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2015 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	69	Median	96.67
Total Sales Price	\$10,026,748	Mean	95.43
Total Adj. Sales Price	\$9,903,048	Wgt. Mean	94.49
Total Assessed Value	\$9,357,132	Average Assessed Value of the Base	\$111,108
Avg. Adj. Sales Price	\$143,522	Avg. Assessed Value	\$135,611

Confidence Interval - Current

95% Median C.I	90.30 to 99.52
95% Wgt. Mean C.I	89.89 to 99.09
95% Mean C.I	90.95 to 99.91
% of Value of the Class of all Real Property Value in the	16.34
% of Records Sold in the Study Period	5.89
% of Value Sold in the Study Period	7.19

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	76	95	94.82
2013	69	95	95.16
2012	61	97	96.90
2011	75	96	96

2015 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	9	Median	91.16
Total Sales Price	\$720,700	Mean	89.11
Total Adj. Sales Price	\$720,700	Wgt. Mean	92.49
Total Assessed Value	\$666,611	Average Assessed Value of the Base	\$91,505
Avg. Adj. Sales Price	\$80,078	Avg. Assessed Value	\$74,068

Confidence Interval - Current

95% Median C.I	71.97 to 103.22
95% Wgt. Mean C.I	75.11 to 109.88
95% Mean C.I	76.13 to 102.09
% of Value of the Class of all Real Property Value in the County	1.19
% of Records Sold in the Study Period	8.65
% of Value Sold in the Study Period	7.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	8	100	90.38
2013	9		92.36
2012	11		92.44
2011	10		94

2015 Opinions of the Property Tax Administrator for Gosper County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	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, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Gosper County

All residential parcels throughout the county were revalued; this involved updating the costing to the June 2014 Marshall & Swift costing tables and applying new depreciation schedules developed from the market.

A market study was done on the parcels around Johnson Lake. It indicated that a significant increase was warranted to the land/leaseholds and new lot values were applied for the 2015 year.

A land study was also completed for the rural residential acreages and indicated a need for an increase. Additional acres over the first home site acre were increased from \$500/acre to \$1,100.

The county has completed all permit and pick-up work for the year.

2015 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:												
	The deputy assessor and the lister												
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:												
	<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;">01</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
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04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
4.	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?												
	Yes, depreciation tables are developed using local market information.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes												
6.	Describe the methodology used to determine the residential lot values?												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	N/A												

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2014	2014	2012	2009-2010
02	2014	2014	2012	2009-2010
03	2014	2014	2014	2009-2010
04	2014	2014	2014	2009-2010
AG	2014	2014	2012	2009-2010

2015 Residential Correlation Section for Gosper County

County Overview

The real estate market in Gosper County is mainly driven by the local agricultural economy. Properties located at Johnson Lake are recreationally influenced and do not follow the local market trends. The market at the lake continues to steadily increase while the rest of the county has been relatively flat but stable. There are four valuation groupings that have been established to recognize differences in the markets throughout the county.

Description of Analysis

A comparison of the number of sold parcels in each valuation grouping compared to the number of parcels in the county show that all the valuation groupings, with the exception of Smithfield (valuation grouping 2), were well represented in the sales file sample. There were no qualified sales in Smithfield but the village is very small and only represents three percent of the residential class. An analysis of the sales file sample show that the changes made correspond with the reported assessment actions. The abstract also reflect similar valuation changes. These factors indicate that the statistics are reliable and the sample is representative of the overall market.

An analysis of the statistically profile show that the valuation groupings present in the sample are uniformly assessed at similar portions of market value. When examined individually by valuation group, the analysis shows that the measures of central tendency and the qualitative statistics fall within the acceptable range. This reflects the assessor's practice of revaluing all parcels countywide every two years. Although there are no sales in Smithfield, review of assessment practices indicate that the same assessment process is applied to Smithfield as the rest of the county. Therefore it is believed that all residential parcels are being assessed at an acceptable level of value.

Sales Qualification

A Sales Qualification review is conducted annually by the Department for every county. This includes an analysis of the sales utilization rate and review of the nonqualified sales roster to ensure that reasons for not utilizing the sales are adequate and are documented. There appears to be no apparent bias and all arm's length transactions were made available for measurement purposes.

2015 Residential Correlation Section for Gosper County

Equalization and Quality of Assessment

Annually, the Department conducts a review of assessment practices. Gosper County was last reviewed in 2011. It was confirmed that the appraisal techniques were consistently applied and that residential property is treated in a uniform and proportionate manner.

The quality of assessment of the residential class is determined to be in compliance with the professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of the residential class of property in Gosper County is determined to be 97%

2015 Commercial Assessment Actions for Gosper County

All commercial parcels throughout the county were revalued; this involved updating the costing to the June 2014 Marshall& Swift costing tables and applying new depreciation schedules.

A market study was done on the parcels around Johnson Lake. It indicated that a significant increase was warranted to the land/leaseholds and new lot values were applied for the 2015 year.

The county has completed all permit and pick-up work for the year.

2015 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:			
	The deputy assessor and the lister			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	All properties are valued using the cost approach. Properties are priced using the Marshall and Swift occupancy codes. Depreciation is applied based on general structure type and the age/condition of the property.			
4.	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?			
	Depreciation tables are developed using local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	n/a			
6.	Describe the methodology used to determine the commercial lot values.			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2014	2012
				<u>Date of Last Inspection</u>
				2009-2010

2015 Commercial Correlation Section for Gosper County

County Overview

The economics of Gosper County rely heavily on the agricultural market. Most of the commercial parcels are within Elwood and include several agricultural businesses along with a main street district that provides basic goods and services. There are some commercial parcels around Johnson Lake that mainly service the needs of those visiting the lake, these properties are not as restricted by the local economy and the market will be generally stronger here, but overall the market for commercial properties within Gosper County is not organized.

