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2013 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	48	Median	98.90
Total Sales Price	\$3,573,167	Mean	98.99
Total Adj. Sales Price	\$3,573,167	Wgt. Mean	95.50
Total Assessed Value	\$3,412,207	Average Assessed Value of the Base	\$50,020
Avg. Adj. Sales Price	\$74,441	Avg. Assessed Value	\$71,088

Confidence Interval - Current

95% Median C.I	97.38 to 100.34
95% Wgt. Mean C.I	89.06 to 101.93
95% Mean C.I	92.75 to 105.23
% of Value of the Class of all Real Property Value in the	10.27
% of Records Sold in the Study Period	4.23
% of Value Sold in the Study Period	6.01

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	58	98	97.71
2011	56	100	100
2010	55	99	99
2009	81	98	98

2013 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	13	Median	98.39
Total Sales Price	\$985,000	Mean	104.21
Total Adj. Sales Price	\$985,000	Wgt. Mean	106.97
Total Assessed Value	\$1,053,653	Average Assessed Value of the Base	\$93,175
Avg. Adj. Sales Price	\$75,769	Avg. Assessed Value	\$81,050

Confidence Interval - Current

95% Median C.I	89.51 to 120.29
95% Wgt. Mean C.I	96.54 to 117.40
95% Mean C.I	89.08 to 119.34
% of Value of the Class of all Real Property Value in the County	3.29
% of Records Sold in the Study Period	6.67
% of Value Sold in the Study Period	5.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	12		98.26
2011	16		97
2010	9	100	96
2009	11	92	92

2013 Opinions of the Property Tax Administrator for Frontier County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Frontier County

A complete reappraisal of the residential parcels within the county's five villages was completed for 2013. First, a land value study was completed, and a new land table was implemented. Next, the assessor and deputy assessor completed a physical inspection of each parcel. There were numerous yard sheds and miscellaneous outbuildings throughout these communities that were previously being flat valued. In order to improve equalization, all of these improvements were measured and valued based on size and condition.

After the inspection, data entry was completed, and a new costing table was implemented. A depreciation study was completed. Two depreciation tables were developed and implemented, one table for residential parcels within the town of Curtis and a second depreciation table was used for Eustis, Maywood, Stockville, and Moorefield. Stockville and Moorefield also continue to receive an economic depreciation that is not applied to the other communities. A sales book was developed for use in explaining the reappraisal to taxpayers.

Ratio studies were completed for the rest of the residential class. Within the lake valuation grouping, the ratio study indicated a need to increase the leasehold value for cabins along Trail One at the Medicine Creek Reservoir. Three leasehold values were established in this area depending on view and access to the water.

Only routine maintenance occurred within the rest of the class; the pickup work was completed timely.

The county also converted to a new web based GIS system, provided by GIS Workshop, Inc.

2013 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:	
	The assessor and the deputy	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Curtis is the largest town in the County and is home to the Nebraska College of Technical Agricultural. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.
	03	Small Villages – includes the Villages of Eustis, Maywood, Stockville, and Moorefield. There is some demand for housing in Eustis and Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.
	04	Lake Properties – residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.
	05	Rural – includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County, and homes will generally sell for a premium.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.	
4	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2012 for the villages, the lakes and rural areas are using June 2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation tables are developed by the assessor using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Groups 1 and 3 were updated for 2013, the Lake was done in 2012, and the Rural for 2011	
8.	When was the last lot value study completed for each valuation grouping?	
	Groups 1 and 3 2013, Group 4 2012, and Group 5 in 2011	
9.	Describe the methodology used to determine the residential lot values?	
	Lot values are established using a cost per square foot analysis.	

**32 Frontier
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 48
 Total Sales Price : 3,573,167
 Total Adj. Sales Price : 3,573,167
 Total Assessed Value : 3,412,207
 Avg. Adj. Sales Price : 74,441
 Avg. Assessed Value : 71,088

MEDIAN : 99
 WGT. MEAN : 96
 MEAN : 99
 COD : 14.70
 PRD : 103.65

COV : 22.30
 STD : 22.07
 Avg. Abs. Dev : 14.54
 MAX Sales Ratio : 144.42
 MIN Sales Ratio : 49.70

95% Median C.I. : 97.38 to 100.34
 95% Wgt. Mean C.I. : 89.06 to 101.93
 95% Mean C.I. : 92.75 to 105.23

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	4	116.51	117.24	114.57	13.73	102.33	98.42	137.51	N/A	58,875	67,456
01-JAN-11 To 31-MAR-11	6	100.21	103.08	99.42	15.05	103.68	68.82	134.47	68.82 to 134.47	107,250	106,629
01-APR-11 To 30-JUN-11	6	98.86	94.83	92.26	09.63	102.79	63.03	114.07	63.03 to 114.07	73,083	67,428
01-JUL-11 To 30-SEP-11	8	97.80	98.99	93.75	15.64	105.59	56.25	144.42	56.25 to 144.42	89,802	84,187
01-OCT-11 To 31-DEC-11	7	99.52	104.98	101.34	06.59	103.59	97.38	137.66	97.38 to 137.66	84,500	85,636
01-JAN-12 To 31-MAR-12	3	96.10	93.11	87.89	29.07	105.94	49.70	133.53	N/A	51,667	45,412
01-APR-12 To 30-JUN-12	4	100.38	104.29	107.43	08.03	97.08	93.49	122.92	N/A	43,563	46,797
01-JUL-12 To 30-SEP-12	10	95.21	87.17	81.37	19.32	107.13	56.47	129.42	61.27 to 102.82	61,650	50,167
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	24	99.21	102.01	97.63	14.52	104.49	56.25	144.42	95.93 to 114.07	84,830	82,819
01-OCT-11 To 30-SEP-12	24	98.74	95.96	92.67	14.84	103.55	49.70	137.66	93.49 to 101.78	64,052	59,356
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	27	99.14	100.53	96.88	11.89	103.77	56.25	144.42	97.30 to 101.14	88,590	85,826
<u>ALL</u>	48	98.90	98.99	95.50	14.70	103.65	49.70	144.42	97.38 to 100.34	74,441	71,088

