

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2017 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**MCPHERSON COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for McPherson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in McPherson County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Judy Dailey, McPherson County Assessor

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## Introduction

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[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

### **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

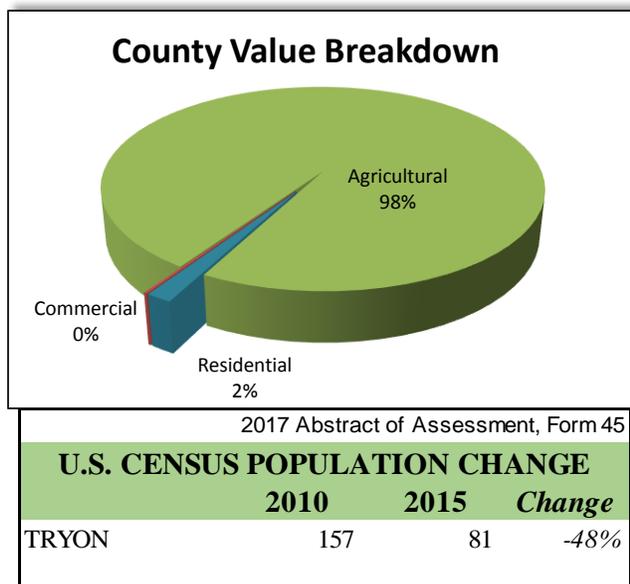
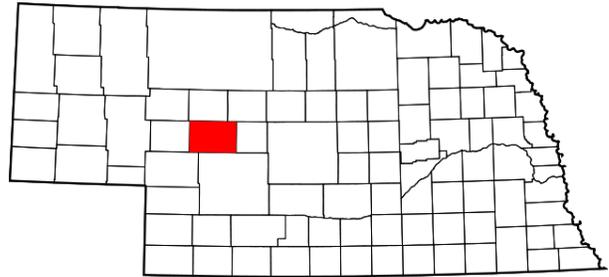
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 859 miles, McPherson had 475 residents, per the Census Bureau Quick Facts for 2015, reflecting a 5% reduction from the preceding year and an overall population decline from the 2010 US Census of 14%. In a review of the past fifty-five years, McPherson has seen a steady drop in population of 35% (Nebraska Department of Economic Development). Reports indicated that 65% of county residents were homeowners and 98% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in McPherson are evenly disbursed throughout the county. Per the latest information available from the U.S. Census Bureau, there were six employer establishments in McPherson. Countywide employment was at 463 people, a 7% improvement over the preceding year and a 26% gain relative to the 2010 Census (Nebraska Department of Labor).

The agricultural economy has remained the strong anchor for McPherson County that has fortified the local rural area economies. McPherson is included in both the Upper Loup and Twin Platte Natural Resources Districts (NRD). Grass land makes up the majority of the land in the county. Cattle production is the primary agricultural activity in McPherson.

# 2017 Residential Correlation for McPherson County

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## *Assessment Actions*

Routine maintenance was completed for the 2017 assessment year.

## *Description of Analysis*

There are no incorporated villages in McPherson County and no unique factors exist that would warrant more than one valuation grouping for the residential class. The statistical profile contains only six sales in the two-year time period and is not adequate to reliably measure the level of value.

The county completed a reappraisal for the 2016 assessment year. A review of the historical assessed value changes indicate that the residential class has appreciated at a rate of 2% a year. This is similar to smaller, rural counties in the region, indicating that the county is keeping up with market trends.

## *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One of the areas addressed included sales qualification and verification. As an ex-officio officer, the county assessor has the opportunity to discuss the transactions with the parties involved when the deed is filed or property is being researched. The county assessor prefers direct contact as opposed to sending out a sales questionnaire. The county considers all sales arm's-length transactions unless proven otherwise. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review of McPherson County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. Review work was completed by an appraisal firm hired by the county. The county inspects their residential class once every six-years as required by statute. The inspection includes an exterior inspection of the property and an attempt at an interior inspection. The county was reviewed for the 2016 assessment year. Review of property record cards support that the inspection work is timely completed and well documented.

Several audits are conducted throughout the year to test the accuracy of the data being submitted to the State and to ensure that sales are being timely submitted as well. A review of the Real Estate Transfer Statements revealed they were accurately reported in the State sales file. Examination of the assessed values updated in the sales file was compared to the county's property record card to

## 2017 Residential Correlation for McPherson County

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ensure that values are being properly updated. Lastly, an examination of the electronic tracking file indicated that the county was generally submitting sales to the State. In a small county such as this, there may be a few months out of the year when no sales occurred within the county. It is believed that the county complies with data submission timelines.

### *Equalization and Quality of Assessment*

The residential market in McPherson County is unorganized. Although the median is within the acceptable parameters, the sample size is small and the statistics should not be relied upon to determine a level of value. A review of the assessment practices suggest that assessments within the county are uniformly assessed and considered equalized. The quality of assessment in McPherson County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
01	6	99.30	102.79	99.31	08.53	103.50
____ALL____	6	99.30	102.79	99.31	08.53	103.50

### *Level of Value*

Based on the review of all available information, the level of value of residential property in McPherson County is determined to be at the statutory level of 100% of market value.

## 2017 Commercial Correlation for McPherson County

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### *Assessment Actions*

Routine Pickup work was completed for the 2017 assessment year.

### *Description of Analysis*

Only one valuation grouping exists for the commercial class in McPherson County. The county relies heavily on the trade center to the south and there are only eight commercial properties. There are no sales to analyze within the three-year time period.

There were no changes between the Abstract of Assessment compared to the Certificate of Taxes Levied indicating no valuation changes for the 2017 assessment year. The county did complete a reappraisal of the commercial class for 2016 assessment year resulting in a 20% valuation increase to the commercial class for that year.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all property classes.

One of the areas reviewed included sales qualification and verification process of the county. The county assessor prefers to call individuals directly via telephone as opposed to sending out a sales questionnaire, which had a poor return rate response. The Division's review also inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and well documented. The review of McPherson County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The county's inspection and review cycle for all real property was discussed with the county assessor. Review work was completed an appraisal firm hired by the county. The county inspects their commercial class once every six-years as required by statute. The inspection includes an exterior inspection of the property. The county was reviewed for the 2016 assessment year. Review of property record cards support that the inspection work is timely completed and thoroughly documented.

Multiple audits are conducted throughout the year to test the accuracy and timeliness of the data being submitted to the state and to ensure that sales are being timely submitted as well. The Real Estate Transfer Statements reviewed were accurately reported in the state sales file. A review was conducted of the assessed values updated in the sales file is compared to the county's property record card to ensure that values are being properly updated. Lastly, an examination of

## 2017 Commercial Correlation for McPherson County

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the electronic tracking file indicated that the county was submitting sales to the state as required. Rural counties may not always have submissions on a monthly basis due to the infrequency of sales but when sales occur, the county submits the data to the State in a timely manner. It is believed that the county complies with data submission timelines and that the sales and value information is accurate as well.

Valuation groups were examined to ensure that the groupings defined are equally subject to a similar set of economic forces that impact market value. With so few commercial properties within the county, there is no need for separate valuation groupings. The county assessor has done an adequate job of identifying if separate groupings were needed.

### *Equalization and Quality of Assessment*

There is no viable commercial market in McPherson County. A review of the assessment practices suggest that assessments within the county are uniformly assessed and equalized. The assessment practices would indicate that the quality of assessment of the commercial class complies with professionally accepted mass appraisal standards.

### *Level of Value*

Based on analysis of all available information, the level of value of commercial property in McPherson County is determined to be at the statutory level of 100% of market value.

# 2017 Agricultural Correlation for McPherson County

## Assessment Actions

A market analysis revealed that an increase to grass was warranted.

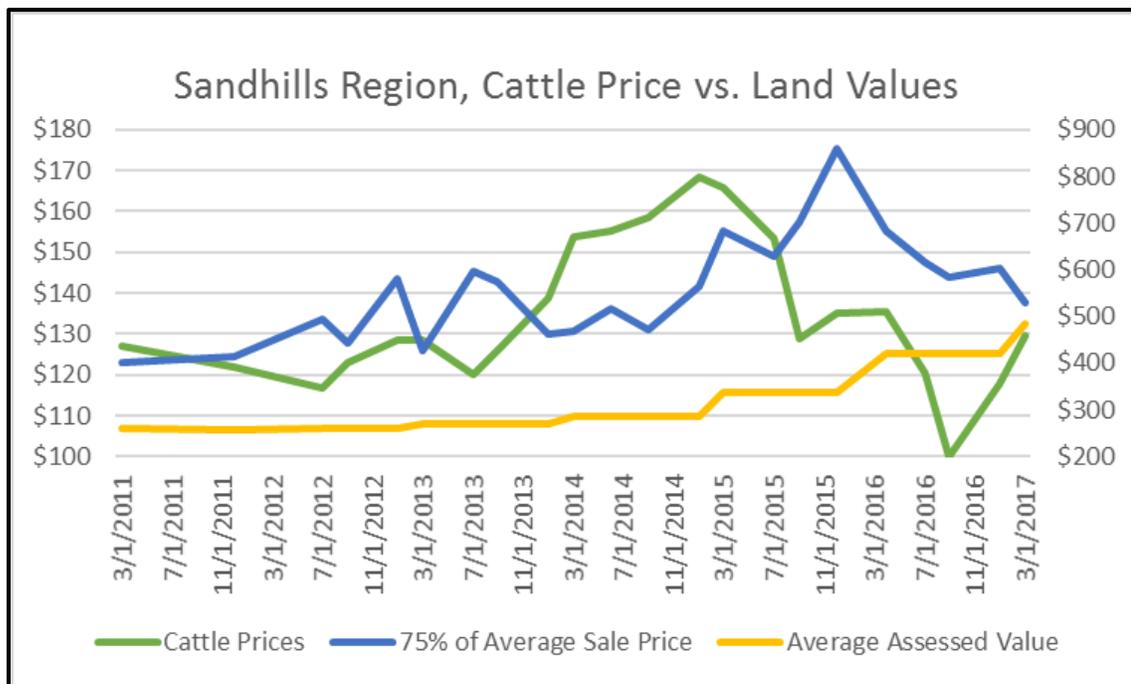
## Description of Analysis

McPherson County is located in the Nebraska Sand Hills Region. The Sand Hills is very homogenous and is characterized by rolling grass-stabilized sand dunes. The fragile soil is not considered suitable for growing crops; therefore, there is very little dry and irrigated land throughout the county. The dry and irrigated market appears to be flat and values previously set by the county are considered acceptable.

