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2015 Commission Summary for Kimball County

Residential Real Property - Current

Number of Sales	114	Median	102.39
Total Sales Price	\$8,196,735	Mean	109.22
Total Adj. Sales Price	\$8,191,235	Wgt. Mean	101.12
Total Assessed Value	\$8,282,920	Average Assessed Value of the Base	\$53,991
Avg. Adj. Sales Price	\$71,853	Avg. Assessed Value	\$72,657

Confidence Interval - Current

95% Median C.I	98.78 to 107.47
95% Wgt. Mean C.I	96.33 to 105.91
95% Mean C.I	103.91 to 114.53
% of Value of the Class of all Real Property Value in the	18.91
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	8.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	103	99	98.78
2013	86	97	97.33
2012	71	95	95.11
2011	69	96	96

2015 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	20	Median	89.30
Total Sales Price	\$1,295,100	Mean	121.76
Total Adj. Sales Price	\$1,289,700	Wgt. Mean	111.47
Total Assessed Value	\$1,437,648	Average Assessed Value of the Base	\$128,811
Avg. Adj. Sales Price	\$64,485	Avg. Assessed Value	\$71,882

Confidence Interval - Current

95% Median C.I	77.21 to 192.93
95% Wgt. Mean C.I	74.91 to 148.03
95% Mean C.I	90.88 to 152.64
% of Value of the Class of all Real Property Value in the County	13.09
% of Records Sold in the Study Period	3.77
% of Value Sold in the Study Period	2.11

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	20	100	84.52
2013	19		93.74
2012	17	95	95.00
2011	27	100	100

2015 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
Residential Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Kimball County

For assessment year 2015, the County completed the residential pick-up work and while working to develop a market-oriented depreciation, discovered data errors in the residential population data.

2015 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:																												
	In house by the Assessor and her staff.																												
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="width: 15%;"><u>Valuation Grouping</u></th> <th><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.</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, including those that could be called suburban.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Kimball: all residential parcels within the City of Kimball.	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, including those that could be called suburban.															
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																												
	The cost approach—that is, replacement cost new minus depreciation.																												
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?																												
	The tables provided by the CAMA vendor.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	No.																												
6.	Describe the methodology used to determine the residential lot values?																												
	The market approach. Sales are analyzed and then values are determined on a square foot basis.																												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																												
	The Assessor is not aware of any vacant lots being held for sale or resale.																												
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2013-2014</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2013-2014</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2013-2014</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">2006</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2013-2014</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>	<u>Date of Last Inspection</u>	10	2005	2006	2007	2013-2014	20	2005	2006	2007	2013-2014	30	2005	2006	2007	2013-2014	80	2005	2006	2007	2013-2014
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2015 Residential Correlation Section for Kimball County

County Overview

Kimball County is situated in the very southwest corner of Nebraska's Panhandle. Only two 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. The U.S. Census Bureau estimates for 2013 a population base of 3,687. 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 65% of all residential value; the village of Bushnell constitutes only 3% and the village of Dix only 6% of all residential value. The remaining 26% 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 114 residential sales, with approximately 79% (90 of 114) occurring in valuation group 10 (Kimball), thus confirming that Kimball probably has the most residential activity in the County. Overall, none of the three measures of central tendency are within range, and likewise all valuation groupings indicate the same regarding these measures. The sample is not indicative of the residential property class. The Department upon investigation has determined that the data contained in the residential sales file is not correct according to mass appraisal standards. In fact, upon examination the class of residential and commercial property showed no consistency in coding for quality, class, condition, effective age or style. Further, the recent update of the CAMA program produced inaccurate descriptions of both basement and garage parameters (some garages were considered part of the basement finish; some garages were depreciated as part of the house even though they were recently constructed, etc.). A letter notifying the newly elected Assessor was submitted by the Department to address these concerns and solicit a timely response for correction. A response from the newly-elected Assessor that identified the appropriate timeline for correcting these deficiencies was duly submitted to the Department.

Therefore, with erroneous data comprising the qualified sample of residential property, it is not possible for the Department to determine a realistic level of value for the residential property class in Kimball County based upon the aforementioned sample.

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

2015 Residential Correlation Section for Kimball County

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-half of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2014. Kimball County completed the first six-year physical review cycle of all real property in assessment year 2013. It appears by the data examined that most of the review did not consist of a thorough physical inspection, but relied mostly on the update of property photos and the hopeful return of information via “door hangars.”

Level of Value

After reviewing all available information, the level of value of the residential class of property cannot be determined.

2015 Commercial Assessment Actions for Kimball County

For the current assessment year (2015) the County completed all commercial pick-up work and reviewed assessment data.

2015 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:			
	The Kimball Assessor's staff.			
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>		
	10	Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.		
	20	Bushnell: commercial parcels within the village of Bushnell.		
	30	Dix: commercial parcels within the village of Dix.		
	80	Rural: all commercial parcels not within the above valuation groupings.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach--replacement cost new, minus depreciation.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals —such as Clean Harbors.			
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?			
	The County utilizes the depreciation tables provided by the CAMA vendor.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes, and in Kimball by location.			
6.	Describe the methodology used to determine the commercial lot values.			
	Utilizing vacant commercial lot sales, these are priced per square foot for the valuation groupings.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	10	2007	2006	2008
	20	2007	2006	2008
	30	2007	2006	2008
	80	2007	2006	2008
				<u>Date of Last Inspection</u>
				2013
				2013
				2013
				2013

2015 Commercial Correlation Section for Kimball County

County Overview

Kimball County with a U.S. Census Bureau estimated 2013 population of 3,687 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 30 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 entirely bypasses the city of Kimball. This, coupled with the fact that a significant 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 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 eighteen occurring in valuation group 10 (Kimball) one in valuation group 30 (Dix) and one in valuation group 80 (Rural).