Description of Analysis

Rarely do more than ten sales appear within a three-year study period; this year's statistical profile contains only nine sales. There are 86 improved commercial parcels within the county in 37 different occupancy codes. One-half of the parcels are located in six different occupancy codes. Of the seven primary occupancy codes only retail stores appear more than once. Within the sample, sales at the lake make up almost 45% of the sample but only represent 19% of the county overall. The commercial parcels within Elwood make up 64% of the county, but only 44% of the sales are in Elwood. These factors indicate that the sample of sales is unrepresentative of the county as a whole and should not be relied upon to set a level of value.

The county assessor revalues all commercial property in the county every other year by updating costing tables and making any warranted adjustments to the depreciation tables. The commercial class was revalued for this assessment year. A review of the sales file and abstract reflect similar changes and support the assessment action of revaluing the county.

Sales Qualification

A Sales Qualification review is completed annually for all counties. This review included the analysis of the non-qualified sales roster to verify that the reason for the disqualification was adequate and documented. There appears to be no bias in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a review of assessment practices for a portion of the counties within the state. Gosper County was selected for review in 2011. With all the available information it is to be believed that the assessment practices are reliable and the Commercial class is being treated in a uniform and proportionate manner.

2015 Commercial Correlation Section for Gosper County

The commercial sample is unrepresentative of the county as a whole and the size of the sample is inadequate for reliable measurement of the level of value.

Level of Value

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class.

2015 Agricultural Assessment Actions for Gosper County

A market study was completed on the agricultural land sales and sales from the surrounding counties. From the analysis it was apparent that all three land subclasses required adjustment; therefore, it was necessary to increase irrigated, dry and grass land classes for the 2015 year by 19-20%.

A land study was conducted on rural residential parcels and the additional acres were increased from \$500 to \$1,100 and the new values were implemented for home sites and farm sites.

The county has completed all permit and pick-up work for the year.

2015 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:									
	The deputy assessor and the lister									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2012</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2012	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2012
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2012								
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2012								
3.	Describe the process used to determine and monitor market areas.									
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past three assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. The market area lines have been kept in place and the assessor will continue to study the market to determine whether the market area boundaries should be removed or changed.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake.									
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?									
	Yes									
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	N/A									
7.	Have special valuation applications been filed in the county? If so, answer the following:									
	No									

Gosper County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	n/a	4,996	4,235	3,511	3,247	2,727	2,966	2,663	4,777
Gosper	4	n/a	5,003	4,235	3,535	3,296	n/a	3,037	2,814	4,206
Dawson	1	n/a	4,966	4,691	4,250	3,825	3,387	3,347	3,110	4,602
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	5,738
Phelps	2	n/a	5,100	4,700	4,500	4,300	4,100	3,900	3,200	4,592
Harlan	2	5,085	4,786	3,962	3,445	2,858	2,617	2,520	2,520	4,105
Furnas	1	5,040	5,040	4,080	3,840	3,000	2,820	2,700	2,700	4,464
Frontier	1	3,000	2,996	2,928	2,939	2,900	2,900	2,844	2,789	2,968

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1,930	1,800	1,685	1,550	1,325	1,275	1,275	1,805
Gosper	4	n/a	1,930	1,799	1,685	1,550	n/a	1,275	1,275	1,786
Dawson	1	n/a	2,310	2,080	1,895	1,785	1,694	1,465	1,455	1,879
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	2,848
Phelps	2	n/a	2,500	2,300	2,100	1,900	1,700	1,550	1,450	2,074
Harlan	2	2,060	2,034	1,711	1,670	1,440	1,411	1,420	1,420	1,889
Furnas	1	2,000	2,000	1,560	1,560	1,375	1,375	1,250	1,250	1,762
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	1,670

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	n/a	1,200	1,065	955	870	870	835	835	871
Gosper	4	n/a	1,200	1,064	954	870	n/a	835	835	866
Dawson	1	n/a	1,525	1,309	1,161	1,095	1,010	980	975	1,015
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	1,146
Phelps	2	n/a	1,132	1,075	1,127	1,101	1,000	959	927	952
Harlan	2	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Furnas	1	1,215	1,215	1,150	1,150	945	945	880	880	915
Frontier	1	650	650	650	650	650	650	650	650	650

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015 Agricultural Correlation Section for Gosper County

County Overview

Gosper County consists of two market areas that differentiate between the three different types of topography. The northern part of the county contains valley land and plains. The valley land and plains are both flat lands made up of rich soils. The southern part of the county is dissected plains, which are a mix of rolling and hilly terrain. In recent years with improved farming practices, the market has been less impacted by these geographic differences. Beginning in 2013, the county began valuing the two market areas the same; the market area boundaries have been kept in place and sales analysis is conducted annually to monitor the areas.

Description of Analysis

Since the county values all agricultural land using one schedule of values, all sales are combined for this analysis. A review of the sales sample reveals an inadequate amount of sales by majority land use subclass for an accurate measurement and an unbalanced representation of sales per study period when stratified by sales date. Additional sales were brought in from surrounding, comparable counties to achieve a proportionate mix of sales while expanding the MLU subclasses. Both market areas' medians are within the acceptable range and when adequate sales exist in the sample, the MLU subclasses' statistics lying within a few percentage points of each other. This supports the idea that the market is still similar across the county.

