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## 2014 Commission Summary for Adams County

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### Residential Real Property - Current

|                        |               |                                    |           |
|------------------------|---------------|------------------------------------|-----------|
| Number of Sales        | 887           | Median                             | 94.13     |
| Total Sales Price      | \$104,953,932 | Mean                               | 98.40     |
| Total Adj. Sales Price | \$105,496,932 | Wgt. Mean                          | 92.28     |
| Total Assessed Value   | \$97,355,285  | Average Assessed Value of the Base | \$89,597  |
| Avg. Adj. Sales Price  | \$118,937     | Avg. Assessed Value                | \$109,758 |

### Confidence Interval - Current

|   |                 |
|---|-----------------|
| 95% Median C.I  | 92.68 to 95.67  |
| 95% Wgt. Mean C.I   | 90.81 to 93.75  |
| 95% Mean C.I  | 96.03 to 100.77 |
| % of Value of the Class of all Real Property Value in the | 35.66           |
| % of Records Sold in the Study Period                     | 7.69            |
| % of Value Sold in the Study Period                       | 9.42            |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2013 | 758             | 93  | 92.65  |
| 2012 | 744             | 94  | 93.99  |
| 2011 | 830             | 94  | 94     |
| 2010 | 809             | 93  | 93     |

## 2014 Commission Summary for Adams County

### Commercial Real Property - Current

|                        |              |                                    |           |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales        | 91           | Median                             | 95.63     |
| Total Sales Price      | \$25,683,854 | Mean                               | 100.54    |
| Total Adj. Sales Price | \$25,815,854 | Wgt. Mean                          | 97.53     |
| Total Assessed Value   | \$25,178,970 | Average Assessed Value of the Base | \$250,697 |
| Avg. Adj. Sales Price  | \$283,691    | Avg. Assessed Value                | \$276,692 |

### Confidence Interval - Current

|  |                 |
|--|-----------------|
| 95% Median C.I   | 86.74 to 100.02 |
| 95% Wgt. Mean C.I  | 84.62 to 110.45 |
| 95% Mean C.I   | 91.09 to 109.99 |
| % of Value of the Class of all Real Property Value in the County | 14.11           |
| % of Records Sold in the Study Period                            | 5.58            |
| % of Value Sold in the Study Period                              | 6.15            |

### Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2013 | 73              | 99  | 98.66  |
| 2012 | 74              | 96  | 96.28  |
| 2011 | 89              | 96  | 96     |
| 2010 | 98              | 97  | 97     |



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

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

| Class                            | Level of Value | Quality of Assessment                              | Non-binding recommendation |
|----------------------------------|----------------|--|----------------------------|
| <b>Residential Real Property</b> | <b>94</b>      | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |
| <b>Commercial Real Property</b>  | <b>96</b>      | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |
| <b>Agricultural Land</b>         | <b>70</b>      | Meets generally accepted mass appraisal practices. | No recommendation.         |
|                                  |                |  |                            |

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

Dated this 7th day of April, 2014.



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Ruth A. Sorensen  
Property Tax Administrator



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

Physically reviewed 500 parcels in the city of Hastings.

Spreadsheet analysis was completed on the sales.

All pickup work was completed.

Improvement values were increased in the following areas:

(1) Hastings 4%

(10) Suburban 10%

(15) Rural 6%

(6) Kenesaw 5%

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

Market analysis was completed for each valuation grouping and values were adjusted to reflect the market, if necessary.

New software training and learning and cleaning up things from transfer.

## 2014 Residential Assessment Survey for Adams County

| <b>1.</b>                 | <b>Valuation data collection done by:</b>   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|---------------------------|---|---------------------------|--|----|---|----|---|----|--|----|---|----|---|----|--|
|                           | Appraisal staff   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| <b>2.</b>                 | <b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Suburban - Residences located within the two mile jurisdiction of Hastings.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Rural - All rural residences not in an identified subdivision and located outside of any city limits.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.</td> </tr> </tbody> </table> | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> | 01 | Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active. | 05 | Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active. | 06 | Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active. | 10 | Suburban - Residences located within the two mile jurisdiction of Hastings. | 15 | Rural - All rural residences not in an identified subdivision and located outside of any city limits. | 20 | Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland. |
| <u>Valuation Grouping</u> | <u>Description of unique characteristics</u>  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 01                        | Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 05                        | Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 06                        | Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 10                        | Suburban - Residences located within the two mile jurisdiction of Hastings.   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 15                        | Rural - All rural residences not in an identified subdivision and located outside of any city limits.   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| 20                        | Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| <b>3.</b>                 | <b>List and describe the approach(es) used to estimate the market value of residential properties.</b>  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           | Sales comparison and cost approaches  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| <b>4.</b>                 | <b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           | With the exception of Eastridge Neighborhood, which has a depreciation table based on local market information, the county uses tables provided by the CAMA vendor  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| <b>5.</b>                 | <b>Are individual depreciation tables developed for each valuation grouping?</b>  |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           | For the most part, yes; however, some tables are combined   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
| <b>6.</b>                 | <b>Describe the methodology used to determine the residential lot values?</b>   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           | Sales comparison approach; lots are analyzed by the square foot, per lot, or per acre   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |
|                           |   |                           |  |    |   |    |   |    |  |    |   |    |   |    |  |

|    |                           |                                    |                        |                                |
|----|---------------------------|------------------------------------|------------------------|--------------------------------|
| 7. | <u>Valuation Grouping</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> |
|    | 01                        | 2011                               | 2011                   | 2008                           |
|    | 05                        | 2011                               | 2011                   | 2008                           |
|    | 06                        | 2011                               | 2011                   | 2008                           |
|    | 10                        | 2011                               | 2011                   | 2008                           |
|    | 15                        | 2011                               | 2011                   | 2013                           |
|    | 20                        | 2011                               | 2011                   | 2008                           |
|    |                           |                                    |                        |                                |

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

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## **County Overview**

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. With a 2012 U.S. Census Bureau population estimate of 31,459, Adams County has maintained a steady population base for the past decade. The city of Hastings (pop. 25,058) is the county seat and major economic influence in the county. Hastings makes up one corner of the “Tri-Cities”, along with Kearney and Grand Island, and is the hub of the residential market. The rest of the county is comprised of six smaller communities, some of which could be considered bedroom communities to Hastings.

## **Description of Analysis**

Adams County has identified six valuation groups intended to reflect unique market influences. The statistical sampling of 887 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Adams County.

The measures of central tendency indicate that an acceptable level of value has been obtained overall. Individual valuation groups with a sufficient number of sales demonstrate an acceptable level of value as well. However, the PRD appears not to support vertical assessment uniformity within the county, and the assessor should take this into consideration as future assessment actions are performed.

## **Sales Qualification**

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm’s length sales were made available for the measurement of real property in the county. Approximately eighty percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

The assessor makes every effort to include as many sales as possible, which at times may include outliers that affect the qualitative measures to the extent that they are above the recommended range.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Adams County in 2013. The review affirmed that the assessment practices are reliable and applied consistently.

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

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Based on review of assessment practices, the quality of assessment of the residential class of real property has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of residential property in Adams County is determined to be 94%.



## **2014 Commercial Assessment Actions for Adams County**

Physical inspection of all mini-storage units

Revalued NAD properties.

Spreadsheet analysis was completed on the sales.

All pickup work was completed.

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

New software training and learning and cleaning up things from transfer.

