898	517	164,061,313	12,511,935
<b>% of Com &amp; Ind Total</b>	81.04	54.47	8.70	11.81	10.25	33.73	6.65	6.46	47.93
<b>17. Taxable Total</b>	3,159	314,857,800	72	22,395,948	1,163	203,827,205	4,394	541,080,953	22,461,356
<b>% of Taxable Total</b>	71.89	58.19	1.64	4.14	26.47	37.67	56.49	21.31	86.05

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	1	3,605	241,605		0	0	0
19. Commercial	7	102,275	3,981,980		0	0	0
20. Industrial	3	216,584	14,318,816		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		1	3,605	241,605
19. Commercial	0	0	0		7	102,275	3,981,980
20. Industrial	0	0	0		3	216,584	14,318,816
21. Other	0	0	0		0	0	0
22. Total Sch II					11	322,464	18,542,401

## 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	247	5	123	375

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	10	500,160	14	2,222,400	2,495	1,376,429,270	2,519	1,379,151,830
28. Ag-Improved Land	9	124,080	23	435,215	1,448	551,139,770	1,480	551,699,065
29. Ag Improvements	1	94,870	2	175,240	863	67,465,163	866	67,735,273
30. Ag Total							3,385	1,998,586,168

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	Growth
32. HomeSite Improv Land	6	5.68	120,000	21	19.66	420,200	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.02	5,610	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	94,870	2	0.00	175,240	
38. FarmSite Total							
39. Road & Ditches	13	5.26	0	15	11.45	0	
40. Other- Non Ag Use	1	0.74	4,080	1	2.73	15,015	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	33	33.50	680,200	33	33.50	680,200	
32. HomeSite Improv Land	1,013	1,010.46	20,564,200	1,040	1,035.80	21,104,400	
33. HomeSite Improvements	388	0.00	36,778,721	388	0.00	36,778,721	5,000
34. HomeSite Total				421	1,069.30	58,563,321	
35. FarmSite UnImp Land	89	168.05	867,085	90	169.07	872,695	
36. FarmSite Improv Land	773	2,608.11	13,724,305	773	2,608.11	13,724,305	
37. FarmSite Improvements	856	0.00	30,686,442	859	0.00	30,956,552	3,637,305
38. FarmSite Total				949	2,777.18	45,553,552	
39. Road & Ditches	3,620	7,533.64	0	3,648	7,550.35	0	
40. Other- Non Ag Use	10	47.97	169,560	12	51.44	188,655	
41. Total Section VI				1,370	11,448.27	104,305,528	3,642,305

## Schedule VII : Agricultural Records :Ag Land Detail - Game &amp; 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	9	808.30	2,553,905	9	808.30	2,553,905

## 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	142,142.27	52.84%	966,581,005	54.71%	6,800.10
46. 1A	62,146.86	23.10%	422,598,955	23.92%	6,800.00
47. 2A1	18,508.62	6.88%	118,454,955	6.71%	6,399.99
48. 2A	630.43	0.23%	3,782,550	0.21%	5,999.95
49. 3A1	26,311.85	9.78%	152,608,565	8.64%	5,799.99
50. 3A	1,151.66	0.43%	6,449,300	0.37%	5,600.00
51. 4A1	13,320.16	4.95%	70,597,120	4.00%	5,300.02
52. 4A	4,814.42	1.79%	25,516,455	1.44%	5,300.01
53. Total	269,026.27	100.00%	1,766,588,905	100.00%	6,566.60
Dry					
54. 1D1	10,752.99	43.95%	43,011,980	47.77%	4,000.00
55. 1D	4,539.12	18.55%	18,156,465	20.16%	4,000.00
56. 2D1	1,891.71	7.73%	6,620,995	7.35%	3,500.01
57. 2D	204.41	0.84%	654,095	0.73%	3,199.92
58. 3D1	3,732.74	15.26%	11,571,465	12.85%	3,099.99
59. 3D	215.03	0.88%	645,095	0.72%	3,000.02
60. 4D1	2,332.97	9.54%	6,998,905	7.77%	3,000.00
61. 4D	796.27	3.25%	2,388,805	2.65%	2,999.99
62. Total	24,465.24	100.00%	90,047,805	100.00%	3,680.64
Grass					
63. 1G1	2,162.46	8.67%	3,676,150	10.57%	1,699.99
64. 1G	1,361.24	5.46%	2,314,100	6.65%	1,699.99
65. 2G1	2,154.96	8.64%	3,232,455	9.30%	1,500.01
66. 2G	555.06	2.23%	832,585	2.39%	1,499.99
67. 3G1	2,169.75	8.70%	3,037,650	8.73%	1,400.00
68. 3G	1,979.05	7.94%	2,770,680	7.97%	1,400.01
69. 4G1	3,311.15	13.28%	4,304,490	12.38%	1,300.00
70. 4G	11,236.76	45.07%	14,607,820	42.01%	1,300.00
71. Total	24,930.43	100.00%	34,775,930	100.00%	1,394.92
Irrigated Total	269,026.27	83.46%	1,766,588,905	93.26%	6,566.60
Dry Total	24,465.24	7.59%	90,047,805	4.75%	3,680.64
Grass Total	24,930.43	7.73%	34,775,930	1.84%	1,394.92
72. Waste	1,702.18	0.53%	1,531,930	0.08%	899.98
73. Other	2,227.11	0.69%	1,336,070	0.07%	599.91
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	322,351.23	100.00%	1,894,280,640	100.00%	5,876.45