Over the last few years, counties located within the Sand Hills Region saw record high selling prices for grazing land. Several factors causing a cash influx to the region contributed to this unique economic situation.

The region as a whole, like much of the central plains, experienced an exceptional drought during 2012 into 2013. As a result of this drought, the 2014 Farm Bill provided relief through the Livestock Forage Disaster Program. This program retroactively covered losses from 2012 and 2013. Ranchers in Nebraska received the third most in relief, behind Texas and Oklahoma, an amount in excess of five hundred and thirty million dollars.

Around the same time disaster relief payments were issued, the cattle market was experiencing record high market prices. Together these dynamics created an economic bubble for a short period of time.



Most recently, with the subsidy payments gone and a weakened cattle market, the real estate market is indicating that land values have settled back down from the artificially inflated prices.

## 2017 Agricultural Correlation for McPherson County

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Currently, the real estate market across the region relates more closely to prices prior to the influx of cash to the region. The study period contains an economic bubble that has since burst and the statistics within the study period are an unreliable indication of the current market value. Additional analysis was conducted looking outside of the study period to discern a true representation of market value. A copy of this analysis can be found in the addendum of this report. Since so few agricultural sales occur per county, an analysis of the region as a whole was conducted to expand and create a more reliable sample. The analysis clearly shows that the market for grassland has dropped twenty percentage points since the end of the study period. The Division's purpose for analyzing sales since the study period is not to achieve a more timely level of value, but rather to normalize a sample that was briefly influenced by market conditions that no longer exist.

While a large portion of the central Sand Hill's experienced the economic bubble described, those counties further west, including Arthur, Grant, Sheridan and Garden, where land is more strongly held were not affected by the temporary inflation of selling prices. The homogenous nature of the region has historically resulted in closely related values. Strict reliance on the sales within the study period would cause disequalization among sandhills counties, and would cause a temporary overassessment to the grass subclass.

Since the burst of the bubble, the market value of grassland has contracted and returned to the mean. Analysis indicates the average market value is between \$650-\$750 an acre for land. Values set by McPherson County are assessed at the lower limit of the acceptable range.

### *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

Part of this review involved discussing the sales qualification and determination process with the county assessor. The county prefers to conduct direct conversations with parties involved in the transaction opposed to sending out a sales questionnaire. A review shows that the sales usability percentages within the county are acceptable and the county has been thorough in their documentation.

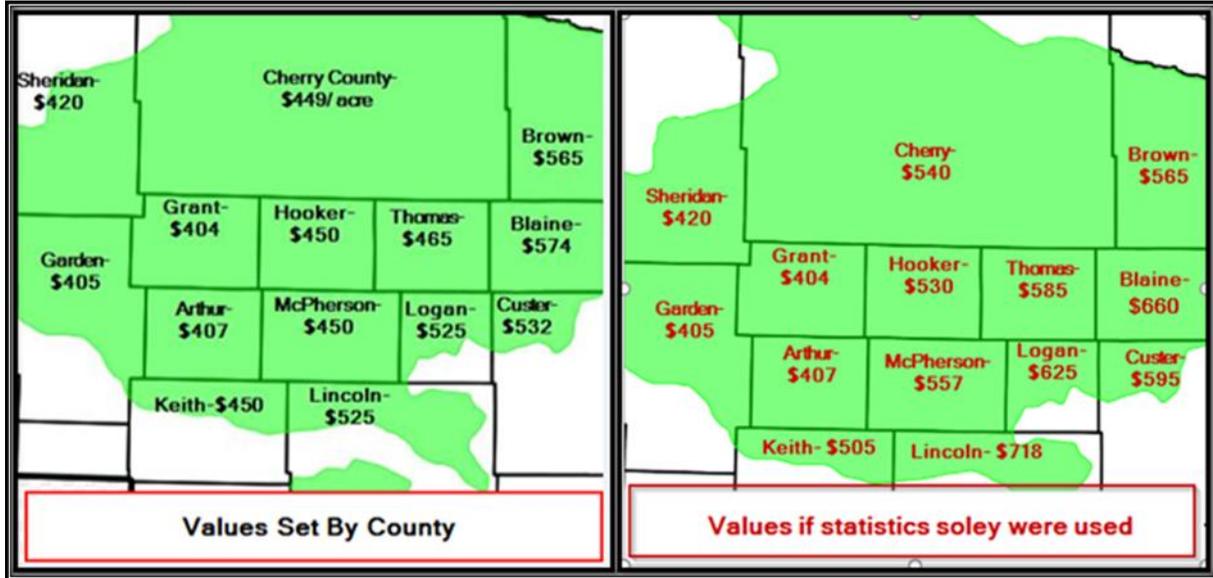
The physical inspection and review cycle was also reviewed. In 2016, the county hired a contract appraiser to assist in the valuation of all agricultural and rural residential parcels. New costing and depreciation were implemented. The same model applied to the rural residential was also applied to the agricultural homes and improvements. A land use review was also conducted in conjunction with this review. The county also updated the soil conversion for the 2017 assessment year.

Due to the homogenous nature of the Sand Hills, McPherson County only recognizes one agricultural market area.

# 2017 Agricultural Correlation for McPherson County

## Equalization

The analysis of agricultural sales after the end of the study period indicate that the county has achieved an acceptable level of value based on today's current market. The values set by the county are equalized with the surrounding counties. The values of McPherson County are transitional of those values of surrounding counties and support one another.



## Level of Value

Based on the review of all available information, the level of value of agricultural property in McPherson County is determined to be at the statutory level of 75% of market value.

## 2017 Opinions of the Property Tax Administrator for McPherson 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2017 Commission Summary for McPherson County

### Residential Real Property - Current

Number of Sales	6	Median	99.30
Total Sales Price	\$515,200	Mean	102.79
Total Adj. Sales Price	\$515,200	Wgt. Mean	99.31
Total Assessed Value	\$511,632	Average Assessed Value of the Base	\$39,636
Avg. Adj. Sales Price	\$85,867	Avg. Assessed Value	\$85,272

### Confidence Interval - Current

95% Median C.I	86.62 to 133.75
95% Wgt. Mean C.I	92.84 to 105.77
95% Mean C.I	86.01 to 119.57
% of Value of the Class of all Real Property Value in the County	1.60
% of Records Sold in the Study Period	5.13
% of Value Sold in the Study Period	11.03

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	4	100	100.30
2015	7	100	97.26
2014	4	100	113.35
2013	8		83.43

## 2017 Commission Summary for McPherson County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$52,395
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.22
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	0	100	00.00
2015	0	100	00.00
2014	0	100	00.00
2013	0		00.00

**60 McPherson**

**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 6  
 Total Sales Price : 515,200  
 Total Adj. Sales Price : 515,200  
 Total Assessed Value : 511,632  
 Avg. Adj. Sales Price : 85,867  
 Avg. Assessed Value : 85,272

MEDIAN : 99  
 WGT. MEAN : 99  
 MEAN : 103  
 COD : 08.53  
 PRD : 103.50

COV : 15.56  
 STD : 15.99  
 Avg. Abs. Dev : 08.47  
 MAX Sales Ratio : 133.75  
 MIN Sales Ratio : 86.62

95% Median C.I. : 86.62 to 133.75  
 95% Wgt. Mean C.I. : 92.84 to 105.77  
 95% Mean C.I. : 86.01 to 119.57

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	100.16	100.16	100.16	00.00	100.00	100.16	100.16	N/A	157,000	157,255
01-APR-15 To 30-JUN-15	1	133.75	133.75	133.75	00.00	100.00	133.75	133.75	N/A	24,000	32,101
01-JUL-15 To 30-SEP-15	1	97.60	97.60	97.60	00.00	100.00	97.60	97.60	N/A	55,200	53,876
01-OCT-15 To 31-DEC-15	1	98.75	98.75	98.75	00.00	100.00	98.75	98.75	N/A	144,000	142,202
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	2	93.24	93.24	93.48	07.10	99.74	86.62	99.85	N/A	67,500	63,099
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	3	100.16	110.50	102.98	12.03	107.30	97.60	133.75	N/A	78,733	81,077
01-OCT-15 To 30-SEP-16	3	98.75	95.07	96.20	04.47	98.83	86.62	99.85	N/A	93,000	89,467
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	4	99.46	107.57	101.38	09.44	106.11	97.60	133.75	N/A	95,050	96,359
<u>ALL</u>	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272
<u>ALL</u>	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272
06											
07											
<u>ALL</u>	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272

**60 McPherson**

**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 6  
 Total Sales Price : 515,200  
 Total Adj. Sales Price : 515,200  
 Total Assessed Value : 511,632  
 Avg. Adj. Sales Price : 85,867  
 Avg. Assessed Value : 85,272

MEDIAN : 99  
 WGT. MEAN : 99  
 MEAN : 103  
 COD : 08.53  
 PRD : 103.50

COV : 15.56  
 STD : 15.99  
 Avg. Abs. Dev : 08.47  
 MAX Sales Ratio : 133.75  
 MIN Sales Ratio : 86.62

95% Median C.I. : 86.62 to 133.75  
 95% Wgt. Mean C.I. : 92.84 to 105.77  
 95% Mean C.I. : 86.01 to 119.57