When analyzing the majority land use for the irrigated subclass, the assessor is at the low end of the acceptable range, with the 95% and 80% MLU in market area one falling slightly outside the acceptable range. The 80% MLU appears to be the best indication of the value with a balanced sample between years and a representative sample of both market areas. The values that the county set maintains a similar relationship with surrounding counties as in previous years and are believed to be within the acceptable range. There is very little dry land in this region of the state; the assessor adjusted the dry land values to mirror the increase to the irrigated land class. The 95% and 80% MLU of grass both fall within the acceptable range, again when broken down further some statistics lie outside the acceptable range. The adjustment to the value of grass land falls within the acceptable range and blends well with the surrounding counties.

Sales Qualification

A sales qualification review is completed annually by the Department for all counties. This involved reviewing the non-qualified sales to ensure that the reasons for disqualifying sales were sufficient and documented. No apparent bias existed in the qualification determinations and all arm's length sales were used.

2015 Agricultural Correlation Section for Gosper County

Equalization and Quality of Assessment

The evidence supports that agricultural values have been established at uniform portions of market value; the quality of assessment is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the Level of value of agricultural land in Gosper County is 72%.

**37 Gosper
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 69
 Total Sales Price : 10,026,748
 Total Adj. Sales Price : 9,903,048
 Total Assessed Value : 9,357,132
 Avg. Adj. Sales Price : 143,522
 Avg. Assessed Value : 135,611

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 95
 COD : 13.77
 PRD : 100.99

COV : 19.90
 STD : 18.99
 Avg. Abs. Dev : 13.31
 MAX Sales Ratio : 188.81
 MIN Sales Ratio : 60.54

95% Median C.I. : 90.30 to 99.52
 95% Wgt. Mean C.I. : 89.89 to 99.09
 95% Mean C.I. : 90.95 to 99.91

Printed: 4/2/2015 3:26:51PM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-12 To 31-DEC-12	8	96.61	95.87	87.49	16.58	109.58	60.62	116.48	60.62 to 116.48	134,007	117,244	
01-JAN-13 To 31-MAR-13	2	111.23	111.23	116.62	10.20	95.38	99.89	122.57	N/A	152,500	177,845	
01-APR-13 To 30-JUN-13	8	94.09	100.70	99.31	13.58	101.40	81.22	127.48	81.22 to 127.48	141,913	140,929	
01-JUL-13 To 30-SEP-13	17	90.59	92.70	94.32	13.45	98.28	68.17	114.78	77.75 to 107.76	150,500	141,950	
01-OCT-13 To 31-DEC-13	11	96.68	92.72	92.55	09.28	100.18	71.20	109.32	76.35 to 103.77	190,036	175,870	
01-JAN-14 To 31-MAR-14	2	107.05	107.05	109.54	06.28	97.73	100.33	113.77	N/A	155,000	169,788	
01-APR-14 To 30-JUN-14	10	95.01	100.91	94.13	19.35	107.20	62.62	188.81	81.46 to 111.62	113,300	106,653	
01-JUL-14 To 30-SEP-14	11	90.30	88.22	91.03	12.51	96.91	60.54	115.69	64.71 to 101.92	118,073	107,477	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	35	96.67	96.31	95.33	13.98	101.03	60.62	127.48	87.78 to 102.93	144,881	138,121	
01-OCT-13 To 30-SEP-14	34	95.41	94.51	93.60	13.73	100.97	60.54	188.81	89.09 to 99.44	142,124	133,027	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	38	96.68	95.37	95.76	12.06	99.59	68.17	127.48	89.09 to 100.23	160,242	153,443	
<u>ALL</u>	69	96.67	95.43	94.49	13.77	100.99	60.54	188.81	90.30 to 99.52	143,522	135,611	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	25	91.50	92.57	89.65	12.69	103.26	60.54	127.48	85.53 to 100.06	85,958	77,061	
03	35	96.67	97.38	96.10	16.30	101.33	60.62	188.81	87.78 to 107.76	190,546	183,106	
04	9	99.52	95.79	94.18	06.08	101.71	74.95	103.77	89.09 to 102.93	120,556	113,543	
<u>ALL</u>	69	96.67	95.43	94.49	13.77	100.99	60.54	188.81	90.30 to 99.52	143,522	135,611	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	68	96.68	95.83	94.50	13.53	101.41	60.54	188.81	90.59 to 99.52	145,589	137,575	
06	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045	
07												
<u>ALL</u>	69	96.67	95.43	94.49	13.77	100.99	60.54	188.81	90.30 to 99.52	143,522	135,611	

37 Gosper
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 69
Total Sales Price : 10,026,748
Total Adj. Sales Price : 9,903,048
Total Assessed Value : 9,357,132
Avg. Adj. Sales Price : 143,522
Avg. Assessed Value : 135,611

MEDIAN : 97
WGT. MEAN : 94
MEAN : 95
COD : 13.77
PRD : 100.99

COV : 19.90
STD : 18.99
Avg. Abs. Dev : 13.31
MAX Sales Ratio : 188.81
MIN Sales Ratio : 60.54

95% Median C.I. : 90.30 to 99.52
95% Wgt. Mean C.I. : 89.89 to 99.09
95% Mean C.I. : 90.95 to 99.91