## 2014 Commercial Assessment Survey for Adams County

|            |   |   |                                |
|------------|---|---|--------------------------------|
| <b>1.</b>  | <b>Valuation data collection done by:</b>   |   |                                |
|            | Appraisal staff   |   |                                |
| <b>2.</b>  | <b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>   |   |                                |
|            | <u>Valuation Grouping</u>   | <u>Description of unique characteristics</u>  |                                |
|            | 01  | Hastings - County seat and largest city in the county located on NE Highways 6, 34, and 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. |                                |
|            | 02  | Navy Ammunitions Depot - Industrial and commercial area made up of federally released land that was formerly and ammunition depot, comprised of many concrete and dirt bunkers.   |                                |
|            | 03  | Villages and Rural - all commercial and industrial parcels not located inside the city limits of Hastings or located in the area designated as the Navy Ammunitions Depot   |                                |
| <b>3.</b>  | <b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>   |   |                                |
|            | Sales comparison and cost approaches; income approach used when available   |   |                                |
| <b>3a.</b> | <b>Describe the process used to determine the value of unique commercial properties.</b>  |   |                                |
|            | On-staff appraisers use costing and sale comparison approaches, possibly from other counties  |   |                                |
| <b>4.</b>  | <b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b> |   |                                |
|            | Tables provided by the CAMA vendor are used   |   |                                |
| <b>5.</b>  | <b>Are individual depreciation tables developed for each valuation grouping?</b>  |   |                                |
|            | Yes   |   |                                |
| <b>6.</b>  | <b>Describe the methodology used to determine the commercial lot values.</b>  |   |                                |
|            | Sales comparison; lots are analyzed by the square foot and acre   |   |                                |
| <b>7.</b>  | <u>Valuation Grouping</u>   | <u>Date of Depreciation Tables</u>  | <u>Date of Costing</u>         |
|            | 01  | 2011  | 2011                           |
|            | 02  | 2011  | 2011                           |
|            | 03  | 2011  | 2011                           |
|            |   |   | <u>Date of Lot Value Study</u> |
|            |   |   | 2012                           |
|            |   |   | 2008                           |
|            |   |   | 2008                           |

# 2014 Commercial Correlation Section for Adams County

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## County Overview

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. The city of Hastings (pop. 25,058) is the county seat and the economic center of the county. Although the economic base of Adams County is largely agricultural, Hastings has a strong manufacturing presence, with 83 different manufacturers, including Dutton Lainson and Thermo King. Mary Lanning Memorial Hospital and the Hastings Public Schools are the largest employers in the county. The remainder of the smaller communities nearby could be considered bedroom communities to Hastings, and do not have a strong organized market for commercial properties.

East of Hastings, the Naval Ammunitions Depot (NAD), a former naval munitions plant, has been developed into an industrial and commercial area. The area is occupied by diverse businesses, including Central Community College, the Hastings East Industrial Park, a National Guardsman and Reservist training facility, and the US Meat Animal Research Center.

## Description of Analysis

Adams County has identified three valuation groups; Valuation Group 01 (Hastings) with 72 qualified sales carries the most weight in developing a sample that would be considered sufficient in the analysis of the commercial class of real property.

The commercial parcels in Adams County are represented by 82 different occupancy codes; half of the commercial properties consist of warehouse storage, office buildings, retail stores, service repair garages and multiple residences. Of the sales that occurred in Hastings, the majority fall within these occupancy codes.

A complete revaluation of Valuation Group 02 (NAD) was completed for 2014. Of the eleven occupancy codes represented in VG 02, the majority are warehouse storage. Eight of the nine sales that occurred represent that occupancy code.

## Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. The review determined no apparent bias in determining qualification of sales, and that all arm's length sales were made available for the measurement of real property in the county.

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

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

The Department conducts a yearly analysis of one-third of the counties within the state to systematically review assessment practices. This review was conducted in Adams County in 2013. Based on the information available it has been determined that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

Based on all available information, the level of value of the commercial class of property in Adams County is 96%.



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

All sales were plotted and potential market areas reviewed.

All pickup work was completed.

Reviewed all agland usage.

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

As a result of spreadsheet analysis, irrigated land was increased for all LCGs by 33 to 66%, all dryland acres were increased by 34%, and some grassland LCGs were increased by 16%.

New software training and learning and cleaning up things from transfer.

## 2014 Agricultural Assessment Survey for Adams County

| <b>1.</b>          | <b>Valuation data collection done by:</b>  |                    |  |    |   |
|--------------------|--|--------------------|--|----|---|
|                    | Appraisal staff  |                    |  |    |   |
| <b>2.</b>          | <b>List each market area, and describe the location and the specific characteristics that make each unique.</b>  |                    |  |    |   |
|                    | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Similar soils, NRD, and topography; no economic differences have been discerned</td> </tr> </tbody> </table> | <u>Market Area</u> | <u>Description of unique characteristics</u> | 01 | Similar soils, NRD, and topography; no economic differences have been discerned |
| <u>Market Area</u> | <u>Description of unique characteristics</u>   |                    |  |    |   |
| 01                 | Similar soils, NRD, and topography; no economic differences have been discerned  |                    |  |    |   |
| <b>3.</b>          | <b>Describe the process used to determine and monitor market areas.</b>  |                    |  |    |   |
|                    | Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.   |                    |  |    |   |
| <b>4.</b>          | <b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>  |                    |  |    |   |
|                    | Sales are reviewed to determine if there is any recreational influence   |                    |  |    |   |
| <b>5.</b>          | <b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>   |                    |  |    |   |
|                    | Yes  |                    |  |    |   |
| <b>6.</b>          | <b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>  |                    |  |    |   |
|                    | Sales review, especially surrounding the city of Hastings and along highways   |                    |  |    |   |
| <b>7.</b>          | <b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>  |                    |  |    |   |
|                    | No   |                    |  |    |   |
| <b>8.</b>          | <b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>  |                    |  |    |   |
|                    | Sales comparison approach using comparables that have sold with WRP easements, if available  |                    |  |    |   |

## Adams County 2014 Average Acre Value Comparison

| County   | Mkt Area | 1A1   | 1A    | 2A1   | 2A    | 3A1   | 3A    | 4A1   | 4A    | WEIGHTED AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Adams    | 4000     | 5,590 | 5,490 | 5,025 | 4,590 | 3,995 | 3,970 | 3,770 | 3,530 | 5,179            |
| Hall     | 1        | 5,737 | 5,741 | 5,053 | 5,032 | 3,576 | 3,572 | 3,387 | 3,388 | 5,122            |
| Hamilton | 1        | 6,800 | 6,800 | 6,400 | 6,000 | 5,800 | 5,600 | 5,300 | 5,300 | 6,567            |
| Clay     | 1        | 6,300 | 6,300 | 5,500 | 5,300 | 4,490 | N/A   | 4,200 | 4,200 | 5,856            |
| Nuckolls | 1        | 5,600 | 5,600 | 4,560 | 3,950 | 3,860 | 3,860 | 3,860 | 3,860 | 5,098            |
| Webster  | 1        | 4,075 | 4,075 | 4,075 | 3,975 | 3,955 | 3,955 | 3,930 | 3,930 | 4,005            |
| Franklin | 1        | 3,371 | 3,378 | 3,034 | 3,027 | 2,310 | 2,260 | 2,220 | 2,207 | 3,030            |
| Kearney  | 1        | N/A   | 5,399 | 4,000 | 3,600 | 3,200 | 2,200 | 2,200 | 2,200 | 4,446            |
|          |          |       |       |       |       |       |       |       |       |                  |
|          |          |       |       |       |       |       |       |       |       |                  |

| County   | Mkt Area | 1D1   | 1D    | 2D1   | 2D    | 3D1   | 3D    | 4D1   | 4D    | WEIGHTED AVG DRY |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Adams    | 4000     | 2,780 | 2,780 | 2,350 | 2,135 | 2,135 | 2,135 | 1,945 | 1,945 | 2,547            |
| Hall     | 1        | 2,865 | 2,863 | 2,531 | 2,522 | 1,910 | 1,878 | 1,684 | 1,685 | 2,463            |
| Hamilton | 1        | 4,000 | 4,000 | 3,500 | 3,200 | 3,100 | 3,000 | 3,000 | 3,000 | 3,681            |
| Clay     | 1        | 3,575 | 3,405 | 3,000 | 2,690 | 2,530 | N/A   | 2,575 | 2,550 | 3,146            |
| Nuckolls | 1        | 2,660 | 2,660 | 2,171 | 2,173 | 2,025 | 2,025 | 2,025 | 2,025 | 2,442            |
| Webster  | 1        | 2,105 | 2,105 | 1,915 | 1,800 | 1,800 | 1,800 | 1,745 | 1,745 | 1,947            |
| Franklin | 1        | 1,775 | 1,775 | 1,675 | 1,460 | 1,360 | 1,350 | 1,175 | 1,175 | 1,483            |
| Kearney  | 1        | N/A   | 2,150 | 1,850 | 1,800 | 1,400 | 1,000 | 1,000 | 1,000 | 1,832            |
|          |          |       |       |       |       |       |       |       |       |                  |
|          |          |       |       |       |       |       |       |       |       |                  |

