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## 2014 Commission Summary for Kimball County

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### Residential Real Property - Current

|                        |             |                                    |          |
|------------------------|-------------|------------------------------------|----------|
| Number of Sales        | 103         | Median                             | 98.78    |
| Total Sales Price      | \$6,382,085 | Mean                               | 104.53   |
| Total Adj. Sales Price | \$6,382,085 | Wgt. Mean                          | 98.49    |
| Total Assessed Value   | \$6,285,950 | Average Assessed Value of the Base | \$53,443 |
| Avg. Adj. Sales Price  | \$61,962    | Avg. Assessed Value                | \$61,029 |

### Confidence Interval - Current

|   |                 |
|---|-----------------|
| 95% Median C.I  | 95.10 to 104.13 |
| 95% Wgt. Mean C.I   | 95.22 to 101.77 |
| 95% Mean C.I  | 99.67 to 109.39 |
| % of Value of the Class of all Real Property Value in the | 18.99           |
| % of Records Sold in the Study Period                     | 5.66            |
| % of Value Sold in the Study Period                       | 6.46            |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2013 | 86              | 97  | 97.33  |
| 2012 | 71              | 95  | 95.11  |
| 2011 | 69              | 96  | 96     |
| 2010 | 75              | 94  | 94     |

## 2014 Commission Summary for Kimball County

### Commercial Real Property - Current

|                        |             |                                    |           |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales        | 20          | Median                             | 84.52     |
| Total Sales Price      | \$1,279,600 | Mean                               | 105.10    |
| Total Adj. Sales Price | \$1,270,200 | Wgt. Mean                          | 94.03     |
| Total Assessed Value   | \$1,194,330 | Average Assessed Value of the Base | \$125,852 |
| Avg. Adj. Sales Price  | \$63,510    | Avg. Assessed Value                | \$59,717  |

### Confidence Interval - Current

|  |                 |
|--|-----------------|
| 95% Median C.I   | 76.08 to 100.97 |
| 95% Wgt. Mean C.I  | 67.34 to 120.71 |
| 95% Mean C.I   | 75.76 to 134.44 |
| % of Value of the Class of all Real Property Value in the County | 13.05           |
| % of Records Sold in the Study Period                            | 3.77            |
| % of Value Sold in the Study Period                              | 1.79            |

### Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2013 | 19              |     | 93.74  |
| 2012 | 17              | 95  | 95.00  |
| 2011 | 27              | 100 | 100    |
| 2010 | 26              | 100 | 100    |



## 2014 Opinions of the Property Tax Administrator for Kimball County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

| Class                            | Level of Value | Quality of Assessment                              | Non-binding recommendation |
|----------------------------------|----------------|--|----------------------------|
| <b>Residential Real Property</b> | <b>99</b>      | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |
| <b>Commercial Real Property</b>  | <b>100</b>     | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |
| <b>Agricultural Land</b>         | <b>72</b>      | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |

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

Dated this 7th day of April, 2014.




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Ruth A. Sorensen  
Property Tax Administrator



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

For assessment year 2014, the County completed the residential pick-up work and after a review of the residential subclasses, made adjustments to bring these within acceptable range.

## 2014 Residential Assessment Survey for Kimball County

| <b>1.</b>                 | <b>Valuation data collection done by:</b>   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|---------------------------|---|------------------------|--------------------------------|---------------------------|--|------------------------|---|----|--|------|---|----|---|------|------|----|------|------|------|----|------|------|------|
|                           | The Kimball County Assessor's staff.  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <b>2.</b>                 | <b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all residential parcels within the City of Kimball and all residential parcels considered suburban to Kimball, since there is no recognized suburban market.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: the residential parcels within the village of Bushnell</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: all residential parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: the remaining residential parcels not found within the aforementioned valuation groupings.</td> </tr> </tbody> </table>  |                        |                                | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | 10                     | Kimball: all residential parcels within the City of Kimball and all residential parcels considered suburban to Kimball, since there is no recognized suburban market. | 20 | Bushnell: the residential parcels within the village of Bushnell | 30   | Dix: all residential parcels within the village of Dix. | 80 | Rural: the remaining residential parcels not found within the aforementioned valuation groupings. |      |      |    |      |      |      |    |      |      |      |
| <u>Valuation Grouping</u> | <u>Description of unique characteristics</u>  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 10                        | Kimball: all residential parcels within the City of Kimball and all residential parcels considered suburban to Kimball, since there is no recognized suburban market.   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 20                        | Bushnell: the residential parcels within the village of Bushnell  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 30                        | Dix: all residential parcels within the village of Dix.   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 80                        | Rural: the remaining residential parcels not found within the aforementioned valuation groupings.   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <b>3.</b>                 | <b>List and describe the approach(es) used to estimate the market value of residential properties.</b>  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|                           | Replacement cost new, less depreciation.  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <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>   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|                           | By the tables provided by the CAMA vendor, and in the past, by market-derived depreciation tables.  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <b>5.</b>                 | <b>Are individual depreciation tables developed for each valuation grouping?</b>  |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|                           | Yes, when the appraisal of the individual valuation groupings were completed.   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <b>6.</b>                 | <b>Describe the methodology used to determine the residential lot values?</b>   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
|                           | Cost per square foot, derived by the market approach.   |                        |                                |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| <b>7.</b>                 | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> </tr> </tbody> </table> |                        |                                | <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u>           | <u>Date of Costing</u> | <u>Date of Lot Value Study</u>  | 10 | 2006   | 2006 | 2007  | 20 | 2006  | 2006 | 2007 | 30 | 2006 | 2006 | 2007 | 80 | 2006 | 2006 | 2007 |
| <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u>  | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 10                        | 2006  | 2006                   | 2007                           |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 20                        | 2006  | 2006                   | 2007                           |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 30                        | 2006  | 2006                   | 2007                           |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |
| 80                        | 2006  | 2006                   | 2007                           |                           |  |                        |   |    |  |      |   |    |   |      |      |    |      |      |      |    |      |      |      |

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

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## **County Overview**

Kimball County is situated in the very southwest corner of Nebraska's Panhandle. Only three Nebraska counties border Kimball County: Banner to the north and Cheyenne to the east. Kimball borders the State of Wyoming to the west and the State of Colorado to the South. According to 2012 figures the population base is 3,783, and Kimball County has a rather limited residential market. The county seat city of Kimball probably has the most residential activity within the County, and its residential valuation comprises about 63% of all residential value; the village of Bushnell constitutes only 3% and the village of Dix only 6% of all residential value. The remaining 28% is made up of all rural residences. The County has established four residential valuation groupings based purely on Assessor Location. Occupations range from education, retail trade, agriculture and light manufacturing.

## **Description of Analysis**

The sample contains 103 residential sales, with approximately 77% occurring in valuation group 10 (Kimball), thus confirming the Kimball probably has the most residential activity in the County. Overall, two of the three measures of central tendency are within range, and likewise all valuation groupings indicate the same regarding these measures. The sample is relatively balanced when considering the number of sales occurring within each valuation group.

## **Sales Qualification**

The Department conducted a review of each county's sales qualification and verification process. This included a review of the sales deemed non-qualified as well as Kimball County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the residential property class.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner. Kimball County completed the six-year review cycle in assessment year 2013.

## **Level of Value**

Based on analysis of all available information, the level of value of the residential class of real property in Kimball County is 99%.



**2014 Commercial Assessment Actions for Kimball County**

For the current assessment year (2014) the County completed all commercial pick-up work.

## 2014 Commercial Assessment Survey for Kimball County

|            |   |  |                        |
|------------|---|--|------------------------|
| <b>1.</b>  | <b>Valuation data collection done by:</b>   |  |                        |
|            | The Kimball County Assessor's staff.  |  |                        |
| <b>2.</b>  | <b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>   |  |                        |
|            | <u>Valuation Grouping</u>   | <u>Description of unique characteristics</u>   |                        |
|            | 10  | Kimball: the commercial properties within the city of Kimball and the commercial properties considered suburban to Kimball, since there is no separate suburban commercial market. |                        |
|            | 20  | Bushnell: the commercial parcels within the village of Bushnell.   |                        |
|            | 30  | Dix: commercial parcels within the village of Dix.   |                        |
|            | 80  | Rural: all commercial parcels not within the aforementioned valuation groupings.   |                        |
| <b>3.</b>  | <b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>   |  |                        |
|            | The cost approach--replacement cost new, minus depreciation.  |  |                        |
| <b>3a.</b> | <b>Describe the process used to determine the value of unique commercial properties.</b>  |  |                        |
|            | The County would contract with an appraisal firm with the appropriate expertise to address these properties.  |  |                        |
| <b>4.</b>  | <b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b> |  |                        |
|            | The County relies upon the tables provided by the CAMA vendor.  |  |                        |
| <b>5.</b>  | <b>Are individual depreciation tables developed for each valuation grouping?</b>  |  |                        |
|            | Yes, and in Kimball by location.  |  |                        |
| <b>6.</b>  | <b>Describe the methodology used to determine the commercial lot values.</b>  |  |                        |
|            | The market approach is utilized, using vacant commercial lot sales. They are then priced per square foot for each valuation grouping.   |  |                        |
| <b>7.</b>  | <u>Valuation Grouping</u>   | <u>Date of Depreciation Tables</u>   | <u>Date of Costing</u> |
|            | 10  | 2007   | 2006                   |
|            | 20  | 2007   | 2006                   |
|            | 30  | 2007   | 2006                   |
|            | 80  | 2007   | 2006                   |
|            |   | <u>Date of Lot Value Study</u>   |                        |
|            |   |  | 2008                   |
|            |   |  | 2008                   |
|            |   |  | 2008                   |
|            |   |  | 2008                   |

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

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## **County Overview**

Kimball County with a listed 2012 population of 3,783 is located in the very southwest corner of Nebraska's Panhandle. The city of Kimball is the county seat and the other two villages are Bushnell and Dix. Commercial activity includes some light manufacturing, retail and service businesses. Highway 71 runs north and south through the County and Highway thirty runs east and west. However, with the re-routing of Highway 71 that connects with Interstate 80 East, unless an individual wishes to travel west on the Interstate, the new section of Hwy 71 East bypasses the city of Kimball completely. This, coupled with the fact that a number of the commercial properties that sell are not renovated into commercial businesses, but are rather used for personal storage, it is highly improbable that at this point there is a viable, competitive commercial market within the County.

## **Description of Analysis**

The County Assessor has divided commercial property into four valuation groups, purely based on Assessor Location. The three-year sales study produced twenty sales, with nineteen occurring in valuation group 10 (Kimball) and only one in valuation group 20 (Bushnell).

There are fifty-five occupancy codes listed for the commercial population of Kimball County, with five representing more than 52% of the commercial property: 421 (grain storage) usually small grain storage bins located not only in the rural area but in the city and villages; 353 (retail); 326 (storage garage); 344 (office building) and 471 (light comm. Building). Of the twenty sales, only 35% (7/20) are represented by the sample. The two 353 retail businesses that sold match the fate of a number of commercial properties as mentioned in the County Overview: the one remains vacant (after selling in October 2012) and the Dollar General store that closed is now being used to store cars that the new owner collects—and is not a commercial business. Considering all available information, the statistical profile is meaningless for measuring commercial property in Kimball County.

## **Sales Qualification**

The Department conducted a review of Kimball County's sales qualification process. This included a review of the sales deemed non-qualified as well as Kimball's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the commercial property class.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

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

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Kimball County completed the physical review of all commercial property in assessment year 2013.

### **Level of Value**

There is no information available to indicate that Kimball County has not met an acceptable level of value. Based on the consideration of all information available and the County's assessment practices, the level of value for commercial property is determined to be at the statutory level of 100% of market value.



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

The Kimball County Assessor addressed agricultural land by the following: overall, irrigated land was raised 30%, dry land was raised by 25% and the grass land class was raised 30%.