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 30% (6/20) 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: both are vacant. Considering all available information, the statistical profile is meaningless for measuring commercial property in Kimball County. Kimball County, like most small counties, needs to update its sales occupancy codes and insure that with the new CAMA update the pricing of the commercial property is consistent.

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.

2015 Commercial Correlation Section for Kimball County

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2014. The newly-elected Assessor is aware of inconsistencies in occupancy codes and commercial pricing. She will address these during the current calendar year. The Department will be working with the county Assessor in the following months to eliminate the inconsistencies in the commercial population as well as in the sales file. Kimball County completed the physical review of all commercial property in assessment year 2013.

Level of Value

After reviewing all available information, the level of value of the commercial class of property cannot be determined.

2015 Agricultural Assessment Actions for Kimball County

The Kimball County Assessor addressed agricultural land for assessment year 2015 by the following: The two northern market areas were consolidated into one area; likewise the two southern market areas (1 and 2) were combined. Overall, irrigated land was raised 25%, dry land was raised by 22% and the grass land class was raised 10%.

2015 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:	
	In-house by the Assessor and her staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	This Market Area is a combination of what were formerly areas one and two. This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south.
	2	This Market Area is a combination of former market areas three and four in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.
3.	Describe the process used to determine and monitor market areas.	
	Market activity, via sales within the areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre farm site) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the County at this time.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes, they are valued the same.	
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	There are currently no parcels enrolled in the Wetland Reserve Program.	
7.	Have special valuation applications been filed in the county? If so, answer the following:	
	No.	

Kimball County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	n/a	1,650	1,645	1,640	1,625	1,625	1,500	1,500	1,599
Kimball	2	n/a	1,975	1,975	1,625	1,625	1,625	1,625	1,500	1,712
Banner	1	n/a	1,650	1,550	1,400	1,350	1,350	1,350	1,046	1,380
Cheyenne	1	n/a	2,460	2,450	2,445	2,440	2,335	2,100	1,950	2,413
Cheyenne	3	n/a	3,030	3,010	3,000	2,995	2,800	2,700	2,650	2,991

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	565	525	490	415	390	345	340	420
Kimball	2	n/a	565	525	505	415	390	350	345	452
Banner	1	n/a	550	500	500	450	420	400	370	482
Cheyenne	1	n/a	681	536	579	642	557	507	454	628
Cheyenne	3	n/a	775	770	720	710	700	685	680	759

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	479	393	388	341	285	291	273	305
Kimball	2	n/a	537	477	428	358	330	327	304	351
Banner	1	n/a	393	378	358	340	323	317	292	318
Cheyenne	1	n/a	419	428	375	385	351	368	286	342
Cheyenne	3	n/a	523	492	506	482	445	444	259	399

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

2015 Agricultural Correlation Section for Kimball County

County Overview

Kimball County with a total land area of 952 square miles has agricultural land use as follows: approximately 42% is dry land, about 52% grass (that includes land enrolled in CRP) and the remaining 6% is irrigated. The County as of assessment year 2015 has two clearly defined agricultural market areas based on topography, soil type and availability of water (the two northern areas were combined as well as the two southern areas). 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.

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 taken 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 both of the 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-two sales, and the Kimball County Assessor made overall increases to the land classes as follows: overall, irrigated land was increased by 25%, dry land by 22% and grass by 10%. 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 both agricultural market areas have medians that are also within acceptable range. It is believed that the market areas are equalized. Land use by market area per the 95% and 80% MLU with significant sales are also within range.

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

2015 Agricultural Correlation Section for Kimball County

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-half of the counties within the state to systematically review assessment practices. Kimball County was selected for review in 2014. 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 75% of market value.

**53 Kimball
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 : 114
 Total Sales Price : 8,196,735
 Total Adj. Sales Price : 8,191,235
 Total Assessed Value : 8,282,920
 Avg. Adj. Sales Price : 71,853
 Avg. Assessed Value : 72,657

MEDIAN : 102
 WGT. MEAN : 101
 MEAN : 109
 COD : 19.64
 PRD : 108.01

COV : 26.50
 STD : 28.94
 Avg. Abs. Dev : 20.11
 MAX Sales Ratio : 207.66
 MIN Sales Ratio : 57.51

95% Median C.I. : 98.78 to 107.47
 95% Wgt. Mean C.I. : 96.33 to 105.91
 95% Mean C.I. : 103.91 to 114.53