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	14	98.90	101.05	101.27	04.10	99.78	93.49	114.11	96.10 to 104.05	78,089	79,084
03	22	99.12	105.94	105.03	12.21	100.87	61.27	144.42	97.38 to 118.87	61,768	64,873
04	7	69.58	85.10	81.55	41.33	104.35	49.70	137.51	49.70 to 137.51	71,643	58,426
05	5	68.82	82.06	75.68	25.33	108.43	63.03	128.96	N/A	123,904	93,769
<u>ALL</u>	48	98.90	98.99	95.50	14.70	103.65	49.70	144.42	97.38 to 100.34	74,441	71,088

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	40	98.90	100.28	97.05	10.67	103.33	61.27	137.66	97.95 to 99.83	75,617	73,384
06	7	69.58	85.10	81.55	41.33	104.35	49.70	137.51	49.70 to 137.51	71,643	58,426
07	1	144.42	144.42	144.42	00.00	100.00	144.42	144.42	N/A	47,000	67,879
<u>ALL</u>	48	98.90	98.99	95.50	14.70	103.65	49.70	144.42	97.38 to 100.34	74,441	71,088

**32 Frontier
RESIDENTIAL**

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 95% Mean C.I. : 92.75 to 105.23

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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	2	77.38	77.38	78.33	20.82	98.79	61.27	93.49	N/A	10,625	8,323	
Less Than 30,000	6	111.46	107.97	118.06	22.94	91.45	61.27	137.66	61.27 to 137.66	19,042	22,480	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	48	98.90	98.99	95.50	14.70	103.65	49.70	144.42	97.38 to 100.34	74,441	71,088	
Greater Than 14,999	46	98.97	99.93	95.60	14.39	104.53	49.70	144.42	97.95 to 101.14	77,216	73,817	
Greater Than 29,999	42	98.90	97.70	94.75	13.11	103.11	49.70	144.42	97.95 to 99.83	82,355	78,032	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	77.38	77.38	78.33	20.82	98.79	61.27	93.49	N/A	10,625	8,323	
15,000 TO 29,999	4	131.48	123.27	127.13	09.38	96.96	92.46	137.66	N/A	23,250	29,558	
30,000 TO 59,999	13	99.14	105.40	105.17	15.07	100.22	49.70	144.42	97.38 to 128.96	45,846	48,217	
60,000 TO 99,999	17	99.52	98.28	98.43	08.96	99.85	56.47	122.92	96.10 to 104.05	74,906	73,732	
100,000 TO 149,999	8	98.40	89.73	89.19	18.42	100.61	56.25	134.47	56.25 to 134.47	113,438	101,173	
150,000 TO 249,999	4	90.65	86.18	86.17	12.60	100.01	64.14	99.27	N/A	170,506	146,919	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	48	98.90	98.99	95.50	14.70	103.65	49.70	144.42	97.38 to 100.34	74,441	71,088	

2013 Correlation Section for Frontier County

A. Residential Real Property

The residential market in Frontier County is influenced by the local agriculturally based economy. Additionally, the residential market in Curtis is influenced by the Nebraska College of Technical Agriculture. The demand for housing by educators, support staff, and students has kept the real estate market increasing slightly in recent years with steady annual growth. In the smaller communities the residential market is more sporadic. The Village of Eustis has previously had a strong local market; however, selling prices in Eustis have shown downward trends in recent years making it more comparable to the other small Villages in the county. Rural residential and recreational parcels continue to have strong demand with a slightly increasing market. These economic conditions have prompted the assessor to establish four valuation groupings for use in the residential class.

All residential appraisal work is completed in-house on a four year appraisal cycle. This year a new cycle began with the reappraisal of all residential parcels within the five villages. Each year a land value study, physical review, cost update, and a depreciation study are completed for the area being reappraised. The county assessor will typically use an expanded study period in the valuation models in an attempt to establish values using an adequate sample; this year's models included four years of sales data. This practice appears to work well and has resulted in minimal adjustments to the appraisal tables in between appraisal years. The appraisal models are well documented and organized in such a manner that the county assessor can transparently explain the valuation process.

During the course of an assessment year, the Department of Revenue, Property Assessment Division conducts two different scheduled reviews. The first is a cyclical review of assessment practices, in which one-third of the counties within the state are reviewed each year. Frontier County received this review during 2012. The review indicated that appraisal techniques were consistently and equitably applied within the residential class. The second review process was implemented in 2012 and includes a review of sales qualifications in all counties each year. After completing this review, the Division is confident that all available arm's length transactions were available for use in the measurement of real property within the county.

Analysis of the sold properties suggests that residential assessments are acceptable; all three measures of central tendency are tightly clustered within the acceptable range. The qualitative statistics support the use of the median to describe the level of value of residential parcels and suggest that assessments are uniform and proportionate. Valuation groups one and three also have statistical measures within the acceptable range; however, both samples are somewhat small. These groups were both reappraised this year and analysis of the sales and the abstract reveal similar valuation movements in sold and unsold parcels. Valuation groupings four and five have an insufficient number of sales for use in measuring the assessment level. The qualitative statistics are fairly high in these small samples, indicating a significant spread in assessment ratios. These valuation groupings were reappraised in 2011 and 2012 using the same process described above; since the residential market has been fairly flat in Frontier County in recent years it is unlikely that calculated medians accurately reflect any market appreciation that would have occurred within one or two years' time.

**2013 Correlation Section
for Frontier County**

Based on the analysis and the known assessment practices of the county assessor all residential subclasses are determined to be acceptable and at uniform portions of market value. The appraisal techniques employed by the county assessor meet generally accepted mass appraisal standards. After a review of all available information, the level of value of residential property in Frontier County is determined to be 99%.

**2013 Correlation Section
for Frontier County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Frontier County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Frontier County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Frontier County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Commercial Assessment Actions for Frontier County

Only routine maintenance was completed within the commercial class. The class was last reappraised for 2010, and is scheduled to be reviewed and revalued again for 2014.