## 2014 Agricultural Assessment Survey for Kimball County

| <b>1.</b>          | <b>Valuation data collection done by:</b>  |                    |  |   |   |   |   |   |  |   |  |
|--------------------|--|--------------------|--|---|---|---|---|---|--|---|--|
|                    | The Kimball County Assessor's staff.   |                    |  |   |   |   |   |   |  |   |  |
| <b>2.</b>          | <b>List each market area, and describe the location and the specific characteristics that make each unique.</b>  |                    |  |   |   |   |   |   |  |   |  |
|                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This market area borders the State of Wyoming to the west and the State of Colorado to the south. It consists of approximately two-thirds grass and about one-third dry land.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This agricultural market area borders Cheyenne County to the east and is surrounded by the three other market areas. Land composition is almost evenly divided between the dry and grass land uses.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>The State of Wyoming borders this agricultural market area to the west, and the northern portion borders Banner County. There is slightly more dry than grass land in this area.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Area four is geographically located in the northeast portion of the County and borders Banner on the north and Cheyenne County on the east edge. Land composition is more than 50% dry land and this area has almost twice the percentage of irrigated land compared to the other three areas.</td> </tr> </tbody> </table> | <u>Market Area</u> | <u>Description of unique characteristics</u> | 1 | This market area borders the State of Wyoming to the west and the State of Colorado to the south. It consists of approximately two-thirds grass and about one-third dry land. | 2 | This agricultural market area borders Cheyenne County to the east and is surrounded by the three other market areas. Land composition is almost evenly divided between the dry and grass land uses. | 3 | The State of Wyoming borders this agricultural market area to the west, and the northern portion borders Banner County. There is slightly more dry than grass land in this area. | 4 | Area four is geographically located in the northeast portion of the County and borders Banner on the north and Cheyenne County on the east edge. Land composition is more than 50% dry land and this area has almost twice the percentage of irrigated land compared to the other three areas. |
| <u>Market Area</u> | <u>Description of unique characteristics</u>   |                    |  |   |   |   |   |   |  |   |  |
| 1                  | This market area borders the State of Wyoming to the west and the State of Colorado to the south. It consists of approximately two-thirds grass and about one-third dry land.  |                    |  |   |   |   |   |   |  |   |  |
| 2                  | This agricultural market area borders Cheyenne County to the east and is surrounded by the three other market areas. Land composition is almost evenly divided between the dry and grass land uses.  |                    |  |   |   |   |   |   |  |   |  |
| 3                  | The State of Wyoming borders this agricultural market area to the west, and the northern portion borders Banner County. There is slightly more dry than grass land in this area.   |                    |  |   |   |   |   |   |  |   |  |
| 4                  | Area four is geographically located in the northeast portion of the County and borders Banner on the north and Cheyenne County on the east edge. Land composition is more than 50% dry land and this area has almost twice the percentage of irrigated land compared to the other three areas.   |                    |  |   |   |   |   |   |  |   |  |
| <b>3.</b>          | <b>Describe the process used to determine and monitor market areas.</b>  |                    |  |   |   |   |   |   |  |   |  |
|                    | The market activity within each area is reviewed yearly to determine the need for any changes or possible trends.  |                    |  |   |   |   |   |   |  |   |  |
| <b>4.</b>          | <b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>  |                    |  |   |   |   |   |   |  |   |  |
|                    | Primary use of the land is used to distinguish both rural residential and recreational land apart from agricultural land. Rural residential land (other than the home and farm site) is valued by market comparison with other like parcels. Recreational use of land has not been discovered within Kimball County at this time.  |                    |  |   |   |   |   |   |  |   |  |
| <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, they are the same.  |                    |  |   |   |   |   |   |  |   |  |
| <b>6.</b>          | <b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>  |                    |  |   |   |   |   |   |  |   |  |
|                    | Review of returned sales verification questionnaires would be a starting point. At this time, no non-agricultural influences are noted.  |                    |  |   |   |   |   |   |  |   |  |
| <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>  |                    |  |   |   |   |   |   |  |   |  |
|                    | The Assessor know of no land currently enrolled in the Wetland Reserve Program.  |                    |  |   |   |   |   |   |  |   |  |

## Kimball County 2014 Average Acre Value Comparison

| County   | Mkt Area | 1A1 | 1A    | 2A1   | 2A    | 3A1   | 3A    | 4A1   | 4A    | WEIGHTED AVG IRR |
|----------|----------|-----|-------|-------|-------|-------|-------|-------|-------|------------------|
| Kimball  | 1        | N/A | 1,320 | 1,315 | 1,310 | 1,300 | 1,300 | 1,200 | 1,200 | 1,279            |
| Kimball  | 2        | N/A | 1,320 | 1,315 | 1,310 | 1,300 | 1,300 | 1,200 | 1,200 | 1,278            |
| Kimball  | 3        | N/A | 1,580 | 1,580 | 1,300 | 1,300 | 1,300 | 1,300 | 1,200 | 1,396            |
| Kimball  | 4        | N/A | 1,580 | 1,580 | 1,300 | 1,300 | 1,300 | 1,300 | 1,200 | 1,350            |
| Banner   | 1        | N/A | 1,500 | 1,400 | 1,300 | 1,300 | 1,300 | 1,300 | 1,011 | 1,303            |
| Cheyenne | 1        | N/A | 1,601 | 1,633 | 1,618 | 1,625 | 1,552 | 1,378 | 1,298 | 1,597            |
| Cheyenne | 3        | N/A | 1,935 | 1,925 | 1,920 | 1,920 | 1,850 | 1,655 | 1,650 | 1,909            |
|          |          |     |       |       |       |       |       |       |       |                  |
|          |          |     |       |       |       |       |       |       |       |                  |
|          |          |     |       |       |       |       |       |       |       |                  |

| County   | Mkt Area | 1D1 | 1D  | 2D1 | 2D  | 3D1 | 3D  | 4D1 | 4D  | WEIGHTED AVG DRY |
|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Kimball  | 1        | N/A | 435 | 405 | 375 | 320 | 300 | 285 | 260 | 335              |
| Kimball  | 2        | N/A | 425 | 415 | 365 | 330 | 290 | 280 | 260 | 322              |
| Kimball  | 3        | N/A | 505 | 505 | 505 | 370 | 345 | 260 | 245 | 403              |
| Kimball  | 4        | N/A | 505 | 505 | 505 | 370 | 345 | 260 | 245 | 410              |
| Banner   | 1        | N/A | 430 | 430 | 430 | 410 | 360 | 355 | 310 | 406              |
| Cheyenne | 1        | N/A | 400 | 380 | 365 | 335 | 330 | 305 | 295 | 364              |
| Cheyenne | 3        | N/A | 650 | 645 | 555 | 550 | 525 | 474 | 445 | 621              |
|          |          |     |     |     |     |     |     |     |     |                  |
|          |          |     |     |     |     |     |     |     |     |                  |
|          |          |     |     |     |     |     |     |     |     |                  |

| County   | Mkt Area | 1G1 | 1G  | 2G1 | 2G  | 3G1 | 3G  | 4G1 | 4G  | WEIGHTED AVG GRASS |
|----------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Kimball  | 1        | N/A | 437 | 362 | 349 | 307 | 268 | 267 | 254 | 285                |
| Kimball  | 2        | N/A | 385 | 339 | 348 | 307 | 253 | 264 | 253 | 271                |
| Kimball  | 3        | N/A | 466 | 452 | 392 | 338 | 265 | 265 | 265 | 312                |
| Kimball  | 4        | N/A | 499 | 436 | 393 | 338 | 265 | 265 | 265 | 287                |
| Banner   | 1        | N/A | 370 | 350 | 350 | 340 | 320 | 250 | 232 | 275                |
| Cheyenne | 1        | N/A | 348 | 345 | 334 | 333 | 320 | 321 | 209 | 277                |
| Cheyenne | 3        | N/A | 394 | 371 | 380 | 381 | 359 | 359 | 225 | 318                |
|          |          |     |     |     |     |     |     |     |     |                    |
|          |          |     |     |     |     |     |     |     |     |                    |
|          |          |     |     |     |     |     |     |     |     |                    |

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

# 2014 Agricultural Correlation Section for Kimball County

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## County Overview

Kimball County with a total land area of 952 square miles has agricultural land use as follows: approximately 41% is dry land, about 52% grass and the remaining 7% is irrigated. The County currently has four clearly defined agricultural market areas based on topography, soil type and availability of water. Counties contiguous to Kimball are Banner to the north and Cheyenne to the east. The southern part of the County borders the State of Colorado, and the western portion is contiguous to the State of Wyoming. Banner County has no defined agricultural market areas.

Kimball County is within the South Platte NRD (SPNRD), part of the Platte River Basin, and this NRD, like others within the Platte River Basin, “use regulation such as moratoriums on new well drilling in fully appropriated areas or require well metering and limit ground water pumping as part of their long-term ground water management plans for protecting the basin’s stream flows” (quotation taken from the Platte River Basin web site). Further, “allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...Continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process.”(material from the SPNRD web site).

## Description of Analysis

Initial analysis of the three-year sample of Kimball County sales indicated that the sample was time disproportionate in all four market areas. The sample was expanded with comparable sales from Kimball’s neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

The expanded sample contained a total of seventy-seven sales, and the Kimball County Assessor made overall increases to the land classes as follows: irrigated was increased by 30%, dry by 25% and grass by 30%. The current values reflect the general agricultural economic conditions in the region. Two of the three overall measures of central tendency are within acceptable range, and all four agricultural market areas have medians that are also within acceptable range. It is believed that the market areas are equalized. It may appear that dry land in Market Area 1 is between 62-72%, and more emphasis should be put on the 80% MLU than the 95%. Further analysis indicates, if the dry land class in Area One were raised to the midpoint of the range (based on the 95% MLU median), the overall statistics for Area One would be as follows:

|         |        |     |         |
|---------|--------|-----|---------|
| Median  | 76.61% | AAD | 19.95%  |
| Mean    | 84.02% | PRD | 101.08% |
| W/ Mean | 83.13% | COD | 26.04%  |

Therefore, no non-binding recommendation will be made for the dry land class in Area One.

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

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### **Sales Qualification**

The Department conducted a review of Kimball County's sales qualification process. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the agricultural land class.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the agricultural land class.

### **Level of Value**

Based on analysis of all available information, the level of value for agricultural land in Kimball County is 72% of market value.



**53 Kimball  
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 : 103  
 Total Sales Price : 6,382,085  
 Total Adj. Sales Price : 6,382,085  
 Total Assessed Value : 6,285,950  
 Avg. Adj. Sales Price : 61,962  
 Avg. Assessed Value : 61,029

MEDIAN : 99  
 WGT. MEAN : 98  
 MEAN : 105  
 COD : 17.79  
 PRD : 106.13

COV : 24.05  
 STD : 25.14  
 Avg. Abs. Dev : 17.57  
 MAX Sales Ratio : 227.36  
 MIN Sales Ratio : 66.31

95% Median C.I. : 95.10 to 104.13  
 95% Wgt. Mean C.I. : 95.22 to 101.77  
 95% Mean C.I. : 99.67 to 109.39

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| <b>DATE OF SALE *</b>  |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| <u>Qrtrs</u>           |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-11 To 31-DEC-11 | 14    | 94.72  | 103.33 | 94.44    | 20.46 | 109.41 | 70.30 | 156.71 | 83.90 to 124.66 | 52,618               | 49,691         |
| 01-JAN-12 To 31-MAR-12 | 6     | 100.84 | 97.51  | 92.94    | 10.49 | 104.92 | 79.22 | 109.39 | 79.22 to 109.39 | 88,133               | 81,909         |
| 01-APR-12 To 30-JUN-12 | 9     | 95.10  | 103.93 | 96.58    | 14.33 | 107.61 | 87.13 | 151.73 | 89.74 to 115.33 | 65,111               | 62,882         |
| 01-JUL-12 To 30-SEP-12 | 10    | 100.04 | 110.67 | 100.62   | 26.49 | 109.99 | 69.03 | 227.36 | 80.06 to 150.33 | 53,500               | 53,832         |
| 01-OCT-12 To 31-DEC-12 | 16    | 95.92  | 102.67 | 96.58    | 17.75 | 106.31 | 74.18 | 161.48 | 84.92 to 114.65 | 69,906               | 67,515         |
| 01-JAN-13 To 31-MAR-13 | 16    | 100.70 | 106.17 | 100.49   | 17.99 | 105.65 | 66.31 | 158.28 | 90.54 to 124.78 | 65,700               | 66,022         |
| 01-APR-13 To 30-JUN-13 | 16    | 111.94 | 110.38 | 104.30   | 14.33 | 105.83 | 81.66 | 156.31 | 90.96 to 122.56 | 51,191               | 53,391         |
| 01-JUL-13 To 30-SEP-13 | 16    | 100.49 | 99.11  | 99.69    | 13.61 | 99.42  | 74.33 | 145.55 | 81.30 to 110.29 | 62,930               | 62,732         |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-11 To 30-SEP-12 | 39    | 96.03  | 104.45 | 96.02    | 19.50 | 108.78 | 69.03 | 227.36 | 90.55 to 106.86 | 61,191               | 58,754         |
| 01-OCT-12 To 30-SEP-13 | 64    | 99.53  | 104.58 | 99.97    | 16.85 | 104.61 | 66.31 | 161.48 | 95.61 to 106.23 | 62,432               | 62,415         |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-12 To 31-DEC-12 | 41    | 96.22  | 104.14 | 96.66    | 18.54 | 107.74 | 69.03 | 227.36 | 90.91 to 105.79 | 67,520               | 65,267         |
| <u>ALL</u>             | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13 | 61,962               | 61,029         |

| <b>VALUATION GROUPING</b> |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE                     | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 10                        | 79    | 99.88  | 104.59 | 98.93    | 17.44 | 105.72 | 66.31 | 161.48 | 94.21 to 106.23 | 57,638               | 57,023         |
| 20                        | 5     | 95.61  | 104.89 | 95.68    | 21.22 | 109.63 | 70.30 | 158.28 | N/A             | 48,200               | 46,116         |
| 30                        | 5     | 96.22  | 99.04  | 96.02    | 18.25 | 103.15 | 74.18 | 122.35 | N/A             | 44,200               | 42,441         |
| 80                        | 14    | 98.63  | 106.03 | 97.92    | 17.10 | 108.28 | 79.22 | 227.36 | 85.99 to 114.30 | 97,621               | 95,595         |
| <u>ALL</u>                | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13 | 61,962               | 61,029         |

| <b>PROPERTY TYPE *</b> |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 01                     | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13 | 61,962               | 61,029         |
| 06                     |       |        |        |          |       |        |       |        |                 |                      |                |
| 07                     |       |        |        |          |       |        |       |        |                 |                      |                |
| <u>ALL</u>             | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13 | 61,962               | 61,029         |