| County   | Mkt Area | 1G1   | 1G    | 2G1   | 2G    | 3G1   | 3G    | 4G1   | 4G    | WEIGHTED AVG GRASS |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|--------------------|
| Adams    | 4000     | 1,100 | 1,100 | 1,100 | 1,025 | 880   | 880   | 880   | 880   | 949                |
| Hall     | 1        | 2,178 | 2,175 | 1,710 | 1,715 | 1,254 | 1,254 | 1,246 | 1,254 | 1,400              |
| Hamilton | 1        | 1,700 | 1,700 | 1,500 | 1,500 | 1,400 | 1,400 | 1,300 | 1,300 | 1,395              |
| Clay     | 1        | 1,350 | 1,350 | 1,285 | 1,285 | 1,215 | N/A   | 1,150 | 1,115 | 1,189              |
| Nuckolls | 1        | 1,090 | 1,109 | 945   | 1,114 | 1,125 | 368   | 1,123 | 1,054 | 1,074              |
| Webster  | 1        | 880   | 880   | 880   | 880   | 880   | 880   | 880   | 880   | 880                |
| Franklin | 1        | 910   | 910   | 875   | 875   | 875   | 875   | 875   | 875   | 877                |
| Kearney  | 1        | N/A   | 850   | 850   | 850   | 850   | 850   | 850   | 850   | 850                |
|          |          |       |       |       |       |       |       |       |       |                    |
|          |          |       |       |       |       |       |       |       |       |                    |

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

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

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## **County Overview**

Adams County is part of the Central Loess Plains Major Land Resource Area. The dominant soil order in this MLRA is Mollisols. Agricultural land within the county is comprised of approximately 70% irrigated land, 16% dry crop land, and 14% grass land. The majority of cropland is in the upper capability groupings. Adams County lies within both the Upper Big Blue and the Little Blue Natural Resource Districts. The county has identified one market area.

## **Description of Analysis**

Analysis of the agricultural sales during the three-year study period within the county indicated the sample to not be proportionately distributed for time standard or majority land use. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 79 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained.

## **Sales Qualification**

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Adams County is 70%.



**01 Adams  
RESIDENTIAL**

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

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 887  
 Total Sales Price : 104,953,932  
 Total Adj. Sales Price : 105,496,932  
 Total Assessed Value : 97,355,285  
 Avg. Adj. Sales Price : 118,937  
 Avg. Assessed Value : 109,758

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 98  
 COD : 19.81  
 PRD : 106.63

COV : 36.53  
 STD : 35.95  
 Avg. Abs. Dev : 18.65  
 MAX Sales Ratio : 536.55  
 MIN Sales Ratio : 41.57

95% Median C.I. : 92.68 to 95.67  
 95% Wgt. Mean C.I. : 90.81 to 93.75  
 95% Mean C.I. : 96.03 to 100.77

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-11 To 31-DEC-11 | 109   | 95.97  | 101.16 | 95.40    | 19.94 | 106.04 | 50.92 | 226.57 | 93.28 to 100.97 | 107,709              | 102,751        |
| 01-JAN-12 To 31-MAR-12 | 76    | 93.48  | 93.91  | 93.69    | 16.01 | 100.23 | 48.55 | 180.01 | 88.41 to 100.01 | 104,527              | 97,930         |
| 01-APR-12 To 30-JUN-12 | 111   | 97.43  | 99.07  | 93.70    | 16.92 | 105.73 | 57.49 | 227.38 | 94.55 to 100.73 | 115,997              | 108,689        |
| 01-JUL-12 To 30-SEP-12 | 109   | 93.07  | 102.19 | 93.51    | 23.80 | 109.28 | 41.57 | 536.55 | 88.67 to 97.70  | 129,140              | 120,765        |
| 01-OCT-12 To 31-DEC-12 | 110   | 93.43  | 99.25  | 88.86    | 20.99 | 111.69 | 53.63 | 435.85 | 88.68 to 96.06  | 134,006              | 119,075        |
| 01-JAN-13 To 31-MAR-13 | 93    | 94.27  | 101.74 | 93.17    | 22.34 | 109.20 | 47.77 | 446.30 | 88.85 to 100.00 | 118,797              | 110,685        |
| 01-APR-13 To 30-JUN-13 | 131   | 95.23  | 96.61  | 93.88    | 16.40 | 102.91 | 42.49 | 221.67 | 90.81 to 100.00 | 125,326              | 117,660        |
| 01-JUL-13 To 30-SEP-13 | 148   | 89.25  | 94.26  | 88.14    | 20.61 | 106.94 | 44.37 | 430.20 | 86.58 to 91.62  | 112,528              | 99,185         |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-11 To 30-SEP-12 | 405   | 96.12  | 99.51  | 94.07    | 19.25 | 105.78 | 41.57 | 536.55 | 93.72 to 97.70  | 115,151              | 108,322        |
| 01-OCT-12 To 30-SEP-13 | 482   | 92.70  | 97.48  | 90.87    | 20.13 | 107.27 | 42.49 | 446.30 | 90.72 to 94.63  | 122,118              | 110,964        |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-12 To 31-DEC-12 | 406   | 94.83  | 98.99  | 92.21    | 19.70 | 107.35 | 41.57 | 536.55 | 92.72 to 97.11  | 122,258              | 112,731        |
| <u>ALL</u>             | 887   | 94.13  | 98.40  | 92.28    | 19.81 | 106.63 | 41.57 | 536.55 | 92.68 to 95.67  | 118,937              | 109,758        |

**VALUATION GROUPING**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01         | 774   | 94.15  | 98.60  | 92.65    | 19.85 | 106.42 | 44.37 | 536.55 | 92.48 to 95.71  | 115,770              | 107,262        |
| 05         | 12    | 96.27  | 94.74  | 91.53    | 14.47 | 103.51 | 50.92 | 127.53 | 83.30 to 110.05 | 67,083               | 61,403         |
| 06         | 25    | 93.88  | 98.49  | 89.97    | 18.94 | 109.47 | 41.57 | 227.38 | 85.27 to 98.67  | 86,242               | 77,589         |
| 10         | 34    | 93.03  | 96.54  | 88.42    | 15.66 | 109.18 | 53.63 | 180.01 | 84.43 to 102.24 | 231,951              | 205,101        |
| 15         | 25    | 96.11  | 94.79  | 92.64    | 19.09 | 102.32 | 42.49 | 147.58 | 82.13 to 107.14 | 163,929              | 151,869        |
| 20         | 17    | 91.79  | 101.15 | 93.87    | 31.48 | 107.76 | 55.76 | 276.06 | 72.50 to 117.63 | 55,618               | 52,208         |
| <u>ALL</u> | 887   | 94.13  | 98.40  | 92.28    | 19.81 | 106.63 | 41.57 | 536.55 | 92.68 to 95.67  | 118,937              | 109,758        |

**PROPERTY TYPE \***

| RANGE      | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01         | 887   | 94.13  | 98.40 | 92.28    | 19.81 | 106.63 | 41.57 | 536.55 | 92.68 to 95.67  | 118,937              | 109,758        |
| 06         |       |        |       |          |       |        |       |        |                 |                      |                |
| 07         |       |        |       |          |       |        |       |        |                 |                      |                |
| <u>ALL</u> | 887   | 94.13  | 98.40 | 92.28    | 19.81 | 106.63 | 41.57 | 536.55 | 92.68 to 95.67  | 118,937              | 109,758        |