2013 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:	
	The assessor and the deputy assessor	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	All three approaches to value were developed and considered when the commercial reappraisal was completed for 2010. Because of the limited market information, the cost approach was primarily relied upon.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using all sales, and is applied by age and condition. Sales from outside the county were considered during the 2010 reappraisal.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2009	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The depreciation table is developed using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	n/a	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2010	
8.	When was the last lot value study completed for each valuation grouping?	
	2010	
9.	Describe the methodology used to determine the commercial lot values.	
	Lot values are established using a cost per square foot analysis.	

**32 Frontier
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 13
 Total Sales Price : 985,000
 Total Adj. Sales Price : 985,000
 Total Assessed Value : 1,053,653
 Avg. Adj. Sales Price : 75,769
 Avg. Assessed Value : 81,050

MEDIAN : 98
 WGT. MEAN : 107
 MEAN : 104
 COD : 18.42
 PRD : 97.42

COV : 24.03
 STD : 25.04
 Avg. Abs. Dev : 18.12
 MAX Sales Ratio : 160.06
 MIN Sales Ratio : 64.23

95% Median C.I. : 89.51 to 120.29
 95% Wgt. Mean C.I. : 96.54 to 117.40
 95% Mean C.I. : 89.08 to 119.34

Printed:3/12/2013 3:13:27PM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	4	98.26	96.71	97.62	01.67	99.07	91.93	98.39	N/A	54,125	52,838	
01-JAN-10 To 31-MAR-10												
01-APR-10 To 30-JUN-10												
01-JUL-10 To 30-SEP-10												
01-OCT-10 To 31-DEC-10												
01-JAN-11 To 31-MAR-11												
01-APR-11 To 30-JUN-11	1	108.90	108.90	108.90	00.00	100.00	108.90	108.90	N/A	40,000	43,558	
01-JUL-11 To 30-SEP-11	3	114.87	114.38	111.74	26.66	102.36	68.21	160.06	N/A	150,000	167,612	
01-OCT-11 To 31-DEC-11	1	89.51	89.51	89.51	00.00	100.00	89.51	89.51	N/A	100,000	89,514	
01-JAN-12 To 31-MAR-12	2	123.84	123.84	121.16	02.87	102.21	120.29	127.39	N/A	71,750	86,931	
01-APR-12 To 30-JUN-12	1	114.50	114.50	114.50	00.00	100.00	114.50	114.50	N/A	20,000	22,899	
01-JUL-12 To 30-SEP-12	1	64.23	64.23	64.23	00.00	100.00	64.23	64.23	N/A	15,000	9,634	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	4	98.26	96.71	97.62	01.67	99.07	91.93	98.39	N/A	54,125	52,838	
01-OCT-10 To 30-SEP-11	4	111.89	113.01	111.51	21.86	101.35	68.21	160.06	N/A	122,500	136,599	
01-OCT-11 To 30-SEP-12	5	114.50	103.18	106.25	16.41	97.11	64.23	127.39	N/A	55,700	59,182	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10												
01-JAN-11 To 31-DEC-11	5	108.90	108.31	107.78	21.52	100.49	68.21	160.06	N/A	118,000	127,182	
<u>ALL</u>	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	
<u>ALL</u>	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	
04												
<u>ALL</u>	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	

**32 Frontier
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 13
 Total Sales Price : 985,000
 Total Adj. Sales Price : 985,000
 Total Assessed Value : 1,053,653
 Avg. Adj. Sales Price : 75,769
 Avg. Assessed Value : 81,050

MEDIAN : 98
 WGT. MEAN : 107
 MEAN : 104
 COD : 18.42
 PRD : 97.42

COV : 24.03
 STD : 25.04
 Avg. Abs. Dev : 18.12
 MAX Sales Ratio : 160.06
 MIN Sales Ratio : 64.23

95% Median C.I. : 89.51 to 120.29
 95% Wgt. Mean C.I. : 96.54 to 117.40
 95% Mean C.I. : 89.08 to 119.34

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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	2	129.13	129.13	119.53	23.95	108.03	98.20	160.06	N/A	7,250	8,666	
Less Than 30,000	6	106.35	109.39	103.42	23.13	105.77	64.23	160.06	64.23 to 160.06	15,333	15,857	
Ranges Excl. Low \$												
Greater Than 4,999	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	
Greater Than 14,999	11	98.39	99.68	106.78	16.06	93.35	64.23	127.39	68.21 to 120.29	88,227	94,211	
Greater Than 29,999	7	98.39	99.78	107.34	12.79	92.96	68.21	120.29	68.21 to 120.29	127,571	136,930	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999	2	129.13	129.13	119.53	23.95	108.03	98.20	160.06	N/A	7,250	8,666	
15,000 TO 29,999	4	103.22	99.51	100.40	20.76	99.11	64.23	127.39	N/A	19,375	19,453	
30,000 TO 59,999	3	98.31	91.81	93.01	13.79	98.71	68.21	108.90	N/A	39,667	36,896	
60,000 TO 99,999												
100,000 TO 149,999	3	98.39	102.73	103.53	10.43	99.23	89.51	120.29	N/A	121,333	125,621	
150,000 TO 249,999												
250,000 TO 499,999	1	114.87	114.87	114.87	00.00	100.00	114.87	114.87	N/A	410,000	470,960	
500,000 TO 999,999												
1,000,000 +												
ALL	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	2	129.13	129.13	119.53	23.95	108.03	98.20	160.06	N/A	7,250	8,666	
350	1	120.29	120.29	120.29	00.00	100.00	120.29	120.29	N/A	126,000	151,568	
352	1	98.39	98.39	98.39	00.00	100.00	98.39	98.39	N/A	138,000	135,782	
353	4	103.22	99.51	100.40	20.76	99.11	64.23	127.39	N/A	19,375	19,453	
470	2	88.56	88.56	89.91	22.98	98.50	68.21	108.90	N/A	37,500	33,716	
528	1	89.51	89.51	89.51	00.00	100.00	89.51	89.51	N/A	100,000	89,514	
540	1	114.87	114.87	114.87	00.00	100.00	114.87	114.87	N/A	410,000	470,960	
543	1	98.31	98.31	98.31	00.00	100.00	98.31	98.31	N/A	44,000	43,256	
ALL	13	98.39	104.21	106.97	18.42	97.42	64.23	160.06	89.51 to 120.29	75,769	81,050	

**2013 Correlation Section
for Frontier County**

A. Commercial Real Property

The commercial population in Frontier County primarily lies within the towns of Curtis and Eustis. Both communities, while small, have fairly active business districts and similar economic conditions. The market for commercial parcels in these towns can be sporadic and unorganized, as is typical in small rural communities. Commercial properties in Maywood, Stockville, and Moorefield rarely sell, and are primarily agricultural businesses such as cooperatives. Maywood does have a main street district, but it is less active than the districts in Curtis and Eustis. Since there are typically few commercial sales, parcels are depreciated using the same table countywide and market differences are accounted for in the land values; therefore, there are no valuation groupings within the class.