**53 Kimball  
RESIDENTIAL**

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

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 WGT. MEAN : 98  
 MEAN : 105  
 COD : 17.79  
 PRD : 106.13

COV : 24.05  
 STD : 25.14  
 Avg. Abs. Dev : 17.57  
 MAX Sales Ratio : 227.36  
 MIN Sales Ratio : 66.31

95% Median C.I. : 95.10 to 104.13  
 95% Wgt. Mean C.I. : 95.22 to 101.77  
 95% Mean C.I. : 99.67 to 109.39

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| SALE PRICE *                |       |        |        |          |       |        |       |        |                  |            | Avg. Adj. | Avg. |
|-----------------------------|-------|--------|--------|----------|-------|--------|-------|--------|------------------|------------|-----------|------|
| RANGE                       | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I.  | Sale Price | Assd. Val |      |
| ___ Low \$ Ranges ___       |       |        |        |          |       |        |       |        |                  |            |           |      |
| Less Than 5,000             |       |        |        |          |       |        |       |        |                  |            |           |      |
| Less Than 15,000            | 7     | 122.35 | 125.14 | 125.50   | 16.18 | 99.71  | 74.33 | 156.71 | 74.33 to 156.71  | 9,857      | 12,371    |      |
| Less Than 30,000            | 17    | 121.41 | 123.86 | 123.23   | 17.17 | 100.51 | 74.33 | 161.48 | 108.19 to 156.31 | 16,171     | 19,926    |      |
| ___ Ranges Excl. Low \$ ___ |       |        |        |          |       |        |       |        |                  |            |           |      |
| Greater Than 4,999          | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13  | 61,962     | 61,029    |      |
| Greater Than 14,999         | 96    | 98.63  | 103.03 | 98.20    | 16.64 | 104.92 | 66.31 | 227.36 | 93.41 to 102.20  | 65,761     | 64,577    |      |
| Greater Than 29,999         | 86    | 96.43  | 100.71 | 97.38    | 15.25 | 103.42 | 66.31 | 227.36 | 92.80 to 100.45  | 71,014     | 69,153    |      |
| ___ Incremental Ranges ___  |       |        |        |          |       |        |       |        |                  |            |           |      |
| 0 TO 4,999                  |       |        |        |          |       |        |       |        |                  |            |           |      |
| 5,000 TO 14,999             | 7     | 122.35 | 125.14 | 125.50   | 16.18 | 99.71  | 74.33 | 156.71 | 74.33 to 156.71  | 9,857      | 12,371    |      |
| 15,000 TO 29,999            | 10    | 121.01 | 122.97 | 122.46   | 17.76 | 100.42 | 76.05 | 161.48 | 90.54 to 158.28  | 20,590     | 25,216    |      |
| 30,000 TO 59,999            | 40    | 101.52 | 108.42 | 106.19   | 19.92 | 102.10 | 69.03 | 227.36 | 94.21 to 110.29  | 42,383     | 45,006    |      |
| 60,000 TO 99,999            | 35    | 90.98  | 93.64  | 93.20    | 10.55 | 100.47 | 66.31 | 123.65 | 87.13 to 98.73   | 80,953     | 75,449    |      |
| 100,000 TO 149,999          | 6     | 92.37  | 93.86  | 93.32    | 09.99 | 100.58 | 79.22 | 108.53 | 79.22 to 108.53  | 123,500    | 115,255   |      |
| 150,000 TO 249,999          | 5     | 98.61  | 96.85  | 97.28    | 05.54 | 99.56  | 85.99 | 104.97 | N/A              | 167,500    | 162,947   |      |
| 250,000 TO 499,999          |       |        |        |          |       |        |       |        |                  |            |           |      |
| 500,000 TO 999,999          |       |        |        |          |       |        |       |        |                  |            |           |      |
| 1,000,000 +                 |       |        |        |          |       |        |       |        |                  |            |           |      |
| ___ ALL ___                 | 103   | 98.78  | 104.53 | 98.49    | 17.79 | 106.13 | 66.31 | 227.36 | 95.10 to 104.13  | 61,962     | 61,029    |      |

**53 Kimball**  
**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 : 20  
Total Sales Price : 1,279,600  
Total Adj. Sales Price : 1,270,200  
Total Assessed Value : 1,194,330  
Avg. Adj. Sales Price : 63,510  
Avg. Assessed Value : 59,717

MEDIAN : 85  
WGT. MEAN : 94  
MEAN : 105  
COD : 38.49  
PRD : 111.77

COV : 59.65  
STD : 62.69  
Avg. Abs. Dev : 32.53  
MAX Sales Ratio : 316.12  
MIN Sales Ratio : 58.34

95% Median C.I. : 76.08 to 100.97  
95% Wgt. Mean C.I. : 67.34 to 120.71  
95% Mean C.I. : 75.76 to 134.44

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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 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JAN-11 To 31-MAR-11 | 1     | 85.66  | 85.66  | 85.66    | 00.00 | 100.00 | 85.66  | 85.66  | N/A             | 14,500               | 12,420         |
| 01-APR-11 To 30-JUN-11 | 3     | 90.22  | 97.17  | 88.75    | 21.10 | 109.49 | 72.09  | 129.20 | N/A             | 70,000               | 62,127         |
| 01-JUL-11 To 30-SEP-11 | 3     | 79.92  | 83.19  | 84.37    | 04.09 | 98.60  | 79.92  | 89.72  | N/A             | 22,000               | 18,562         |
| 01-OCT-11 To 31-DEC-11 | 2     | 93.25  | 93.25  | 97.61    | 08.29 | 95.53  | 85.52  | 100.97 | N/A             | 57,500               | 56,125         |
| 01-JAN-12 To 31-MAR-12 |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-APR-12 To 30-JUN-12 | 1     | 316.12 | 316.12 | 316.12   | 00.00 | 100.00 | 316.12 | 316.12 | N/A             | 26,000               | 82,190         |
| 01-JUL-12 To 30-SEP-12 | 1     | 228.22 | 228.22 | 228.22   | 00.00 | 100.00 | 228.22 | 228.22 | N/A             | 64,000               | 146,060        |
| 01-OCT-12 To 31-DEC-12 | 4     | 72.19  | 76.85  | 77.29    | 18.60 | 99.43  | 61.01  | 102.02 | N/A             | 59,625               | 46,081         |
| 01-JAN-13 To 31-MAR-13 | 2     | 67.21  | 67.21  | 60.54    | 13.20 | 111.02 | 58.34  | 76.08  | N/A             | 163,800              | 99,158         |
| 01-APR-13 To 30-JUN-13 | 2     | 116.09 | 116.09 | 133.58   | 28.06 | 86.91  | 83.52  | 148.65 | N/A             | 55,300               | 73,868         |
| 01-JUL-13 To 30-SEP-13 | 1     | 70.38  | 70.38  | 70.38    | 00.00 | 100.00 | 70.38  | 70.38  | N/A             | 98,000               | 68,970         |
| <u>Study Yrs</u>       |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-OCT-10 To 30-SEP-11 | 7     | 85.66  | 89.53  | 87.60    | 12.88 | 102.20 | 72.09  | 129.20 | 72.09 to 129.20 | 41,500               | 36,355         |
| 01-OCT-11 To 30-SEP-12 | 4     | 164.60 | 182.71 | 166.10   | 54.35 | 110.00 | 85.52  | 316.12 | N/A             | 51,250               | 85,125         |
| 01-OCT-12 To 30-SEP-13 | 9     | 76.08  | 82.71  | 77.36    | 22.95 | 106.92 | 58.34  | 148.65 | 61.01 to 102.02 | 86,078               | 66,594         |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |        |        |                 |                      |                |
| 01-JAN-11 To 31-DEC-11 | 9     | 85.66  | 90.36  | 90.44    | 12.02 | 99.91  | 72.09  | 129.20 | 79.92 to 100.97 | 45,056               | 40,748         |
| 01-JAN-12 To 31-DEC-12 | 6     | 90.28  | 141.96 | 125.59   | 81.41 | 113.03 | 61.01  | 316.12 | 61.01 to 316.12 | 54,750               | 68,763         |
| <u>ALL</u>             | 20    | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34  | 316.12 | 76.08 to 100.97 | 63,510               | 59,717         |

**VALUATION GROUPING**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 10         | 19    | 83.52  | 106.12 | 94.12    | 40.86 | 112.75 | 58.34 | 316.12 | 72.09 to 102.02 | 66,089               | 62,206         |
| 20         | 1     | 85.66  | 85.66  | 85.66    | 00.00 | 100.00 | 85.66 | 85.66  | N/A             | 14,500               | 12,420         |
| <u>ALL</u> | 20    | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34 | 316.12 | 76.08 to 100.97 | 63,510               | 59,717         |

**PROPERTY TYPE \***

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 02         | 1     | 100.97 | 100.97 | 100.97   | 00.00 | 100.00 | 100.97 | 100.97 | N/A             | 90,000               | 90,870         |
| 03         | 19    | 83.52  | 105.31 | 93.50    | 39.91 | 112.63 | 58.34  | 316.12 | 72.09 to 102.02 | 62,116               | 58,077         |
| 04         |       |        |        |          |       |        |        |        |                 |                      |                |
| <u>ALL</u> | 20    | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34  | 316.12 | 76.08 to 100.97 | 63,510               | 59,717         |

**53 Kimball  
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 : 20  
 Total Sales Price : 1,279,600  
 Total Adj. Sales Price : 1,270,200  
 Total Assessed Value : 1,194,330  
 Avg. Adj. Sales Price : 63,510  
 Avg. Assessed Value : 59,717

MEDIAN : 85  
 WGT. MEAN : 94  
 MEAN : 105  
 COD : 38.49  
 PRD : 111.77

COV : 59.65  
 STD : 62.69  
 Avg. Abs. Dev : 32.53  
 MAX Sales Ratio : 316.12  
 MIN Sales Ratio : 58.34

95% Median C.I. : 76.08 to 100.97  
 95% Wgt. Mean C.I. : 67.34 to 120.71  
 95% Mean C.I. : 75.76 to 134.44