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	67.57	458,695	312.91	2,093,360	268,645.79	1,764,036,850	269,026.27	1,766,588,905
<b>77. Dry Land</b>	10.31	41,240	14.93	57,965	24,440.00	89,948,600	24,465.24	90,047,805
<b>78. Grass</b>	0.00	0	42.97	64,960	24,887.46	34,710,970	24,930.43	34,775,930
<b>79. Waste</b>	0.25	225	0.56	505	1,701.37	1,531,200	1,702.18	1,531,930
<b>80. Other</b>	0.00	0	0.00	0	2,227.11	1,336,070	2,227.11	1,336,070
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>78.13</b>	<b>500,160</b>	<b>371.37</b>	<b>2,216,790</b>	<b>321,901.73</b>	<b>1,891,563,690</b>	<b>322,351.23</b>	<b>1,894,280,640</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	269,026.27	83.46%	1,766,588,905	93.26%	6,566.60
<b>Dry Land</b>	24,465.24	7.59%	90,047,805	4.75%	3,680.64
<b>Grass</b>	24,930.43	7.73%	34,775,930	1.84%	1,394.92
<b>Waste</b>	1,702.18	0.53%	1,531,930	0.08%	899.98
<b>Other</b>	2,227.11	0.69%	1,336,070	0.07%	599.91
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>322,351.23</b>	<b>100.00%</b>	<b>1,894,280,640</b>	<b>100.00%</b>	<b>5,876.45</b>

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

### 41 Hamilton

	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	368,981,558	376,077,145	7,095,587	1.92%	9,949,421	-0.77%
02. Recreational	664,825	942,495	277,670	41.77%	0	41.77%
03. Ag-Homesite Land, Ag-Res Dwelling	45,499,571	58,563,321	13,063,750	28.71%	5,000	28.70%
<b>04. Total Residential (sum lines 1-3)</b>	<b>415,145,954</b>	<b>435,582,961</b>	<b>20,437,007</b>	<b>4.92%</b>	<b>9,954,421</b>	<b>2.53%</b>
05. Commercial	82,114,936	95,041,504	12,926,568	15.74%	12,348,495	0.70%
06. Industrial	68,835,829	69,019,809	183,980	0.27%	163,440	0.03%
07. Ag-Farmsite Land, Outbuildings	40,515,965	45,553,552	5,037,587	12.43%	3,637,305	3.46%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>191,466,730</b>	<b>209,614,865</b>	<b>18,148,135</b>	<b>9.48%</b>	<b>16,149,240</b>	<b>1.04%</b>
<b>10. Total Non-Agland Real Property</b>	<b>606,612,684</b>	<b>645,386,481</b>	<b>38,773,797</b>	<b>6.39%</b>	<b>26,103,661</b>	<b>2.09%</b>
11. Irrigated	1,295,119,000	1,766,588,905	471,469,905	36.40%		
12. Dryland	57,373,280	90,047,805	32,674,525	56.95%		
13. Grassland	23,955,185	34,775,930	10,820,745	45.17%		
14. Wasteland	1,035,715	1,531,930	496,215	47.91%		
15. Other Agland	1,473,175	1,336,070	-137,105	-9.31%		
<b>16. Total Agricultural Land</b>	<b>1,378,956,355</b>	<b>1,894,280,640</b>	<b>515,324,285</b>	<b>37.37%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,985,569,039</b>	<b>2,539,667,121</b>	<b>554,098,082</b>	<b>27.91%</b>	<b>26,103,661</b>	<b>26.59%</b>