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045	
Less Than 15,000	2	89.90	89.90	102.31	24.17	87.87	68.17	111.62	N/A	7,000	7,162	
Less Than 30,000	3	101.15	93.65	101.60	14.32	92.18	68.17	111.62	N/A	12,000	12,192	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	68	96.68	95.83	94.50	13.53	101.41	60.54	188.81	90.59 to 99.52	145,589	137,575	
Greater Than 14,999	67	96.67	95.59	94.48	13.51	101.17	60.54	188.81	90.30 to 99.52	147,598	139,445	
Greater Than 29,999	66	95.40	95.51	94.46	13.83	101.11	60.54	188.81	90.30 to 99.50	149,501	141,221	
<u>Incremental Ranges</u>												
0 TO 4,999	1	68.17	68.17	68.17	00.00	100.00	68.17	68.17	N/A	3,000	2,045	
5,000 TO 14,999	1	111.62	111.62	111.62	00.00	100.00	111.62	111.62	N/A	11,000	12,278	
15,000 TO 29,999	1	101.15	101.15	101.15	00.00	100.00	101.15	101.15	N/A	22,000	22,254	
30,000 TO 59,999	9	96.68	100.41	100.65	09.66	99.76	86.30	127.48	91.18 to 115.39	40,833	41,100	
60,000 TO 99,999	17	96.84	96.50	95.61	17.33	100.93	60.54	188.81	81.46 to 100.33	84,438	80,733	
100,000 TO 149,999	12	91.04	92.52	92.63	06.87	99.88	76.35	103.77	86.59 to 99.52	133,317	123,491	
150,000 TO 249,999	20	92.36	93.83	93.61	17.43	100.24	60.62	122.57	81.22 to 111.77	185,550	173,699	
250,000 TO 499,999	8	97.52	96.58	95.24	11.25	101.41	71.20	114.78	71.20 to 114.78	344,163	327,788	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	69	96.67	95.43	94.49	13.77	100.99	60.54	188.81	90.30 to 99.52	143,522	135,611	

37 Gosper
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 9
Total Sales Price : 720,700
Total Adj. Sales Price : 720,700
Total Assessed Value : 666,611
Avg. Adj. Sales Price : 80,078
Avg. Assessed Value : 74,068

MEDIAN : 91
WGT. MEAN : 92
MEAN : 89
COD : 13.26
PRD : 96.35

COV : 18.95
STD : 16.89
Avg. Abs. Dev : 12.09
MAX Sales Ratio : 109.83
MIN Sales Ratio : 54.90

95% Median C.I. : 71.97 to 103.22
95% Wgt. Mean C.I. : 75.11 to 109.88
95% Mean C.I. : 76.13 to 102.09

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	67,000	66,667
01-APR-12 To 30-JUN-12	2	106.53	106.53	109.17	03.11	97.58	103.22	109.83	N/A	125,000	136,465
01-JUL-12 To 30-SEP-12	1	97.24	97.24	97.24	00.00	100.00	97.24	97.24	N/A	65,000	63,209
01-OCT-12 To 31-DEC-12	2	63.44	63.44	62.01	13.46	102.31	54.90	71.97	N/A	68,500	42,474
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	89.66	89.66	89.69	01.67	99.97	88.16	91.16	N/A	73,350	65,788
01-APR-14 To 30-JUN-14	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	101.36	102.45	105.45	04.03	97.16	97.24	109.83	N/A	95,500	100,702
01-OCT-12 To 30-SEP-13	2	63.44	63.44	62.01	13.46	102.31	54.90	71.97	N/A	68,500	42,474
01-OCT-13 To 30-SEP-14	3	88.16	88.43	88.67	01.96	99.73	85.97	91.16	N/A	67,233	59,619
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	6	98.37	89.44	93.98	14.98	95.17	54.90	109.83	54.90 to 109.83	86,500	81,292
01-JAN-13 To 31-DEC-13											
<u>ALL</u>	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068
<u>ALL</u>	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068
04											
<u>ALL</u>	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068

37 Gosper
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 9
Total Sales Price : 720,700
Total Adj. Sales Price : 720,700
Total Assessed Value : 666,611
Avg. Adj. Sales Price : 80,078
Avg. Assessed Value : 74,068

MEDIAN : 91
WGT. MEAN : 92
MEAN : 89
COD : 13.26
PRD : 96.35

COV : 18.95
STD : 16.89
Avg. Abs. Dev : 12.09
MAX Sales Ratio : 109.83
MIN Sales Ratio : 54.90

95% Median C.I. : 71.97 to 103.22
95% Wgt. Mean C.I. : 75.11 to 109.88
95% Mean C.I. : 76.13 to 102.09