Printed:4/2/2015 4:42:10PM

DATE OF SALE *										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-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	18	103.18	103.12	103.70	12.30	99.44	76.05	145.55	95.69 to 114.43	72,105	74,775
01-OCT-13 To 31-DEC-13	15	100.07	104.70	101.72	12.03	102.93	84.43	143.20	92.41 to 108.66	90,033	91,581
01-JAN-14 To 31-MAR-14	9	105.12	118.42	95.02	27.23	124.63	66.28	186.05	91.64 to 163.39	76,500	72,687
01-APR-14 To 30-JUN-14	11	115.81	114.14	109.99	25.84	103.77	58.44	206.76	62.34 to 151.22	69,018	75,910
01-JUL-14 To 30-SEP-14	13	107.47	122.71	97.91	29.34	125.33	57.51	207.66	92.96 to 193.06	85,108	83,325
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	66	101.54	105.51	101.17	16.25	104.29	66.31	161.48	96.22 to 108.53	64,949	65,709
01-OCT-13 To 30-SEP-14	48	104.70	114.31	101.06	23.82	113.11	57.51	207.66	97.31 to 115.81	81,346	82,211
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	65	102.58	106.02	102.47	14.63	103.46	66.31	158.28	98.73 to 108.53	69,517	71,235
<u>ALL</u>	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	90	102.61	109.13	103.66	18.77	105.28	58.44	207.66	99.18 to 108.53	69,142	71,670
20	6	119.94	128.58	110.27	28.29	116.60	91.64	186.05	91.64 to 186.05	34,083	37,584
30	6	108.63	115.62	102.66	29.16	112.62	74.18	198.50	74.18 to 198.50	39,383	40,429
80	12	100.11	96.99	89.32	13.61	108.59	57.51	124.59	85.99 to 114.43	127,308	113,709
<u>ALL</u>	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657
06											
07											
<u>ALL</u>	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657

**53 Kimball
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 Total Sales Price : 8,196,735
 Total Adj. Sales Price : 8,191,235
 Total Assessed Value : 8,282,920
 Avg. Adj. Sales Price : 71,853
 Avg. Assessed Value : 72,657

MEDIAN : 102
 WGT. MEAN : 101
 MEAN : 109
 COD : 19.64
 PRD : 108.01

COV : 26.50
 STD : 28.94
 Avg. Abs. Dev : 20.11
 MAX Sales Ratio : 207.66
 MIN Sales Ratio : 57.51

95% Median C.I. : 98.78 to 107.47
 95% Wgt. Mean C.I. : 96.33 to 105.91
 95% Mean C.I. : 103.91 to 114.53

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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	5	139.06	151.68	149.54	19.98	101.43	117.86	193.06	N/A	9,640	14,416	
Less Than 30,000	18	149.76	147.97	145.70	22.24	101.56	76.05	207.66	121.41 to 186.05	17,369	25,307	
___Ranges Excl. Low \$___												
Greater Than 4,999	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657	
Greater Than 14,999	109	101.51	107.27	100.83	18.47	106.39	57.51	207.66	98.61 to 106.03	74,707	75,329	
Greater Than 29,999	96	99.98	101.95	99.35	14.26	102.62	57.51	161.03	96.63 to 104.27	82,069	81,535	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	5	139.06	151.68	149.54	19.98	101.43	117.86	193.06	N/A	9,640	14,416	
15,000 TO 29,999	13	156.31	146.54	145.00	21.82	101.06	76.05	207.66	96.68 to 198.50	20,342	29,496	
30,000 TO 59,999	38	103.85	107.36	107.00	15.70	100.34	74.18	161.03	95.69 to 115.47	42,934	45,940	
60,000 TO 99,999	35	98.64	98.54	98.24	12.08	100.31	62.34	151.22	91.64 to 103.77	78,917	77,527	
100,000 TO 149,999	10	101.95	97.64	98.45	10.48	99.18	58.44	120.43	84.92 to 108.53	114,450	112,680	
150,000 TO 249,999	12	100.59	102.07	100.55	13.63	101.51	66.28	139.71	86.44 to 116.28	173,375	174,324	
250,000 TO 499,999	1	57.51	57.51	57.51	00.00	100.00	57.51	57.51	N/A	260,000	149,515	
500,000 TO 999,999												
1,000,000 +												
___ALL___	114	102.39	109.22	101.12	19.64	108.01	57.51	207.66	98.78 to 107.47	71,853	72,657	

53 Kimball
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 : 20
Total Sales Price : 1,295,100
Total Adj. Sales Price : 1,289,700
Total Assessed Value : 1,437,648
Avg. Adj. Sales Price : 64,485
Avg. Assessed Value : 71,882

MEDIAN : 89
WGT. MEAN : 111
MEAN : 122
COD : 53.28
PRD : 109.23

COV : 54.19
STD : 65.98
Avg. Abs. Dev : 47.58
MAX Sales Ratio : 273.97
MIN Sales Ratio : 60.25

95% Median C.I. : 77.21 to 192.93
95% Wgt. Mean C.I. : 74.91 to 148.03
95% Mean C.I. : 90.88 to 152.64