**2013 Plan of Assessment for Hamilton County**  
**Assessment years 2014, 2015, and 2016**  
**Date: June 15th, 2013**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a Plan Of Assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and 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.

As per Nebraska Statute 77-1311.02, 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 Nebraska Department of Revenue Property Assessment Division 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.”

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

General Description of Real Property in Hamilton County

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

	<u>Parcels</u>	<u>Value \$</u>
Residential:	5197	454,874,185
Commercial:	483	84,869,276
Industrial:	25	68,835,829
Recreational:	29	948,475

Agricultural:	3371	1,464,475,381
TIF	11	18,864,732

The total value of Hamilton County for 2012 was \$1,743,097,448.

For fiscal year June 15<sup>th</sup>, 2012 to June 1<sup>st</sup>, 2013, an estimated 100 building permits were filed for new property construction/additions in the county.

For more information see 2013 Reports & Opinions, Abstract and Assessor Survey.

### Current Resources

There are currently four full time employees on staff including the Assessor. The Assessor and all three office clerks are certified by the Property Tax Administrator. All certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Assessment Division. At least part of these hours will be courses offered by IAAO or the equivalent.

The Assessor and/or a staff member will attend all the district meetings and workshops provided. Current Statutes and Regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made to them.

The cadastral maps are updated as the transfer statements are processed. They are in poor condition, but with the implementation of GIS, the information is available electronically.

Proposed submitted General Budget for July 1, 2013 – June 30, 2014 is \$162,468. The proposed submitted Reappraisal Budget for July 1, 2013 – June 30, 2014 is \$43,125. The Reappraisal Budget includes all the Maintenance agreements for GIS, CAMA, MIPS PC Admin and the web site.

Adopted General budget by the Board for 2012-2013 was \$155,408 and the adopted Reappraisal budget was \$42,740.

The Assessor may be getting a 2005 Chevy Colorado 4x4 pick up from Emergency Manager. He was able to receive a grant for monies to buy a new pick up. The current car is used by Assessor and staff is a 2009 Ford Crown Vic.

The Assessor employs the services of Stanard Appraisal Services Inc to review and assess the commercial and industrial properties for the county.

MIPS, Inc in Lincoln, Nebraska is the assessment administration and CAMA vendor.

The new PC Admin & CAMA Systems that were installed on July 26<sup>th</sup>, 2011. The new residential and commercial pricing/sketching program was involved and is currently in use.

ArcView is the GIS software and ARC 10 is currently being used by Hamilton County and is supported by GIS Workshop in Lincoln, Nebraska. ARC 10.1 will be implemented in the next fiscal year.

GIS Workshop also is the host for the Hamilton County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, NRD districts, Fire Districts and aerial photos on the rural sites. The Hamilton County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program when the deed or subdivision approvals are filed and become available in the Assessor's office.

Numerous GPS points are now available. Currently there are approximately 1200 points currently found and GPS'd. The work is ongoing and will never really be considered "completed". The Surveyor is also surveying the accretion land and putting in the GPS points along the Platte River which abuts Hamilton County on the North. The last survey done on accretion in Hamilton County was in the late 1800's. This will be completed as funding is available and the surveyor has time to work on the project.

#### Current Assessment Procedures for Real Property

On average, 55 deeds per month are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Depending on the number of transfers filed, there is usually a one week turn around time. Ownership changes are made in the administrative package and updated on the website daily. Agricultural and some commercial sales are verified by telephone call and physical inspections as necessary. Most residential sales are inspected and new photos taken if necessary. Building permits are checked yearly beginning in April. Pickup work is to be completed by March 10<sup>th</sup> of each year.