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| SALE PRICE *                |       |        |        |          |       |        |       |        |                 |            | Avg. Adj. | Avg. |
|-----------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|------|
| RANGE                       | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Sale Price | Assd. Val |      |
| ___ Low \$ Ranges ___       |       |        |        |          |       |        |       |        |                 |            |           |      |
| Less Than 5,000             |       |        |        |          |       |        |       |        |                 |            |           |      |
| Less Than 15,000            | 1     | 85.66  | 85.66  | 85.66    | 00.00 | 100.00 | 85.66 | 85.66  | N/A             | 14,500     | 12,420    |      |
| Less Than 30,000            | 6     | 85.59  | 129.39 | 140.41   | 55.61 | 92.15  | 79.92 | 316.12 | 79.92 to 316.12 | 20,250     | 28,433    |      |
| ___ Ranges Excl. Low \$ ___ |       |        |        |          |       |        |       |        |                 |            |           |      |
| Greater Than 4,999          | 20    | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34 | 316.12 | 76.08 to 100.97 | 63,510     | 59,717    |      |
| Greater Than 14,999         | 19    | 83.52  | 106.12 | 94.12    | 40.86 | 112.75 | 58.34 | 316.12 | 72.09 to 102.02 | 66,089     | 62,206    |      |
| Greater Than 29,999         | 14    | 81.03  | 94.69  | 89.12    | 31.83 | 106.25 | 58.34 | 228.22 | 65.84 to 102.02 | 82,050     | 73,124    |      |
| ___ Incremental Ranges ___  |       |        |        |          |       |        |       |        |                 |            |           |      |
| 0 TO 4,999                  |       |        |        |          |       |        |       |        |                 |            |           |      |
| 5,000 TO 14,999             | 1     | 85.66  | 85.66  | 85.66    | 00.00 | 100.00 | 85.66 | 85.66  | N/A             | 14,500     | 12,420    |      |
| 15,000 TO 29,999            | 5     | 85.52  | 138.14 | 147.83   | 66.77 | 93.45  | 79.92 | 316.12 | N/A             | 21,400     | 31,636    |      |
| 30,000 TO 59,999            | 6     | 79.80  | 79.70  | 78.82    | 15.11 | 101.12 | 61.01 | 102.02 | 61.01 to 102.02 | 37,450     | 29,519    |      |
| 60,000 TO 99,999            | 5     | 100.97 | 124.06 | 119.78   | 46.43 | 103.57 | 70.38 | 228.22 | N/A             | 79,400     | 95,102    |      |
| 100,000 TO 149,999          | 2     | 84.38  | 84.38  | 84.87    | 06.92 | 99.42  | 78.54 | 90.22  | N/A             | 120,000    | 101,840   |      |
| 150,000 TO 249,999          |       |        |        |          |       |        |       |        |                 |            |           |      |
| 250,000 TO 499,999          | 1     | 58.34  | 58.34  | 58.34    | 00.00 | 100.00 | 58.34 | 58.34  | N/A             | 287,000    | 167,425   |      |
| 500,000 TO 999,999          |       |        |        |          |       |        |       |        |                 |            |           |      |
| 1,000,000 +                 |       |        |        |          |       |        |       |        |                 |            |           |      |
| ___ ALL ___                 | 20    | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34 | 316.12 | 76.08 to 100.97 | 63,510     | 59,717    |      |

**53 Kimball**  
**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 : 20  
Total Sales Price : 1,279,600  
Total Adj. Sales Price : 1,270,200  
Total Assessed Value : 1,194,330  
Avg. Adj. Sales Price : 63,510  
Avg. Assessed Value : 59,717

MEDIAN : 85  
WGT. MEAN : 94  
MEAN : 105  
COD : 38.49  
PRD : 111.77

COV : 59.65  
STD : 62.69  
Avg. Abs. Dev : 32.53  
MAX Sales Ratio : 316.12  
MIN Sales Ratio : 58.34

95% Median C.I. : 76.08 to 100.97  
95% Wgt. Mean C.I. : 67.34 to 120.71  
95% Mean C.I. : 75.76 to 134.44

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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 |
|------------|-----------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| Blank      | 1         | 102.02 | 102.02 | 102.02   | 00.00 | 100.00 | 102.02 | 102.02 | N/A             | 41,500               | 42,340         |
| 326        | 3         | 76.08  | 75.60  | 74.96    | 12.58 | 100.85 | 61.01  | 89.72  | N/A             | 35,200               | 26,387         |
| 341        | 1         | 70.38  | 70.38  | 70.38    | 00.00 | 100.00 | 70.38  | 70.38  | N/A             | 98,000               | 68,970         |
| 343        | 1         | 148.65 | 148.65 | 148.65   | 00.00 | 100.00 | 148.65 | 148.65 | N/A             | 85,000               | 126,355        |
| 344        | 1         | 58.34  | 58.34  | 58.34    | 00.00 | 100.00 | 58.34  | 58.34  | N/A             | 287,000              | 167,425        |
| 349        | 1         | 129.20 | 129.20 | 129.20   | 00.00 | 100.00 | 129.20 | 129.20 | N/A             | 20,000               | 25,840         |
| 352        | 2         | 86.53  | 86.53  | 89.42    | 16.69 | 96.77  | 72.09  | 100.97 | N/A             | 75,000               | 67,063         |
| 353        | 2         | 78.03  | 78.03  | 83.25    | 15.62 | 93.73  | 65.84  | 90.22  | N/A             | 91,000               | 75,760         |
| 384        | 2         | 79.92  | 79.92  | 79.92    | 00.00 | 100.00 | 79.92  | 79.92  | N/A             | 18,000               | 14,385         |
| 386        | 1         | 78.54  | 78.54  | 78.54    | 00.00 | 100.00 | 78.54  | 78.54  | N/A             | 110,000              | 86,395         |
| 408        | 1         | 83.52  | 83.52  | 83.52    | 00.00 | 100.00 | 83.52  | 83.52  | N/A             | 25,600               | 21,380         |
| 471        | 1         | 85.52  | 85.52  | 85.52    | 00.00 | 100.00 | 85.52  | 85.52  | N/A             | 25,000               | 21,380         |
| 494        | 1         | 316.12 | 316.12 | 316.12   | 00.00 | 100.00 | 316.12 | 316.12 | N/A             | 26,000               | 82,190         |
| 531        | 1         | 228.22 | 228.22 | 228.22   | 00.00 | 100.00 | 228.22 | 228.22 | N/A             | 64,000               | 146,060        |
| 555        | 1         | 85.66  | 85.66  | 85.66    | 00.00 | 100.00 | 85.66  | 85.66  | N/A             | 14,500               | 12,420         |
| <u>ALL</u> | <u>20</u> | 84.52  | 105.10 | 94.03    | 38.49 | 111.77 | 58.34  | 316.12 | 76.08 to 100.97 | 63,510               | 59,717         |

**53 Kimball**  
**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 : 77  
Total Sales Price : 16,011,068  
Total Adj. Sales Price : 15,860,508  
Total Assessed Value : 11,152,441  
Avg. Adj. Sales Price : 205,981  
Avg. Assessed Value : 144,837

MEDIAN : 72  
WGT. MEAN : 70  
MEAN : 76  
COD : 23.37  
PRD : 107.98

COV : 30.30  
STD : 23.01  
Avg. Abs. Dev : 16.83  
MAX Sales Ratio : 158.78  
MIN Sales Ratio : 34.32

95% Median C.I. : 66.71 to 77.18  
95% Wgt. Mean C.I. : 63.88 to 76.75  
95% Mean C.I. : 70.79 to 81.07

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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 |
|------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>Qtrts</b>           |           |              |              |              |              |               |              |               |                       |                      |                |
| 01-OCT-10 To 31-DEC-10 | 11        | 89.32        | 91.17        | 95.01        | 14.01        | 95.96         | 65.33        | 115.88        | 69.60 to 108.70       | 215,168              | 204,425        |
| 01-JAN-11 To 31-MAR-11 | 8         | 80.74        | 87.96        | 79.97        | 29.11        | 109.99        | 53.50        | 158.78        | 53.50 to 158.78       | 170,581              | 136,418        |
| 01-APR-11 To 30-JUN-11 | 4         | 61.54        | 58.41        | 58.00        | 15.37        | 100.71        | 41.98        | 68.58         | N/A                   | 318,750              | 184,867        |
| 01-JUL-11 To 30-SEP-11 | 2         | 76.35        | 76.35        | 66.99        | 35.61        | 113.97        | 49.16        | 103.54        | N/A                   | 95,200               | 63,770         |
| 01-OCT-11 To 31-DEC-11 | 5         | 76.61        | 76.67        | 76.63        | 12.18        | 100.05        | 59.35        | 89.95         | N/A                   | 126,752              | 97,128         |
| 01-JAN-12 To 31-MAR-12 | 10        | 67.53        | 70.68        | 63.16        | 21.56        | 111.91        | 46.49        | 105.00        | 48.00 to 96.69        | 198,660              | 125,479        |
| 01-APR-12 To 30-JUN-12 | 6         | 68.85        | 63.95        | 52.83        | 18.77        | 121.05        | 34.32        | 83.27         | 34.32 to 83.27        | 220,333              | 116,395        |
| 01-JUL-12 To 30-SEP-12 | 7         | 66.24        | 71.80        | 67.67        | 21.12        | 106.10        | 46.53        | 130.04        | 46.53 to 130.04       | 209,143              | 141,522        |
| 01-OCT-12 To 31-DEC-12 | 9         | 61.59        | 72.26        | 59.66        | 28.41        | 121.12        | 45.12        | 151.92        | 52.57 to 82.43        | 253,916              | 151,488        |
| 01-JAN-13 To 31-MAR-13 | 4         | 79.20        | 72.64        | 70.57        | 14.80        | 102.93        | 47.17        | 84.99         | N/A                   | 245,500              | 173,256        |
| 01-APR-13 To 30-JUN-13 | 7         | 74.83        | 76.96        | 70.36        | 14.17        | 109.38        | 60.17        | 99.57         | 60.17 to 99.57        | 185,643              | 130,623        |
| 01-JUL-13 To 30-SEP-13 | 4         | 77.06        | 74.42        | 78.95        | 16.91        | 94.26         | 56.06        | 87.50         | N/A                   | 172,625              | 136,295        |
| <b>Study Yrs</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| 01-OCT-10 To 30-SEP-11 | 25        | 83.58        | 83.72        | 80.95        | 24.11        | 103.42        | 41.98        | 158.78        | 68.58 to 92.75        | 207,876              | 168,281        |
| 01-OCT-11 To 30-SEP-12 | 28        | 68.56        | 70.59        | 63.43        | 20.00        | 111.29        | 34.32        | 130.04        | 64.33 to 75.31        | 193,084              | 122,481        |
| 01-OCT-12 To 30-SEP-13 | 24        | 72.57        | 74.05        | 66.88        | 20.74        | 110.72        | 45.12        | 151.92        | 61.15 to 83.72        | 219,052              | 146,498        |
| <b>Calendar Yrs</b>    |           |              |              |              |              |               |              |               |                       |                      |                |
| 01-JAN-11 To 31-DEC-11 | 19        | 70.71        | 77.55        | 70.56        | 26.69        | 109.91        | 41.98        | 158.78        | 56.39 to 88.42        | 182,306              | 128,631        |
| 01-JAN-12 To 31-DEC-12 | 32        | 65.96        | 70.11        | 61.03        | 22.89        | 114.88        | 34.32        | 151.92        | 58.38 to 72.39        | 220,558              | 134,600        |
| <b>ALL</b>             | <b>77</b> | <b>72.02</b> | <b>75.93</b> | <b>70.32</b> | <b>23.37</b> | <b>107.98</b> | <b>34.32</b> | <b>158.78</b> | <b>66.71 to 77.18</b> | <b>205,981</b>       | <b>144,837</b> |

**AREA (MARKET)**

| RANGE      | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| 1          | 33        | 72.39        | 76.68        | 77.27        | 22.52        | 99.24         | 41.98        | 151.92        | 64.40 to 83.27        | 187,771              | 145,086        |
| 2          | 15        | 75.20        | 75.61        | 71.78        | 20.29        | 105.34        | 46.53        | 108.70        | 60.17 to 89.32        | 147,030              | 105,543        |
| 3          | 12        | 73.35        | 77.32        | 68.52        | 20.04        | 112.84        | 45.12        | 115.88        | 66.24 to 99.57        | 314,625              | 215,582        |
| 4          | 17        | 69.60        | 73.77        | 59.58        | 28.95        | 123.82        | 34.32        | 158.78        | 48.00 to 87.40        | 216,653              | 129,087        |
| <b>ALL</b> | <b>77</b> | <b>72.02</b> | <b>75.93</b> | <b>70.32</b> | <b>23.37</b> | <b>107.98</b> | <b>34.32</b> | <b>158.78</b> | <b>66.71 to 77.18</b> | <b>205,981</b>       | <b>144,837</b> |

**53 Kimball**  
**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 : 77  
Total Sales Price : 16,011,068  
Total Adj. Sales Price : 15,860,508  
Total Assessed Value : 11,152,441  
Avg. Adj. Sales Price : 205,981  
Avg. Assessed Value : 144,837

MEDIAN : 72  
WGT. MEAN : 70  
MEAN : 76  
COD : 23.37  
PRD : 107.98

COV : 30.30  
STD : 23.01  
Avg. Abs. Dev : 16.83  
MAX Sales Ratio : 158.78  
MIN Sales Ratio : 34.32

95% Median C.I. : 66.71 to 77.18  
95% Wgt. Mean C.I. : 63.88 to 76.75  
95% Mean C.I. : 70.79 to 81.07