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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
Qtrts											
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											
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	3	93.08	142.43	81.91	76.54	173.89	60.25	273.97	N/A	119,200	97,635
01-APR-13 To 30-JUN-13	2	138.23	138.23	167.60	39.58	82.48	83.52	192.93	N/A	55,300	92,685
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
01-OCT-13 To 31-DEC-13	1	77.21	77.21	77.21	00.00	100.00	77.21	77.21	N/A	7,000	5,405
01-JAN-14 To 31-MAR-14	2	153.77	153.77	142.36	31.14	108.01	105.88	201.65	N/A	52,500	74,740
01-APR-14 To 30-JUN-14	2	197.37	197.37	199.69	01.53	98.84	194.35	200.38	N/A	56,500	112,823
01-JUL-14 To 30-SEP-14	2	79.77	79.77	83.01	04.76	96.10	75.97	83.57	N/A	40,500	33,619
Study Yrs											
01-OCT-11 To 30-SEP-12	3	100.97	138.24	144.31	47.11	95.79	85.52	228.22	N/A	59,667	86,103
01-OCT-12 To 30-SEP-13	10	81.03	108.15	90.91	50.54	118.96	60.25	273.97	61.01 to 192.93	80,470	73,157
01-OCT-13 To 30-SEP-14	7	105.88	134.14	146.33	48.53	91.67	75.97	201.65	75.97 to 201.65	43,714	63,967
Calendar Yrs											
01-JAN-12 To 31-DEC-12	5	78.54	107.13	109.22	51.80	98.09	61.01	228.22	N/A	60,500	66,077
01-JAN-13 To 31-DEC-13	7	83.52	121.62	96.41	60.24	126.15	60.25	273.97	60.25 to 273.97	81,886	78,950
ALL	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	18	97.03	126.78	111.83	52.60	113.37	60.25	273.97	78.54 to 194.35	70,928	79,316
30	1	77.21	77.21	77.21	00.00	100.00	77.21	77.21	N/A	7,000	5,405
80	1	75.97	75.97	75.97	00.00	100.00	75.97	75.97	N/A	6,000	4,558
ALL	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882

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	18	84.55	114.46	108.11	49.13	105.87	60.25	228.22	75.97 to 192.93	64,983	70,255
04	1	273.97	273.97	273.97	00.00	100.00	273.97	273.97	N/A	30,000	82,190
ALL	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882

53 Kimball
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 : 20
Total Sales Price : 1,295,100
Total Adj. Sales Price : 1,289,700
Total Assessed Value : 1,437,648
Avg. Adj. Sales Price : 64,485
Avg. Assessed Value : 71,882

MEDIAN : 89
WGT. MEAN : 111
MEAN : 122
COD : 53.28
PRD : 109.23

COV : 54.19
STD : 65.98
Avg. Abs. Dev : 47.58
MAX Sales Ratio : 273.97
MIN Sales Ratio : 60.25

95% Median C.I. : 77.21 to 192.93
95% Wgt. Mean C.I. : 74.91 to 148.03
95% Mean C.I. : 90.88 to 152.64

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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	3	77.21	115.84	135.49	51.11	85.50	75.97	194.35	N/A	8,667	11,743	
Less Than 30,000	4	81.37	108.26	111.00	38.92	97.53	75.97	194.35	N/A	12,750	14,152	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882	
Greater Than 14,999	17	93.08	122.81	110.98	51.65	110.66	60.25	273.97	70.38 to 200.38	74,335	82,495	
Greater Than 29,999	16	97.03	125.14	111.49	52.16	112.24	60.25	273.97	70.38 to 200.38	77,419	86,315	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	77.21	115.84	135.49	51.11	85.50	75.97	194.35	N/A	8,667	11,743	
15,000 TO 29,999	1	85.52	85.52	85.52	00.00	100.00	85.52	85.52	N/A	25,000	21,380	
30,000 TO 59,999	7	93.08	125.87	120.87	56.37	104.14	61.01	273.97	61.01 to 273.97	37,814	45,707	
60,000 TO 99,999	6	103.43	130.33	126.08	43.85	103.37	70.38	228.22	70.38 to 228.22	79,500	100,232	
100,000 TO 149,999	2	139.46	139.46	136.56	43.68	102.12	78.54	200.38	N/A	105,000	143,388	
150,000 TO 249,999												
250,000 TO 499,999	1	60.25	60.25	60.25	00.00	100.00	60.25	60.25	N/A	287,000	172,925	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882	

**53 Kimball
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 : 20	MEDIAN : 89	COV : 54.19	95% Median C.I. : 77.21 to 192.93
Total Sales Price : 1,295,100	WGT. MEAN : 111	STD : 65.98	95% Wgt. Mean C.I. : 74.91 to 148.03
Total Adj. Sales Price : 1,289,700	MEAN : 122	Avg. Abs. Dev : 47.58	95% Mean C.I. : 90.88 to 152.64
Total Assessed Value : 1,437,648			
Avg. Adj. Sales Price : 64,485	COD : 53.28	MAX Sales Ratio : 273.97	
Avg. Assessed Value : 71,882	PRD : 109.23	MIN Sales Ratio : 60.25	