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$ Ranges												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	103.22	103.22	103.22	00.00	100.00	103.22	103.22	N/A	25,000	25,806	
Ranges Excl. Low \$												
Greater Than 4,999	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068	
Greater Than 14,999	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068	
Greater Than 29,999	8	89.66	87.34	92.11	13.48	94.82	54.90	109.83	54.90 to 109.83	86,963	80,101	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	103.22	103.22	103.22	00.00	100.00	103.22	103.22	N/A	25,000	25,806	
30,000 TO 59,999	2	78.97	78.97	78.84	08.86	100.16	71.97	85.97	N/A	56,000	44,153	
60,000 TO 99,999	5	91.16	86.19	85.13	11.78	101.25	54.90	99.50	N/A	71,740	61,075	
100,000 TO 149,999												
150,000 TO 249,999	1	109.83	109.83	109.83	00.00	100.00	109.83	109.83	N/A	225,000	247,124	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
ALL	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
336	2	92.70	92.70	92.48	04.90	100.24	88.16	97.24	N/A	68,350	63,209	
349	1	54.90	54.90	54.90	00.00	100.00	54.90	54.90	N/A	80,000	43,923	
352	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281	
353	2	104.67	104.67	107.46	04.94	97.40	99.50	109.83	N/A	146,000	156,896	
442	1	91.16	91.16	91.16	00.00	100.00	91.16	91.16	N/A	75,000	68,367	
471	1	71.97	71.97	71.97	00.00	100.00	71.97	71.97	N/A	57,000	41,025	
851	1	103.22	103.22	103.22	00.00	100.00	103.22	103.22	N/A	25,000	25,806	
ALL	9	91.16	89.11	92.49	13.26	96.35	54.90	109.83	71.97 to 103.22	80,078	74,068	

37 Gosper
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 97
Total Sales Price : 65,760,554
Total Adj. Sales Price : 65,686,089
Total Assessed Value : 48,749,707
Avg. Adj. Sales Price : 677,176
Avg. Assessed Value : 502,574

MEDIAN : 72
WGT. MEAN : 74
MEAN : 81
COD : 28.62
PRD : 108.97

COV : 38.81
STD : 31.39
Avg. Abs. Dev : 20.47
MAX Sales Ratio : 240.12
MIN Sales Ratio : 00.00

95% Median C.I. : 67.58 to 76.09
95% Wgt. Mean C.I. : 68.91 to 79.52
95% Mean C.I. : 74.63 to 87.13

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	12	91.47	102.93	94.84	28.85	108.53	65.03	162.93	72.80 to 140.86	761,894	722,603
01-JAN-12 To 31-MAR-12	13	71.53	78.58	69.43	34.77	113.18	00.00	124.94	57.38 to 114.73	722,712	501,756
01-APR-12 To 30-JUN-12	6	71.61	83.75	72.66	25.21	115.26	63.92	155.70	63.92 to 155.70	299,029	217,280
01-JUL-12 To 30-SEP-12	5	69.32	82.96	81.28	25.42	102.07	60.60	131.32	N/A	379,800	308,689
01-OCT-12 To 31-DEC-12	20	70.69	80.10	73.34	27.66	109.22	48.32	135.07	61.74 to 89.32	635,604	466,143
01-JAN-13 To 31-MAR-13	8	63.36	69.69	60.82	23.50	114.58	53.60	111.58	53.60 to 111.58	778,311	473,391
01-APR-13 To 30-JUN-13	2	64.73	64.73	61.86	14.14	104.64	55.58	73.87	N/A	641,910	397,074
01-JUL-13 To 30-SEP-13	1	73.28	73.28	73.28	00.00	100.00	73.28	73.28	N/A	89,606	65,663
01-OCT-13 To 31-DEC-13	11	67.73	85.11	78.58	39.13	108.31	50.99	240.12	51.59 to 100.54	569,987	447,901
01-JAN-14 To 31-MAR-14	10	70.54	77.65	72.20	16.64	107.55	60.70	127.52	60.79 to 102.92	1,072,414	774,334
01-APR-14 To 30-JUN-14	6	70.69	70.06	71.68	18.62	97.74	47.23	88.47	47.23 to 88.47	653,989	468,781
01-JUL-14 To 30-SEP-14	3	57.36	58.54	56.44	08.86	103.72	51.50	66.75	N/A	741,667	418,591
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	36	76.59	88.17	81.15	32.78	108.65	00.00	162.93	69.14 to 93.62	617,532	501,144
01-OCT-12 To 30-SEP-13	31	69.86	76.20	68.78	24.55	110.79	48.32	135.07	61.69 to 82.29	655,226	450,639
01-OCT-13 To 30-SEP-14	30	68.89	76.96	72.33	25.43	106.40	47.23	240.12	63.18 to 73.88	771,431	557,957
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	44	70.69	80.47	72.45	29.35	111.07	00.00	155.70	65.76 to 86.09	586,375	424,837
01-JAN-13 To 31-DEC-13	22	68.80	77.11	69.03	28.71	111.71	50.99	240.12	55.58 to 80.78	630,444	435,175
<u>ALL</u>	97	71.53	80.88	74.22	28.62	108.97	00.00	240.12	67.58 to 76.09	677,176	502,574

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	69.84	82.46	75.78	35.52	108.81	00.00	240.12	65.36 to 73.87	749,245	567,771
4	46	74.35	79.12	72.04	20.51	109.83	47.23	135.07	68.09 to 85.40	597,274	430,291
<u>ALL</u>	97	71.53	80.88	74.22	28.62	108.97	00.00	240.12	67.58 to 76.09	677,176	502,574

37 Gosper
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 97
Total Sales Price : 65,760,554
Total Adj. Sales Price : 65,686,089
Total Assessed Value : 48,749,707
Avg. Adj. Sales Price : 677,176
Avg. Assessed Value : 502,574

MEDIAN : 72
WGT. MEAN : 74
MEAN : 81
COD : 28.62
PRD : 108.97

COV : 38.81
STD : 31.39
Avg. Abs. Dev : 20.47
MAX Sales Ratio : 240.12
MIN Sales Ratio : 00.00

95% Median C.I. : 67.58 to 76.09
95% Wgt. Mean C.I. : 68.91 to 79.52
95% Mean C.I. : 74.63 to 87.13