Appraisal Property Record Cards for all properties reflect the current owner and their mailing address, the latest purchase price with a copy of the recorded deed or similar instrument. If the property is improved, a situs address, photos and a sketch of the dwelling/commercial building(s) is included. The aerial photos therein reflect the date of approximately March 1, 2008.

New aerial photos were taken around May 1, 2013 and are currently available to the Assessor and staff only. They are being printed and inserted in property record cards along with comparing it with the 2008 aerial and the current assessment record.

Several "Sales Books" are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These Sales Books are used by incoming independent appraisers, the general public, and this office staff.

It is a continuing practice to send out questionnaires to property owners in regards to the correct interior info on their appraisal cards. We are having a good success rate in the questionnaires being returned to us in a timely manner.

Nebraska Statute 77-1311.03 states that a portion of the real property parcels in the county are to be reviewed and inspected to complete a total review of all properties every six years. To comply with this statute, it is the goal of the office to try to review at least 17% of the properties yearly. Market data is gathered and reviewed yearly.

In one years' time this office physically inspects approximately 540 parcels, both residential and rural properties; equivalent to 50 days "out" of the office. About 30% of those viewed (165+/-) are from both rural and in-town building permits. The Assessor has no desire to hire out this portion of her assessment work. She believes the accuracy of her records and her ability to visit with constituents about their properties is invaluable. She is also saving the county a great deal of money, estimated \$48,000/year, by continuing this practice along with her staff.

With the help and guidance of the Nebraska Department of Revenue Property Assessment Division Field Liaison, Steve Ronshaugen, ratio studies are done on all the sales beginning in the early fall. These studies are used to determine the areas that are out of compliance that need reviewing for the next assessment cycle. Due to the upcoming retirement of Mr Ronshaugen, Bridget Barclay Sudol will be the new Liaison.

The CAMA costing program for commercial is April 2008. Residential property is June 2007. Depreciation studies are done yearly in the areas that are scheduled for review or have been determined through ratio studies that need review. The cost approach is used to establish the cost new and depreciation is used to bring the properties to market value. The income approach is also used on the commercial and some of the industrial properties by Stanard Appraisal Services, Inc for the Assessor.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Hamilton is in compliance to State Statutes to facilitate equalization within the classes and subclasses of Hamilton County.

Agricultural land values are established yearly. The county remains in one market area. Land use is also being updated as the owners have been reporting their acres to the Assessor's office. Our office has been working in cooperation with the Upper Big Blue NRD and Central Platte NRD offices to report land use to assist them in allocating water for irrigation.

By approximately March 5 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines. Notices of Valuation Change are mailed to the property owners on or before June 1. There were approximately 3895 on June 1<sup>st</sup>, 2013.

Level of Value, Quality, and Uniformity for Assessment Year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96%	22.91	109.86
Commercial	100%	21.11	108.50
Agricultural Land	71%	30.06	118.46

For more information regarding statistical measures see 2012 Reports & Opinions.

#### Current Assessment Procedures for Personal Property

Out of an estimated 1470 Personal Property Schedules, approximately 85 Personal Property Schedules were delinquent as of May 1, 2013. The County Assessor notified the late filers by mail, and over two-thirds responded with a filing of their schedules. A 10% penalty was assessed to these schedules. A 25% penalty will be assessed as well as an "Assessor's estimated acquisition amount" to the ones still delinquent as of August 1, 2013.

#### Current Assessment Procedures for Homestead Exemptions

The Assessor and her staff currently receive approximately 320 Homestead Exemptions in the office. Quite a few of the applicants need assistance and rely upon this staff in correctly filling out their forms. The County Assessor arranges personal visits to the residence of several homestead applicants to assist in the filing process of their Homestead Exemption forms. Reminders were mailed out June 14<sup>th</sup>, for those not having yet filed for 2013.

#### **Assessment actions completed for assessment year 2013:**

##### Residential / Rural Residential:

The village of Hordville was revalued in its entirety. Platte View Estates Subdivision lots were all revalued. Turtle Beach Subdivision lots were all revalued. Hillcrest Sub, Paradise Lake Sub and Shoup's/Coyote Bluffs were totally reviewed and revalued. The appraisal card was compared with what was actually at the property. Siding, roofing, decks, outbuildings, patios, heating & cooling, finished basements, additions, deletions, and remodeling were included as part of these inspections.