During the course of an assessment year, the Department of Revenue, Property Assessment Division conducts two different scheduled reviews. The first is a cyclical review of assessment practices, in which one-third of the counties within the state are reviewed each year. Frontier County received this review during 2012. The review indicated that appraisal techniques were consistently and equitably applied within the commercial class. The second review process was implemented in 2012 and includes a review of sales qualifications in all counties each year. After completing this review, the Division is confident that all available arm's length transactions were available for use in the measurement of real property within the county.

The county assessor revalues all real property on a four year appraisal cycle; this process includes a physical inspection of all parcels, a cost table update, and depreciation study. All commercial parcels in the county were last reappraised for assessment year 2010; they are scheduled to be reviewed and revalued again for 2014. While the county assessor has annually monitored commercial sales activity, there have been no adjustments to the appraisal tables since that time.

Review of the sold commercial properties in Frontier County reveals a sample of only 13 sales. Based on the size of the sample it is unlikely that the sample could proportionately represent the types of commercial properties that exist within class. Review of the sales indicates that all 13 came from the Villages of Curtis and Eustis; the smaller Villages are not represented in the sample at all.

Analysis of all available evidence shows that the county assessor is routinely revaluing commercial property within the county in a manner that has been determined to be in compliance with generally accepted mass appraisal standards. Based on all available information, the level of value of commercial property within Frontier County is determined to be within the acceptable range; however, there is insufficient data with which to provide a specific estimate of the level of value.

**2013 Correlation Section
for Frontier County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Frontier County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Frontier County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Frontier County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for Frontier County

Only routine maintenance was conducted for agricultural improvements, the pickup work was completed timely. For agricultural land, new imagery was obtained for the GIS system, and a pivot study was completed. Several new pivots were picked up.

A ratio study was completed of agricultural land sales, the analysis indicated that all land uses needed to increase for 2013. Irrigated land increased 50%, dry crop land 15%, and grass land increased 11%.

2013 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:	
	The assessor and the deputy assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	There are no market areas in the county.
3.	Describe the process used to determine and monitor market areas.	
	n/a	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes, farm home sites and rural residential home sites are valued the same.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are plotted annually to monitor for non-agricultural influences. The sales verification procedure also includes questions to help the assessor determine whether there was a non-agricultural influence in the sales price.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	No	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	Lands enrolled in the Wetlands Reserve Program are valued using agricultural land sales; they are assessed at 100% of market value.	

32 Frontier
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 48
Total Sales Price : 15,025,711
Total Adj. Sales Price : 15,035,711
Total Assessed Value : 11,013,052
Avg. Adj. Sales Price : 313,244
Avg. Assessed Value : 229,439

MEDIAN : 74
WGT. MEAN : 73
MEAN : 73
COD : 26.17
PRD : 100.27

COV : 32.65
STD : 23.98
Avg. Abs. Dev : 19.30
MAX Sales Ratio : 123.33
MIN Sales Ratio : 26.90

95% Median C.I. : 64.06 to 83.61
95% Wgt. Mean C.I. : 64.28 to 82.21
95% Mean C.I. : 66.67 to 80.23

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	8	108.69	97.89	100.51	16.59	97.39	63.34	123.33	63.34 to 123.33	288,889	290,359
01-JAN-10 To 31-MAR-10	2	82.88	82.88	84.58	04.08	97.99	79.50	86.26	N/A	382,500	323,522
01-APR-10 To 30-JUN-10	5	85.04	87.87	88.48	13.06	99.31	70.03	103.44	N/A	291,600	258,021
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	5	75.93	78.21	79.02	08.20	98.97	70.46	89.52	N/A	106,500	84,158
01-JAN-11 To 31-MAR-11	4	86.09	90.61	93.91	10.79	96.49	79.37	110.89	N/A	413,750	388,542
01-APR-11 To 30-JUN-11	5	77.41	71.57	67.44	15.10	106.12	51.32	88.22	N/A	186,130	125,524
01-JUL-11 To 30-SEP-11	1	43.90	43.90	43.90	00.00	100.00	43.90	43.90	N/A	30,000	13,171
01-OCT-11 To 31-DEC-11	5	68.34	67.98	71.82	13.37	94.65	55.49	89.32	N/A	284,400	204,247
01-JAN-12 To 31-MAR-12	2	55.70	55.70	53.18	15.01	104.74	47.34	64.06	N/A	653,500	347,563
01-APR-12 To 30-JUN-12	5	49.60	54.00	53.75	19.60	100.47	37.50	71.54	N/A	334,956	180,045
01-JUL-12 To 30-SEP-12	6	36.18	43.49	51.55	37.92	84.36	26.90	88.23	26.90 to 88.23	491,612	253,449
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	15	86.26	92.55	93.95	19.20	98.51	63.34	123.33	79.35 to 110.76	302,274	284,001
01-OCT-10 To 30-SEP-11	15	79.37	77.01	83.09	14.74	92.68	43.90	110.89	70.46 to 88.22	209,877	174,383
01-OCT-11 To 30-SEP-12	18	52.55	54.57	56.26	28.66	97.00	26.90	89.32	39.81 to 68.34	408,525	229,849
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	12	81.56	83.01	85.57	10.48	97.01	70.03	103.44	71.51 to 89.52	229,625	196,495
01-JAN-11 To 31-DEC-11	15	77.41	73.60	79.66	18.58	92.39	43.90	110.89	57.44 to 88.22	269,177	214,413
<u>ALL</u>	48	73.74	73.45	73.25	26.17	100.27	26.90	123.33	64.06 to 83.61	313,244	229,439