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**95%MLU By Market Area**

| RANGE              | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|--------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>___Dry___</b>   |           |              |              |              |              |               |              |               |                       |                      |                |
| County             | 18        | 63.46        | 69.07        | 60.81        | 25.18        | 113.58        | 45.12        | 158.78        | 53.50 to 76.61        | 197,864              | 120,314        |
| 1                  | 9         | 61.59        | 65.97        | 63.71        | 18.59        | 103.55        | 49.16        | 83.27         | 52.57 to 82.43        | 184,967              | 117,834        |
| 2                  | 3         | 56.50        | 56.12        | 56.13        | 11.10        | 99.98         | 46.53        | 65.33         | N/A                   | 145,784              | 81,823         |
| 3                  | 2         | 55.68        | 55.68        | 46.62        | 18.97        | 119.43        | 45.12        | 66.24         | N/A                   | 422,500              | 196,975        |
| 4                  | 4         | 78.73        | 92.43        | 75.79        | 38.94        | 121.96        | 53.50        | 158.78        | N/A                   | 153,625              | 116,434        |
| <b>___Grass___</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County             | 5         | 70.71        | 70.31        | 71.12        | 09.01        | 98.86         | 60.17        | 83.58         | N/A                   | 257,240              | 182,960        |
| 1                  | 3         | 70.71        | 69.26        | 70.89        | 03.97        | 97.70         | 64.33        | 72.75         | N/A                   | 187,167              | 132,675        |
| 2                  | 2         | 71.88        | 71.88        | 71.31        | 16.29        | 100.80        | 60.17        | 83.58         | N/A                   | 362,350              | 258,388        |
| <b>___ALL___</b>   | <b>77</b> | <b>72.02</b> | <b>75.93</b> | <b>70.32</b> | <b>23.37</b> | <b>107.98</b> | <b>34.32</b> | <b>158.78</b> | <b>66.71 to 77.18</b> | <b>205,981</b>       | <b>144,837</b> |

**80%MLU By Market Area**

| RANGE                  | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>___Irrigated___</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 3         | 55.92        | 65.89        | 59.47        | 43.58        | 110.80        | 34.32        | 107.42        | N/A                   | 567,667              | 337,563        |
| 3                      | 2         | 81.67        | 81.67        | 73.50        | 31.53        | 111.12        | 55.92        | 107.42        | N/A                   | 546,500              | 401,663        |
| 4                      | 1         | 34.32        | 34.32        | 34.32        | 00.00        | 100.00        | 34.32        | 34.32         | N/A                   | 610,000              | 209,365        |
| <b>___Dry___</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 30        | 73.85        | 78.80        | 67.75        | 28.73        | 116.31        | 41.98        | 158.78        | 61.59 to 86.97        | 158,074              | 107,101        |
| 1                      | 15        | 72.39        | 74.00        | 67.74        | 24.11        | 109.24        | 41.98        | 130.04        | 56.06 to 83.27        | 150,047              | 101,639        |
| 2                      | 4         | 60.92        | 66.26        | 61.30        | 24.21        | 108.09        | 46.53        | 96.69         | N/A                   | 125,338              | 76,837         |
| 3                      | 4         | 82.91        | 81.70        | 56.41        | 31.38        | 144.83        | 45.12        | 115.88        | N/A                   | 249,875              | 140,964        |
| 4                      | 7         | 87.40        | 94.57        | 82.49        | 26.16        | 114.64        | 53.50        | 158.78        | 53.50 to 158.78       | 141,524              | 116,750        |
| <b>___Grass___</b>     |           |              |              |              |              |               |              |               |                       |                      |                |
| County                 | 10        | 68.71        | 72.16        | 80.01        | 12.23        | 90.19         | 60.17        | 100.84        | 61.93 to 83.58        | 308,320              | 246,687        |
| 1                      | 6         | 71.73        | 74.87        | 86.55        | 11.11        | 86.50         | 64.33        | 100.84        | 64.33 to 100.84       | 326,917              | 282,959        |
| 2                      | 3         | 61.93        | 68.56        | 68.82        | 12.59        | 99.62         | 60.17        | 83.58         | N/A                   | 328,567              | 226,133        |
| 4                      | 1         | 66.71        | 66.71        | 66.71        | 00.00        | 100.00        | 66.71        | 66.71         | N/A                   | 136,000              | 90,719         |
| <b>___ALL___</b>       | <b>77</b> | <b>72.02</b> | <b>75.93</b> | <b>70.32</b> | <b>23.37</b> | <b>107.98</b> | <b>34.32</b> | <b>158.78</b> | <b>66.71 to 77.18</b> | <b>205,981</b>       | <b>144,837</b> |



|  |                        |                            |                         |                                   |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|
| <b>Total Real Property</b><br>Sum Lines 17, 25, & 30 | <b>Records : 4,845</b> | <b>Value : 512,186,416</b> | <b>Growth 4,158,046</b> | <b>Sum Lines 17, 25, &amp; 41</b> |
|--|------------------------|----------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

|                                 | Urban   |            | SubUrban |            | Rural   |            | Total   |             | Growth    |
|---------------------------------|---------|------------|----------|------------|---------|------------|---------|-------------|-----------|
|                                 | Records | Value      | Records  | Value      | Records | Value      | Records | Value       |           |
| <b>01. Res UnImp Land</b>       | 145     | 479,040    | 16       | 126,545    | 34      | 301,245    | 195     | 906,830     |           |
| <b>02. Res Improve Land</b>     | 1,280   | 7,426,840  | 79       | 1,172,350  | 162     | 2,798,370  | 1,521   | 11,397,560  |           |
| <b>03. Res Improvements</b>     | 1,338   | 63,933,105 | 94       | 6,703,311  | 193     | 14,324,850 | 1,625   | 84,961,266  |           |
| <b>04. Res Total</b>            | 1,483   | 71,838,985 | 110      | 8,002,206  | 227     | 17,424,465 | 1,820   | 97,265,656  | 825,128   |
| <b>% of Res Total</b>           | 81.48   | 73.86      | 6.04     | 8.23       | 12.47   | 17.91      | 37.56   | 18.99       | 19.84     |
| <b>05. Com UnImp Land</b>       | 55      | 318,700    | 9        | 48,665     | 13      | 74,975     | 77      | 442,340     |           |
| <b>06. Com Improve Land</b>     | 332     | 3,028,861  | 25       | 322,051    | 38      | 313,650    | 395     | 3,664,562   |           |
| <b>07. Com Improvements</b>     | 344     | 16,993,994 | 39       | 7,301,894  | 60      | 2,202,393  | 443     | 26,498,281  |           |
| <b>08. Com Total</b>            | 399     | 20,341,555 | 48       | 7,672,610  | 73      | 2,591,018  | 520     | 30,605,183  | 1,212,855 |
| <b>% of Com Total</b>           | 76.73   | 66.46      | 9.23     | 25.07      | 14.04   | 8.47       | 10.73   | 5.98        | 29.17     |
| <b>09. Ind UnImp Land</b>       | 0       | 0          | 0        | 0          | 1       | 110,650    | 1       | 110,650     |           |
| <b>10. Ind Improve Land</b>     | 7       | 213,795    | 1        | 15,245     | 2       | 99,540     | 10      | 328,580     |           |
| <b>11. Ind Improvements</b>     | 7       | 3,845,335  | 1        | 259,184    | 2       | 31,678,250 | 10      | 35,782,769  |           |
| <b>12. Ind Total</b>            | 7       | 4,059,130  | 1        | 274,429    | 3       | 31,888,440 | 11      | 36,221,999  | 1,784,790 |
| <b>% of Ind Total</b>           | 63.64   | 11.21      | 9.09     | 0.76       | 27.27   | 88.04      | 0.23    | 7.07        | 42.92     |
| <b>13. Rec UnImp Land</b>       | 0       | 0          | 0        | 0          | 0       | 0          | 0       | 0           |           |
| <b>14. Rec Improve Land</b>     | 0       | 0          | 0        | 0          | 0       | 0          | 0       | 0           |           |
| <b>15. Rec Improvements</b>     | 0       | 0          | 0        | 0          | 0       | 0          | 0       | 0           |           |
| <b>16. Rec Total</b>            | 0       | 0          | 0        | 0          | 0       | 0          | 0       | 0           | 0         |
| <b>% of Rec Total</b>           | 0.00    | 0.00       | 0.00     | 0.00       | 0.00    | 0.00       | 0.00    | 0.00        | 0.00      |
| <b>Res &amp; Rec Total</b>      | 1,483   | 71,838,985 | 110      | 8,002,206  | 227     | 17,424,465 | 1,820   | 97,265,656  | 825,128   |
| <b>% of Res &amp; Rec Total</b> | 81.48   | 73.86      | 6.04     | 8.23       | 12.47   | 17.91      | 37.56   | 18.99       | 19.84     |
| <b>Com &amp; Ind Total</b>      | 406     | 24,400,685 | 49       | 7,947,039  | 76      | 34,479,458 | 531     | 66,827,182  | 2,997,645 |
| <b>% of Com &amp; Ind Total</b> | 76.46   | 36.51      | 9.23     | 11.89      | 14.31   | 51.59      | 10.96   | 13.05       | 72.09     |
| <b>17. Taxable Total</b>        | 1,889   | 96,239,670 | 159      | 15,949,245 | 303     | 51,903,923 | 2,351   | 164,092,838 | 3,822,773 |
| <b>% of Taxable Total</b>       | 80.35   | 58.65      | 6.76     | 9.72       | 12.89   | 31.63      | 48.52   | 32.04       | 91.94     |

Schedule II : Tax Increment Financing (TIF)

|                  | Urban   |            |              | SubUrban |            |              |
|------------------|---------|------------|--------------|----------|------------|--------------|
|                  | Records | Value Base | Value Excess | Records  | Value Base | Value Excess |
| 18. Residential  | 0       | 0          | 0            | 0        | 0          | 0            |
| 19. Commercial   | 1       | 26,398     | 1,515,431    | 0        | 0          | 0            |
| 20. Industrial   | 0       | 0          | 0            | 0        | 0          | 0            |
| 21. Other        | 0       | 0          | 0            | 0        | 0          | 0            |
|                  | Rural   |            |              | Total    |            |              |
|                  | Records | Value Base | Value Excess | Records  | Value Base | Value Excess |
| 18. Residential  | 0       | 0          | 0            | 0        | 0          | 0            |
| 19. Commercial   | 0       | 0          | 0            | 1        | 26,398     | 1,515,431    |
| 20. Industrial   | 0       | 0          | 0            | 0        | 0          | 0            |
| 21. Other        | 0       | 0          | 0            | 0        | 0          | 0            |
| 22. Total Sch II |         |            |              | 1        | 26,398     | 1,515,431    |

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              | 246     | 95,315,446  | 246     | 95,315,446  | 26,430 |
| 24. Non-Producing | 0       | 0           | 0       | 0              | 272     | 132,327     | 272     | 132,327     | 0      |
| 25. Total         | 0       | 0           | 0       | 0              | 518     | 95,447,773  | 518     | 95,447,773  | 26,430 |

Schedule IV : Exempt Records : Non-Agricultural

|            | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 117           | 67               | 303           | 487           |

Schedule V : Agricultural Records

|                      | Urban   |       | SubUrban |           | Rural   |             | Total   |             |
|----------------------|---------|-------|----------|-----------|---------|-------------|---------|-------------|
|                      | Records | Value | Records  | Value     | Records | Value       | Records | Value       |
| 27. Ag-Vacant Land   | 0       | 0     | 20       | 1,191,320 | 1,462   | 160,039,900 | 1,482   | 161,231,220 |
| 28. Ag-Improved Land | 0       | 0     | 27       | 2,757,950 | 488     | 65,147,680  | 515     | 67,905,630  |
| 29. Ag Improvements  | 0       | 0     | 20       | 1,375,235 | 474     | 22,133,720  | 494     | 23,508,955  |
| 30. Ag Total         |         |       |          |           |         |             | 1,976   | 252,645,805 |