Commercial: With the assistance of Stanard Appraisal the following were newly added or changed in assessment: Henderson State Bank (bank in Giltner), Casey's, Syngenta, Top Flite, UFC in Hampton, Aurora Coop, CF Industries, TO Haas, Hamilton Equipment and Kielian Properties for a chiropractic clinic.

All of the commercial properties in Giltner were reviewed by an exterior physical inspection.

##### Agricultural Land:

The county remains in one market area. All irrigated crop ground, dry cropable and pasture lands increased in value for the county to be in compliance.

**Assessment actions planned for assessment year 2014:**

**Residential:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

The Assessor will continue to study to see where “trouble spots” arise where it appears her stats are not in compliance. The continual growth of the city of Aurora will need to be monitored often.

**Rural Residential:**

A market study will be conducted to bring rural residential properties to 100% of market value.

A review of rural residential properties will begin. The appraisal card will be reviewed in office comparing the 2008 aerial with the 2013 aerial along with the building assessment record. When differences are found, Assessor and/or staff will physically inspect the property and the record verified. If no changes are noted, the property will be considered “inspected” as part of the six year cycle review process. We are in great hopes to get half of the county reviewed as per this process and the other half in 2014 for 2015 assessment purposes.

There is a new subdivision being developed in three phases along the Platte River that will be reassessed as rural residential subdivision and will have a total number of approximately 75 platted lots when completed.

The new Cama pricing needs to be applied to dwellings in Turtle Beach, Platte View Estates and Greenway Sub. Also several small towns, namely Hampton, Giltner & Marquette.

Pick-up work and building permits will be checked and placed on the assessment roll by March 19, 2014.

**Commercial:**

Syngenta Seeds Inc should be complete with its expanded grain complex. Other commercial properties will be reviewed and re-priced as necessary for 2014.

**Agricultural Land:**

Feedlots, when found on an appraisal card, will be revalued to be equalized county wide.

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Well permits as received from Upper Big Blue and Central Platte NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed.

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

#### **Residential:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Aurora City needs to be priced out in the new Cama pricing system. Sketches of dwellings will be updated.

Pick-up work and building permits will be checked and placed on the assessment roll by March 1, 2015.

#### **Rural Residential:**

A review of rural residential properties will continue. The appraisal card will be reviewed in office comparing the 2008 aerial with the 2013 aerial along with the building assessment record. When differences are found, Assessor and/or staff will physically inspect the property and the record verified. If no changes are noted, the property will be considered "inspected" as part of the six year cycle review process. We are in great hopes to get the second half of the county reviewed as per this process and the other half for 2015 assessment purposes.

#### **Commercial:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and building permits will be conducted by Stanard Appraisal Services, Inc with verification by the Assessor before being placed on the assessment roll by March 1, 2015.

#### **Agricultural Land:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use.

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

#### **Residential:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

#### **Rural Residential:**

Physical inspections will continue to be made to rural residential properties when warranted. The new oblique photos will assist the assessment staff to inspect structures that have value; those that need to be removed from the assessment records, and acquiring info on new/previous missed structures.

#### **Commercial:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and building permits will be checked and placed on the assessment roll by March 19, 2016. A commercial appraiser will be used again to assist the Assessor in completing the commercial assessments.

#### **Agricultural Land:**

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use when needed.

#### **Other functions performed by the Assessor's Office, but not limited to:**

1. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the Assessor's offices from the Register of Deeds and the 'green sheets' are worked and exported via internet to the Nebraska Department of Revenue Property Assessment Division. Splits and subdivision changes are



made as they become available to the Assessor's office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package. The Assessor's office tries to verify any surveys that may be reflective of the new deed with the County Surveyor, if needed.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation as follows:
  - a. Abstracts (Real and Personal Property)
  - b. Assessor Survey
  - c. Sales information to Dept of Revenue rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied Report
  - h. Report of all exempt property and taxable government owned property
  - i. Annual Plan of Assessment Report
3. Personal Property: administer annual filing of approximately 1470 Schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. The Personal Property Schedules are now available on the web and about 380 were filed on line in 2013 with minimal fixable problems.
4. Permissive Exemptions: administer annual filings of Applications for new or continued exempt use, review and make recommendations to County Board of Equalization.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions: administer approximately 320 annual filings of applications with assistance to applicants, conduct the approval/denial process along with proper taxpayer notifications.
7. A copy machine is available for appraisers to make copies and get receipts for monies paid for said copies. A fee sheet is submitted monthly to the County Board.
8. Centrally Assessed: review of valuations as certified by Nebraska Department of Revenue Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.