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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												
Less Than 15,000												
Less Than 30,000	1	133.75	133.75	133.75	00.00	100.00	133.75	133.75	N/A	24,000	32,101	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272	
Greater Than 14,999	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272	
Greater Than 29,999	5	98.75	96.60	97.62	03.20	98.96	86.62	100.16	N/A	98,240	95,906	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	133.75	133.75	133.75	00.00	100.00	133.75	133.75	N/A	24,000	32,101	
30,000 TO 59,999	1	97.60	97.60	97.60	00.00	100.00	97.60	97.60	N/A	55,200	53,876	
60,000 TO 99,999	2	93.24	93.24	93.48	07.10	99.74	86.62	99.85	N/A	67,500	63,099	
100,000 TO 149,999	1	98.75	98.75	98.75	00.00	100.00	98.75	98.75	N/A	144,000	142,202	
150,000 TO 249,999	1	100.16	100.16	100.16	00.00	100.00	100.16	100.16	N/A	157,000	157,255	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	6	99.30	102.79	99.31	08.53	103.50	86.62	133.75	86.62 to 133.75	85,867	85,272	

60 McPherson

COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 0  
 Total Sales Price : 0  
 Total Adj. Sales Price : 0  
 Total Assessed Value : 0  
 Avg. Adj. Sales Price : 0  
 Avg. Assessed Value : 0

MEDIAN : 0  
 WGT. MEAN : 0  
 MEAN : 0  
 COD : 00.00  
 PRD : 00.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 00.00  
 MIN Sales Ratio : 00.00

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : N/A

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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>Qtrrs</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16											
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14											
01-JAN-15 To 31-DEC-15											
<u>ALL</u>											

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											
04											
<u>ALL</u>											

**60 McPherson**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

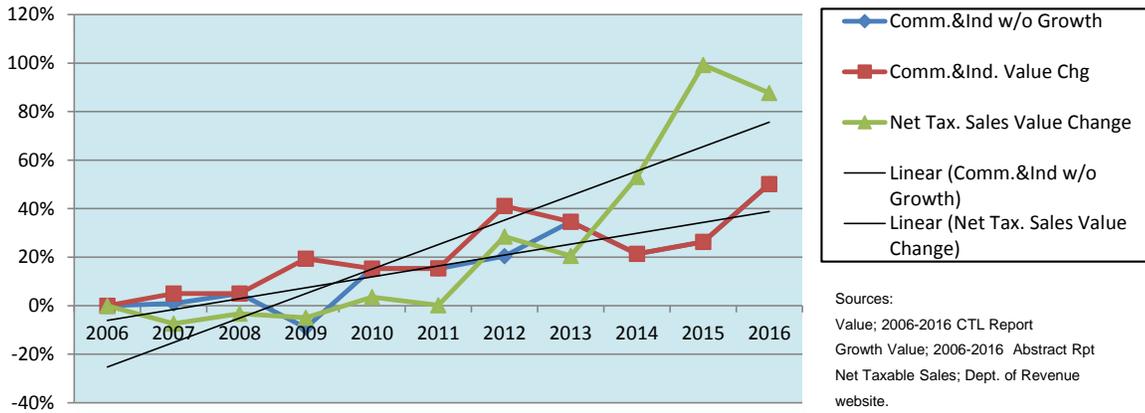
COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : N/A

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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											
___ Ranges Excl. Low \$ ___												
Greater Than	4,999											
Greater Than	14,999											
Greater Than	29,999											
___ Incremental Ranges ___												
0 TO	4,999											
5,000 TO	14,999											
15,000 TO	29,999											
30,000 TO	59,999											
60,000 TO	99,999											
100,000 TO	149,999											
150,000 TO	249,999											
250,000 TO	499,999											
500,000 TO	999,999											
1,000,000 +												
___ ALL ___												

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 418,709	\$ -	0.00%	\$ 418,709	-	\$ 414,476	-
2007	\$ 439,514	\$ 16,775	3.82%	\$ 422,739	0.96%	\$ 383,836	-7.39%
2008	\$ 439,514	\$ -	0.00%	\$ 439,514	0.00%	\$ 400,877	4.44%
2009	\$ 499,845	\$ 119,250	23.86%	\$ 380,595	-13.41%	\$ 393,893	-1.74%
2010	\$ 482,669	\$ -	0.00%	\$ 482,669	-3.44%	\$ 429,011	8.92%
2011	\$ 483,005	\$ 336	0.07%	\$ 482,669	0.00%	\$ 415,110	-3.24%
2012	\$ 590,635	\$ 86,383	14.63%	\$ 504,252	4.40%	\$ 532,589	28.30%
2013	\$ 563,415	\$ -	0.00%	\$ 563,415	-4.61%	\$ 499,489	-6.21%
2014	\$ 508,084	\$ -	0.00%	\$ 508,084	-9.82%	\$ 634,591	27.05%
2015	\$ 528,919	\$ -	0.00%	\$ 528,919	4.10%	\$ 825,874	30.14%
2016	\$ 628,737	\$ -	0.00%	\$ 628,737	18.87%	\$ 777,834	-5.82%
<b>Ann %chg</b>	4.15%			<b>Average</b>	<b>-0.29%</b>	<b>7.96%</b>	<b>7.44%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	0.96%	4.97%	-7.39%
2008	4.97%	4.97%	-3.28%
2009	-9.10%	19.38%	-4.97%
2010	15.28%	15.28%	3.51%
2011	15.28%	15.36%	0.15%
2012	20.43%	41.06%	28.50%
2013	34.56%	34.56%	20.51%
2014	21.35%	21.35%	53.11%
2015	26.32%	26.32%	99.26%
2016	50.16%	50.16%	87.67%

County Number   
 County Name

**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 9  
Total Sales Price : 11,311,079  
Total Adj. Sales Price : 12,072,079  
Total Assessed Value : 5,687,964  
Avg. Adj. Sales Price : 1,341,342  
Avg. Assessed Value : 631,996

MEDIAN : 51  
WGT. MEAN : 47  
MEAN : 56  
COD : 31.52  
PRD : 119.80

COV : 43.93  
STD : 24.80  
Avg. Abs. Dev : 15.98  
MAX Sales Ratio : 110.02  
MIN Sales Ratio : 32.36

95% Median C.I. : 36.47 to 82.22  
95% Wgt. Mean C.I. : 36.66 to 57.57  
95% Mean C.I. : 37.39 to 75.51

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	1	53.64	53.64	53.64	00.00	100.00	53.64	53.64	N/A	932,500	500,175	
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14	2	66.46	66.46	50.97	23.71	130.39	50.70	82.22	N/A	2,773,972	1,413,869	
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	2	79.52	79.52	61.91	38.36	128.44	49.02	110.02	N/A	492,000	304,603	
01-JAN-15 To 31-MAR-15	2	34.42	34.42	33.11	05.98	103.96	32.36	36.47	N/A	1,725,500	571,395	
01-APR-15 To 30-JUN-15	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050	
01-JUL-15 To 30-SEP-15												
01-OCT-15 To 31-DEC-15												
01-JAN-16 To 31-MAR-16												
01-APR-16 To 30-JUN-16	1	38.95	38.95	38.95	00.00	100.00	38.95	38.95	N/A	156,636	61,006	
01-JUL-16 To 30-SEP-16												
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	3	53.64	62.19	51.35	19.59	121.11	50.70	82.22	N/A	2,160,148	1,109,304	
01-OCT-14 To 30-SEP-15	5	49.02	56.52	42.30	39.13	133.62	32.36	110.02	N/A	1,087,000	459,809	
01-OCT-15 To 30-SEP-16	1	38.95	38.95	38.95	00.00	100.00	38.95	38.95	N/A	156,636	61,006	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	4	66.46	72.99	52.62	34.80	138.71	49.02	110.02	N/A	1,632,986	859,236	
01-JAN-15 To 31-DEC-15	3	36.47	41.18	37.97	20.43	108.45	32.36	54.71	N/A	1,483,667	563,280	
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996	
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050	
1	1	54.71	54.71	54.71	00.00	100.00	54.71	54.71	N/A	1,000,000	547,050	
<u>Grass</u>												
County	5	53.64	63.44	41.83	45.10	151.66	32.36	110.02	N/A	832,216	348,126	
1	5	53.64	63.44	41.83	45.10	151.66	32.36	110.02	N/A	832,216	348,126	
<u>ALL</u>	9	50.70	56.45	47.12	31.52	119.80	32.36	110.02	36.47 to 82.22	1,341,342	631,996	

**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 9  
 Total Sales Price : 11,311,079  
 Total Adj. Sales Price : 12,072,079  
 Total Assessed Value : 5,687,964  
 Avg. Adj. Sales Price : 1,341,342  
 Avg. Assessed Value : 631,996

MEDIAN : 51  
 WGT. MEAN : 47  
 MEAN : 56  
 COD : 31.52  
 PRD : 119.80

COV : 43.93  
 STD : 24.80  
 Avg. Abs. Dev : 15.98  
 MAX Sales Ratio : 110.02  
 MIN Sales Ratio : 32.36

95% Median C.I. : 36.47 to 82.22  
 95% Wgt. Mean C.I. : 36.66 to 57.57  
 95% Mean C.I. : 37.39 to 75.51

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	51.87	51.87	52.22	05.49	99.33	49.02	54.71	N/A	888,000	463,708
1	2	51.87	51.87	52.22	05.49	99.33	49.02	54.71	N/A	888,000	463,708
<b>_____Grass_____</b>											
County	5	53.64	63.44	41.83	45.10	151.66	32.36	110.02	N/A	832,216	348,126
1	5	53.64	63.44	41.83	45.10	151.66	32.36	110.02	N/A	832,216	348,126
<b>_____ALL_____</b>	<b>9</b>	<b>50.70</b>	<b>56.45</b>	<b>47.12</b>	<b>31.52</b>	<b>119.80</b>	<b>32.36</b>	<b>110.02</b>	<b>36.47 to 82.22</b>	<b>1,341,342</b>	<b>631,996</b>