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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
_____Irrigated_____											
County	23	67.45	72.16	67.28	19.42	107.25	47.23	127.52	63.92 to 71.53	945,594	636,176
1	22	67.52	73.29	68.50	18.93	106.99	50.99	127.52	63.92 to 72.08	931,716	638,241
4	1	47.23	47.23	47.23	00.00	100.00	47.23	47.23	N/A	1,250,898	590,739
_____Dry_____											
County	5	73.88	74.39	74.21	19.76	100.24	48.32	94.46	N/A	349,200	259,146
1	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	136,000	65,721
4	4	82.48	80.90	76.40	14.38	105.89	64.20	94.46	N/A	402,500	307,502
_____Grass_____											
County	22	74.15	94.29	86.19	40.45	109.40	51.50	240.12	65.36 to 108.89	366,912	316,254
1	12	74.15	101.97	90.17	50.91	113.09	51.50	240.12	65.36 to 152.26	447,949	403,899
4	10	77.83	85.07	78.27	26.56	108.69	60.29	135.07	60.60 to 115.06	269,667	211,080
_____ALL_____	97	71.53	80.88	74.22	28.62	108.97	00.00	240.12	67.58 to 76.09	677,176	502,574

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
_____Irrigated_____											
County	38	68.53	76.02	72.14	23.48	105.38	47.23	140.86	64.65 to 73.87	955,359	689,183
1	26	67.66	76.20	72.89	23.47	104.54	50.96	140.86	64.03 to 73.87	970,144	707,127
4	12	69.93	75.64	70.43	23.29	107.40	47.23	121.42	57.38 to 93.62	923,325	650,303
_____Dry_____											
County	6	69.04	71.06	67.01	22.32	106.04	48.32	94.46	48.32 to 94.46	457,667	306,669
1	1	48.32	48.32	48.32	00.00	100.00	48.32	48.32	N/A	136,000	65,721
4	5	73.88	75.61	67.98	18.11	111.22	54.43	94.46	N/A	522,000	354,858
_____Grass_____											
County	27	69.86	88.45	81.62	37.47	108.37	51.50	240.12	63.18 to 105.30	359,950	293,797
1	15	72.20	94.34	87.44	44.36	107.89	51.50	240.12	61.74 to 108.89	395,933	346,200
4	12	68.98	81.09	72.48	27.07	111.88	55.58	135.07	60.60 to 106.68	314,972	228,294
_____ALL_____	97	71.53	80.88	74.22	28.62	108.97	00.00	240.12	67.58 to 76.09	677,176	502,574

Total Real Property Sum Lines 17, 25, & 30	Records : 2,927	Value : 796,745,146	Growth 1,464,496	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	74	187,850	0	0	68	1,006,241	142	1,194,091	
02. Res Improve Land	309	1,251,910	0	0	601	32,702,333	910	33,954,243	
03. Res Improvements	324	20,157,224	0	0	668	74,814,166	992	94,971,390	
04. Res Total	398	21,596,984	0	0	736	108,522,740	1,134	130,119,724	1,137,843
% of Res Total	35.10	16.60	0.00	0.00	64.90	83.40	38.74	16.33	77.70
05. Com UnImp Land	3	9,207	0	0	5	21,470	8	30,677	
06. Com Improve Land	52	268,120	0	0	34	613,149	86	881,269	
07. Com Improvements	53	4,051,016	0	0	41	3,393,584	94	7,444,600	
08. Com Total	56	4,328,343	0	0	46	4,028,203	102	8,356,546	176,741
% of Com Total	54.90	51.80	0.00	0.00	45.10	48.20	3.48	1.05	12.07
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,035	0	0	0	0	1	9,035	
11. Ind Improvements	2	1,150,981	0	0	0	0	2	1,150,981	
12. Ind Total	2	1,160,016	0	0	0	0	2	1,160,016	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.15	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	27,000	36	27,000	
15. Rec Improvements	0	0	0	0	38	72,145	38	72,145	
16. Rec Total	0	0	0	0	38	99,145	38	99,145	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.30	0.01	0.00
Res & Rec Total	398	21,596,984	0	0	774	108,621,885	1,172	130,218,869	1,137,843
% of Res & Rec Total	33.96	16.59	0.00	0.00	66.04	83.41	40.04	16.34	77.70
Com & Ind Total	58	5,488,359	0	0	46	4,028,203	104	9,516,562	176,741
% of Com & Ind Total	55.77	57.67	0.00	0.00	44.23	42.33	3.55	1.19	12.07
17. Taxable Total	456	27,085,343	0	0	820	112,650,088	1,276	139,735,431	1,314,584
% of Taxable Total	35.74	19.38	0.00	0.00	64.26	80.62	43.59	17.54	89.76

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	10,750	656,154	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	5	10,750	656,154
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	10,750	656,154

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	3	8,478	3	8,478	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	226	257

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	102,333	1	3,135	1,335	477,263,493	1,338	477,368,961
28. Ag-Improved Land	0	0	0	0	296	160,968,235	296	160,968,235
29. Ag Improvements	1	40,932	0	0	309	18,623,109	310	18,664,041
30. Ag Total							1,648	657,001,237