**01 Adams**  
**RESIDENTIAL**

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

Qualified

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 WGT. MEAN : 92  
 MEAN : 98  
 COD : 19.81  
 PRD : 106.63

COV : 36.53  
 STD : 35.95  
 Avg. Abs. Dev : 18.65  
 MAX Sales Ratio : 536.55  
 MIN Sales Ratio : 41.57

95% Median C.I. : 92.68 to 95.67  
 95% Wgt. Mean C.I. : 90.81 to 93.75  
 95% Mean C.I. : 96.03 to 100.77

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| SALE PRICE *               |       |        |        |          |        |        |       |        |                  |            | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|--------|--------|-------|--------|------------------|------------|-----------|------|
| RANGE                      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD    | PRD    | MIN   | MAX    | 95%_Median_C.I.  | Sale Price | Assd. Val |      |
| <u>Low \$ Ranges</u>       |       |        |        |          |        |        |       |        |                  |            |           |      |
| Less Than 5,000            | 4     | 94.78  | 99.29  | 95.48    | 13.34  | 103.99 | 86.65 | 120.95 | N/A              | 135,751    | 129,620   |      |
| Less Than 15,000           | 11    | 104.65 | 206.54 | 114.69   | 115.94 | 180.09 | 67.63 | 536.55 | 72.50 to 435.85  | 55,159     | 63,263    |      |
| Less Than 30,000           | 47    | 125.98 | 166.08 | 133.31   | 52.83  | 124.58 | 60.68 | 536.55 | 106.32 to 161.15 | 30,285     | 40,374    |      |
| <u>Ranges Excl. Low \$</u> |       |        |        |          |        |        |       |        |                  |            |           |      |
| Greater Than 4,999         | 883   | 94.13  | 98.40  | 92.27    | 19.84  | 106.64 | 41.57 | 536.55 | 92.68 to 95.67   | 118,861    | 109,668   |      |
| Greater Than 14,999        | 876   | 94.06  | 97.05  | 92.15    | 18.42  | 105.32 | 41.57 | 446.30 | 92.60 to 95.51   | 119,738    | 110,342   |      |
| Greater Than 29,999        | 840   | 93.27  | 94.62  | 91.72    | 16.48  | 103.16 | 41.57 | 226.57 | 91.83 to 94.67   | 123,897    | 113,640   |      |
| <u>Incremental Ranges</u>  |       |        |        |          |        |        |       |        |                  |            |           |      |
| 0 TO 4,999                 | 4     | 94.78  | 99.29  | 95.48    | 13.34  | 103.99 | 86.65 | 120.95 | N/A              | 135,751    | 129,620   |      |
| 5,000 TO 14,999            | 7     | 227.38 | 267.82 | 278.30   | 72.74  | 96.23  | 67.63 | 536.55 | 67.63 to 536.55  | 9,107      | 25,345    |      |
| 15,000 TO 29,999           | 36    | 129.50 | 153.72 | 147.15   | 37.74  | 104.46 | 60.68 | 446.30 | 106.58 to 166.04 | 22,685     | 33,380    |      |
| 30,000 TO 59,999           | 144   | 106.00 | 110.32 | 108.81   | 22.50  | 101.39 | 47.77 | 226.57 | 101.94 to 110.30 | 46,058     | 50,117    |      |
| 60,000 TO 99,999           | 267   | 93.71  | 94.85  | 94.62    | 15.49  | 100.24 | 44.37 | 180.01 | 91.02 to 96.06   | 79,932     | 75,629    |      |
| 100,000 TO 149,999         | 210   | 87.47  | 88.12  | 87.95    | 14.21  | 100.19 | 41.57 | 139.19 | 84.54 to 90.44   | 121,258    | 106,650   |      |
| 150,000 TO 249,999         | 154   | 88.12  | 88.47  | 88.43    | 12.19  | 100.05 | 42.49 | 124.52 | 85.24 to 93.02   | 187,154    | 165,507   |      |
| 250,000 TO 499,999         | 60    | 96.82  | 95.36  | 95.23    | 08.76  | 100.14 | 58.79 | 133.68 | 93.30 to 100.00  | 302,419    | 287,981   |      |
| 500,000 TO 999,999         | 4     | 93.06  | 90.44  | 91.51    | 08.83  | 98.83  | 75.65 | 100.00 | N/A              | 605,136    | 553,778   |      |
| 1,000,000 +                | 1     | 53.63  | 53.63  | 53.63    | 00.00  | 100.00 | 53.63 | 53.63  | N/A              | 1,247,984  | 669,265   |      |
| <u>ALL</u>                 | 887   | 94.13  | 98.40  | 92.28    | 19.81  | 106.63 | 41.57 | 536.55 | 92.68 to 95.67   | 118,937    | 109,758   |      |

**01 Adams**  
**COMMERCIAL**

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

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91  
Total Sales Price : 25,683,854  
Total Adj. Sales Price : 25,815,854  
Total Assessed Value : 25,178,970  
Avg. Adj. Sales Price : 283,691  
Avg. Assessed Value : 276,692

MEDIAN : 96  
WGT. MEAN : 98  
MEAN : 101  
COD : 32.35  
PRD : 103.09

COV : 45.72  
STD : 45.97  
Avg. Abs. Dev : 30.94  
MAX Sales Ratio : 252.95  
MIN Sales Ratio : 23.71

95% Median C.I. : 86.74 to 100.02  
95% Wgt. Mean C.I. : 84.62 to 110.45  
95% Mean C.I. : 91.09 to 109.99

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Qtrts</u>           |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-10 To 31-DEC-10 | 9     | 88.81  | 83.63  | 94.34    | 20.40 | 88.65  | 42.52 | 118.18 | 66.24 to 105.80 | 504,000              | 475,495        |
| 01-JAN-11 To 31-MAR-11 | 2     | 88.30  | 88.30  | 86.49    | 15.54 | 102.09 | 74.58 | 102.01 | N/A             | 190,000              | 164,330        |
| 01-APR-11 To 30-JUN-11 | 11    | 90.53  | 88.01  | 82.81    | 19.72 | 106.28 | 49.59 | 132.03 | 64.55 to 107.36 | 126,474              | 104,738        |
| 01-JUL-11 To 30-SEP-11 | 6     | 98.84  | 100.21 | 54.44    | 32.40 | 184.07 | 46.28 | 188.50 | 46.28 to 188.50 | 376,667              | 205,061        |
| 01-OCT-11 To 31-DEC-11 | 4     | 123.39 | 137.27 | 88.11    | 44.78 | 155.79 | 63.22 | 239.10 | N/A             | 359,764              | 316,996        |
| 01-JAN-12 To 31-MAR-12 | 5     | 99.08  | 110.03 | 101.14   | 30.09 | 108.79 | 72.03 | 160.07 | N/A             | 126,400              | 127,835        |
| 01-APR-12 To 30-JUN-12 | 4     | 77.86  | 102.42 | 74.37    | 51.12 | 137.72 | 60.87 | 193.09 | N/A             | 156,625              | 116,484        |
| 01-JUL-12 To 30-SEP-12 | 10    | 100.54 | 116.56 | 121.59   | 45.87 | 95.86  | 49.00 | 252.95 | 55.25 to 202.75 | 319,600              | 388,616        |
| 01-OCT-12 To 31-DEC-12 | 14    | 110.24 | 123.00 | 122.76   | 36.77 | 100.20 | 39.58 | 243.85 | 83.31 to 187.08 | 399,700              | 490,688        |
| 01-JAN-13 To 31-MAR-13 | 7     | 95.63  | 76.63  | 90.21    | 29.04 | 84.95  | 23.71 | 117.85 | 23.71 to 117.85 | 520,284              | 469,354        |
| 01-APR-13 To 30-JUN-13 | 10    | 95.90  | 96.73  | 88.81    | 26.20 | 108.92 | 39.75 | 200.42 | 55.04 to 109.11 | 123,300              | 109,501        |
| 01-JUL-13 To 30-SEP-13 | 9     | 82.92  | 83.39  | 76.78    | 17.34 | 108.61 | 44.29 | 109.14 | 66.50 to 102.44 | 98,257               | 75,445         |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-10 To 30-SEP-11 | 28    | 91.44  | 89.24  | 81.60    | 23.24 | 109.36 | 42.52 | 188.50 | 72.45 to 100.00 | 305,972              | 249,664        |
| 01-OCT-11 To 30-SEP-12 | 23    | 99.08  | 116.29 | 106.21   | 44.30 | 109.49 | 49.00 | 252.95 | 72.03 to 140.00 | 256,242              | 272,142        |
| 01-OCT-12 To 30-SEP-13 | 40    | 95.94  | 99.40  | 105.06   | 31.29 | 94.61  | 23.71 | 243.85 | 83.31 to 102.44 | 283,877              | 298,228        |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-11 To 31-DEC-11 | 23    | 98.66  | 99.79  | 72.74    | 28.61 | 137.19 | 46.28 | 239.10 | 74.58 to 102.01 | 237,838              | 173,005        |
| 01-JAN-12 To 31-DEC-12 | 33    | 99.75  | 116.59 | 118.02   | 41.48 | 98.79  | 39.58 | 252.95 | 84.76 to 119.42 | 304,554              | 359,421        |
| <u>ALL</u>             | 91    | 95.63  | 100.54 | 97.53    | 32.35 | 103.09 | 23.71 | 252.95 | 86.74 to 100.02 | 283,691              | 276,692        |