9. Tax Increment Financing: management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.
10. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to County Treasurer for real property, personal property, and centrally assessed.
12. Tax List Corrections: prepare tax correction documents to inform the County Board of Equalization of changes in value and for the Chairman's signature.
13. County Board of Equalization: either the Assessor or her Deputy attend County Board of Equalization meetings for valuation protests – assemble and provide necessary information.
14. Prepare the Physical Visitation Map and Daily Schedule for County Board of Equalization field reviews on all protested properties.
15. Tax Equalization & Review Commission Appeals: prepare information and attend taxpayer appeal hearings before TERC, update County Attorney to accompany Assessor to said hearing(s). Defend valuation set by the County Board of Equalization. Encourage County Board of Equalization member attendance to said hearing(s). Continue to do my very best to work with the property owners and County Board of Equalization on an agreement of a taxable value on protested properties, thus avoiding a TERC filing by said property owners.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
17. Education: Assessor Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The four certificate holders of the assessor's office will meet their 60 hours of education in a four year period to maintain their certification. The Assessment Clerks will attend some of the monthly Central District Association meetings with the County Assessor and/or her Deputy.
18. Safety procedures are practiced to the highest degree possible in this office. Usually, the Sheriff's office is notified of a work area before any staff leaves the office for assessment work in the county. It is office policy and mandatory that "in house" appraisal staff is always sent out in 'pairs' for field assessment work. The county vehicle is equipped with pepper spray and orange safety vests, tape

measures, county & village maps, office supplies, extra winter gear as well as toilet paper, flashlight, binoculars & dog biscuits.

19. The County Safety Handbook originated in this office and we assist in keeping it current through photos and detailed instructions for solving problems that have arisen or may arise in the Courthouse. The Assessor, at times, contacts NIRMA with any safety issues facing her office or in regards to others that are employed by Hamilton County.
20. The Assessor and at least one of her staff will continue to attend the monthly Central Nebraska County Assessors Association meetings. In attendance are also Liaisons from the same area and, at times, state employees.
21. The Assessor attends the weekly County Board meetings in their entirety. She is also present for the County Board of Equalization meetings. Her Deputy has attended the CBE meeting in her stead when needed.
22. The Assessor will continue to e-mail press releases from the State to the Aurora News Register for their publication for the public.
23. The Assessor and her staff know that any questions/concerns/problems that arise in the office can be handled quickly, by a phone call or email to the Department of Revenue Property Assessment Division. A listing of those employees by their specialty area is available to the Assessor and her staff.
24. The Assessor graduated from the NACO Institute of Excellence Class in December 2011.

Conclusion:

The Hamilton County Assessor's Office will strive to maintain an efficient and professional office while continuing to be courteous and respectful to property owners, visitors and co-workers of the county.

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Patricia E Sandberg  
Hamilton County Assessor

June 16<sup>th</sup>, 2013

As per Nebraska Statute 77-1311.02, a copy of this report was submitted to all 5 of the members of the Hamilton County Board of Equalization on Monday, July 29<sup>th</sup>, 2013.

Currently this County Board of Equalization is still awaiting the results from a TERC hearing, Case No 10C 100, that was conducted in September 2011.

Amended Assessment Actions  
(June 15<sup>th</sup>, 2013 – October 30<sup>th</sup>, 2013)

In June and July, the Assessor, Deputy and, at least one, of the County Board of Equalization Commissioners physically inspected and reviewed 20 filed Real Estate Protests. An additional two were viewed by the Assessor and Deputy only. Another three Protests were withdrawn by the person filing the protest.

The Assessor presented her proposed budgets to the County Board on June 24<sup>th</sup>.

The pick up work is well under way and the Assessor and/or her staff are continually going out and doing field work through out the county.

The Assessor wants to revalue, if necessary, improved lot values in a couple of subdivisions in city of Aurora (namely North Acres Sub and Greenway Sub).