Schedule VI : Agricultural Records :Non-Agricultural Detail

|                           | Urban   |          |            | SubUrban   |                 |                   | Growth         |
|---------------------------|---------|----------|------------|------------|-----------------|-------------------|----------------|
|                           | Records | Acres    | Value      | Records    | Acres           | Value             |                |
| 31. HomeSite UnImp Land   | 0       | 0.00     | 0          | 4          | 4.00            | 21,800            |                |
| 32. HomeSite Improv Land  | 0       | 0.00     | 0          | 13         | 30.49           | 166,190           |                |
| 33. HomeSite Improvements | 0       | 0.00     | 0          | 13         | 0.00            | 1,034,954         |                |
| 34. HomeSite Total        |         |          |            |            |                 |                   |                |
| 35. FarmSite UnImp Land   | 0       | 0.00     | 0          | 5          | 6.27            | 1,375             |                |
| 36. FarmSite Improv Land  | 0       | 0.00     | 0          | 14         | 49.97           | 10,995            |                |
| 37. FarmSite Improvements | 0       | 0.00     | 0          | 19         | 0.00            | 340,281           |                |
| 38. FarmSite Total        |         |          |            |            |                 |                   |                |
| 39. Road & Ditches        | 0       | 0.00     | 0          | 34         | 47.20           | 0                 |                |
| 40. Other- Non Ag Use     | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |                |
|                           | Records | Acres    | Value      | Records    | Acres           | Value             | Growth         |
| 31. HomeSite UnImp Land   | 43      | 46.00    | 244,180    | 47         | 50.00           | 265,980           |                |
| 32. HomeSite Improv Land  | 200     | 228.05   | 1,188,320  | 213        | 258.54          | 1,354,510         |                |
| 33. HomeSite Improvements | 209     | 0.00     | 13,650,905 | 222        | 0.00            | 14,685,859        | 0              |
| 34. HomeSite Total        |         |          |            | <b>269</b> | <b>308.54</b>   | <b>16,306,349</b> |                |
| 35. FarmSite UnImp Land   | 63      | 222.45   | 140,410    | 68         | 228.72          | 141,785           |                |
| 36. FarmSite Improv Land  | 393     | 1,996.23 | 529,685    | 407        | 2,046.20        | 540,680           |                |
| 37. FarmSite Improvements | 470     | 0.00     | 8,482,815  | 489        | 0.00            | 8,823,096         | 308,843        |
| 38. FarmSite Total        |         |          |            | <b>557</b> | <b>2,274.92</b> | <b>9,505,561</b>  |                |
| 39. Road & Ditches        | 1,466   | 5,315.43 | 0          | 1,500      | 5,362.63        | 0                 |                |
| 40. Other- Non Ag Use     | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |                |
| 41. Total Section VI      |         |          |            | <b>826</b> | <b>7,946.09</b> | <b>25,811,910</b> | <b>308,843</b> |

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated                    | Acres             | % of Acres*    | Value             | % of Value*    | Average Assessed Value* |
|------------------------------|-------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 46. 1A                       | 863.17            | 8.51%          | 1,139,380         | 8.78%          | 1,319.99                |
| 47. 2A1                      | 3,296.77          | 32.50%         | 4,335,270         | 33.42%         | 1,315.01                |
| 48. 2A                       | 1,983.66          | 19.56%         | 2,598,590         | 20.03%         | 1,310.00                |
| 49. 3A1                      | 309.92            | 3.06%          | 402,910           | 3.11%          | 1,300.05                |
| 50. 3A                       | 681.45            | 6.72%          | 885,895           | 6.83%          | 1,300.01                |
| 51. 4A1                      | 2,667.63          | 26.30%         | 3,201,165         | 24.68%         | 1,200.00                |
| 52. 4A                       | 341.19            | 3.36%          | 409,440           | 3.16%          | 1,200.04                |
| <b>53. Total</b>             | <b>10,143.79</b>  | <b>100.00%</b> | <b>12,972,650</b> | <b>100.00%</b> | <b>1,278.88</b>         |
| <b>Dry</b>                   |                   |                |                   |                |                         |
| 54. 1D1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 55. 1D                       | 6,185.22          | 8.67%          | 2,690,585         | 11.24%         | 435.00                  |
| 56. 2D1                      | 7,091.74          | 9.94%          | 2,872,160         | 12.00%         | 405.00                  |
| 57. 2D                       | 18,520.17         | 25.96%         | 6,945,090         | 29.02%         | 375.00                  |
| 58. 3D1                      | 9,222.50          | 12.93%         | 2,951,200         | 12.33%         | 320.00                  |
| 59. 3D                       | 697.66            | 0.98%          | 209,305           | 0.87%          | 300.01                  |
| 60. 4D1                      | 22,436.51         | 31.46%         | 6,394,370         | 26.72%         | 285.00                  |
| 61. 4D                       | 7,174.33          | 10.06%         | 1,865,270         | 7.80%          | 259.99                  |
| <b>62. Total</b>             | <b>71,328.13</b>  | <b>100.00%</b> | <b>23,927,980</b> | <b>100.00%</b> | <b>335.46</b>           |
| <b>Grass</b>                 |                   |                |                   |                |                         |
| 63. 1G1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 64. 1G                       | 4,460.31          | 3.01%          | 1,947,160         | 4.62%          | 436.55                  |
| 65. 2G1                      | 9,815.36          | 6.63%          | 3,555,695         | 8.43%          | 362.26                  |
| 66. 2G                       | 15,684.41         | 10.60%         | 5,481,555         | 13.00%         | 349.49                  |
| 67. 3G1                      | 8,141.84          | 5.50%          | 2,502,190         | 5.93%          | 307.32                  |
| 68. 3G                       | 7,969.07          | 5.38%          | 2,133,615         | 5.06%          | 267.74                  |
| 69. 4G1                      | 49,947.09         | 33.75%         | 13,324,285        | 31.59%         | 266.77                  |
| 70. 4G                       | 51,989.99         | 35.13%         | 13,229,200        | 31.37%         | 254.46                  |
| <b>71. Total</b>             | <b>148,008.07</b> | <b>100.00%</b> | <b>42,173,700</b> | <b>100.00%</b> | <b>284.94</b>           |
| <b>Irrigated Total</b>       |                   |                |                   |                |                         |
| <b>Irrigated Total</b>       | <b>10,143.79</b>  | <b>4.42%</b>   | <b>12,972,650</b> | <b>16.41%</b>  | <b>1,278.88</b>         |
| <b>Dry Total</b>             |                   |                |                   |                |                         |
| <b>Dry Total</b>             | <b>71,328.13</b>  | <b>31.08%</b>  | <b>23,927,980</b> | <b>30.26%</b>  | <b>335.46</b>           |
| <b>Grass Total</b>           |                   |                |                   |                |                         |
| <b>Grass Total</b>           | <b>148,008.07</b> | <b>64.50%</b>  | <b>42,173,700</b> | <b>53.33%</b>  | <b>284.94</b>           |
| 72. Waste                    | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 73. Other                    | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 74. Exempt                   | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| <b>75. Market Area Total</b> | <b>229,479.99</b> | <b>100.00%</b> | <b>79,074,330</b> | <b>100.00%</b> | <b>344.58</b>           |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated                    | Acres             | % of Acres*    | Value             | % of Value*    | Average Assessed Value* |
|------------------------------|-------------------|----------------|-------------------|----------------|-------------------------|
| 45. 1A1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 46. 1A                       | 1,938.03          | 13.97%         | 2,558,210         | 14.43%         | 1,320.01                |
| 47. 2A1                      | 4,155.75          | 29.96%         | 5,464,835         | 30.82%         | 1,315.01                |
| 48. 2A                       | 1,754.72          | 12.65%         | 2,298,700         | 12.96%         | 1,310.01                |
| 49. 3A1                      | 818.23            | 5.90%          | 1,063,700         | 6.00%          | 1,300.00                |
| 50. 3A                       | 998.20            | 7.20%          | 1,297,645         | 7.32%          | 1,299.98                |
| 51. 4A1                      | 3,178.70          | 22.91%         | 3,814,440         | 21.51%         | 1,200.00                |
| 52. 4A                       | 1,028.90          | 7.42%          | 1,234,685         | 6.96%          | 1,200.00                |
| <b>53. Total</b>             | <b>13,872.53</b>  | <b>100.00%</b> | <b>17,732,215</b> | <b>100.00%</b> | <b>1,278.23</b>         |
| <b>Dry</b>                   |                   |                |                   |                |                         |
| 54. 1D1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 55. 1D                       | 1,281.85          | 1.54%          | 544,795           | 2.04%          | 425.01                  |
| 56. 2D1                      | 8,509.88          | 10.25%         | 3,531,605         | 13.21%         | 415.00                  |
| 57. 2D                       | 15,615.13         | 18.81%         | 5,699,560         | 21.31%         | 365.00                  |
| 58. 3D1                      | 21,421.88         | 25.81%         | 7,069,225         | 26.44%         | 330.00                  |
| 59. 3D                       | 907.19            | 1.09%          | 263,090           | 0.98%          | 290.01                  |
| 60. 4D1                      | 23,184.16         | 27.93%         | 6,491,560         | 24.28%         | 280.00                  |
| 61. 4D                       | 12,078.54         | 14.55%         | 3,140,415         | 11.74%         | 260.00                  |
| <b>62. Total</b>             | <b>82,998.63</b>  | <b>100.00%</b> | <b>26,740,250</b> | <b>100.00%</b> | <b>322.18</b>           |
| <b>Grass</b>                 |                   |                |                   |                |                         |
| 63. 1G1                      | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 64. 1G                       | 573.37            | 0.63%          | 220,870           | 0.90%          | 385.21                  |
| 65. 2G1                      | 4,190.19          | 4.63%          | 1,422,315         | 5.79%          | 339.44                  |
| 66. 2G                       | 5,709.77          | 6.30%          | 1,985,735         | 8.08%          | 347.78                  |
| 67. 3G1                      | 6,148.42          | 6.79%          | 1,890,190         | 7.70%          | 307.43                  |
| 68. 3G                       | 8,278.05          | 9.14%          | 2,096,465         | 8.54%          | 253.26                  |
| 69. 4G1                      | 31,229.21         | 34.48%         | 8,238,350         | 33.54%         | 263.80                  |
| 70. 4G                       | 34,430.91         | 38.02%         | 8,708,960         | 35.46%         | 252.94                  |
| <b>71. Total</b>             | <b>90,559.92</b>  | <b>100.00%</b> | <b>24,562,885</b> | <b>100.00%</b> | <b>271.23</b>           |
| <b>Irrigated Total</b>       |                   |                |                   |                |                         |
| <b>Irrigated Total</b>       | <b>13,872.53</b>  | <b>7.40%</b>   | <b>17,732,215</b> | <b>25.69%</b>  | <b>1,278.23</b>         |
| <b>Dry Total</b>             |                   |                |                   |                |                         |
| <b>Dry Total</b>             | <b>82,998.63</b>  | <b>44.28%</b>  | <b>26,740,250</b> | <b>38.73%</b>  | <b>322.18</b>           |
| <b>Grass Total</b>           |                   |                |                   |                |                         |
| <b>Grass Total</b>           | <b>90,559.92</b>  | <b>48.32%</b>  | <b>24,562,885</b> | <b>35.58%</b>  | <b>271.23</b>           |
| 72. Waste                    | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 73. Other                    | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| 74. Exempt                   | 0.00              | 0.00%          | 0                 | 0.00%          | 0.00                    |
| <b>75. Market Area Total</b> | <b>187,431.08</b> | <b>100.00%</b> | <b>69,035,350</b> | <b>100.00%</b> | <b>368.32</b>           |

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

Market Area 3

| Irrigated              | Acres      | % of Acres* | Value      | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|------------|-------------|-------------------------|
| 45. 1A1                | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 46. 1A                 | 644.03     | 9.18%       | 1,017,565  | 10.39%      | 1,580.00                |
| 47. 2A1                | 1,807.48   | 25.76%      | 2,855,825  | 29.16%      | 1,580.00                |
| 48. 2A                 | 1,753.96   | 25.00%      | 2,280,150  | 23.28%      | 1,300.00                |
| 49. 3A1                | 213.75     | 3.05%       | 277,870    | 2.84%       | 1,299.98                |
| 50. 3A                 | 466.26     | 6.65%       | 606,145    | 6.19%       | 1,300.02                |
| 51. 4A1                | 2,019.42   | 28.79%      | 2,625,265  | 26.80%      | 1,300.01                |
| 52. 4A                 | 110.40     | 1.57%       | 132,480    | 1.35%       | 1,200.00                |
| 53. Total              | 7,015.30   | 100.00%     | 9,795,300  | 100.00%     | 1,396.28                |
| <b>Dry</b>             |            |             |            |             |                         |
| 54. 1D1                | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 55. 1D                 | 4,820.21   | 9.95%       | 2,434,185  | 12.48%      | 505.00                  |
| 56. 2D1                | 4,250.09   | 8.78%       | 2,146,285  | 11.01%      | 505.00                  |
| 57. 2D                 | 17,985.71  | 37.14%      | 9,082,765  | 46.58%      | 505.00                  |
| 58. 3D1                | 2,045.78   | 4.22%       | 756,950    | 3.88%       | 370.01                  |
| 59. 3D                 | 890.46     | 1.84%       | 307,220    | 1.58%       | 345.01                  |
| 60. 4D1                | 17,143.83  | 35.40%      | 4,457,400  | 22.86%      | 260.00                  |
| 61. 4D                 | 1,290.59   | 2.67%       | 316,205    | 1.62%       | 245.01                  |
| 62. Total              | 48,426.67  | 100.00%     | 19,501,010 | 100.00%     | 402.69                  |
| <b>Grass</b>           |            |             |            |             |                         |
| 63. 1G1                | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 64. 1G                 | 1,535.53   | 3.41%       | 716,170    | 5.10%       | 466.40                  |
| 65. 2G1                | 3,189.45   | 7.09%       | 1,442,820  | 10.28%      | 452.37                  |
| 66. 2G                 | 7,746.40   | 17.21%      | 3,036,855  | 21.65%      | 392.03                  |
| 67. 3G1                | 2,914.08   | 6.47%       | 984,370    | 7.02%       | 337.80                  |
| 68. 3G                 | 2,072.60   | 4.61%       | 549,245    | 3.91%       | 265.00                  |
| 69. 4G1                | 17,652.53  | 39.22%      | 4,677,885  | 33.34%      | 265.00                  |
| 70. 4G                 | 9,894.93   | 21.99%      | 2,622,185  | 18.69%      | 265.00                  |
| 71. Total              | 45,005.52  | 100.00%     | 14,029,530 | 100.00%     | 311.73                  |
| <b>Irrigated Total</b> |            |             |            |             |                         |
|                        | 7,015.30   | 6.98%       | 9,795,300  | 22.61%      | 1,396.28                |
| <b>Dry Total</b>       |            |             |            |             |                         |
|                        | 48,426.67  | 48.21%      | 19,501,010 | 45.01%      | 402.69                  |
| <b>Grass Total</b>     |            |             |            |             |                         |
|                        | 45,005.52  | 44.81%      | 14,029,530 | 32.38%      | 311.73                  |
| 72. Waste              | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 73. Other              | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 74. Exempt             | 0.00       | 0.00%       | 0          | 0.00%       | 0.00                    |
| 75. Market Area Total  | 100,447.49 | 100.00%     | 43,325,840 | 100.00%     | 431.33                  |