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	48	73.74	73.45	73.25	26.17	100.27	26.90	123.33	64.06 to 83.61	313,244	229,439
<u>ALL</u>	48	73.74	73.45	73.25	26.17	100.27	26.90	123.33	64.06 to 83.61	313,244	229,439

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Dry</u>											
County	5	71.51	71.83	70.68	13.28	101.63	49.60	88.22	N/A	139,673	98,715
1	5	71.51	71.83	70.68	13.28	101.63	49.60	88.22	N/A	139,673	98,715
<u>Grass</u>											
County	10	67.40	60.06	53.71	23.56	111.82	26.90	81.22	29.87 to 79.50	216,965	116,542
1	10	67.40	60.06	53.71	23.56	111.82	26.90	81.22	29.87 to 79.50	216,965	116,542
<u>ALL</u>	48	73.74	73.45	73.25	26.17	100.27	26.90	123.33	64.06 to 83.61	313,244	229,439

32 Frontier
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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 Avg. Adj. Sales Price : 313,244
 Avg. Assessed Value : 229,439

MEDIAN : 74
 WGT. MEAN : 73
 MEAN : 73
 COD : 26.17
 PRD : 100.27

COV : 32.65
 STD : 23.98
 Avg. Abs. Dev : 19.30
 MAX Sales Ratio : 123.33
 MIN Sales Ratio : 26.90

95% Median C.I. : 64.06 to 83.61
 95% Wgt. Mean C.I. : 64.28 to 82.21
 95% Mean C.I. : 66.67 to 80.23

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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
_____Irrigated_____											
County	4	85.89	88.61	81.77	26.09	108.36	64.06	118.59	N/A	343,000	280,484
1	4	85.89	88.61	81.77	26.09	108.36	64.06	118.59	N/A	343,000	280,484
_____Dry_____											
County	6	73.72	72.51	70.92	11.75	102.24	49.60	88.22	49.60 to 88.22	122,061	86,565
1	6	73.72	72.51	70.92	11.75	102.24	49.60	88.22	49.60 to 88.22	122,061	86,565
_____Grass_____											
County	13	70.03	63.78	58.61	26.60	108.82	26.90	101.47	37.50 to 81.22	232,512	136,280
1	13	70.03	63.78	58.61	26.60	108.82	26.90	101.47	37.50 to 81.22	232,512	136,280
_____ALL_____											
	48	73.74	73.45	73.25	26.17	100.27	26.90	123.33	64.06 to 83.61	313,244	229,439

Frontier County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Frontier	1	1,950	1,947	1,817	1,868	1,800	1,800	1,722	1,673	1,907
Hayes	1	1,900	1,900	1,750	1,750	1,625	1,625	1,500	1,500	1,748
Lincoln	4	1,700	1,688	1,542	1,700	1,582	1,625	1,475	1,538	1,625
Red Willow	1	1,950	1,900	1,687	1,515	1,369	1,203	1,112	1,004	1,791
Gosper	1	N/A	2,899	2,460	2,050	1,910	1,800	1,775	1,643	2,785
Gosper	4	N/A	2,900	2,460	2,050	1,915	N/A	1,775	1,645	2,446
Dawson	2	N/A	2,225	2,160	1,855	1,274	N/A	960	960	2,039
Furnas	1	3,050	2,750	2,290	2,175	1,655	1,540	1,410	1,410	2,459
Hitchcock	90	1,855	1,855	1,680	1,680	1,510	1,510	1,395	1,395	1,788

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Frontier	1	910	910	850	850	795	795	740	740	876
Hayes	1	890	890	800	800	750	750	600	600	826
Lincoln	4	625	625	625	625	625	625	625	625	625
Red Willow	1	1,000	1,000	950	950	850	750	700	690	946
Gosper	1	N/A	1,080	1,010	945	865	745	715	715	1,010
Gosper	4	N/A	1,080	1,009	945	865	N/A	715	715	999
Dawson	2	N/A	985	920	770	705	N/A	570	530	759
Furnas	1	1,450	1,450	1,100	1,100	950	950	850	850	1,260
Hitchcock	90	890	891	752	750	650	650	551	552	836

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Frontier	1	390	390	390	390	390	390	390	390	390
Hayes	1	310	310	310	310	310	310	310	310	310
Lincoln	4	420	420	420	420	420	380	380	380	383
Red Willow	1	370	370	370	370	370	370	370	370	370
Gosper	1	N/A	696	613	551	506	567	484	481	502
Gosper	4	N/A	690	610	550	500	N/A	480	480	498
Dawson	2	N/A	695	605	515	515	N/A	395	395	433
Furnas	1	650	650	620	620	500	485	450	425	454
Hitchcock	90	425	315	315	323	315	315	318	315	315

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013 Correlation Section for Frontier County

A. Agricultural Land

Agricultural land in Frontier County consists of rolling plains with moderate to steep slopes. The majority of the county is grass land and dry cropland with little irrigation. Most parcels in the county are mixed use; nearly every sale will contain some portion of dry and grass acres. The county is in the Middle Republican Natural Resource District (NRD), which imposes water allocation restrictions on irrigated parcels. In general, the counties adjoining Frontier are comparable markets. Exceptions exist with irrigated land in Dawson and portions of Gosper counties due to NRD differences, and the north east corner of Hayes County where soil differences exist at the county line.

Analysis of sales within the county showed the sales to be slightly disproportionate when stratified by sale date. The sample was expanded with sales from the identified comparable area to resolve this issue. Attempts were also made to expand the land use subclasses; however, because this area does mostly contain mixed use sales, it was not possible to expand the subclasses in a proportionate manner.