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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	3	83.57	87.19	89.45	10.39	97.47	75.97	102.02	N/A	40,833	36,526
326	3	77.21	77.10	78.15	13.85	98.66	61.01	93.08	N/A	27,533	21,517
336	1	105.88	105.88	105.88	00.00	100.00	105.88	105.88	N/A	65,000	68,820
341	1	70.38	70.38	70.38	00.00	100.00	70.38	70.38	N/A	98,000	68,970
343	1	192.93	192.93	192.93	00.00	100.00	192.93	192.93	N/A	85,000	163,990
344	1	60.25	60.25	60.25	00.00	100.00	60.25	60.25	N/A	287,000	172,925
350	1	200.38	200.38	200.38	00.00	100.00	200.38	200.38	N/A	100,000	200,380
352	1	100.97	100.97	100.97	00.00	100.00	100.97	100.97	N/A	90,000	90,870
353	2	130.10	130.10	91.54	49.39	142.12	65.84	194.35	N/A	32,500	29,750
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
494	1	273.97	273.97	273.97	00.00	100.00	273.97	273.97	N/A	30,000	82,190
528	1	85.52	85.52	85.52	00.00	100.00	85.52	85.52	N/A	25,000	21,380
531	1	228.22	228.22	228.22	00.00	100.00	228.22	228.22	N/A	64,000	146,060
544	1	201.65	201.65	201.65	00.00	100.00	201.65	201.65	N/A	40,000	80,660
<u>ALL</u>	20	89.30	121.76	111.47	53.28	109.23	60.25	273.97	77.21 to 192.93	64,485	71,882

53 Kimball
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 : 72
Total Sales Price : 17,019,865
Total Adj. Sales Price : 17,019,865
Total Assessed Value : 12,379,423
Avg. Adj. Sales Price : 236,387
Avg. Assessed Value : 171,936

MEDIAN : 75
WGT. MEAN : 73
MEAN : 80
COD : 23.97
PRD : 110.05

COV : 31.84
STD : 25.49
Avg. Abs. Dev : 17.88
MAX Sales Ratio : 182.37
MIN Sales Ratio : 38.26

95% Median C.I. : 70.67 to 78.33
95% Wgt. Mean C.I. : 65.35 to 80.12
95% Mean C.I. : 74.16 to 85.94

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DATE OF SALE *										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	5	75.21	82.44	74.09	16.89	111.27	64.11	102.04	N/A	155,845	115,469
01-JAN-12 To 31-MAR-12	7	75.71	78.91	78.91	16.11	100.00	50.78	111.17	50.78 to 111.17	132,881	104,855
01-APR-12 To 30-JUN-12	6	74.26	75.11	65.09	24.33	115.39	38.26	106.19	38.26 to 106.19	182,667	118,907
01-JUL-12 To 30-SEP-12	5	70.05	66.36	66.68	11.12	99.52	43.03	78.54	N/A	177,600	118,415
01-OCT-12 To 31-DEC-12	9	76.33	88.25	72.82	28.76	121.19	51.66	182.37	67.22 to 105.03	253,916	184,902
01-JAN-13 To 31-MAR-13	2	88.46	88.46	85.97	08.22	102.90	81.19	95.72	N/A	253,500	217,940
01-APR-13 To 30-JUN-13	8	87.07	87.60	81.48	21.43	107.51	62.16	117.39	62.16 to 117.39	171,987	140,131
01-JUL-13 To 30-SEP-13	4	74.45	74.95	70.99	19.14	105.58	49.43	101.46	N/A	307,125	218,040
01-OCT-13 To 31-DEC-13	5	74.97	85.67	89.89	24.22	95.31	63.44	126.21	N/A	438,560	394,238
01-JAN-14 To 31-MAR-14	6	71.42	85.69	55.78	46.21	153.62	41.45	151.50	41.45 to 151.50	315,760	176,146
01-APR-14 To 30-JUN-14	5	61.60	67.49	63.61	24.64	106.10	48.71	105.35	N/A	290,396	184,723
01-JUL-14 To 30-SEP-14	10	73.02	76.53	71.86	19.54	106.50	57.37	121.12	58.22 to 101.57	239,050	171,770
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	23	74.19	75.96	70.85	18.03	107.21	38.26	111.17	70.05 to 81.14	160,582	113,776
01-OCT-12 To 30-SEP-13	23	78.33	85.73	75.85	24.14	113.03	49.43	182.37	70.41 to 95.72	234,636	177,965
01-OCT-13 To 30-SEP-14	26	70.75	78.66	71.49	28.37	110.03	41.45	151.50	61.60 to 80.92	304,994	218,053
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	27	74.19	78.85	71.23	22.11	110.70	38.26	182.37	70.05 to 81.14	192,571	137,171
01-JAN-13 To 31-DEC-13	19	81.19	84.52	82.96	21.18	101.88	49.43	126.21	67.86 to 101.46	279,168	231,594
<u>ALL</u>	72	74.58	80.05	72.74	23.97	110.05	38.26	182.37	70.67 to 78.33	236,387	171,936

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	48	75.13	82.19	80.70	20.88	101.85	46.46	182.37	70.89 to 88.73	216,839	174,995
2	24	70.93	75.78	60.19	30.75	125.90	38.26	151.50	57.37 to 81.19	275,483	165,819
<u>ALL</u>	72	74.58	80.05	72.74	23.97	110.05	38.26	182.37	70.67 to 78.33	236,387	171,936

53 Kimball
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 : 72
 Total Sales Price : 17,019,865
 Total Adj. Sales Price : 17,019,865
 Total Assessed Value : 12,379,423
 Avg. Adj. Sales Price : 236,387
 Avg. Assessed Value : 171,936