## McPherson County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	n/a	n/a	2100	2100	n/a	2100	2100	2100	<b>2100</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	<b>1800</b>
Keith	1	n/a	2101	n/a	2100	2100	2100	2100	2100	<b>2100</b>
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	<b>1500</b>
Thomas	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	<b>2100</b>
Logan	1	3740	3740	3600	3460	2955	2955	2600	2485	<b>3094</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Hooker	1	n/a	<b>n/a</b>							
Keith	1	n/a	625	n/a	625	600	600	600	600	<b>608</b>
Arthur	1	n/a	<b>n/a</b>							
Grant	1	n/a	<b>n/a</b>							
Thomas	1	n/a	<b>n/a</b>							
Logan	1	1625	1625	1560	1560	1440	1440	1210	1210	<b>1441</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	n/a	n/a	450	450	n/a	450	450	450	<b>450</b>
Hooker	1	n/a	n/a	n/a	n/a	450	450	450	450	<b>450</b>
Keith	1	n/a	540	n/a	505	460	460	450	450	<b>450</b>
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	<b>407</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	<b>404</b>
Thomas	1	n/a	n/a	465	465	465	465	465	465	<b>465</b>
Logan	1	525	525	525	525	525	526	527	525	<b>525</b>

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

## Sand Hills Grass Regional Analysis: October 2013 to March 2017

% MLU 80%

10/1/2013 9/30/2014  
 10/1/2014 9/30/2015  
 10/1/2015 9/30/2016  
 10/1/2016 9/30/2017

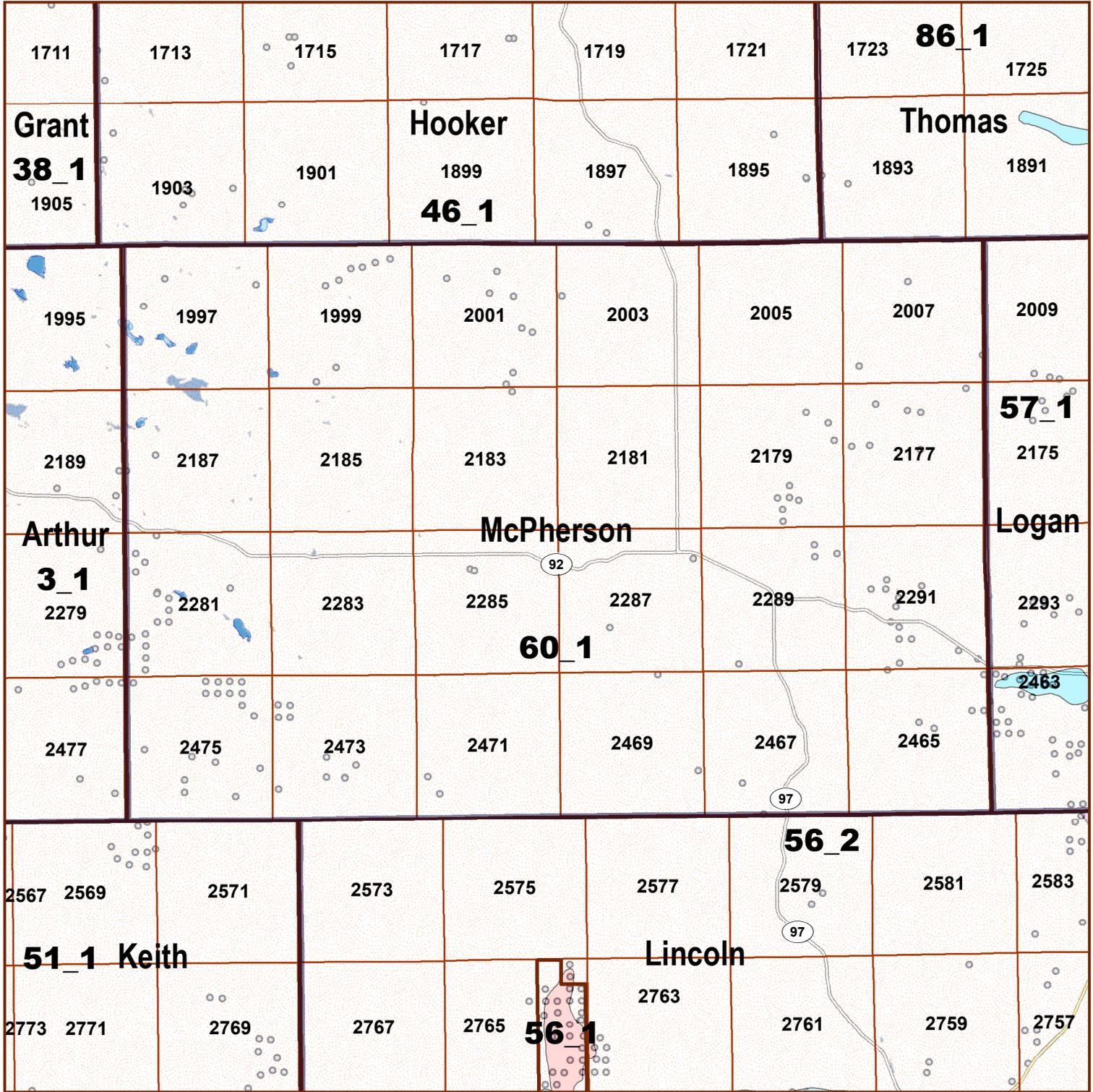
	# sales	Median SP	% Chg	Avg SP	% Chg
Year 1	34	607		639	
Year 2	47	874	44%	841	32%
Year 3	48	844	-3%	849	1%
Year 4	17	651	-23%	735	-13%

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
56	2013	6056	10/11/2013	2579	240000	395.29	100%	607
60	16	344	10/18/2013	2281	932500	1363.5	99%	684
16	98	43	11/19/2013	147	436278	727.13	100%	600
16	98	99	12/7/2013	151	115024	192	100%	599
56	2013	7237	12/19/2013	2757	148880	148.88	100%	1000
56	2013	7275	12/20/2013	2751	272000	639.36	100%	425
56	2013	7278	12/20/2013	2751	544000	1281.9	100%	424
16	98	103	12/27/2013	151	800428	1280	97%	625
16	98	125	12/27/2013	151	1798144	2842.06	100%	633
16	98	101	12/27/2013	151	758024	1303.1	100%	582
16	98	119	1/6/2014	361	2400000	3745.1	100%	641
3	3	896+	1/8/2014	1991	2500000	4442.29	100%	563
16	98	129	1/10/2014	353	2670000	3041	92%	878
16	98	130	1/10/2014	155	830000	974.5	93%	852
51	2014	51	1/15/2014	2559	153500	240.25	96%	639
16	98	145	1/24/2014	31	192000	316	100%	608
3	7	908	2/10/2014	2477	264000	475.93	100%	555
51	2014	174	2/11/2014	2565	320000	587.1	100%	545
56	2014	1490	2/14/2014	2757	458465	908.91	93%	504
56	2014	693	2/14/2014	2765	404053	845	100%	478
56	2014	1437	4/1/2014	2763	228000	480	100%	475
60	16	367	4/10/2014	2475	47943	106.54	100%	450
16	98	252	4/17/2014	261	209300	299	100%	700
3	7	913	4/24/2014	1991	1500000	2565.34	100%	585
56	2014	2486	5/27/2014	2757	195800	179.1	100%	1093
16	98	336	5/30/2014	775	1241800	1767.3	95%	703
16	98	338	6/2/2014	157	112770	161.1	92%	700
5	BB	174	6/30/2014	1453	194040	240	100%	809
56	2015	167	8/1/2014	3047	168863	314.32	100%	537
86	25	403	8/2/2014	1727	400000	640	100%	625
51	2014	1544	9/22/2014	2571	443837	813.78	100%	545
46	14	713	9/26/2014	1715	417761	1114.03	100%	375
46	14	728	9/26/2014	1441	1971405	2311.45	100%	853
86	25	438	9/26/2014	1443	103700	122	100%	850
56	2014	5904	10/4/2014	2877	346500	322.07	100%	1076

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
3	7	925+	10/7/2014	2275	400000	528.84	100%	756
3	7	929+	10/15/2014	1991	2180431	3958.25	100%	551
9	71	2	10/31/2014	1033	457301	625.88	87%	731
9	71	7	11/3/2014	1187	322000	525.86	85%	612
16	98	556	11/6/2014	31	480000	638	100%	752
56	2014	5959	12/2/2014	2579	6414825	6126.19	99%	1047
56	2014	6028	12/5/2014	2589	750000	758.32	100%	989
86	25	469	12/11/2014	1891	1746320	2104.16	100%	830
16	98	613	12/15/2014	43	88000	158	100%	557
16	98	620	12/18/2014	1329	305000	636	100%	480
16	98	621	12/22/2014	1327	878500	1841.9	100%	477
60	17	97	12/23/2014	2473	208000	636	97%	327
5	CC	4	12/30/2014	1597	2352000	1920	99%	1225
9	71	36	1/15/2015	1035	8734118	10692.67	91%	817
5	CC	8	1/21/2015	1455	2703600	2245	98%	1204
5	CC	10	1/30/2015	1877	1600000	1595.36	100%	1003
56	2015	437	1/30/2015	2751	240000	238.5	100%	1006
60	17	67	2/4/2015	2289	2816000	2523	98%	1116
9	71	69	2/17/2015	1179	677682	742.98	100%	912
16	98	699	2/17/2015	1177	288810	317.4	100%	910
16	98	701	2/17/2015	1177	288270	320.3	100%	900
5	CC	16	2/27/2015	1733	732188	1314.03	99%	557
16	99	32	3/20/2015	895	262818	553.3	92%	475
9	71	103	3/27/2015	1035	3715000	3280.8	89%	1132
9	71	107	4/1/2015	907	1233350	1449.86	100%	851
51	2015	487	4/1/2015	2565	2691398	2832.51	100%	950
51	2015	488	4/1/2015	2565	299203	314.95	100%	950
16	99	421	4/7/2015	533	316000	640	100%	494
9	71	125	4/10/2015	637	209250	372.1	97%	562
5	CC	24	4/20/2015	1593	1470177	1589.38	99%	925
16	99	59	4/28/2015	377	3200000	3564.59	100%	898
86	25	504	4/29/2015	1451	520000	510.66	100%	1018
16	99	76	5/1/2015	605	810000	1200	99%	675
5	CC	39	5/5/2015	1735	178000	150.5	100%	1183
5	CC	36	5/8/2015	1591	4130400	3432	100%	1203
16	99	109	5/28/2015	1319	500000	999.3	99%	500
16	99	114	6/1/2015	519	968870	1384.1	93%	700
3	7	947+	6/2/2015	2273	355200	635.65	100%	559
46	15	28	6/26/2015	1437	40150	36.5	100%	1100
46	15	18	7/13/2015	1437	450000	312.93	100%	1438
86	25	525	7/29/2015	1447	52500	75	100%	700
16	99	221	8/21/2015	635	1078400	1348.1	97%	800
9	71	255	9/1/2015	503	391000	396.4	100%	986
16	99	168	9/8/2015	1177	676000	1038	99%	651
56	2015	4561	9/10/2015	2885	500000	480	100%	1042