**VALUATION GROUPING**

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01         | 72    | 95.94  | 101.56 | 98.98    | 34.59 | 102.61 | 23.71 | 252.95 | 82.92 to 100.04 | 264,935              | 262,229        |
| 02         | 9     | 95.10  | 93.31  | 90.13    | 07.50 | 103.53 | 63.22 | 108.20 | 91.10 to 100.02 | 619,778              | 558,616        |
| 03         | 10    | 94.59  | 99.73  | 109.33   | 38.18 | 91.22  | 39.58 | 243.85 | 39.75 to 117.85 | 116,250              | 127,094        |
| <u>ALL</u> | 91    | 95.63  | 100.54 | 97.53    | 32.35 | 103.09 | 23.71 | 252.95 | 86.74 to 100.02 | 283,691              | 276,692        |

**PROPERTY TYPE \***

| RANGE      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 02         | 2     | 131.69 | 131.69 | 83.62    | 53.97 | 157.49 | 60.62 | 202.75 | N/A             | 86,500               | 72,333         |
| 03         | 88    | 95.37  | 99.87  | 97.70    | 31.83 | 102.22 | 23.71 | 252.95 | 86.74 to 100.02 | 249,919              | 244,180        |
| 04         | 1     | 97.16  | 97.16  | 97.16    | 00.00 | 100.00 | 97.16 | 97.16  | N/A             | 3,650,000            | 3,546,470      |
| <u>ALL</u> | 91    | 95.63  | 100.54 | 97.53    | 32.35 | 103.09 | 23.71 | 252.95 | 86.74 to 100.02 | 283,691              | 276,692        |

**01 Adams**  
**COMMERCIAL**

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

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

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Total Assessed Value : 25,178,970  
Avg. Adj. Sales Price : 283,691  
Avg. Assessed Value : 276,692

MEDIAN : 96  
WGT. MEAN : 98  
MEAN : 101  
COD : 32.35  
PRD : 103.09

COV : 45.72  
STD : 45.97  
Avg. Abs. Dev : 30.94  
MAX Sales Ratio : 252.95  
MIN Sales Ratio : 23.71

95% Median C.I. : 86.74 to 100.02  
95% Wgt. Mean C.I. : 84.62 to 110.45  
95% Mean C.I. : 91.09 to 109.99

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| SALE PRICE *               |       |        |        |          |       |        |        |        |                  |            | Avg. Adj. | Avg. |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|------------------|------------|-----------|------|
| RANGE                      | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN    | MAX    | 95%_Median_C.I.  | Sale Price | Assd. Val |      |
| <u>Low \$ Ranges</u>       |       |        |        |          |       |        |        |        |                  |            |           |      |
| Less Than 5,000            | 1     | 99.75  | 99.75  | 99.75    | 00.00 | 100.00 | 99.75  | 99.75  | N/A              | 132,000    | 131,675   |      |
| Less Than 15,000           | 2     | 150.09 | 150.09 | 107.30   | 33.54 | 139.88 | 99.75  | 200.42 | N/A              | 71,350     | 76,560    |      |
| Less Than 30,000           | 9     | 132.03 | 143.88 | 127.06   | 27.06 | 113.24 | 99.75  | 202.75 | 105.80 to 200.42 | 33,744     | 42,877    |      |
| <u>Ranges Excl. Low \$</u> |       |        |        |          |       |        |        |        |                  |            |           |      |
| Greater Than 4,999         | 90    | 95.37  | 100.55 | 97.52    | 32.75 | 103.11 | 23.71  | 252.95 | 86.74 to 100.02  | 285,376    | 278,303   |      |
| Greater Than 14,999        | 89    | 95.10  | 99.43  | 97.48    | 31.97 | 102.00 | 23.71  | 252.95 | 84.76 to 100.02  | 288,462    | 281,189   |      |
| Greater Than 29,999        | 82    | 91.73  | 95.79  | 97.18    | 31.41 | 98.57  | 23.71  | 252.95 | 81.61 to 98.91   | 311,124    | 302,355   |      |
| <u>Incremental Ranges</u>  |       |        |        |          |       |        |        |        |                  |            |           |      |
| 0 TO 4,999                 | 1     | 99.75  | 99.75  | 99.75    | 00.00 | 100.00 | 99.75  | 99.75  | N/A              | 132,000    | 131,675   |      |
| 5,000 TO 14,999            | 1     | 200.42 | 200.42 | 200.42   | 00.00 | 100.00 | 200.42 | 200.42 | N/A              | 10,700     | 21,445    |      |
| 15,000 TO 29,999           | 7     | 132.03 | 142.10 | 144.58   | 23.90 | 98.28  | 105.80 | 202.75 | 105.80 to 202.75 | 23,000     | 33,254    |      |
| 30,000 TO 59,999           | 11    | 90.53  | 91.54  | 93.00    | 31.59 | 98.43  | 39.58  | 188.50 | 55.04 to 116.40  | 43,909     | 40,834    |      |
| 60,000 TO 99,999           | 17    | 93.85  | 89.95  | 89.42    | 19.54 | 100.59 | 49.59  | 140.00 | 66.24 to 107.36  | 80,371     | 71,868    |      |
| 100,000 TO 149,999         | 19    | 86.74  | 88.36  | 87.51    | 33.56 | 100.97 | 23.71  | 252.95 | 65.06 to 95.10   | 125,264    | 109,619   |      |
| 150,000 TO 249,999         | 19    | 99.69  | 108.86 | 107.52   | 33.82 | 101.25 | 34.42  | 243.85 | 76.28 to 117.85  | 187,977    | 202,108   |      |
| 250,000 TO 499,999         | 7     | 89.43  | 95.83  | 89.39    | 34.15 | 107.20 | 49.00  | 187.08 | 49.00 to 187.08  | 338,000    | 302,138   |      |
| 500,000 TO 999,999         | 3     | 96.24  | 119.07 | 122.39   | 44.70 | 97.29  | 65.96  | 195.01 | N/A              | 713,126    | 872,782   |      |
| 1,000,000 +                | 6     | 96.40  | 90.50  | 94.40    | 22.95 | 95.87  | 46.28  | 135.34 | 46.28 to 135.34  | 2,200,984  | 2,077,668 |      |
| <u>ALL</u>                 | 91    | 95.63  | 100.54 | 97.53    | 32.35 | 103.09 | 23.71  | 252.95 | 86.74 to 100.02  | 283,691    | 276,692   |      |