MEDIAN : 75
 WGT. MEAN : 73
 MEAN : 80
 COD : 23.97
 PRD : 110.05

COV : 31.84
 STD : 25.49
 Avg. Abs. Dev : 17.88
 MAX Sales Ratio : 182.37
 MIN Sales Ratio : 38.26

95% Median C.I. : 70.67 to 78.33
 95% Wgt. Mean C.I. : 65.35 to 80.12
 95% Mean C.I. : 74.16 to 85.94

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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
_____Dry_____											
County	21	70.67	79.44	67.35	32.19	117.95	43.03	151.50	51.66 to 98.20	219,213	147,634
1	14	70.54	74.48	72.09	21.38	103.32	46.46	106.19	51.27 to 98.20	196,650	141,769
2	7	71.81	89.36	60.29	52.81	148.22	43.03	151.50	43.03 to 151.50	264,337	159,364
_____Grass_____											
County	25	74.97	77.02	73.58	12.62	104.68	59.75	121.12	70.05 to 76.93	166,522	122,522
1	19	74.97	78.08	74.17	14.02	105.27	61.18	121.12	67.86 to 78.54	147,739	109,585
2	6	74.82	73.67	72.34	08.25	101.84	59.75	81.40	59.75 to 81.40	226,000	163,491
_____ALL_____	72	74.58	80.05	72.74	23.97	110.05	38.26	182.37	70.67 to 78.33	236,387	171,936

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	1	41.45	41.45	41.45	00.00	100.00	41.45	41.45	N/A	1,200,000	497,385
2	1	41.45	41.45	41.45	00.00	100.00	41.45	41.45	N/A	1,200,000	497,385
_____Dry_____											
County	27	71.81	80.33	66.78	33.24	120.29	38.26	151.50	57.37 to 98.20	209,175	139,681
1	16	71.32	76.46	73.10	21.94	104.60	46.46	106.19	61.60 to 96.49	182,100	133,112
2	11	71.81	85.95	60.04	49.90	143.15	38.26	151.50	43.03 to 131.86	248,557	149,236
_____Grass_____											
County	30	74.58	76.89	78.39	12.71	98.09	59.75	121.12	70.05 to 76.93	224,484	175,984
1	23	74.97	78.28	80.97	13.73	96.68	61.18	121.12	68.37 to 78.54	219,263	177,544
2	7	72.70	72.30	70.71	08.97	102.25	59.75	81.40	59.75 to 81.40	241,638	170,857
_____ALL_____	72	74.58	80.05	72.74	23.97	110.05	38.26	182.37	70.67 to 78.33	236,387	171,936

Total Real Property Sum Lines 17, 25, & 30	Records : 4,848	Value : 521,694,835	Growth 2,286,568	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	142	477,710	15	123,420	36	328,355	193	929,485	
02. Res Improve Land	1,280	7,418,910	86	1,294,340	161	2,814,315	1,527	11,527,565	
03. Res Improvements	1,341	64,256,690	101	7,417,191	192	14,510,901	1,634	86,184,782	
04. Res Total	1,483	72,153,310	116	8,834,951	228	17,653,571	1,827	98,641,832	836,045
% of Res Total	81.17	73.15	6.35	8.96	12.48	17.90	37.69	18.91	36.56
05. Com UnImp Land	49	275,410	17	57,695	11	61,720	77	394,825	
06. Com Improve Land	320	3,174,738	41	278,634	33	147,647	394	3,601,019	
07. Com Improvements	334	18,555,340	57	7,828,559	51	593,462	442	26,977,361	
08. Com Total	383	22,005,488	74	8,164,888	62	802,829	519	30,973,205	58,498
% of Com Total	73.80	71.05	14.26	26.36	11.95	2.59	10.71	5.94	2.56
09. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
10. Ind Improve Land	8	231,750	1	15,245	1	81,585	10	328,580	
11. Ind Improvements	8	4,984,440	1	259,184	1	31,614,015	10	36,857,639	
12. Ind Total	8	5,216,190	1	274,429	2	31,806,250	11	37,296,869	0
% of Ind Total	72.73	13.99	9.09	0.74	18.18	85.28	0.23	7.15	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,483	72,153,310	116	8,834,951	228	17,653,571	1,827	98,641,832	836,045
% of Res & Rec Total	81.17	73.15	6.35	8.96	12.48	17.90	37.69	18.91	36.56
Com & Ind Total	391	27,221,678	75	8,439,317	64	32,609,079	530	68,270,074	58,498
% of Com & Ind Total	73.77	39.87	14.15	12.36	12.08	47.76	10.93	13.09	2.56
17. Taxable Total	1,874	99,374,988	191	17,274,268	292	50,262,650	2,357	166,911,906	894,543
% of Taxable Total	79.51	59.54	8.10	10.35	12.39	30.11	48.62	31.99	39.12

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	1	257,180	243	60,603,646	244	60,860,826	538,590
24. Non-Producing	0	0	0	0	270	129,919	270	129,919	0
25. Total	0	0	1	257,180	513	60,733,565	514	60,990,745	538,590

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	130	68	291	489

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	31	2,145,485	1,457	188,643,290	1,488	190,788,775
28. Ag-Improved Land	0	0	34	4,185,965	479	75,008,225	513	79,194,190
29. Ag Improvements	0	0	26	1,820,465	463	21,988,754	489	23,809,219
30. Ag Total							1,977	293,792,184