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
5	CC	62	10/26/2015	1883	1568160	1410	99%	1112
16	99	315	12/1/2015	535	6400000	7535.73	98%	849
56	2015	5936	12/2/2015	2753	368000	320	84%	1150
46	15	97	12/2/2015	1439	3286334	3293.6	100%	998
46	15	110	12/2/2015	1439	215600	133	100%	1621
46	15	116	1/4/2016	1617	1665000	2080	96%	800
16	99	388	1/4/2016	1059	6588000	7318	100%	900
16	99	385	1/4/2016	1059	2900691	3221.99	100%	900
16	99	382	1/4/2016	1163	2946357	3193.73	100%	923
5	CC	76	1/14/2016	1461	1795560	2354.08	98%	763
9	71	408	2/9/2016	1041	4756000	4609.44	94%	1032
16	99	437	2/10/2016	1323	1100000	1240.8	98%	887
16	99	439	2/10/2016	1323	1105000	1160	100%	953
9	71	419	2/23/2016	907	5807772	8044.48	96%	722
9	71	422	2/23/2016	1035	2040700	2658.64	98%	768
9	71	445	3/2/2016	503	29000	40.12	100%	723
9	71	437	3/3/2016	905	1345000	1852.95	99%	726
16	99	494	3/24/2016	793	372000	652.46	83%	570
86	25	578	3/30/2016	1891	512000	640	100%	800
86	25	577	3/30/2016	1891	1024000	1276	100%	803
86	25	579	3/30/2016	1891	512000	640	100%	800
16	99	509	3/31/2016	143	1350000	1542.79	90%	875
57	20	75	4/4/2016	2015	528342	640.65	100%	825
86	25	580	4/4/2016	1885	923658	1120	100%	825
9	71	467	4/15/2016	905	1839000	2414.79	92%	762
9	71	469	4/15/2016	1039	336000	486.33	99%	691
5	CC	86	4/28/2016	1737	250000	293	94%	853
46	15	140	4/28/2016	1615	848829	1305.89	100%	650
9	71	482	4/29/2016	1037	2000000	2396.98	94%	834
56	2016	1980	4/29/2016	3047	212000	186.05	100%	1139
21	16	2543	5/2/2016	2019	1926743	2568	100%	750
21	16	2558	5/2/2016	2019	1864455	2022.41	100%	922
16	100	27	5/4/2016	147	374000	440	100%	850
16	100	40	5/12/2016	147	1157500	1347.79	100%	859
57	20	93-94	5/20/2016	2015	537400	624.08	100%	861
9	71	589	5/24/2016	1309	422500	649.59	93%	650
51	2016	676	5/27/2016	2559	248000	310.96	100%	798
60	17	240	6/7/2016	2475	156636	164.88	100%	950
56	2016	2827	6/10/2016	2583	593000	620.29	100%	956
46	15	154	6/17/2016	1617	1100000	1836	100%	599
9	71	534	6/21/2016	907	164500	193.7	100%	849
16	100	142	7/18/2016	147	557855	652.3	100%	855
16	100	148	7/21/2016	145	596178	710.55	100%	839
16	100	164	7/27/2016	153	190850	190.85	100%	1000
3	7	1000	8/16/2016	2277	370533	633.85	100%	585

Cnty	Book	Pageno	Saledate	Geo	Adj Sp	tot acres	% grass	SP \$/acre
86	25	615	8/26/2016	1893	1081470	1081.47	100%	1000
3	8	1+	9/22/2016	2479	347105	631.1	100%	550
3	8	6+	9/27/2016	2195	600000	954.98	100%	628
3	8	9	11/7/2016		2130025	3438.71	100	605
16	100	300	11/9/2016	35	124000	158	97%	785
16	100	314	11/16/2016	879	5923077	9178	100%	645
16	100	320	11/18/2016	1063	5076923	7920.4	100%	641
16	100	318	11/18/2016	1065	68000	80	100%	850
60	17	281	12/1/2016	2473	608000	640	96%	950
60	17	280	12/1/2016	2281	912000	960	100%	950
57	20	154	1/5/2017	2171	1650000	2390.58	100%	690
56	2017	377	1/24/2017	2573	828256	1271.63	97%	651
56	2017	370	1/24/2017	2767	1921750	3063.88	99%	627
56	2017	389	1/24/2017	2767	416000	640	100%	650
56	2017	373	1/24/2017	2767	5605750	8941.78	100%	627
56	2017	406	1/24/2017	2765	896012	1427.78	100%	628
16	100	439	1/27/2017	1071	882993	1276.7	100%	692
46	15	254	1/27/2017	1895	320000	320	100%	1000
60	17	302	1/27/2017	2179	96000	160	100%	600
60	17	326	3/21/2017	2177	423000	466.88	100%	906



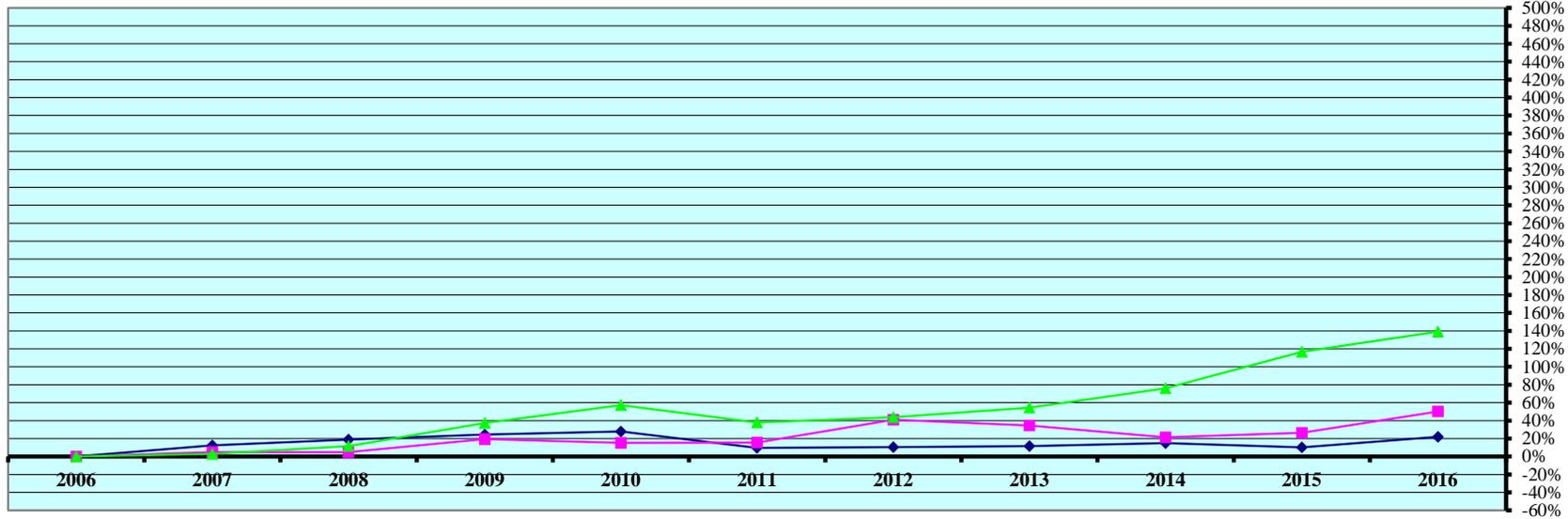
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

# McPherson County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	3,714,298	--	--	--	418,709	--	--	--	95,568,055	--	--	--
2007	4,174,906	460,608	12.40%	12.40%	439,514	20,805	4.97%	4.97%	98,420,915	2,852,860	2.99%	2.99%
2008	4,417,895	242,989	5.82%	18.94%	439,514	0	0.00%	4.97%	106,608,569	8,187,654	8.32%	11.55%
2009	4,627,155	209,260	4.74%	24.58%	499,845	60,331	13.73%	19.38%	131,198,316	24,589,747	23.07%	37.28%
2010	4,750,090	122,935	2.66%	27.89%	482,669	-17,176	-3.44%	15.28%	150,319,202	19,120,886	14.57%	57.29%
2011	4,065,845	-684,245	-14.40%	9.46%	483,005	336	0.07%	15.36%	131,824,344	-18,494,858	-12.30%	37.94%
2012	4,099,805	33,960	0.84%	10.38%	590,635	107,630	22.28%	41.06%	137,372,380	5,548,036	4.21%	43.74%
2013	4,147,884	48,079	1.17%	11.67%	563,415	-27,220	-4.61%	34.56%	147,696,342	10,323,962	7.52%	54.55%
2014	4,271,814	123,930	2.99%	15.01%	508,084	-55,331	-9.82%	21.35%	168,164,749	20,468,407	13.86%	75.96%
2015	4,095,618	-176,196	-4.12%	10.27%	528,919	20,835	4.10%	26.32%	207,087,300	38,922,551	23.15%	116.69%
2016	4,532,717	437,099	10.67%	22.03%	628,737	99,818	18.87%	50.16%	228,583,973	21,496,673	10.38%	139.18%