**01 Adams**  
**COMMERCIAL**

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

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91  
Total Sales Price : 25,683,854  
Total Adj. Sales Price : 25,815,854  
Total Assessed Value : 25,178,970  
Avg. Adj. Sales Price : 283,691  
Avg. Assessed Value : 276,692

MEDIAN : 96  
WGT. MEAN : 98  
MEAN : 101  
COD : 32.35  
PRD : 103.09

COV : 45.72  
STD : 45.97  
Avg. Abs. Dev : 30.94  
MAX Sales Ratio : 252.95  
MIN Sales Ratio : 23.71

95% Median C.I. : 86.74 to 100.02  
95% Wgt. Mean C.I. : 84.62 to 110.45  
95% Mean C.I. : 91.09 to 109.99

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**OCCUPANCY CODE**

| RANGE              | COUNT     | MEDIAN       | MEAN          | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.        | Avg. Adj. Sale Price | Avg. Assd. Val |
|--------------------|-----------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|------------------------|----------------------|----------------|
| Blank              | 1         | 200.42       | 200.42        | 200.42       | 00.00        | 100.00        | 200.42       | 200.42        | N/A                    | 10,700               | 21,445         |
| 300                | 2         | 98.84        | 98.84         | 98.28        | 01.18        | 100.57        | 97.67        | 100.00        | N/A                    | 61,000               | 59,950         |
| 304                | 2         | 147.92       | 147.92        | 180.55       | 31.84        | 81.93         | 100.82       | 195.01        | N/A                    | 472,189              | 852,518        |
| 319                | 1         | 107.36       | 107.36        | 107.36       | 00.00        | 100.00        | 107.36       | 107.36        | N/A                    | 68,000               | 73,005         |
| 326                | 7         | 102.01       | 92.99         | 95.15        | 22.03        | 97.73         | 55.25        | 132.03        | 55.25 to 132.03        | 87,857               | 83,597         |
| 341                | 3         | 119.42       | 150.72        | 139.39       | 48.33        | 108.13        | 79.79        | 252.95        | N/A                    | 171,070              | 238,460        |
| 342                | 1         | 243.85       | 243.85        | 243.85       | 00.00        | 100.00        | 243.85       | 243.85        | N/A                    | 200,000              | 487,690        |
| 344                | 13        | 98.66        | 98.20         | 98.98        | 26.94        | 99.21         | 55.04        | 187.08        | 66.50 to 116.40        | 139,985              | 138,551        |
| 346                | 1         | 109.11       | 109.11        | 109.11       | 00.00        | 100.00        | 109.11       | 109.11        | N/A                    | 27,500               | 30,005         |
| 350                | 4         | 100.50       | 97.09         | 100.06       | 14.62        | 97.03         | 69.16        | 118.18        | N/A                    | 1,160,975            | 1,161,714      |
| 352                | 6         | 81.51        | 121.64        | 98.61        | 66.92        | 123.35        | 60.62        | 239.10        | 60.62 to 239.10        | 179,509              | 177,010        |
| 353                | 7         | 90.53        | 78.03         | 71.99        | 20.42        | 108.39        | 49.00        | 100.18        | 49.00 to 100.18        | 155,143              | 111,685        |
| 384                | 1         | 39.58        | 39.58         | 39.58        | 00.00        | 100.00        | 39.58        | 39.58         | N/A                    | 30,000               | 11,875         |
| 386                | 2         | 110.81       | 110.81        | 104.97       | 26.35        | 105.56        | 81.61        | 140.00        | N/A                    | 75,000               | 78,725         |
| 391                | 1         | 98.91        | 98.91         | 98.91        | 00.00        | 100.00        | 98.91        | 98.91         | N/A                    | 195,000              | 192,875        |
| 396                | 1         | 63.22        | 63.22         | 63.22        | 00.00        | 100.00        | 63.22        | 63.22         | N/A                    | 1,106,000            | 699,175        |
| 406                | 18        | 96.13        | 99.52         | 96.87        | 22.18        | 102.74        | 23.71        | 193.09        | 83.31 to 105.80        | 298,794              | 289,443        |
| 419                | 1         | 188.50       | 188.50        | 188.50       | 00.00        | 100.00        | 188.50       | 188.50        | N/A                    | 50,000               | 94,250         |
| 442                | 2         | 59.37        | 59.37         | 58.55        | 33.05        | 101.40        | 39.75        | 78.98         | N/A                    | 96,000               | 56,205         |
| 444                | 1         | 80.04        | 80.04         | 80.04        | 00.00        | 100.00        | 80.04        | 80.04         | N/A                    | 180,000              | 144,080        |
| 455                | 3         | 135.34       | 128.28        | 129.68       | 17.40        | 98.92         | 89.43        | 160.07        | N/A                    | 906,667              | 1,175,762      |
| 470                | 1         | 72.03        | 72.03         | 72.03        | 00.00        | 100.00        | 72.03        | 72.03         | N/A                    | 245,000              | 176,485        |
| 471                | 2         | 108.80       | 108.80        | 109.94       | 08.32        | 98.96         | 99.75        | 117.85        | N/A                    | 151,000              | 166,013        |
| 494                | 2         | 40.35        | 40.35         | 45.25        | 14.70        | 89.17         | 34.42        | 46.28         | N/A                    | 1,038,000            | 469,713        |
| 514                | 1         | 102.44       | 102.44        | 102.44       | 00.00        | 100.00        | 102.44       | 102.44        | N/A                    | 44,000               | 45,075         |
| 528                | 5         | 66.24        | 65.83         | 65.82        | 26.96        | 100.02        | 42.52        | 91.35         | N/A                    | 136,000              | 89,518         |
| 544                | 2         | 81.10        | 81.10         | 79.07        | 18.67        | 102.57        | 65.96        | 96.24         | N/A                    | 670,000              | 529,748        |
| <u>    ALL    </u> | <u>91</u> | <u>95.63</u> | <u>100.54</u> | <u>97.53</u> | <u>32.35</u> | <u>103.09</u> | <u>23.71</u> | <u>252.95</u> | <u>86.74 to 100.02</u> | <u>283,691</u>       | <u>276,692</u> |

**01 Adams**  
**AGRICULTURAL LAND**

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

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 79  
Total Sales Price : 69,279,592  
Total Adj. Sales Price : 69,279,592  
Total Assessed Value : 43,256,596  
Avg. Adj. Sales Price : 876,957  
Avg. Assessed Value : 547,552

MEDIAN : 70  
WGT. MEAN : 62  
MEAN : 77  
COD : 34.92  
PRD : 123.46

COV : 42.52  
STD : 32.78  
Avg. Abs. Dev : 24.34  
MAX Sales Ratio : 188.92  
MIN Sales Ratio : 38.37

95% Median C.I. : 58.65 to 82.39  
95% Wgt. Mean C.I. : 57.36 to 67.52  
95% Mean C.I. : 69.86 to 84.32