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	40,932	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	9.00	90,000	9	9.00	90,000	
32. HomeSite Improv Land	210	212.58	2,105,940	210	212.58	2,105,940	
33. HomeSite Improvements	189	187.58	14,705,772	189	187.58	14,705,772	149,912
34. HomeSite Total				198	221.58	16,901,712	
35. FarmSite UnImp Land	28	67.07	91,558	28	67.07	91,558	
36. FarmSite Improv Land	254	1,032.43	1,202,258	254	1,032.43	1,202,258	
37. FarmSite Improvements	287	0.00	3,917,337	288	0.00	3,958,269	0
38. FarmSite Total				316	1,099.50	5,252,085	
39. Road & Ditches	0	4,465.64	0	0	4,466.09	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				514	5,787.17	22,153,797	149,912

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	46,934.52	86.72%	234,472,538	90.68%	4,995.74
47. 2A1	1,861.29	3.44%	7,883,422	3.05%	4,235.46
48. 2A	458.42	0.85%	1,609,414	0.62%	3,510.78
49. 3A1	2,428.25	4.49%	7,884,188	3.05%	3,246.86
50. 3A	242.93	0.45%	662,423	0.26%	2,726.81
51. 4A1	656.31	1.21%	1,946,394	0.75%	2,965.66
52. 4A	1,541.38	2.85%	4,104,304	1.59%	2,662.75
53. Total	54,123.10	100.00%	258,562,683	100.00%	4,777.31
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,855.66	70.68%	11,301,439	75.57%	1,930.00
56. 2D1	344.50	4.16%	620,100	4.15%	1,800.00
57. 2D	197.01	2.38%	331,964	2.22%	1,685.01
58. 3D1	1,060.26	12.80%	1,643,413	10.99%	1,550.01
59. 3D	55.76	0.67%	73,882	0.49%	1,325.00
60. 4D1	374.98	4.53%	478,104	3.20%	1,275.01
61. 4D	396.27	4.78%	505,258	3.38%	1,275.03
62. Total	8,284.44	100.00%	14,954,160	100.00%	1,805.09
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,517.84	8.14%	5,421,416	11.21%	1,200.00
65. 2G1	630.10	1.13%	671,058	1.39%	1,065.00
66. 2G	1,039.61	1.87%	992,827	2.05%	955.00
67. 3G1	1,637.66	2.95%	1,424,771	2.95%	870.00
68. 3G	72.72	0.13%	63,267	0.13%	870.01
69. 4G1	1,571.73	2.83%	1,312,398	2.71%	835.00
70. 4G	46,060.67	82.95%	38,462,129	79.55%	835.03
71. Total	55,530.33	100.00%	48,347,866	100.00%	870.66
Irrigated Total					
	54,123.10	45.71%	258,562,683	80.33%	4,777.31
Dry Total					
	8,284.44	7.00%	14,954,160	4.65%	1,805.09
Grass Total					
	55,530.33	46.90%	48,347,866	15.02%	870.66
72. Waste	418.41	0.35%	20,925	0.01%	50.01
73. Other	41.15	0.03%	4,937	0.00%	119.98
74. Exempt	5,978.75	5.05%	0	0.00%	0.00
75. Market Area Total	118,397.43	100.00%	321,890,571	100.00%	2,718.73

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	23,106.62	58.70%	115,603,953	69.83%	5,003.07
47. 2A1	299.59	0.76%	1,268,837	0.77%	4,235.24
48. 2A	293.21	0.74%	1,036,498	0.63%	3,535.00
49. 3A1	6,672.97	16.95%	21,997,373	13.29%	3,296.49
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,545.18	3.93%	4,692,132	2.83%	3,036.62
52. 4A	7,446.20	18.92%	20,954,925	12.66%	2,814.18
53. Total	39,363.77	100.00%	165,553,718	100.00%	4,205.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	31,058.08	68.96%	59,936,218	74.52%	1,929.81
56. 2D1	699.31	1.55%	1,257,768	1.56%	1,798.58
57. 2D	297.24	0.66%	500,850	0.62%	1,685.00
58. 3D1	7,920.77	17.59%	12,276,991	15.26%	1,549.97
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,405.71	5.34%	3,066,869	3.81%	1,274.83
61. 4D	2,658.13	5.90%	3,389,167	4.21%	1,275.02
62. Total	45,039.24	100.00%	80,427,863	100.00%	1,785.73
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,522.95	7.14%	6,626,205	9.90%	1,199.76
65. 2G1	752.24	0.97%	800,758	1.20%	1,064.50
66. 2G	570.30	0.74%	544,327	0.81%	954.46
67. 3G1	3,957.74	5.12%	3,441,718	5.14%	869.62
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	4,898.45	6.33%	4,089,263	6.11%	834.81
70. 4G	61,639.45	79.70%	51,455,911	76.85%	834.79
71. Total	77,341.13	100.00%	66,958,182	100.00%	865.75
Irrigated Total					
	39,363.77	24.30%	165,553,718	52.90%	4,205.74
Dry Total					
	45,039.24	27.80%	80,427,863	25.70%	1,785.73
Grass Total					
	77,341.13	47.74%	66,958,182	21.40%	865.75
72. Waste	186.46	0.12%	9,328	0.00%	50.03
73. Other	64.82	0.04%	7,778	0.00%	119.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,995.42	100.00%	312,956,869	100.00%	1,931.89

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	65,065	0.00	0	93,473.87	424,051,336	93,486.87	424,116,401
77. Dry Land	19.31	37,268	0.00	0	53,304.37	95,344,755	53,323.68	95,382,023
78. Grass	0.00	0	2.67	3,135	132,868.79	115,302,913	132,871.46	115,306,048
79. Waste	0.00	0	0.00	0	604.87	30,253	604.87	30,253
80. Other	0.00	0	0.00	0	105.97	12,715	105.97	12,715
81. Exempt	0.00	0	0.00	0	5,978.75	0	5,978.75	0
82. Total	32.31	102,333	2.67	3,135	280,357.87	634,741,972	280,392.85	634,847,440