Rate Annual %chg: Residential & Recreational **2.01%**

Commercial & Industrial **4.15%**

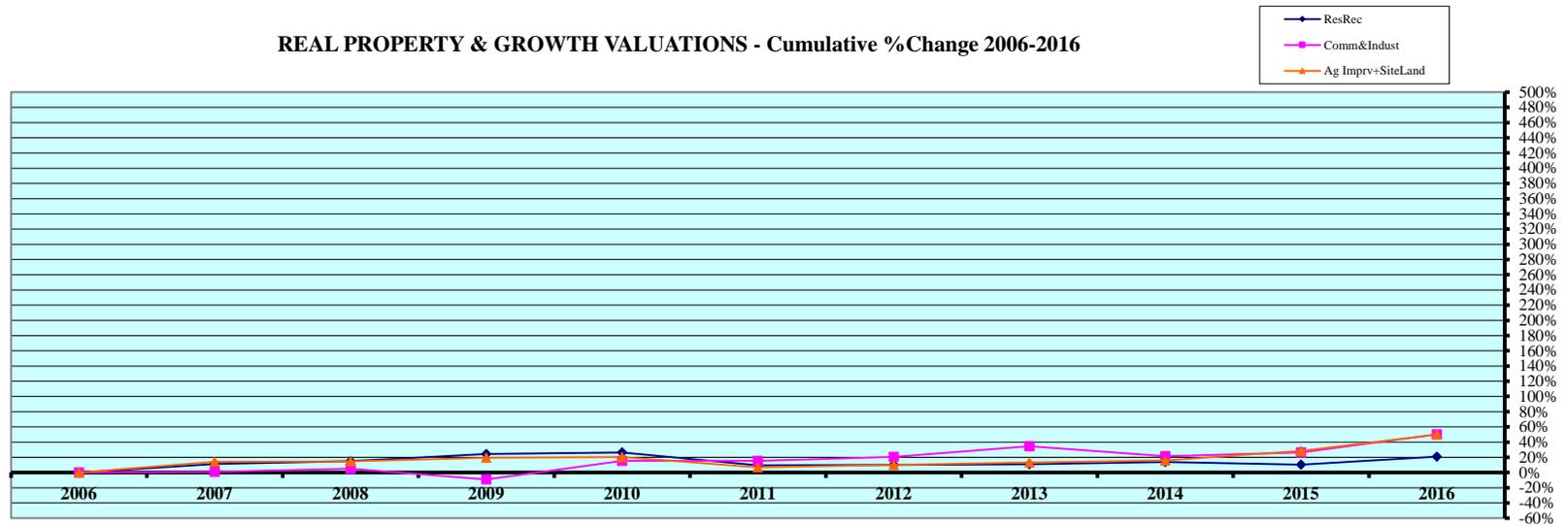
Agricultural Land **9.11%**

Cnty# **60**  
County **MCPHERSON**

CHART 1 EXHIBIT 60B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

**REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016**



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	3,714,298	246,096	6.63%	3,468,202	--	--	418,709	0	0.00%	418,709	--	--
2007	4,174,906	42,669	1.02%	4,132,237	11.25%	11.25%	439,514	16,775	3.82%	422,739	0.96%	0.96%
2008	4,417,895	145,836	3.30%	4,272,059	2.33%	15.02%	439,514	0	0.00%	439,514	0.00%	4.97%
2009	4,627,155	5,625	0.12%	4,621,530	4.61%	24.43%	499,845	119,250	23.86%	380,595	-13.41%	-9.10%
2010	4,750,090	56,880	1.20%	4,693,210	1.43%	26.36%	482,669	0	0.00%	482,669	-3.44%	15.28%
2011	4,065,845	4,453	0.11%	4,061,392	-14.50%	9.34%	483,005	336	0.07%	482,669	0.00%	15.28%
2012	4,099,805	10,990	0.27%	4,088,815	0.56%	10.08%	590,635	86,383	14.63%	504,252	4.40%	20.43%
2013	4,147,884	26,580	0.64%	4,121,304	0.52%	10.96%	563,415	0	0.00%	563,415	-4.61%	34.56%
2014	4,271,814	40,800	0.96%	4,231,014	2.00%	13.91%	508,084	0	0.00%	508,084	-9.82%	21.35%
2015	4,095,618	1,873	0.05%	4,093,745	-4.17%	10.22%	528,919	0	0.00%	528,919	4.10%	26.32%
2016	4,532,717	43,248	0.95%	4,489,469	9.62%	20.87%	628,737	0	0.00%	628,737	18.87%	50.16%
Rate Ann%chg	<b>2.01%</b>				<b>1.37%</b>		<b>4.15%</b>			C & I w/o growth	<b>-0.29%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2006	6,127,510	1,835,457	7,962,967	30,922	0.39%	7,932,045
2007	7,244,730	1,852,111	9,096,841	5,015	0.06%	9,091,826
2008	7,304,982	1,944,331	9,249,313	119,032	1.29%	9,130,281
2009	7,609,196	1,958,680	9,567,876	69,120	0.72%	9,498,756
2010	7,733,977	2,104,642	9,838,619	269,822	2.74%	9,568,797
2011	6,722,688	2,280,785	9,003,473	497,367	5.52%	8,506,106
2012	6,762,316	2,162,487	8,924,803	153,752	1.72%	8,771,051
2013	7,020,480	2,268,503	9,288,983	261,872	2.82%	9,027,111
2014	7,206,684	2,432,029	9,638,713	404,223	4.19%	9,234,490
2015	7,725,890	2,599,596	10,325,486	85,143	0.82%	10,240,343
2016	8,977,741	3,364,278	12,342,019	407,138	3.30%	11,934,881
Rate Ann%chg	<b>3.89%</b>	<b>6.25%</b>	<b>4.48%</b>		Ag Imprv+Site w/o growth	<b>2.35%</b>

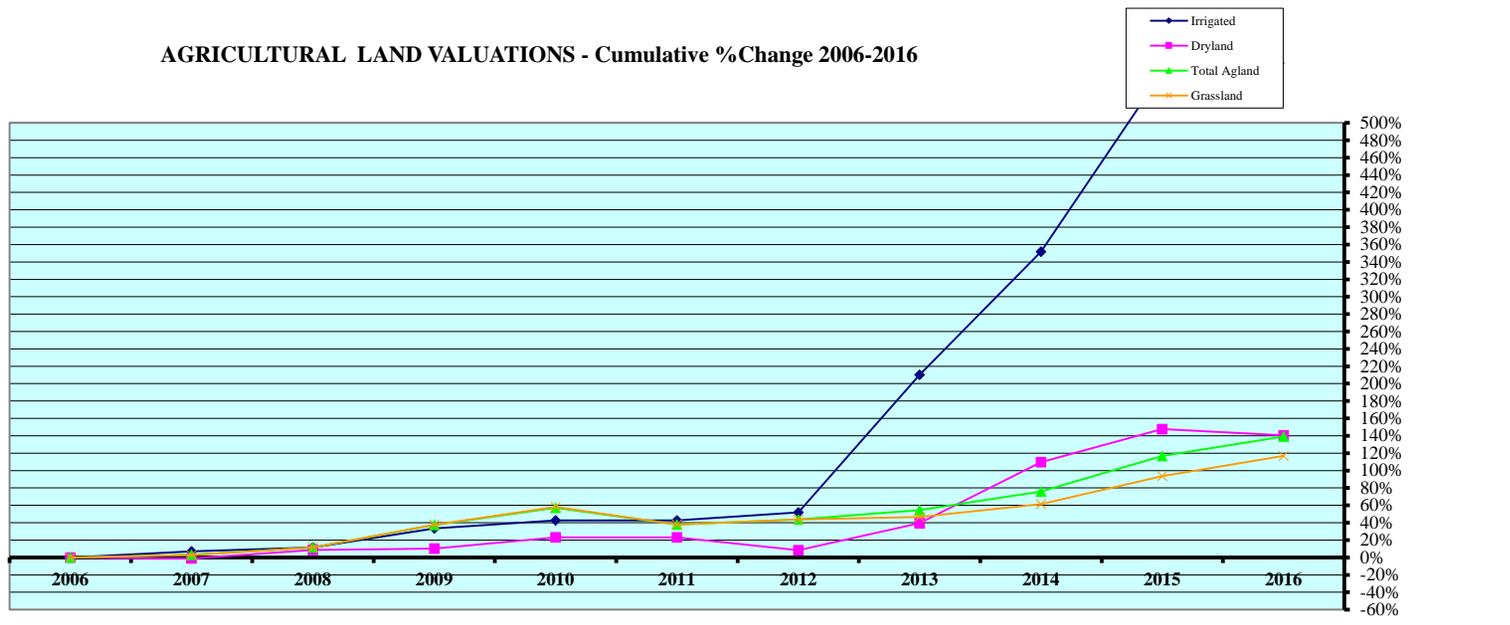
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

Sources:  
 Value; 2006 - 2016 CTL  
 Growth Value; 2006-2016 Abstract of Asmnt Rpt.  
 NE Dept. of Revenue, Property Assessment Division  
 Prepared as of 03/01/2017

Cnty# 60  
 County MCPHERSON

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	4,675,140	--	--	--	781,919	--	--	--	90,088,988	--	--	--
2007	5,002,930	327,790	7.01%	7.01%	772,669	-9,250	-1.18%	-1.18%	92,623,268	2,534,280	2.81%	2.81%
2008	5,212,476	209,546	4.19%	11.49%	849,100	76,431	9.89%	8.59%	100,502,899	7,879,631	8.51%	11.56%
2009	6,242,825	1,030,349	19.77%	33.53%	862,584	13,484	1.59%	10.32%	124,048,813	23,545,914	23.43%	37.70%
2010	6,669,436	426,611	6.83%	42.66%	961,987	99,403	11.52%	23.03%	142,647,510	18,598,697	14.99%	58.34%
2011	6,669,436	0	0.00%	42.66%	961,987	0	0.00%	23.03%	124,152,652	-18,494,858	-12.97%	37.81%
2012	7,096,113	426,677	6.40%	51.78%	847,614	-114,373	-11.89%	8.40%	129,388,384	5,235,732	4.22%	43.62%
2013	14,497,430	7,401,317	104.30%	210.10%	1,090,621	243,007	28.67%	39.48%	132,068,022	2,679,638	2.07%	46.60%
2014	21,125,389	6,627,959	45.72%	351.87%	1,638,543	547,922	50.24%	109.55%	145,360,548	13,292,526	10.06%	61.35%
2015	30,757,083	9,631,694	45.59%	557.89%	1,937,368	298,825	18.24%	147.77%	174,352,580	28,992,032	19.94%	93.53%
2016	31,272,423	515,340	1.68%	568.91%	1,881,543	-55,825	-2.88%	140.63%	195,388,550	21,035,970	12.07%	116.88%