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	7	9.00	44,690	
32. HomeSite Improv Land	0	0.00	0	15	32.49	177,090	
33. HomeSite Improvements	0	0.00	0	15	0.00	1,314,754	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	9.28	7,045	
36. FarmSite Improv Land	0	0.00	0	19	78.68	17,310	
37. FarmSite Improvements	0	0.00	0	24	0.00	505,711	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	39	55.31	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	42	44.00	235,460	49	53.00	280,150	
32. HomeSite Improv Land	193	220.05	1,146,900	208	252.54	1,323,990	
33. HomeSite Improvements	200	0.00	13,216,309	215	0.00	14,531,063	50,570
34. HomeSite Total				264	305.54	16,135,203	
35. FarmSite UnImp Land	59	211.77	133,055	65	221.05	140,100	
36. FarmSite Improv Land	387	1,960.02	521,705	406	2,038.70	539,015	
37. FarmSite Improvements	462	0.00	8,772,445	486	0.00	9,278,156	802,865
38. FarmSite Total				551	2,259.75	9,957,271	
39. Road & Ditches	1,460	5,304.80	0	1,499	5,360.11	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				815	7,925.40	26,092,474	853,435

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	2,801.20	11.66%	4,621,970	12.04%	1,650.00
47. 2A1	7,452.53	31.03%	12,259,400	31.93%	1,645.00
48. 2A	3,738.38	15.57%	6,130,940	15.97%	1,640.00
49. 3A1	1,128.15	4.70%	1,833,250	4.77%	1,625.01
50. 3A	1,679.64	6.99%	2,729,420	7.11%	1,625.00
51. 4A1	5,846.33	24.34%	8,769,575	22.84%	1,500.01
52. 4A	1,370.10	5.70%	2,055,195	5.35%	1,500.03
53. Total	24,016.33	100.00%	38,399,750	100.00%	1,598.90
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,467.08	4.81%	4,218,900	6.47%	565.00
56. 2D1	15,814.69	10.19%	8,302,745	12.74%	525.00
57. 2D	34,384.00	22.15%	16,848,185	25.86%	490.00
58. 3D1	30,926.11	19.93%	12,834,320	19.70%	415.00
59. 3D	1,598.74	1.03%	623,510	0.96%	390.00
60. 4D1	45,749.56	29.48%	15,783,545	24.22%	345.00
61. 4D	19,269.75	12.42%	6,551,750	10.05%	340.00
62. Total	155,209.93	100.00%	65,162,955	100.00%	419.84
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,033.68	2.12%	2,408,875	3.32%	478.55
65. 2G1	13,774.78	5.80%	5,410,705	7.46%	392.80
66. 2G	21,142.76	8.90%	8,212,870	11.32%	388.45
67. 3G1	13,995.50	5.89%	4,769,345	6.57%	340.78
68. 3G	16,243.87	6.84%	4,635,750	6.39%	285.38
69. 4G1	81,003.96	34.10%	23,544,720	32.44%	290.66
70. 4G	86,385.79	36.36%	23,589,845	32.51%	273.08
71. Total	237,580.34	100.00%	72,572,110	100.00%	305.46
<hr/>					
Irrigated Total	24,016.33	5.76%	38,399,750	21.80%	1,598.90
Dry Total	155,209.93	37.24%	65,162,955	37.00%	419.84
Grass Total	237,580.34	57.00%	72,572,110	41.20%	305.46
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	416,806.60	100.00%	176,134,815	100.00%	422.58

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	1,886.32	11.37%	3,725,490	13.11%	1,975.00
47. 2A1	2,455.59	14.80%	4,849,785	17.07%	1,975.00
48. 2A	5,014.83	30.22%	8,149,100	28.68%	1,625.00
49. 3A1	253.54	1.53%	412,005	1.45%	1,625.01
50. 3A	1,041.61	6.28%	1,692,615	5.96%	1,625.00
51. 4A1	5,354.38	32.26%	8,700,915	30.62%	1,625.01
52. 4A	589.74	3.55%	884,620	3.11%	1,500.02
53. Total	16,596.01	100.00%	28,414,530	100.00%	1,712.13
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,721.41	13.16%	6,622,580	16.46%	565.00
56. 2D1	8,032.16	9.02%	4,216,885	10.48%	525.00
57. 2D	31,195.90	35.02%	15,753,875	39.15%	505.00
58. 3D1	3,670.17	4.12%	1,523,135	3.78%	415.00
59. 3D	1,825.92	2.05%	712,125	1.77%	390.01
60. 4D1	30,287.01	33.99%	10,600,455	26.34%	350.00
61. 4D	2,360.39	2.65%	814,340	2.02%	345.00
62. Total	89,092.96	100.00%	40,243,395	100.00%	451.70
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,061.72	3.16%	1,108,045	4.84%	537.44
65. 2G1	3,301.65	5.06%	1,573,310	6.87%	476.52
66. 2G	9,667.12	14.82%	4,142,150	18.08%	428.48
67. 3G1	3,227.79	4.95%	1,155,870	5.05%	358.10
68. 3G	3,133.03	4.80%	1,032,730	4.51%	329.63
69. 4G1	24,360.60	37.34%	7,977,215	34.82%	327.46
70. 4G	19,495.05	29.88%	5,917,650	25.83%	303.55
71. Total	65,246.96	100.00%	22,906,970	100.00%	351.08
Irrigated Total	16,596.01	9.71%	28,414,530	31.03%	1,712.13
Dry Total	89,092.96	52.12%	40,243,395	43.95%	451.70
Grass Total	65,246.96	38.17%	22,906,970	25.02%	351.08
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	170,935.93	100.00%	91,564,895	100.00%	535.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,735.97	4,453,965	37,876.37	62,360,315	40,612.34	66,814,280
77. Dry Land	0.00	0	1,124.21	527,780	243,178.68	104,878,570	244,302.89	105,406,350
78. Grass	0.00	0	3,912.98	1,103,570	298,914.32	94,375,510	302,827.30	95,479,080
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	7,773.16	6,085,315	579,969.37	261,614,395	587,742.53	267,699,710