Assessment actions taken by the county assessor include increases to irrigated cropland that were above the typical range, and adjustments to dry and grassland within the typical range for the market. In 2012, Frontier County's irrigated values were 5-30% lower than all adjoining counties. Additionally, analysis has shown that irrigated and dry cropland values typically move at similar rates over time. Comparing the movement of irrigated to dry land values within Frontier County since 2001 shows that irrigated values have increased about 25% less than dry land has. These factors support the need for a higher irrigated increase in this assessment year.

Overall, the values established by the assessor for 2013 compare well to the adjoining counties for all land uses. The statistics also support values in the acceptable range; however, the individual land use subclasses are unreliably small. Since the majority of parcels in the county area mixed use, samples of dry and grassland sales of 50-75% majority land use were evaluated. This analysis consistently produced medians of dry and grass land sales in the acceptable range. Even at these lower thresholds the irrigated sample is still not large enough to be considered reliable.

Based on all available information, the level of value of agricultural land in Frontier County is 74%; all subclasses have been assessed at uniform portions of market value and are within the acceptable range.

**2013 Correlation Section
for Frontier County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Frontier County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Frontier County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Frontier County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,047	Value : 552,877,698	Growth 3,157,777	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	76	428,742	14	157,037	8	65,722	98	651,501	
02. Res Improve Land	698	4,385,511	38	488,328	77	1,470,029	813	6,343,868	
03. Res Improvements	703	34,910,933	39	3,465,842	82	5,593,149	824	43,969,924	
04. Res Total	779	39,725,186	53	4,111,207	90	7,128,900	922	50,965,293	59,290
% of Res Total	84.49	77.95	5.75	8.07	9.76	13.99	22.78	9.22	1.88
05. Com UnImp Land	21	101,591	1	4,391	6	89,936	28	195,918	
06. Com Improve Land	124	537,044	3	16,871	13	209,755	140	763,670	
07. Com Improvements	135	13,806,821	5	137,839	27	3,264,960	167	17,209,620	
08. Com Total	156	14,445,456	6	159,101	33	3,564,651	195	18,169,208	1,299,623
% of Com Total	80.00	79.51	3.08	0.88	16.92	19.62	4.82	3.29	41.16
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	10	167,338	10	167,338	
14. Rec Improve Land	0	0	0	0	193	1,771,960	193	1,771,960	
15. Rec Improvements	0	0	0	0	203	3,867,996	203	3,867,996	
16. Rec Total	0	0	0	0	213	5,807,294	213	5,807,294	44,829
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	5.26	1.05	1.42
Res & Rec Total	779	39,725,186	53	4,111,207	303	12,936,194	1,135	56,772,587	104,119
% of Res & Rec Total	68.63	69.97	4.67	7.24	26.70	22.79	28.05	10.27	3.30
Com & Ind Total	156	14,445,456	6	159,101	33	3,564,651	195	18,169,208	1,299,623
% of Com & Ind Total	80.00	79.51	3.08	0.88	16.92	19.62	4.82	3.29	41.16
17. Taxable Total	935	54,170,642	59	4,270,308	336	16,500,845	1,330	74,941,795	1,403,742
% of Taxable Total	70.30	72.28	4.44	5.70	25.26	22.02	32.86	13.55	44.45

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	3	43,938	763,014	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	3	43,938	763,014
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	43,938	763,014

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	8	4,932,970	8	4,932,970	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	8	4,932,970	8	4,932,970	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	95	1	270	366

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	13	102,733	1	1,790	2,007	284,688,101	2,021	284,792,624
28. Ag-Improved Land	5	79,402	7	133,794	647	147,182,712	659	147,395,908
29. Ag Improvements	5	202,641	7	567,829	676	40,043,931	688	40,814,401
30. Ag Total							2,709	473,002,933

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	4	4.00	28,000	6	6.00	42,000	
33. HomeSite Improvements	4	4.00	137,324	6	6.00	466,564	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.43	843	
36. FarmSite Improv Land	4	7.79	15,268	7	19.85	38,907	
37. FarmSite Improvements	5	0.00	65,317	7	0.00	101,265	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	1.54	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	3.00	21,000	3	3.00	21,000	
32. HomeSite Improv Land	376	389.00	2,723,000	386	399.00	2,793,000	
33. HomeSite Improvements	377	384.00	23,544,164	387	394.00	24,148,052	1,754,035
34. HomeSite Total				390	402.00	26,962,052	
35. FarmSite UnImp Land	52	149.79	293,054	53	150.22	293,897	
36. FarmSite Improv Land	627	3,128.82	5,381,579	638	3,156.46	5,435,754	
37. FarmSite Improvements	658	0.00	16,499,767	670	0.00	16,666,349	0
38. FarmSite Total				723	3,306.68	22,396,000	
39. Road & Ditches	0	5,656.13	0	0	5,657.67	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,113	9,366.35	49,358,052	1,754,035