Rate Ann.%chg: Irrigated **20.93%** Dryland **9.18%** Grassland **8.05%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	22,008	--	--	--	0	--	--	--	95,568,055	--	--	--
2007	22,048	40	0.18%	0.18%	0	0			98,420,915	2,852,860	2.99%	2.99%
2008	44,094	22,046	99.99%	100.35%	0	0			106,608,569	8,187,654	8.32%	11.55%
2009	44,094	0	0.00%	100.35%	0	0			131,198,316	24,589,747	23.07%	37.28%
2010	40,269	-3,825	-8.67%	82.97%	0	0			150,319,202	19,120,886	14.57%	57.29%
2011	40,269	0	0.00%	82.97%	0	0			131,824,344	-18,494,858	-12.30%	37.94%
2012	40,269	0	0.00%	82.97%	0	0			137,372,380	5,548,036	4.21%	43.74%
2013	40,269	0	0.00%	82.97%	0	0			147,696,342	10,323,962	7.52%	54.55%
2014	40,269	0	0.00%	82.97%	0	0			168,164,749	20,468,407	13.86%	75.96%
2015	40,269	0	0.00%	82.97%	0	0			207,087,300	38,922,551	23.15%	116.69%
2016	41,457	1,188	2.95%	88.37%	0	0			228,583,973	21,496,673	10.38%	139.18%

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County **MCPHERSON**

Rate Ann.%chg: Total Agric Land **9.11%**

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	4,675,140	12,987	360			781,919	4,227	185			90,091,538	527,847	171		
2007	4,997,834	13,328	375	4.17%	4.17%	772,669	4,177	185	0.00%	0.00%	92,626,346	527,928	175	2.80%	2.80%
2008	5,260,836	13,489	390	4.00%	8.33%	832,300	4,162	200	8.11%	8.11%	100,494,899	527,688	190	8.54%	11.58%
2009	6,242,825	13,873	450	15.38%	25.00%	862,584	3,594	240	20.00%	29.73%	124,050,928	527,876	235	23.40%	37.69%
2010	6,669,436	13,895	480	6.67%	33.33%	961,987	3,498	275	14.58%	48.65%	142,648,843	528,329	270	14.89%	58.19%
2011	6,669,436	13,895	480	0.00%	33.33%	961,987	3,498	275	0.00%	48.65%	124,152,631	528,309	235	-12.96%	37.69%
2012	7,096,113	14,482	490	2.08%	36.11%	847,614	3,082	275	0.00%	48.65%	129,388,628	528,117	245	4.26%	43.55%
2013	14,541,940	14,542	1,000	104.08%	177.78%	1,090,621	2,908	375	36.36%	102.70%	132,056,893	528,228	250	2.04%	46.48%
2014	21,707,425	14,717	1,475	47.50%	309.72%	1,756,033	2,903	605	61.33%	227.02%	145,209,902	528,036	275	10.00%	61.12%
2015	30,757,083	14,646	2,100	42.37%	483.33%	1,937,368	2,672	725	19.83%	291.89%	174,356,374	528,353	330	20.00%	93.35%
2016	31,272,423	14,892	2,100	0.00%	483.33%	1,937,368	2,672	725	0.00%	291.89%	195,378,108	528,049	370	12.12%	116.78%

Rate Annual %chg Average Value/Acre: 19.29%

14.63%

8.04%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	22,008	4,401	5			0	0				95,570,605	549,461	174		
2007	22,048	4,409	5	0.00%	0.00%	0	0				98,418,897	549,841	179	2.91%	2.91%
2008	44,094	4,409	10	99.99%	99.99%	0	0				106,632,129	549,749	194	8.36%	11.52%
2009	44,094	4,409	10	0.00%	99.99%	0	0				131,200,431	549,753	239	23.04%	37.21%
2010	40,269	4,027	10	0.00%	99.99%	0	0				150,320,535	549,749	273	14.57%	57.21%
2011	40,269	4,027	10	0.00%	99.99%	0	0				131,824,323	549,729	240	-12.30%	37.87%
2012	40,269	4,027	10	0.00%	99.99%	0	0				137,372,624	549,708	250	4.21%	43.67%
2013	40,269	4,027	10	0.00%	99.99%	0	0				147,729,723	549,705	269	7.54%	54.51%
2014	40,269	4,027	10	0.00%	99.99%	0	0				168,713,629	549,682	307	14.21%	76.46%
2015	40,269	4,027	10	0.00%	99.99%	0	0				207,091,094	549,698	377	22.74%	116.60%
2016	41,019	4,102	10	0.00%	99.99%	0	0				228,628,918	549,715	416	10.40%	139.11%

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**MCPHERSON**

Rate Annual %chg Average Value/Acre: 9.11%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,600</b>	<b>Value : 289,137,314</b>	<b>Growth 369,811</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	0	0	0	0	30	162,059	30	162,059	
<b>02. Res Improve Land</b>	0	0	0	0	86	418,919	86	418,919	
<b>03. Res Improvements</b>	0	0	0	0	87	4,056,458	87	4,056,458	
<b>04. Res Total</b>	0	0	0	0	117	4,637,436	117	4,637,436	61,927
<b>% of Res Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.31	1.60	16.75
<b>05. Com UnImp Land</b>	0	0	0	0	4	10,659	4	10,659	
<b>06. Com Improve Land</b>	0	0	0	0	8	34,370	8	34,370	
<b>07. Com Improvements</b>	0	0	0	0	8	583,708	8	583,708	
<b>08. Com Total</b>	0	0	0	0	12	628,737	12	628,737	0
<b>% of Com Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.75	0.22	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	0	0	0	0	117	4,637,436	117	4,637,436	61,927
<b>% of Res &amp; Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.31	1.60	16.75
<b>Com &amp; Ind Total</b>	0	0	0	0	12	628,737	12	628,737	0
<b>% of Com &amp; Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.75	0.22	0.00
<b>17. Taxable Total</b>	0	0	0	0	129	5,266,173	129	5,266,173	61,927
<b>% of Taxable Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	8.06	1.82	16.75

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	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	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
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	1	33	34

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,286	229,159,710	1,286	229,159,710
28. Ag-Improved Land	0	0	0	0	180	42,839,073	180	42,839,073
29. Ag Improvements	0	0	0	0	185	11,872,358	185	11,872,358
30. Ag Total							1,471	283,871,141

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	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	120	134.00	536,000	120	134.00	536,000	
33. HomeSite Improvements	120	126.00	8,654,823	120	126.00	8,654,823	307,884
34. HomeSite Total				<b>120</b>	<b>134.00</b>	<b>9,190,823</b>	
35. FarmSite UnImp Land	4	4.00	2,600	4	4.00	2,600	
36. FarmSite Improv Land	173	191.00	171,050	173	191.00	171,050	
37. FarmSite Improvements	182	0.00	3,217,535	182	0.00	3,217,535	0
38. FarmSite Total				<b>186</b>	<b>195.00</b>	<b>3,391,185</b>	
39. Road & Ditches	0	1,611.03	0	0	1,611.03	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>306</b>	<b>1,940.03</b>	<b>12,582,008</b>	<b>307,884</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	56.00	0.37%	117,600	0.37%	2,100.00
48. 2A	1,388.20	9.22%	2,915,220	9.22%	2,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3,740.98	24.84%	7,856,058	24.84%	2,100.00
51. 4A1	4,622.62	30.70%	9,707,502	30.70%	2,100.00
52. 4A	5,251.11	34.87%	11,027,331	34.87%	2,100.00
<b>53. Total</b>	<b>15,058.91</b>	<b>100.00%</b>	<b>31,623,711</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	582.30	25.49%	422,169	25.49%	725.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	309.40	13.54%	224,316	13.54%	725.00
60. 4D1	439.30	19.23%	318,495	19.23%	725.01
61. 4D	953.61	41.74%	691,371	41.74%	725.00
<b>62. Total</b>	<b>2,284.61</b>	<b>100.00%</b>	<b>1,656,351</b>	<b>100.00%</b>	<b>725.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	251.00	0.05%	112,950	0.05%	450.00
66. 2G	3,860.73	0.73%	1,737,329	0.73%	450.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	21,258.18	4.02%	9,608,918	4.04%	452.01
69. 4G1	50,059.17	9.47%	22,556,744	9.48%	450.60
70. 4G	453,209.34	85.73%	203,951,673	85.71%	450.02
<b>71. Total</b>	<b>528,638.42</b>	<b>100.00%</b>	<b>237,967,614</b>	<b>100.00%</b>	<b>450.15</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>15,058.91</b>	<b>2.74%</b>	<b>31,623,711</b>	<b>11.66%</b>	<b>2,100.00</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>2,284.61</b>	<b>0.42%</b>	<b>1,656,351</b>	<b>0.61%</b>	<b>725.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>528,638.42</b>	<b>96.09%</b>	<b>237,967,614</b>	<b>87.72%</b>	<b>450.15</b>
72. Waste	4,145.72	0.75%	41,457	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.63	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>550,127.66</b>	<b>100.00%</b>	<b>271,289,133</b>	<b>100.00%</b>	<b>493.14</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	15,058.91	31,623,711	15,058.91	31,623,711
<b>77. Dry Land</b>	0.00	0	0.00	0	2,284.61	1,656,351	2,284.61	1,656,351
<b>78. Grass</b>	0.00	0	0.00	0	528,638.42	237,967,614	528,638.42	237,967,614
<b>79. Waste</b>	0.00	0	0.00	0	4,145.72	41,457	4,145.72	41,457
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	13.63	0	13.63	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>550,127.66</b>	<b>271,289,133</b>	<b>550,127.66</b>	<b>271,289,133</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	15,058.91	2.74%	31,623,711	11.66%	2,100.00
<b>Dry Land</b>	2,284.61	0.42%	1,656,351	0.61%	725.00
<b>Grass</b>	528,638.42	96.09%	237,967,614	87.72%	450.15
<b>Waste</b>	4,145.72	0.75%	41,457	0.02%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	13.63	0.00%	0	0.00%	0.00
<b>Total</b>	<b>550,127.66</b>	<b>100.00%</b>	<b>271,289,133</b>	<b>100.00%</b>	<b>493.14</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Rural	30	162,059	86	418,919	87	4,056,458	117	4,637,436	61,927
84 Residential Total	30	162,059	86	418,919	87	4,056,458	117	4,637,436	61,927