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	40,612.34	6.91%	66,814,280	24.96%	1,645.17
Dry Land	244,302.89	41.57%	105,406,350	39.37%	431.46
Grass	302,827.30	51.52%	95,479,080	35.67%	315.29
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	587,742.53	100.00%	267,699,710	100.00%	455.47

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

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	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	97,270,002	98,641,832	1,371,830	1.41%	836,045	0.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,218,396	16,135,203	-83,193	-0.51%	50,570	-0.82%
04. Total Residential (sum lines 1-3)	113,488,398	114,777,035	1,288,637	1.14%	886,615	0.35%
05. Commercial	30,612,473	30,973,205	360,732	1.18%	58,498	0.99%
06. Industrial	36,221,999	37,296,869	1,074,870	2.97%	0	2.97%
07. Ag-Farmsite Land, Outbuildings	9,455,267	9,957,271	502,004	5.31%	802,865	-3.18%
08. Minerals	93,569,863	60,990,745	-32,579,118	-34.82	538,590	-35.39
09. Total Commercial (sum lines 5-8)	169,859,602	139,218,090	-30,641,512	-18.04%	1,399,953	-18.86%
10. Total Non-Agland Real Property	283,348,000	253,995,125	-29,352,875	-10.36%	2,286,568	-11.17%
11. Irrigated	53,436,430	66,814,280	13,377,850	25.04%		
12. Dryland	86,719,185	105,406,350	18,687,165	21.55%		
13. Grassland	86,680,700	95,479,080	8,798,380	10.15%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
16. Total Agricultural Land	226,836,315	267,699,710	40,863,395	18.01%		
17. Total Value of all Real Property (Locally Assessed)	510,184,315	521,694,835	11,510,520	2.26%	2,286,568	1.81%

**2015 Plan of Assessment for Kimball County
Assessment Years 2015, 2016 and 2017
Date: July 15, 2014**

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 2014 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	1820	37.56	18.99
Commercial	520	10.73	5.98
Industrial	11	.23	7.07
Recreational	0		

Minerals	518	10.69	18.64
Agricultural	1976	40.78	49.33

Kimball County has 587,924.92 acres of agricultural land; comprised of 6.91% irrigated land, 41.35% dryland, and 51.74% grassland.

New Property: For assessment year 2014, 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 \$4,158,046 in growth for 2014.

For more information see 2014 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

Staff:

Deputy Assessor and three clerks.

Budget: For 2013-2014 the assessor's office and reappraisal budget request was \$188,326. The adopted budget was \$188,326.

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 a 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 1st 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 2014:

Kimball County

PROPERTY CLASS	MEDIAN	COEFFICIENT OF DISPERSION	PRICE RELATED DIFFERENTIAL
RESIDENTIAL	99.00	17.79	106.13
COMMERCIAL	100.00	*NEI	*NEI
AGRICULTURAL	72.00	23.37	107.98

**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 properties in Kimball County have been inspected and reviewed since the passage of LB 334 in 2007.

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 31st 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 31st 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 continue the inspection and review of residential improvements on agricultural parcels, farm buildings and rural residential parcels 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 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 31st 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 31st 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 2017:

Residential Property:

We will inspect and review residential property in the City of Kimball from Chestnut Street to the east 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 31st 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:

We will inspect and review the commercial property in the City of Kimball. 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. Property owners will be asked whether any changes have been made to the property. If the property is vacant, a property questionnaire is sent. 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 records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st 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 15th. Process the 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 1st 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 25th 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:

Fran Janicek
Kimball County Assessor
June 16, 2014

2015 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$215,615
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	For regular appraisal/pickup work = \$83,043; an additional \$36,700 was put into a separate reappraisal fund.
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:
	\$12,400
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Other miscellaneous funds:
	None.
13.	Amount of last year's assessor's budget not used:
	None.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes, in conjunction with GIS.
4.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
5.	Does the county have GIS software?
	Yes.
6.	Is GIS available to the public? If so, what is the web address?
	Yes, both property records and maps. The web address is http://kimball.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop and the Assessor.
8.	Personal Property software:
	MIPS

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?
	City of Kimball, villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities zoning was implemented.

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for Clean Harbors only.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests. For Stanard Appraisal, certification to appraise industrial properties. Must comply with Reg 50.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes for the interests appraised.

2015 Certification for Kimball 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 Kimball County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