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

Market Area 4

| Irrigated              | Acres     | % of Acres* | Value      | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 45. 1A1                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 46. 1A                 | 1,242.28  | 12.97%      | 1,962,805  | 15.17%      | 1,580.00                |
| 47. 2A1                | 648.10    | 6.77%       | 1,024,000  | 7.92%       | 1,580.00                |
| 48. 2A                 | 3,259.88  | 34.03%      | 4,237,830  | 32.76%      | 1,300.00                |
| 49. 3A1                | 39.79     | 0.42%       | 51,730     | 0.40%       | 1,300.08                |
| 50. 3A                 | 575.34    | 6.01%       | 747,945    | 5.78%       | 1,300.01                |
| 51. 4A1                | 3,334.71  | 34.81%      | 4,335,110  | 33.52%      | 1,300.00                |
| 52. 4A                 | 479.35    | 5.00%       | 575,220    | 4.45%       | 1,200.00                |
| 53. Total              | 9,579.45  | 100.00%     | 12,934,640 | 100.00%     | 1,350.25                |
| <b>Dry</b>             |           |             |            |             |                         |
| 54. 1D1                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 55. 1D                 | 6,901.34  | 17.10%      | 3,485,185  | 21.06%      | 505.00                  |
| 56. 2D1                | 3,651.58  | 9.05%       | 1,844,055  | 11.14%      | 505.00                  |
| 57. 2D                 | 13,183.39 | 32.66%      | 6,657,620  | 40.23%      | 505.00                  |
| 58. 3D1                | 1,602.78  | 3.97%       | 593,045    | 3.58%       | 370.01                  |
| 59. 3D                 | 935.46    | 2.32%       | 322,740    | 1.95%       | 345.01                  |
| 60. 4D1                | 13,015.26 | 32.24%      | 3,383,965  | 20.45%      | 260.00                  |
| 61. 4D                 | 1,075.17  | 2.66%       | 263,430    | 1.59%       | 245.01                  |
| 62. Total              | 40,364.98 | 100.00%     | 16,550,040 | 100.00%     | 410.01                  |
| <b>Grass</b>           |           |             |            |             |                         |
| 63. 1G1                | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 64. 1G                 | 526.19    | 2.55%       | 262,350    | 4.44%       | 498.58                  |
| 65. 2G1                | 290.03    | 1.41%       | 126,545    | 2.14%       | 436.32                  |
| 66. 2G                 | 1,971.82  | 9.56%       | 774,155    | 13.09%      | 392.61                  |
| 67. 3G1                | 335.33    | 1.63%       | 113,485    | 1.92%       | 338.43                  |
| 68. 3G                 | 1,060.44  | 5.14%       | 281,025    | 4.75%       | 265.01                  |
| 69. 4G1                | 6,836.18  | 33.15%      | 1,811,600  | 30.63%      | 265.00                  |
| 70. 4G                 | 9,601.94  | 46.56%      | 2,544,535  | 43.03%      | 265.00                  |
| 71. Total              | 20,621.93 | 100.00%     | 5,913,695  | 100.00%     | 286.77                  |
| <b>Irrigated Total</b> |           |             |            |             |                         |
|                        | 9,579.45  | 13.58%      | 12,934,640 | 36.54%      | 1,350.25                |
| <b>Dry Total</b>       |           |             |            |             |                         |
|                        | 40,364.98 | 57.20%      | 16,550,040 | 46.75%      | 410.01                  |
| <b>Grass Total</b>     |           |             |            |             |                         |
|                        | 20,621.93 | 29.22%      | 5,913,695  | 16.71%      | 286.77                  |
| 72. Waste              | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 73. Other              | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 74. Exempt             | 0.00      | 0.00%       | 0          | 0.00%       | 0.00                    |
| 75. Market Area Total  | 70,566.36 | 100.00%     | 35,398,375 | 100.00%     | 501.63                  |

Schedule X : Agricultural Records :Ag Land Total

|                      | Urban       |          | SubUrban        |                  | Rural             |                    | Total             |                    |
|----------------------|-------------|----------|-----------------|------------------|-------------------|--------------------|-------------------|--------------------|
|                      | Acres       | Value    | Acres           | Value            | Acres             | Value              | Acres             | Value              |
| <b>76. Irrigated</b> | 0.00        | 0        | 2,384.87        | 3,109,505        | 38,226.20         | 50,325,300         | 40,611.07         | 53,434,805         |
| <b>77. Dry Land</b>  | 0.00        | 0        | 287.59          | 109,725          | 242,830.82        | 86,609,555         | 243,118.41        | 86,719,280         |
| <b>78. Grass</b>     | 0.00        | 0        | 2,054.57        | 529,680          | 302,140.87        | 86,150,130         | 304,195.44        | 86,679,810         |
| <b>79. Waste</b>     | 0.00        | 0        | 0.00            | 0                | 0.00              | 0                  | 0.00              | 0                  |
| <b>80. Other</b>     | 0.00        | 0        | 0.00            | 0                | 0.00              | 0                  | 0.00              | 0                  |
| <b>81. Exempt</b>    | 0.00        | 0        | 0.00            | 0                | 0.00              | 0                  | 0.00              | 0                  |
| <b>82. Total</b>     | <b>0.00</b> | <b>0</b> | <b>4,727.03</b> | <b>3,748,910</b> | <b>583,197.89</b> | <b>223,084,985</b> | <b>587,924.92</b> | <b>226,833,895</b> |

|                  | Acres             | % of Acres*    | Value              | % of Value*    | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| <b>Irrigated</b> | 40,611.07         | 6.91%          | 53,434,805         | 23.56%         | 1,315.77                |
| <b>Dry Land</b>  | 243,118.41        | 41.35%         | 86,719,280         | 38.23%         | 356.70                  |
| <b>Grass</b>     | 304,195.44        | 51.74%         | 86,679,810         | 38.21%         | 284.95                  |
| <b>Waste</b>     | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| <b>Other</b>     | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| <b>Exempt</b>    | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| <b>Total</b>     | <b>587,924.92</b> | <b>100.00%</b> | <b>226,833,895</b> | <b>100.00%</b> | <b>385.82</b>           |

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

53 Kimball

|   | 2013 CTL<br>County Total | 2014 Form 45<br>County Total | Value Difference<br>(2014 form 45 - 2013 CTL) | Percent<br>Change | 2014 Growth<br>(New Construction Value) | Percent Change<br>excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential   | 100,391,923              | 97,265,656                   | -3,126,267                                    | -3.11%            | 825,128                                 | -3.94%                         |
| 02. Recreational  | 0                        | 0                            | 0   |                   | 0                                       |                                |
| 03. Ag-Homesite Land, Ag-Res Dwelling                             | 16,229,268               | 16,306,349                   | 77,081  | 0.47%             | 0                                       | 0.47%                          |
| <b>04. Total Residential (sum lines 1-3)</b>                      | <b>116,621,191</b>       | <b>113,572,005</b>           | <b>-3,049,186</b>                             | <b>-2.61%</b>     | <b>825,128</b>                          | <b>-3.32%</b>                  |
| 05. Commercial  | 29,579,599               | 30,605,183                   | 1,025,584                                     | 3.47%             | 1,212,855                               | -0.63%                         |
| 06. Industrial  | 34,437,689               | 36,221,999                   | 1,784,310                                     | 5.18%             | 1,784,790                               | 0.00%                          |
| 07. Ag-Farmsite Land, Outbuildings                                | 9,274,938                | 9,505,561                    | 230,623                                       | 2.49%             | 308,843                                 | -0.84%                         |
| 08. Minerals  | 100,011,835              | 95,447,773                   | -4,564,062                                    | -4.56             | 26,430                                  | -4.59                          |
| <b>09. Total Commercial (sum lines 5-8)</b>                       | <b>173,304,061</b>       | <b>171,780,516</b>           | <b>-1,523,545</b>                             | <b>-0.88%</b>     | <b>3,332,918</b>                        | <b>-2.80%</b>                  |
| <b>10. Total Non-Agland Real Property</b>                         | <b>289,925,252</b>       | <b>285,352,521</b>           | <b>-4,572,731</b>                             | <b>-1.58%</b>     | <b>4,158,046</b>                        | <b>-3.01%</b>                  |
| 11. Irrigated   | 40,961,985               | 53,434,805                   | 12,472,820                                    | 30.45%            |   |                                |
| 12. Dryland   | 69,442,615               | 86,719,280                   | 17,276,665                                    | 24.88%            |   |                                |
| 13. Grassland   | 66,885,550               | 86,679,810                   | 19,794,260                                    | 29.59%            |   |                                |
| 14. Wasteland   | 0                        | 0                            | 0   |                   |   |                                |
| 15. Other Agland  | 0                        | 0                            | 0   |                   |   |                                |
| <b>16. Total Agricultural Land</b>                                | <b>177,290,150</b>       | <b>226,833,895</b>           | <b>49,543,745</b>                             | <b>27.95%</b>     |   |                                |
| <b>17. Total Value of all Real Property</b><br>(Locally Assessed) | <b>467,215,402</b>       | <b>512,186,416</b>           | <b>44,971,014</b>                             | <b>9.63%</b>      | <b>4,158,046</b>                        | <b>8.74%</b>                   |

**2013 Plan of Assessment for Kimball County**  
**Assessment Years 2014, 2015 and 2016**  
**Date: June 15, 2013**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (hereinafter 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 or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 of each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344, and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Kimball County:**

According to the 2013 County Abstract, Kimball County consists of the following real property types:

| <u>Base</u>  | <u>Parcels</u> | <u>% of Total Parcels</u> | <u>% of Taxable Value</u> |
|--------------|----------------|---------------------------|---------------------------|
| Residential  | 1834           | 37.85%                    | 21.40%                    |
| Commercial   | 523            | 10.79%                    | 6.27%                     |
| Industrial   | 11             | .23%                      | 7.29%                     |
| Recreational | 0              |                           |                           |

|              |      |        |        |
|--------------|------|--------|--------|
| Minerals     | 522  | 10.77% | 22.25% |
| Agricultural | 1956 | 40.36% | 42.79% |

Kimball County has 587,929.55 acres of agricultural land; comprised of 6.94% irrigated land, 41.77% dryland, and 51.29% grassland.

**New Property:** For assessment year 2013, several building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$2,987,368 of growth for 2013.

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

**Current Resources:**

**Staff:** Deputy Assessor and three clerks.

**Budget:** For 2012-2013 the assessor's office and reappraisal budget request was \$185,755. The adopted budget was \$182,933.

**Training:** Required continuing education for certification of assessor and deputy plus workshops and other training that I feel is necessary for proper assessment practices.

**Cadastral Maps accuracy/condition, other land use maps, aerial photos:** Cadastral cards and Geographic Information System (GIS) maps are updated when a split or combination of a parcel is made or whenever a transfer occurs.