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
			<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1		Rural	4	10,659	8	34,370	8	583,708	12	628,737	0
86		Commercial Total	4	10,659	8	34,370	8	583,708	12	628,737	0

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	251.00	0.05%	112,950	0.05%	450.00
90. 2G	3,860.73	0.73%	1,737,329	0.73%	450.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	21,102.78	3.99%	9,496,253	3.99%	450.00
93. 4G1	49,949.67	9.45%	22,477,356	9.45%	450.00
94. 4G	453,182.24	85.77%	203,932,025	85.77%	450.00
95. Total	528,346.42	100.00%	237,755,913	100.00%	450.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	155.40	53.22%	112,665	53.22%	725.00
102. 4C1	109.50	37.50%	79,388	37.50%	725.00
103. 4C	27.10	9.28%	19,648	9.28%	725.02
104. Total	292.00	100.00%	211,701	100.00%	725.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	528,346.42	99.94%	237,755,913	99.91%	450.00
CRP Total	292.00	0.06%	211,701	0.09%	725.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	528,638.42	100.00%	237,967,614	100.00%	450.15

**2017 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

60 McPherson

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,532,717	4,637,436	104,719	2.31%	61,927	0.94%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	8,977,741	9,190,823	213,082	2.37%	307,884	-1.06%
<b>04. Total Residential (sum lines 1-3)</b>	<b>13,510,458</b>	<b>13,828,259</b>	<b>317,801</b>	<b>2.35%</b>	<b>369,811</b>	<b>-0.38%</b>
05. Commercial	628,737	628,737	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>628,737</b>	<b>628,737</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
08. Ag-Farmsite Land, Outbuildings	3,364,278	3,391,185	26,907	0.80%	0	0.80%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>3,364,278</b>	<b>3,391,185</b>	<b>26,907</b>	<b>0.80%</b>	<b>0</b>	<b>0.80%</b>
12. Irrigated	31,272,423	31,623,711	351,288	1.12%		
13. Dryland	1,881,543	1,656,351	-225,192	-11.97%		
14. Grassland	195,388,550	237,967,614	42,579,064	21.79%		
15. Wasteland	41,457	41,457	0	0.00%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>228,583,973</b>	<b>271,289,133</b>	<b>42,705,160</b>	<b>18.68%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>246,087,446</b>	<b>289,137,314</b>	<b>43,049,868</b>	<b>17.49%</b>	<b>369,811</b>	<b>17.34%</b>

## 2017 Assessment Survey for McPherson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$39,570
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$8,700
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$9,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$9,660

## B. Computer, Automation Information and GIS

<b>1.</b>	<b>Administrative software:</b>
	TerraScan owned by Thomson Reuters
<b>2.</b>	<b>CAMA software:</b>
	TerraScan owned by Thomson Reuters
<b>3.</b>	<b>Are cadastral maps currently being used?</b>
	No – a wall map is updated and kept current.
<b>4.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	Not applicable.
<b>5.</b>	<b>Does the county have GIS software?</b>
	No - the Web Soil Survey/Natural Resource Conservation Service is utilized.
<b>6.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not applicable.
<b>7.</b>	<b>Who maintains the GIS software and maps?</b>
	Not applicable.
<b>8.</b>	<b>Personal Property software:</b>
	TerraScan owned by Thomson Reuters

## C. Zoning Information

<b>1.</b>	<b>Does the county have zoning?</b>
	Yes
<b>2.</b>	<b>If so, is the zoning countywide?</b>
	Yes
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	The unincorporated Village of Tryon has been zoned as a transitional area including a two mile radius around the village, the remainder of the county is zoned agricultural.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation, Inc
<b>2.</b>	<b>GIS Services:</b>
	None
<b>3.</b>	<b>Other services:</b>
	TerraScan owned by Thomson Reuters

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, when needed.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be a certified appraiser that is knowledgeable in all phases of appraisal work.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	All work will be discussed and the assessor will consider any suggestions before making the final decision of value.

## 2017 Residential Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	contract appraisers																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings-Structures located on rural parcels</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.	AG	Outbuildings-Structures located on rural parcels									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.																		
AG	Outbuildings-Structures located on rural parcels																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach, sales will be utilized in the development of a depreciation table. There are normally not enough sales to do a true sales comparison or income approach that would be meaningful.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Local market information is used.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	A per square foot cost was developed from the few sales and information provided in the analysis.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	N/A																		
<b>8.</b>	<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;">1</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">6/2014</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">NA</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2015</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>	1	2015	6/2014	2015	2015	AG	2015	NA	2015	2015
<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>															
1	2015	6/2014	2015	2015															
AG	2015	NA	2015	2015															

## 2017 Commercial Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	contract appraisers			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	There are seldom any commercial sales in McPherson County.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	With only 7 commercial properties in McPherson County, the cost approach carries the most weight. A true sales comparison cannot be relied upon; however the sales are utilized to develop depreciation. Neither is there enough income and expense data available in this area to make the income approach reliable.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A contracted appraiser will be consulted. There are currently no unique commercial properties at this time.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is based on market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to McPherson County. A square foot cost is utilized.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2015	6/2014	2015

## 2017 Agricultural Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	a contract appraiser/ assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2016						
	The county does not have a GIS system. The assessor works closely with the local NRDs to track and monitor irrigated acres and also uses the websoil survey as a discovery tool. The contract appraisers hired by the county also physically inspected the land for land use changes during their rural inspection process.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales studies are done to see if there is a difference in the market within the county. Thus far, there have been none, so one countywide market area is sufficient.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. There have been no non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Not applicable.							

**McPHERSON COUNTY**  
**2016 PLAN OF ASSESSMENT**  
**(FOR THE YEARS 2017, 2018, 2019)**

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the 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 amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

**General Description of the County:**

McPherson County has 1,596 parcels of taxable real property and 34 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 92%. Exempt parcels represent 2% of the total county parcels. The taxable value of real property in the County for the 2016 year was \$246,496,513, with approximately .0183% attributed to residential .0025% to commercial and 99.97% to agricultural.

McPherson County has 549,714.72 acres of taxable agricultural land. Of that 96.1% consists primarily of grassland. For assessment 2016, there were 20 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

**Staff/Training/Budget**

Due to the population of the county, the McPherson County Clerk is required to be an Ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

McPherson County has contracted with the company Tax Valuation Inc. to assist the Assessor in a county wide complete reappraisal of all county improvements, and Commercial Properties, including compilation of a new depreciation schedule to be used on all residential properties in the county, to review all McPherson County sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property, in order to allow McPherson County to remain within state law guidelines.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 45 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation. The Assessor's general budget for 2015-2016 is \$38,440 including \$10,000 for Appraisal Fees.

## Responsibilities

### Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format, on the Terra Scan system.

### Mapping/Software

The County has contracted with ASI/Terra Scan computer services through Manitron. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

## Reports

Assessor is responsible for the timely filings of the additional following schedules & reports:

Personal Property	Certificate of Taxes Levied
County Abstract	Generate the County Tax Roll
Certification of Values to Subdivisions	Tax List Corrections as needed
School District Taxable Value Report	Administer Homestead Exemptions

## Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

## County Progress for the Three Property Classes:

**Residential:** A county-wide inspection, review & reappraisal, was conducted on all residential properties and mobile homes in 2015. It consisted of data collection and new pictures by Tax Valuation Inc. A new depreciation schedule, derived from the sales was applied to all residences and mobile homes in the County. The RCN has been updated, using the June 2014 Marshall Swift costing index. New reappraisal values were applied to all rural and residential outbuildings in the county. Property record cards were updated. Market studies are done each year on Residential Property sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

**Commercial:** There are a total of 12 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was conducted by Tax Valuation Inc. in 2015 with the new values being applied to all commercial property for the 2016 year. New listings were made with re-measuring, new data collected, & new pictures of all Commercial property taken. The property cards were updated. Market studies are done each year on any Commercial Property sales, & values are adjusted if warranted.

**Agricultural:**

The new 2009 soil survey was implemented in 2010. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage for all Ag parcels were reviewed & updated as needed. Land values were set based on market value. New reappraisal values will be applied to all rural and residential outbuildings in the county. A county-wide inspection & review of all Ag residences and mobile homes was completed in 2015 by Tax Valuation Inc. It consisted of data collection and new pictures. A new depreciation schedule, derived from the sales was applied to all residences and mobile homes in the County. The RCN has been updated, using the June/2014 Marshall Swift costing index. Property record cards were updated.

**Pickup Work:**

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-Ag improvements. Information Statements are also received in the Assessor's office for any new improvements not requiring a building permit. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 19<sup>th</sup> deadline.

**Future Appraisal Plans:**

2017: Add new improvements to the property record cards. The new soil survey & conversion has been implemented. Terra Scan records & Property Record cards were updated with the new information. A county-wide inspection & review was done on all residential properties, mobile homes, and commercial property in 2015. It consisted of data collection and new pictures being taken on all improvements. New values, based on a new residential depreciation schedule was applied, using the updated RCN of June/2014 Marshall Swift costing index. The new depreciation, was applied to all homes & mobile homes, countywide to arrive at the new reappraisal values.

Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements. Conduct ongoing visual inspection of McPherson County properties when picking up new improvements.

2018 : Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes, residential property & Commercial property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

2019: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land ( dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned. This report is submitted June 8, 2016.

JUDY M. DAILEY  
McPherson County Clerk/Assessor