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,486.87	33.34%	424,116,401	66.81%	4,536.64
Dry Land	53,323.68	19.02%	95,382,023	15.02%	1,788.74
Grass	132,871.46	47.39%	115,306,048	18.16%	867.80
Waste	604.87	0.22%	30,253	0.00%	50.02
Other	105.97	0.04%	12,715	0.00%	119.99
Exempt	5,978.75	2.13%	0	0.00%	0.00
Total	280,392.85	100.00%	634,847,440	100.00%	2,264.14

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

37 Gosper

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	107,411,873	130,119,724	22,707,851	21.14%	1,137,843	20.08%
02. Recreational	98,825	99,145	320	0.32%	0	0.32%
03. Ag-Homesite Land, Ag-Res Dwelling	14,453,141	16,901,712	2,448,571	16.94%	149,912	15.90%
04. Total Residential (sum lines 1-3)	121,963,839	147,120,581	25,156,742	20.63%	1,287,755	19.57%
05. Commercial	7,747,039	8,356,546	609,507	7.87%	176,741	5.59%
06. Industrial	1,083,567	1,160,016	76,449	7.06%	0	7.06%
07. Ag-Farmsite Land, Outbuildings	4,704,855	5,252,085	547,230	11.63%	0	11.63%
08. Minerals	8,478	8,478	0	0.00%	0	0.00%
09. Total Commercial (sum lines 5-8)	13,543,939	14,777,125	1,233,186	9.11%	176,741	7.80%
10. Total Non-Agland Real Property	135,507,778	161,897,706	26,389,928	19.47%	1,464,496	18.39%
11. Irrigated	356,286,958	424,116,401	67,829,443	19.04%		
12. Dryland	80,073,130	95,382,023	15,308,893	19.12%		
13. Grassland	95,982,653	115,306,048	19,323,395	20.13%		
14. Wasteland	30,253	30,253	0	0.00%		
15. Other Agland	12,569	12,715	146	1.16%		
16. Total Agricultural Land	532,385,563	634,847,440	102,461,877	19.25%		
17. Total Value of all Real Property (Locally Assessed)	667,893,341	796,745,146	128,851,805	19.29%	1,464,496	19.07%

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 15, 2014**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. This includes both updating and adding to the records already on the system and keeping the hardware and programs it uses up to date. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation.

We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Flood Plain Administrator, the Liaison for the Census for Gosper County, and with the elimination of the County School Superintendent's position, I am in charge of the grade school art for the county fair.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy have actively been involved in completing the information for this website for several months. We will now be checking our work for accuracy.

2014 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	95	13.30	103.84
Commercial	100	16.95	95.49
Agricultural	71	41.28	112.26

2015 Assessment Year

Residential

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation applied.

Commercial

1. All commercial buildings to be repriced using 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Complete sales ratio studies to determine level of value. New depreciation schedule made up and implemented as necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2015 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. If the new aerial photos for land use are available in time, a land use update will be started.

Other

The six year relisting project should be underway or starting. We would like to include pictures of each outbuilding along with the front and back of each house in the new listings. This should make it easier to pick out a specific building when a taxpayer comes in with a question or complaint. We will continue to commercially print one picture for each parcel that has improvements. All other pictures will be printed on paper and placed in the

appropriate card. The Assessor and the Deputy Assessor will head this project with temporary help as needed.

**2016 Assessment Year
Residential**

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation schedules made up if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Complete sales ratio studies to determine level of value. Depreciation schedules made if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. If land use aerials are available, land use will be updated.

Other

The six-year relisting project should be nearing completion if not complete. Should consider making up new cards, as the current cards are getting full.

**2017 Assessment Year
Residential**

1. All residential buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.
3. Sales ratio studies completed to determine the level of value. New depreciation schedules made reflecting market value.

Commercial

1. All commercial buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.
3. Sales ratio studies completed to show level of value. New depreciation schedules made to bring values to market.

Agricultural

1. All agricultural buildings to be repriced using the 06/16 pricing.
2. Pickup work to be completed by March 1, 2017 using the 06/16 pricing.

3. Market Areas and ratio studies to be completed to determine if the areas are still correct and also to determine our level of value. New depreciation schedules will be made up to reflect market value.
4. We will continue to monitor land use and make changes as necessary.

Other

New cards should be in the process of being completed.

Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system. Thomson Reuters is now the owner. At present, we have no plans to switch to any other system. However, we have been notified that if a new server is needed, several reports will not be able to be printed on a newer than 2008 server.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "Expanded What If" program for ag sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

2013/14 Assessor's Budget

Salaries	\$ 69,676.67
Telephone	500.00
PTAS/CAMA	3,500.00
Comp Expense General	4,000.00
Repair	480.00
Lodging	375.00
Mileage	700.00
Dues, Registration	200.00
Reappraisal	625.00
Schooling	640.00
Office Supplies	600.00
Equipment	<u>100.00</u>

Total Request \$ 81,396.67

Cheryl L. Taft, Gosper County Assessor

Date: July 30, 2013

2015 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$101,391.46
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,500 part time help and fuel
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$5,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$200
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$819.23

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.gosper.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor and deputy assessor will maintain the GIS
8.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2015 Certification for Gosper County

This is to certify that the 2015 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 Gosper County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