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| <b>DATE OF SALE *</b>  |       |        |        |          |       |        |       |        |                 |            | Avg. Adj.  | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|------------|------|
| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Sale Price | Asstd. Val |      |
| <u>Qtrrs</u>           |       |        |        |          |       |        |       |        |                 |            |            |      |
| 01-OCT-10 To 31-DEC-10 | 11    | 97.40  | 110.69 | 102.70   | 20.24 | 107.78 | 84.97 | 161.91 | 88.36 to 148.01 | 436,752    | 448,525    |      |
| 01-JAN-11 To 31-MAR-11 | 6     | 90.53  | 90.96  | 88.37    | 10.21 | 102.93 | 70.48 | 108.61 | 70.48 to 108.61 | 525,109    | 464,057    |      |
| 01-APR-11 To 30-JUN-11 | 2     | 96.96  | 96.96  | 84.31    | 19.09 | 115.00 | 78.45 | 115.46 | N/A             | 632,000    | 532,835    |      |
| 01-JUL-11 To 30-SEP-11 | 5     | 86.19  | 87.34  | 82.86    | 09.54 | 105.41 | 70.09 | 100.26 | N/A             | 348,600    | 288,847    |      |
| 01-OCT-11 To 31-DEC-11 | 10    | 76.94  | 98.55  | 84.69    | 42.60 | 116.37 | 58.65 | 188.92 | 62.89 to 153.28 | 529,526    | 448,450    |      |
| 01-JAN-12 To 31-MAR-12 | 10    | 70.09  | 79.68  | 60.24    | 33.89 | 132.27 | 44.16 | 178.12 | 47.28 to 103.60 | 1,235,521  | 744,270    |      |
| 01-APR-12 To 30-JUN-12 | 1     | 51.44  | 51.44  | 51.44    | 00.00 | 100.00 | 51.44 | 51.44  | N/A             | 1,594,800  | 820,385    |      |
| 01-JUL-12 To 30-SEP-12 | 4     | 56.76  | 59.60  | 53.89    | 21.19 | 110.60 | 45.11 | 79.76  | N/A             | 1,140,627  | 614,694    |      |
| 01-OCT-12 To 31-DEC-12 | 25    | 50.80  | 52.07  | 50.84    | 10.08 | 102.42 | 38.37 | 68.91  | 48.46 to 55.61  | 1,259,476  | 640,312    |      |
| 01-JAN-13 To 31-MAR-13 | 2     | 61.33  | 61.33  | 68.45    | 34.34 | 89.60  | 40.27 | 82.39  | N/A             | 657,500    | 450,090    |      |
| 01-APR-13 To 30-JUN-13 | 3     | 58.46  | 66.55  | 53.53    | 35.24 | 124.32 | 39.70 | 101.49 | N/A             | 569,333    | 304,750    |      |
| 01-JUL-13 To 30-SEP-13 |       |        |        |          |       |        |       |        |                 |            |            |      |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |            |            |      |
| 01-OCT-10 To 30-SEP-11 | 24    | 94.20  | 99.75  | 93.30    | 16.21 | 106.91 | 70.09 | 161.91 | 86.61 to 108.61 | 456,747    | 426,167    |      |
| 01-OCT-11 To 30-SEP-12 | 25    | 69.95  | 82.88  | 63.87    | 36.90 | 129.76 | 44.16 | 188.92 | 62.89 to 83.66  | 952,311    | 608,254    |      |
| 01-OCT-12 To 30-SEP-13 | 30    | 51.85  | 54.14  | 51.64    | 15.41 | 104.84 | 38.37 | 101.49 | 48.46 to 56.54  | 1,150,330  | 594,074    |      |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |            |            |      |
| 01-JAN-11 To 31-DEC-11 | 23    | 86.61  | 93.99  | 85.38    | 23.62 | 110.08 | 58.65 | 188.92 | 70.48 to 99.01  | 497,953    | 425,163    |      |
| 01-JAN-12 To 31-DEC-12 | 40    | 53.02  | 59.71  | 53.46    | 22.60 | 111.69 | 38.37 | 178.12 | 49.48 to 56.65  | 1,249,985  | 668,241    |      |
| <u>ALL</u>             | 79    | 69.71  | 77.09  | 62.44    | 34.92 | 123.46 | 38.37 | 188.92 | 58.65 to 82.39  | 876,957    | 547,552    |      |

| <b>AREA (MARKET)</b> |       |        |       |          |       |        |       |        |                 |            | Avg. Adj.  | Avg. |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|------------|------|
| RANGE                | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. | Sale Price | Asstd. Val |      |
| 1                    | 79    | 69.71  | 77.09 | 62.44    | 34.92 | 123.46 | 38.37 | 188.92 | 58.65 to 82.39  | 876,957    | 547,552    |      |
| <u>ALL</u>           | 79    | 69.71  | 77.09 | 62.44    | 34.92 | 123.46 | 38.37 | 188.92 | 58.65 to 82.39  | 876,957    | 547,552    |      |

**01 Adams**  
**AGRICULTURAL LAND**

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

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 79  
 Total Sales Price : 69,279,592  
 Total Adj. Sales Price : 69,279,592  
 Total Assessed Value : 43,256,596  
 Avg. Adj. Sales Price : 876,957  
 Avg. Assessed Value : 547,552

MEDIAN : 70  
 WGT. MEAN : 62  
 MEAN : 77  
 COD : 34.92  
 PRD : 123.46

COV : 42.52  
 STD : 32.78  
 Avg. Abs. Dev : 24.34  
 MAX Sales Ratio : 188.92  
 MIN Sales Ratio : 38.37

95% Median C.I. : 58.65 to 82.39  
 95% Wgt. Mean C.I. : 57.36 to 67.52  
 95% Mean C.I. : 69.86 to 84.32

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**95%MLU By Market Area**

| RANGE                      | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>_____Irrigated_____</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 22        | 70.16        | 81.43        | 67.72        | 34.22        | 120.25        | 46.50        | 178.12        | 56.54 to 92.99        | 862,961              | 584,400        |
| 1                          | 22        | 70.16        | 81.43        | 67.72        | 34.22        | 120.25        | 46.50        | 178.12        | 56.54 to 92.99        | 862,961              | 584,400        |
| <b>_____Dry_____</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 4         | 66.46        | 69.94        | 67.63        | 26.56        | 103.42        | 51.44        | 95.41         | N/A                   | 340,250              | 230,115        |
| 1                          | 4         | 66.46        | 69.94        | 67.63        | 26.56        | 103.42        | 51.44        | 95.41         | N/A                   | 340,250              | 230,115        |
| <b>_____Grass_____</b>     |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 3         | 84.62        | 81.28        | 81.68        | 18.91        | 99.51         | 55.61        | 103.60        | N/A                   | 249,333              | 203,657        |
| 1                          | 3         | 84.62        | 81.28        | 81.68        | 18.91        | 99.51         | 55.61        | 103.60        | N/A                   | 249,333              | 203,657        |
| <b>_____ALL_____</b>       | <b>79</b> | <b>69.71</b> | <b>77.09</b> | <b>62.44</b> | <b>34.92</b> | <b>123.46</b> | <b>38.37</b> | <b>188.92</b> | <b>58.65 to 82.39</b> | <b>876,957</b>       | <b>547,552</b> |

**80%MLU By Market Area**

| RANGE                      | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|-----------------------|----------------------|----------------|
| <b>_____Irrigated_____</b> |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 54        | 69.83        | 75.85        | 62.64        | 33.32        | 121.09        | 38.37        | 188.92        | 56.57 to 83.66        | 1,001,894            | 627,552        |
| 1                          | 54        | 69.83        | 75.85        | 62.64        | 33.32        | 121.09        | 38.37        | 188.92        | 56.57 to 83.66        | 1,001,894            | 627,552        |
| <b>_____Dry_____</b>       |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 9         | 79.76        | 73.69        | 63.01        | 24.74        | 116.95        | 39.70        | 101.49        | 51.44 to 97.40        | 361,596              | 227,854        |
| 1                          | 9         | 79.76        | 73.69        | 63.01        | 24.74        | 116.95        | 39.70        | 101.49        | 51.44 to 97.40        | 361,596              | 227,854        |
| <b>_____Grass_____</b>     |           |              |              |              |              |               |              |               |                       |                      |                |
| County                     | 3         | 84.62        | 81.28        | 81.68        | 18.91        | 99.51         | 55.61        | 103.60        | N/A                   | 249,333              | 203,657        |
| 1                          | 3         | 84.62        | 81.28        | 81.68        | 18.91        | 99.51         | 55.61        | 103.60        | N/A                   | 249,333              | 203,657        |
| <b>_____ALL_____</b>       | <b>79</b> | <b>69.71</b> | <b>77.09</b> | <b>62.44</b> | <b>34.92</b> | <b>123.46</b> | <b>38.37</b> | <b>188.92</b> | <b>58.65 to 82.39</b> | <b>876,957</b>       | <b>547,552</b> |