The rural residential properties need reviewed as there is no consistency in the time frame of them being physically inspected county wide. One township is completed at this writing. The County Assessor and Deputy will continue this process in hopes of finishing three to four townships/year.

Approximately 21 Personal Property Schedules were given a 25% penalty on Wednesday, August 1<sup>st</sup>, with Assessor's Estimated Acquisitions added to each. We are continually receiving federal depreciation worksheets from property owners to update their 2013 Personal Property schedule, which at times involves tax corrections for previous years.

August 27<sup>th</sup> through 30<sup>th</sup> the Assessor and her Deputy attended Assessor's Annual Workshop in Kearney.

On September 3<sup>rd</sup>, this office became in possession of a 2005 Colorado 4x4 Chevy pickup from the Emergency Manager. It was a very necessary acquisition.

September 16<sup>th</sup>, the County Board approved the Assessor's budget as follows: Reappraisal at \$43,125.00; General at \$162,468.00.

On October 7<sup>th</sup> the County Board of Equalization approved the levies.

On October 10<sup>th</sup>, the Assessor and Deputy attended NACO's 8<sup>th</sup> Annual Legislative Conference in Kearney.

The County Assessor and one staff are currently revaluing Marquette Village card by card throughout the entire village. New photos are taken and compared to current appraisal card info.

Two staff will also review Willow Bend Subdivision, in the northern part of the county, card by card yet this fall for any updates that need to be added. New photos will be taken and compared to current appraisal card info.

The Assessor has been notified that a new rural subdivision is now approved by DEQ and is located in the northern part of the county near the Platte River. Mariposa Lake will have 65 lots for sale in 2014. Higher end homes will be built in this subdivision.

Liaisons from Dept of Revenue assisted this Assessor in proposed 2014 valuations for her ag land countywide on Oct 28<sup>th</sup>. The Assessor is planning on increasing the values on the rural residential lands also.

November 1<sup>st</sup> the Deputy is attending the “Evaluating Residential Construction” class held here in Aurora.

Stanard Appraisals Inc will assist in the valuing of approximately 20 commercial properties within the county for 2014 assessment purposes.

Unfortunately, staff is unable to work on the ownership parcel lines along the Platte River as previously hoped. Due to conflicts the County Board has with the Surveyor’s last fiscal budget. This office does not have the information from the County Surveyor that is needed to complete the assessment work along the river for new acre counts for accretion lands. The Assessor has no idea as to when the project will, if ever, be completed.

The Assessor and her Deputy are planning on attending the NACO Annual Conference in December in Omaha.

The Assessor has completed her third year of a three year term on the MIPS Board of Directors.

The Assessor sits on the Central Nebraska County Officials Association Executive Board as the Secretary/Treasurer for a term from July, 2012 through July 2014.

The Assessor sits on the Nebraska Assessment Education Certification Advisory Board for an indefinite term.

The Assessor is still waiting for the TERC ruling on Case No 10C 100, which was heard in September, 2011.

Respectfully submitted this 31<sup>st</sup> day of October, 2013.

/s/ Patricia E Sandberg  
Hamilton County Assessor  
Aurora, Nebraska

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Respectfully submitted this 31<sup>st</sup> day of October, 2013.

/s/ Patricia E Sandberg  
Hamilton County Assessor  
Aurora, Nebraska

## 2014 Assessment Survey for Hamilton County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	2
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$155,408
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Contracted - \$6,000      In-House - \$37,480 (25% of annual salary)
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	CAMA/MIPS \$18,000; GIS \$10,000; Maintenance computers \$1,700
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,300 (all staff)
12.	<b>Other miscellaneous funds:</b>
	Office equipment \$1,500
13.	<b>Amount of last year's assessor's budget not used:</b>
	General \$12,774.36; Reappraisal \$3855.00



## B. Computer, Automation Information and GIS

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

## 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>
	All towns in the county are zoned.
4.	<b>When was zoning implemented?</b>
	1970

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal appraises commercial and industrial parcels with Assessor.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	N/A

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

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes. Commercial only.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	That the appraiser be licensed/registered.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Mass reappraisals – yes; annual pickup work – no.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No – they assist assessor in setting values.



## 2014 Certification for Hamilton 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 Hamilton 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