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	141.35	0.19%	275,635	0.19%	1,950.02
46. 1A	59,753.43	79.23%	116,365,073	80.91%	1,947.42
47. 2A1	1,837.82	2.44%	3,340,191	2.32%	1,817.47
48. 2A	949.79	1.26%	1,773,924	1.23%	1,867.70
49. 3A1	5,418.67	7.18%	9,751,319	6.78%	1,799.58
50. 3A	9.56	0.01%	17,208	0.01%	1,800.00
51. 4A1	1,555.67	2.06%	2,678,096	1.86%	1,721.51
52. 4A	5,751.11	7.63%	9,623,066	6.69%	1,673.25
53. Total	75,417.40	100.00%	143,824,512	100.00%	1,907.05
Dry					
54. 1D1	726.82	0.46%	661,412	0.48%	910.01
55. 1D	115,910.33	73.57%	105,478,588	76.44%	910.00
56. 2D1	2,272.96	1.44%	1,932,053	1.40%	850.02
57. 2D	1,296.95	0.82%	1,102,440	0.80%	850.03
58. 3D1	21,268.97	13.50%	16,908,858	12.25%	795.00
59. 3D	1.63	0.00%	1,296	0.00%	795.09
60. 4D1	4,977.06	3.16%	3,683,017	2.67%	740.00
61. 4D	11,104.64	7.05%	8,217,420	5.96%	740.00
62. Total	157,559.36	100.00%	137,985,084	100.00%	875.77
Grass					
63. 1G1	572.19	0.16%	223,158	0.16%	390.01
64. 1G	29,377.65	8.08%	11,457,505	8.08%	390.01
65. 2G1	2,591.37	0.71%	1,010,653	0.71%	390.01
66. 2G	977.90	0.27%	381,391	0.27%	390.01
67. 3G1	5,007.74	1.38%	1,953,061	1.38%	390.01
68. 3G	0.92	0.00%	359	0.00%	390.22
69. 4G1	7,579.74	2.08%	2,956,160	2.08%	390.01
70. 4G	317,571.26	87.32%	123,852,998	87.32%	390.00
71. Total	363,678.77	100.00%	141,835,285	100.00%	390.00
Irrigated Total					
	75,417.40	12.64%	143,824,512	33.95%	1,907.05
Dry Total					
	157,559.36	26.41%	137,985,084	32.57%	875.77
Grass Total					
	363,678.77	60.95%	141,835,285	33.48%	390.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	160.41	0.03%	0	0.00%	0.00
75. Market Area Total	596,655.53	100.00%	423,644,881	100.00%	710.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	2.89	5,332	0.00	0	75,414.51	143,819,180	75,417.40	143,824,512
77. Dry Land	129.50	113,270	27.01	22,461	157,402.85	137,849,353	157,559.36	137,985,084
78. Grass	51.96	20,265	80.44	31,373	363,546.37	141,783,647	363,678.77	141,835,285
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.91	0	159.50	0	160.41	0
82. Total	184.35	138,867	107.45	53,834	596,363.73	423,452,180	596,655.53	423,644,881

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	75,417.40	12.64%	143,824,512	33.95%	1,907.05
Dry Land	157,559.36	26.41%	137,985,084	32.57%	875.77
Grass	363,678.77	60.95%	141,835,285	33.48%	390.00
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	160.41	0.03%	0	0.00%	0.00
Total	596,655.53	100.00%	423,644,881	100.00%	710.03

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

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	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	49,072,102	50,965,293	1,893,191	3.86%	59,290	3.74%
02. Recreational	5,544,658	5,807,294	262,636	4.74%	44,829	3.93%
03. Ag-Homesite Land, Ag-Res Dwelling	25,654,690	26,962,052	1,307,362	5.10%	1,754,035	-1.74%
04. Total Residential (sum lines 1-3)	80,271,450	83,734,639	3,463,189	4.31%	1,858,154	2.00%
05. Commercial	17,310,824	18,169,208	858,384	4.96%	1,299,623	-2.55%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	21,132,427	22,396,000	1,263,573	5.98%	0	5.98%
08. Minerals	5,687,480	4,932,970	-754,510	-13.27	0	-13.27
09. Total Commercial (sum lines 5-8)	44,130,731	45,498,178	1,367,447	3.10%	1,299,623	0.15%
10. Total Non-Agland Real Property	124,402,181	129,232,817	4,830,636	3.88%	3,157,777	1.34%
11. Irrigated	95,225,460	143,824,512	48,599,052	51.04%		
12. Dryland	119,592,175	137,985,084	18,392,909	15.38%		
13. Grassland	127,502,754	141,835,285	14,332,531	11.24%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
16. Total Agricultural Land	342,320,389	423,644,881	81,324,492	23.76%		
17. Total Value of all Real Property (Locally Assessed)	466,722,570	552,877,698	86,155,128	18.46%	3,157,777	17.78%

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2013, 2014, and 2015 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	147	30%	4,051,824	11%
Agricultural	348	70%	34,677,188	89%
2012 Total	495		38,729,012	

2011 totals: Parcel count: 493 Total value: \$28,924,431 increase in value for '12 by \$9,804,581

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		27	166	193	4.78%	17,215,235	3.74%
Agricultural	596,338	2012	676	2688	66.46% Irrigated= 13% Dry= 26% Grass= 61%	389,117,478	84.40%
Residential	108	96	854	950	23.49%	49,113,895	10.66%
Recreational	0	10	204	214	5.30%	5,596,240	1.22%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2012 Total	596,446	2127	1899	4045	100%	461,042,848	100%

2011 totals:

Parcel count: 4,026 - increase of 19 for '12

Commercial: \$16,990,258 – increase of \$224,977 for '12

Agricultural: \$333,764,997 – increase of \$55,352,481 for '12

Residential: \$49,350,055 – decrease of \$236,160 for '12

Recreational: \$3,766,864 – increase of \$1,829,376 for '12

Total value for '12: \$403,872,174 increase of \$57,170,674 for '12

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	3	Excess= 1,377,672 Base=43,938
Mineral / Oil Interest	8	5,752,280
Exempt	370	0
Homesteads Applications for 2011	128	5,613,661
Building / Zoning Info Applications for 2012	Permits = 37	

2011 totals: TIF Ex: \$1,377,672 – same for '12

Mineral: \$3,359,410 – increase of \$2,392,870 for '12

Current Resources in Frontier County:

Budget: Requested Budget for 2012-2013 = \$ 109,438
Requested Reappraisal Budget for 2012-2013 = \$ 0
Adopted Budget for 2012-2013 = \$ 109,438
Adopted Reappraisal Budget for 2012-2013 = \$ 0

Staffing: Assessor – Regina Andrijeski, full time,
Deputy Assessor – Starlin Russell

Training: The assessor has her assessor's certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2014, and to continue to further her education in every area of her job. So far the assessor has taken a total of 71.75 hours toward her required 60 hours for recertification.

The deputy assessor has her assessor's certificate and is in good standing with the State and is completing continuing education to comply with required hours to be current through December 31, 2014. So far the deputy assessor has taken a total of 16 hours toward her required 60 hours for recertification.

Maps: Frontier County has contracted with GIS Workshop for their GIS mapping program and January 1st, 2008 it was fully implemented. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.

CAMA: Frontier County uses the TerraScan Administrative System. This county began using the system in 1999. As stated above the office is now contracting its mapping system with GIS Workshop. The office server is scheduled to be updated in the 2012-2013 budget year. The office purchased a new Dell PC for the deputy assessor's workstation in 2011. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Terra-Scan electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.