**Property Record Cards:** The Kimball County Assessor's property record cards are very complete, detailed and current. The property record cards contain the following information:

- Owner's name and address;
- Legal description;
- Parcel identification number;
- Cadastral map number;
- Tax district code;
- School district number;
- Valuation showing primary building, secondary buildings, land, and total value;
- Pricing sheets of houses, garages, and outbuildings that include information and notes about each improvement and replacement cost new with depreciation applied for current condition, location, etc. Attached to the pricing sheet is the CAMA sheet showing replacement cost;
- Sketches of buildings;
- Numbered photos depicting improvements;
- Notes concerning inspections.

**Software for CAMA, Assessment Administration, GIS:** The Kimball County Assessor's office has contracted with MIPS/County Solutions for CAMA pricing using Marshall & Swift cost data and an administrative package. We also have a GIS system using GIS Workshop, Inc.

**Web based – property record information access website:** <http://kimball.gisworkshop.com>

## **Current Assessment Procedures for Real Property:**

***Discover, List and Inventory all property:*** Paperwork corresponding to Real Estate Transfers is completed as soon as possible after they are brought to our office by the County Clerk's personnel. Ownership changes, etc. are entered in the computer, on the property record card and folder, in the real estate books, on the cadastral map and card, on index cards and on aerial and GIS maps if the sale includes rural land. We also inform the Treasurer's Office of landfill changes and SPNRD of irrigated land sales. The transfer is reviewed by the assessor and deputy to determine if it is a good sale. Sales questionnaires are sent to the buyer and seller for every transfer.

***Data Collection:*** We perform pick-up work each year. Our office receives information from building permits, information statements, newspaper reports, verbal reports from the public, and our own observations. The information we receive is reviewed by two staff members performing field work under guidance from myself.

***Review assessment sales ratio studies before assessment actions:*** Spreadsheets of residential, commercial, and agricultural sales are prepared each year based on the qualified sales rosters. Miscellaneous "what-ifs" are run to determine the most appropriate percentage increases/decreases to apply to bring values within the required statistical ranges. My state Property Assessment Division liaison works with me on the ratio studies.

***Approaches to Value:*** Because of the variety of sales that occur in Kimball County, the Market approach and the Cost approach are used together when doing a complete repricing. The cost approach is done on the CAMA system using Marshall & Swift pricing. The latest depreciation study was done by the former assessor in 2007. At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the former Assessor appointing landowners to a board. They drove the county and looked at each sale and the current soil maps. The areas were determined with the landowners and commissioners. "What-if" spreadsheets are prepared using various potential changes in value to different classes of land to determine the most equitable overall increases/decreases in values to achieve the required statistics for levels of value. At this time there is no special value for agricultural land in Kimball County.

***Reconciliation of final value and documentation:*** Our property record cards show how we arrive at value using the Marshall & Swift replacement cost new of improvements less any physical, locational or functional depreciation appropriate for the final value. New agricultural values are shown on the agricultural record along with the soil types.

***Review assessment sales ratio studies after assessment actions:*** All assessment actions are taken in conjunction with the assessment sales ratio studies to ensure that any actions taken result in valuations that meet the required statistics.

***Notices and Public Relations:*** By June 1<sup>st</sup> of each year, notices of valuation changes are sent to the owners of record. The media (newspaper and radio) are sent our statistics for the current year and they are also posted in our office. We mail reminders about timely filing for both personal property returns and homestead applications. I run notices in the newspaper regarding filing dates in addition to notices about field work, permissive exemptions, etc. Public

relations begin in the office. Each interaction with a taxpayer is an opportunity to help them understand the assessment process and corresponding connections to the tax system. The assessor's website needs to be updated so that it is more helpful and informative to the public.

**Level of Value, Quality, and Uniformity for assessment year 2012:**

**Kimball County**

| <b>PROPERTY CLASS</b> | <b>MEDIAN</b> | <b>COEFFICIENT OF DISPERSION</b> | <b>PRICE RELATED DIFFERENTIAL</b> |
|-----------------------|---------------|----------------------------------|-----------------------------------|
| RESIDENTIAL           | 97.00         | 24.96                            | 113.70                            |
| COMMERCIAL            | *NEI          | *NEI                             | *NEI                              |
| AGRICULTURAL          | 70.00         | 27.15                            | 109.37                            |

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

Nebraska law requires the county assessor to inspect and review a portion of the taxable real property parcels in the county each year to assure that all parcels in the county are examined no less frequently than every six years. See Neb. Rev. Stat. §77-1311.03. All rural properties in Kimball County and residential properties in the City of Kimball have been inspected and reviewed since the passage of LB 334 in 2007. Reviews of residential and commercial properties in the City of Kimball will be completed by March 19, 2014.

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

***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will begin. I plan to complete the inspection of Township/Range 12-53 through 14-55 in 2014. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Commercial Property:***

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 14-56 through 14-59 and 16-53 through 16-59 in 2015. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Commercial Property:***

I plan to hire an appraisal firm to appraise the grain elevators in Kimball County as well as Clean Harbors, a hazardous waste disposal facility.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

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

#### ***Residential Property:***

We will complete the inspection and review of residential improvements on agricultural parcels and farm buildings with the inspection of Township/Range 15-53 through 15-59. We will also inspect and review residential property in the Villages of Dix and Bushnell. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will also be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and notes observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjustments made as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Commercial Property:***

Pickup work will also be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Agricultural Land:***

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA will not furnish the names of those who have been accepted but have not yet received a program payment.) We then send a letter to all landowners on the list and request an FSA map. A majority of those to whom we request a map bring or send it to our office. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

**Other functions performed by the assessor's office including, but not limited to:**

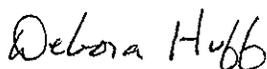
1. Personal Property: Assist taxpayers with preprinted schedules mailed to them and prepare new schedules when there are changes. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15<sup>th</sup>. Process applications before mailing to State.
3. Annually prepare and file administrative reports as required by law or regulation with the Property Tax Administrator including:
  - Real Property Abstract
  - Annual Plan of Assessment
  - Assessor Survey
  - School District Taxable Value Report
  - Average Residential Value for Homestead Exemption purposes
  - Homestead Exemption Tax Loss Report
  - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Annually review government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.

7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1<sup>st</sup> send Notices of Valuation Change to owners of record.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. 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. Two parcels for each TIF property, one real estate card with the base value and one for the excess value of the property are maintained.
11. 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.
12. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
13. Tax List Corrections: prepare tax list correction documents for county board approval.
14. Annual Inventory: update report designating personal property of the assessor's office by August 25<sup>th</sup> each year.
15. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
16. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
17. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
18. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, property owners, and other county offices.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

**Conclusion:**

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:



Debora Huff  
Kimball County Assessor  
July 16, 2013

**Amendments to  
2013 Plan of Assessment for Kimball County  
Assessment Years 2014, 2015 and 2016**

Nebraska law requires the county assessor to inspect and review a portion of the taxable real property parcels in the county each year to assure that all parcels in the county are examined no less frequently than every six years. See Neb. Rev. Stat. §77-1311.03. All rural properties in Kimball County and residential properties in the City of Kimball have been inspected and reviewed since the passage of LB 334 in 2007. Reviews of residential and commercial properties in the Villages of Dix and Bushnell and the commercial properties in the City of Kimball will be completed by March 19, 2014. Because the inspection of Township/Range 12-53 through 13-59 and 14-57 through 14-59 was last done in 2008, it will be completed as well.

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

***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 14-53 through 14-56 and 16-53 through 16-55 in 2014. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

***Commercial Property:***

I plan to hire an appraisal firm to appraise the grain elevators in Kimball County as well as Clean Harbors, a hazardous waste disposal facility.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

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

### ***Residential Property:***

Inspection and review of residential improvements on agricultural parcels and farm buildings will continue. I plan to complete the inspection of Township/Range 15-53 through 15-59 (excluding 15-55) and 16-56 through 16-59 in 2015. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

### ***Commercial Property:***

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

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

### ***Residential Property:***

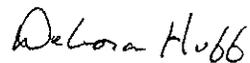
We will complete the inspection and review of residential improvements on agricultural parcels and farm buildings with the inspection of Township/Range 15-55. We will also inspect and review residential property in the City of Kimball from Chestnut Street to the west side of town. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, field liaisons will ask whether any changes have been made to the property. If they are not at home, a door hangar containing a property questionnaire is left. Interior inspections are done for new construction, protests, and when invited in by the homeowner. Necessary adjustments to valuation will be made once the review is completed.

Pickup work will also be continuing for this term. The Assessor's office obtains building permits

from the City of Kimball, gathers information from the local newspaper, and notes observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31<sup>st</sup> as possible. It is assigned a partial value for the amount of construction completed. Residential real estate sales will be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjustments made as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Respectfully submitted to the Kimball County Board of Equalization:

A handwritten signature in cursive script that reads "Debora Huff".

Debora Huff  
Kimball County Assessor  
October 1, 2013

## 2014 Assessment Survey for Kimball County

### A. Staffing and Funding Information

|            |   |
|------------|---|
| <b>1.</b>  | <b>Deputy(ies) on staff:</b>  |
|            | One   |
| <b>2.</b>  | <b>Appraiser(s) on staff:</b>   |
|            | None  |
| <b>3.</b>  | <b>Other full-time employees:</b>   |
|            | Three   |
| <b>4.</b>  | <b>Other part-time employees:</b>   |
|            | None  |
| <b>5.</b>  | <b>Number of shared employees:</b>  |
|            | None  |
| <b>6.</b>  | <b>Assessor's requested budget for current fiscal year:</b>   |
|            | \$188,326   |
| <b>7.</b>  | <b>Adopted budget, or granted budget if different from above:</b>   |
|            | Same  |
| <b>8.</b>  | <b>Amount of the total assessor's budget set aside for appraisal work:</b>  |
|            | \$36,341  |
| <b>9.</b>  | <b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>  |
|            | N/A   |
| <b>10.</b> | <b>Part of the assessor's budget that is dedicated to the computer system:</b>  |
|            | \$11,110  |
| <b>11.</b> | <b>Amount of the assessor's budget set aside for education/workshops:</b>   |
|            | \$2,605   |
| <b>12.</b> | <b>Other miscellaneous funds:</b>   |
|            | Any miscellaneous funds (such as those for postage, cell phone, County car use and a copier) are taken from the General Fund. |
| <b>13.</b> | <b>Amount of last year's assessor's budget not used:</b>  |
|            | \$2,256   |

## B. Computer, Automation Information and GIS

|    |   |
|----|---|
| 1. | <b>Administrative software:</b>   |
|    | MIPS/PC Admin   |
| 2. | <b>CAMA software:</b>   |
|    | MIPS  |
| 3. | <b>Are cadastral maps currently being used?</b>   |
|    | Yes, in conjunction with GIS.   |
| 4. | <b>If so, who maintains the Cadastral Maps?</b>   |
|    | The Deputy Assessor and staff clerk.  |
| 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, both property records and maps. The web address is <a href="http://kimball.gisworkshop.com">http://kimball.gisworkshop.com</a> |
| 7. | <b>Who maintains the GIS software and maps?</b>   |
|    | GIS Workshop and staff clerks.  |
| 8. | <b>Personal Property software:</b>  |
|    | MIPS  |

## C. Zoning Information

|    |  |
|----|--|
| 1. | <b>Does the county have zoning?</b>  |
|    | Yes  |
| 2. | <b>If so, is the zoning countywide?</b>  |
|    | Yes  |
| 3. | <b>What municipalities in the county are zoned?</b>  |
|    | The city of Kimball and the villages of Bushnell and Dix.  |
| 4. | <b>When was zoning implemented?</b>  |
|    | County zoning was implemented in 2010. It is unknown when the municipalities zoning was implemented. |

### D. Contracted Services

|    |  |
|----|--|
| 1. | <b>Appraisal Services:</b>   |
|    | The physical inspection and valuation for all three property classes are done in-house. Pritchard & Abbott is the contracted appraisal service for oil, gas and mineral interests. |
| 2. | <b>GIS Services:</b>   |
|    | GIS Workshop.  |
| 3. | <b>Other services:</b>   |
|    | MIPS for administrative, CAMA and personal property software.  |

### E. Appraisal /Listing Services

|    |  |
|----|--|
| 1. | <b>Does the county employ outside help for appraisal or listing services?</b>                    |
|    | Yes, Pritchard & Abbott as mentioned above.  |
| 2. | <b>If so, is the appraisal or listing service performed under contract?</b>                      |
|    | Yes.   |
| 3. | <b>What appraisal certifications or qualifications does the County require?</b>                  |
|    | Expertise in the mass appraisal of oil, gas and mineral interest for ad valorem tax purposes.    |
| 4. | <b>Have the existing contracts been approved by the PTA?</b>                                     |
|    | Yes  |
| 5. | <b>Does the appraisal or listing service providers establish assessed values for the county?</b> |
|    | Yes, for the oil, gas and mineral interests.   |



# 2014 Certification for Kimball 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 Kimball County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