Web: Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. July 1 - June 30
2. Residential = 2 years of data. July 1 – June 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the

questionnaire. Our return rate on the verification questionnaires is at 39% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Terra-scan permits file.

Data Collection:

- * Real Property Improvements:
Appraisal work is being done on a continuing basis. Our office uses data

gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & deputy, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduling detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle. Residential properties are scheduled to be done for the tax year 2013, commercial properties for 2014, rural properties and all Ag parcels for 2015, lake properties for 2016 and then the process starts again. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out reminders one month prior to the May first deadline as well as make phone calls to remind those that have not filed a week prior to the May 1st deadline.

* Ag land:

January 1st 2008 Frontier County fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

Assessment sales ratios and assessment actions:

* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house “what if’s” spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:
 - * 92-100% for residential properties
 - * 92-100% for commercial properties
 - * 69-75% for Agland
 - * In normal distribution all 3 should be equal
2. COD lies between:
 - * <15 for residential
 - * <20 for Agland & commercial
 - * <5 considered extremely low, maybe a flawed study
3. PRD lies between:
 - * 98-103% for all types of properties
 - * PRD <98 means high value parcels are over appraised
 - * PRD >103 means high valued parcels are under appraised and low valued parcels are overappraised
4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data
 - a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.
 - b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.
2. Market sales data
 - a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or

before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

4. Cost approach.

- Estimate replacement cost of improvements using Marshall & Swift cost handbook for year 2008 for residential, lake and Ag improvements, and 2009 for commercial.

- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2009 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2010 by appraiser Larry Rexroth. For rural residential, percent depreciation was reviewed and rebuilt in 2011 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2012 by the assessor.

- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website, that requires a \$200/year subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 6 premium subscribers.

* In addition to the required publications our office has begun to publish reminders and notices regarding several issues. Such topics include personal property schedule reminders and homestead application reminders.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces property information newsletters. One newsletter is mailed to all property owners in their valuation change notice and another in their tax statement notice. We also publish some of these informational items as articles in our local paper.

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

Property Class	Median	COD	PRD
Residential	98% (92-100)	18.10 (<15)	104.70 (98-103)
Commercial	NA (92-100)	NA (<20)	NA (98-103)
Ag-land	70.83% (69-75)	21.59 (<20)	101.60 (98-103)

Functions performed by the Assessor’s Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor’s office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.

10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and deputy complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owners request or because of changes noticed upon evaluation of GIS maps.

3-Year Appraisal Plan

2013:

Residential. A complete review (reappraisal) was completed by the assessor and deputy on all residential properties in Curtis, Maywood, Eustis, Stockville & Moorefield in 2012 for the 2013 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs

taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Commercial. A complete review (reappraisal) by the assessor and deputy will be completed in 2013 for the tax year 2014 on all commercial properties in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

Ag-improvements. Appraisal maintenance will only be performed for commercial properties located in the county for the 2013 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Recreational improvements. A complete review (reappraisal) was completed for tax year 2012 on recreational properties located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

2014:

Residential. A complete review (reappraisal) was completed for tax year 2013 on all residential properties located in the towns of Curtis, Maywood, Eustis, Moorefield & Stockville. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Commercial. A complete review (reappraisal) was completed by the assessor and deputy on all commercial properties in the county in 2013 for the 2014 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Ag-land. A complete review will be completed by the assessor and deputy on all Ag parcels in 2014 for the tax year 2015. Land use maps for each Ag parcel will be printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when

determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) by the assessor and deputy will be completed in 2014 for the tax year 2015 on all Ag improvements in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

Recreational improvements. Appraisal maintenance will only be performed for recreational improvements in the county for the 2014 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

2015:

Residential. Appraisal maintenance will only be performed for residential properties located in Curtis, Eustis, Maywood, Stockville & Eustis for the 2015 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Commercial. A complete review (reappraisal) was completed for tax year 2015 on all commercial properties located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Ag-land. A complete review was completed by the assessor and deputy on all Ag land in 2014 for the tax year 2015. Land use maps for each Ag parcel were printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of agricultural sales by land classification group was conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) was completed by the assessor and deputy on all ag improvements in the county in 2014 for the 2015 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Recreational improvements. A complete review (reappraisal) by the assessor and deputy will be completed in 2015 for the tax year 2016 on all recreational

properties in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

CLASS	2013	2014	2015
Residential	Complete reappraisal of all residential parcels in the county for tax year 2013	Appraisal maintenance	Appraisal maintenance
Recreational / lake MH	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Commercial	Appraisal maintenance	Complete reappraisal of all commercial parcels in the county for tax year 2014	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Complete reappraisal of all agriculture parcels in the county for tax year 2015

Miscellaneous Accomplishments for 2011-2012

- * Created and mailed out information letters to go along with the valuation changes notices and tax statements.
- * As a public service the office began having announcements regarding homestead exemptions, personal property schedule and various information articles published in the local newspaper.
- * In regards to the homestead exemption application process our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- * Have a web page up and running that contains parcel and sales information.
<http://frontier.gisworkshop.com>
- * Continue to update and modify features in Terrascan to make office more efficient and up to date.
- * Have an in office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- * Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- * Attached a GIS land use image of all Ag parcels to the appropriate Terrascan record and made them viewable to all website subscribers.
- * Scan all new 521's, deeds and mobile home transfers and attach to appropriate Terrascan record.
- * Created a farm site for each improved Ag parcels and electronically attach to appropriate Terrascan record.

2013 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$109,399
7.	Adopted budget, or granted budget <i>if different from above</i>:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$300 for the oil and gas mineral appraisal
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,105 for the CAMA and GIS systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,050
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$266

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?

	Yes, www.frontier.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor
8.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Curtis, Eustis, and Maywood
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted to the conduct an oil and gas mineral appraisal annually.
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only for the valuation of oil and gas mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified licensed professionals who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	Not to the assessor's knowledge, the current contract is for a three year period.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the oil and gas mineral interests only.

2013 Certification for Frontier County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Frontier County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