|  |                         |                              |                          |                                   |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|
| <b>Total Real Property</b><br>Sum Lines 17, 25, & 30 | <b>Records : 16,157</b> | <b>Value : 2,898,645,123</b> | <b>Growth 20,779,151</b> | <b>Sum Lines 17, 25, &amp; 41</b> |
|--|-------------------------|------------------------------|--------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

|                                 | Urban   |               | SubUrban |             | Rural   |             | Total   |               | Growth     |
|---------------------------------|---------|---------------|----------|-------------|---------|-------------|---------|---------------|------------|
|                                 | Records | Value         | Records  | Value       | Records | Value       | Records | Value         |            |
| <b>01. Res UnImp Land</b>       | 814     | 5,972,225     | 76       | 1,092,005   | 56      | 719,525     | 946     | 7,783,755     |            |
| <b>02. Res Improve Land</b>     | 9,309   | 96,368,615    | 657      | 16,231,960  | 619     | 13,291,990  | 10,585  | 125,892,565   |            |
| <b>03. Res Improvements</b>     | 9,309   | 700,614,750   | 657      | 122,337,170 | 619     | 76,747,970  | 10,585  | 899,699,890   |            |
| <b>04. Res Total</b>            | 10,123  | 802,955,590   | 733      | 139,661,135 | 675     | 90,759,485  | 11,531  | 1,033,376,210 | 13,153,927 |
| <b>% of Res Total</b>           | 87.79   | 77.70         | 6.36     | 13.52       | 5.85    | 8.78        | 71.37   | 35.65         | 63.30      |
| <b>05. Com UnImp Land</b>       | 247     | 8,506,575     | 55       | 932,810     | 44      | 938,605     | 346     | 10,377,990    |            |
| <b>06. Com Improve Land</b>     | 1,037   | 48,045,073    | 87       | 5,123,175   | 86      | 2,776,732   | 1,210   | 55,944,980    |            |
| <b>07. Com Improvements</b>     | 1,037   | 223,307,876   | 87       | 26,669,380  | 86      | 20,961,917  | 1,210   | 270,939,173   |            |
| <b>08. Com Total</b>            | 1,284   | 279,859,524   | 142      | 32,725,365  | 130     | 24,677,254  | 1,556   | 337,262,143   | 3,303,574  |
| <b>% of Com Total</b>           | 82.52   | 82.98         | 9.13     | 9.70        | 8.35    | 7.32        | 9.63    | 11.64         | 15.90      |
| <b>09. Ind UnImp Land</b>       | 1       | 368,000       | 14       | 886,450     | 6       | 124,245     | 21      | 1,378,695     |            |
| <b>10. Ind Improve Land</b>     | 13      | 1,283,010     | 29       | 2,387,085   | 13      | 500,385     | 55      | 4,170,480     |            |
| <b>11. Ind Improvements</b>     | 13      | 9,935,955     | 29       | 50,004,820  | 13      | 6,385,985   | 55      | 66,326,760    |            |
| <b>12. Ind Total</b>            | 14      | 11,586,965    | 43       | 53,278,355  | 19      | 7,010,615   | 76      | 71,875,935    | 886,230    |
| <b>% of Ind Total</b>           | 18.42   | 16.12         | 56.58    | 74.13       | 25.00   | 9.75        | 0.47    | 2.48          | 4.26       |
| <b>13. Rec UnImp Land</b>       | 0       | 0             | 0        | 0           | 5       | 248,845     | 5       | 248,845       |            |
| <b>14. Rec Improve Land</b>     | 0       | 0             | 0        | 0           | 1       | 41,010      | 1       | 41,010        |            |
| <b>15. Rec Improvements</b>     | 0       | 0             | 0        | 0           | 1       | 9,965       | 1       | 9,965         |            |
| <b>16. Rec Total</b>            | 0       | 0             | 0        | 0           | 6       | 299,820     | 6       | 299,820       | 0          |
| <b>% of Rec Total</b>           | 0.00    | 0.00          | 0.00     | 0.00        | 100.00  | 100.00      | 0.04    | 0.01          | 0.00       |
| <b>Res &amp; Rec Total</b>      | 10,123  | 802,955,590   | 733      | 139,661,135 | 681     | 91,059,305  | 11,537  | 1,033,676,030 | 13,153,927 |
| <b>% of Res &amp; Rec Total</b> | 87.74   | 77.68         | 6.35     | 13.51       | 5.90    | 8.81        | 71.41   | 35.66         | 63.30      |
| <b>Com &amp; Ind Total</b>      | 1,298   | 291,446,489   | 185      | 86,003,720  | 149     | 31,687,869  | 1,632   | 409,138,078   | 4,189,804  |
| <b>% of Com &amp; Ind Total</b> | 79.53   | 71.23         | 11.34    | 21.02       | 9.13    | 7.75        | 10.10   | 14.11         | 20.16      |
| <b>17. Taxable Total</b>        | 11,421  | 1,094,402,079 | 918      | 225,664,855 | 830     | 122,747,174 | 13,169  | 1,442,814,108 | 17,343,731 |
| <b>% of Taxable Total</b>       | 86.73   | 75.85         | 6.97     | 15.64       | 6.30    | 8.51        | 81.51   | 49.78         | 83.47      |

Schedule II : Tax Increment Financing (TIF)

|                  | Urban   |            |              | SubUrban |            |              |
|------------------|---------|------------|--------------|----------|------------|--------------|
|                  | Records | Value Base | Value Excess | Records  | Value Base | Value Excess |
| 18. Residential  | 65      | 349,085    | 6,319,730    | 0        | 0          | 0            |
| 19. Commercial   | 38      | 3,285,540  | 14,984,870   | 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  | 1       | 36,075     | 14,500       | 66       | 385,160    | 6,334,230    |
| 19. Commercial   | 1       | 1,485      | 3,085        | 39       | 3,287,025  | 14,987,955   |
| 20. Industrial   | 0       | 0          | 0            | 0        | 0          | 0            |
| 21. Other        | 0       | 0          | 0            | 0        | 0          | 0            |
| 22. Total Sch II |         |            |              | 105      | 3,672,185  | 21,322,185   |

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

|            | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 832           | 72               | 595           | 1,499         |

Schedule V : Agricultural Records

|                      | Urban   |           | SubUrban |             | Rural   |             | Total   |               |
|----------------------|---------|-----------|----------|-------------|---------|-------------|---------|---------------|
|                      | Records | Value     | Records  | Value       | Records | Value       | Records | Value         |
| 27. Ag-Vacant Land   | 26      | 2,545,420 | 282      | 121,496,765 | 1,836   | 838,699,150 | 2,144   | 962,741,335   |
| 28. Ag-Improved Land | 8       | 686,440   | 80       | 33,009,180  | 728     | 379,736,350 | 816     | 413,431,970   |
| 29. Ag Improvements  | 8       | 773,835   | 82       | 9,612,905   | 754     | 69,270,970  | 844     | 79,657,710    |
| 30. Ag Total         |         |           |          |             |         |             | 2,988   | 1,455,831,015 |

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  | 3       | 3.50     | 55,435     | 48           | 51.00            | 874,500           |                  |
| 33. HomeSite Improvements | 3       | 0.00     | 631,450    | 48           | 0.00             | 6,225,295         |                  |
| 34. HomeSite Total        |         |          |            |              |                  |                   |                  |
| 35. FarmSite UnImp Land   | 0       | 0.00     | 0          | 2            | 21.27            | 47,040            |                  |
| 36. FarmSite Improv Land  | 7       | 21.16    | 80,820     | 70           | 172.49           | 677,915           |                  |
| 37. FarmSite Improvements | 7       | 0.00     | 142,385    | 72           | 0.00             | 3,387,610         |                  |
| 38. FarmSite Total        |         |          |            |              |                  |                   |                  |
| 39. Road & Ditches        | 0       | 9.96     | 0          | 0            | 656.78           | 0                 |                  |
| 40. Other- Non Ag Use     | 0       | 8.33     | 2,040      | 0            | 123.60           | 30,290            |                  |
|                           | Records | Acres    | Value      | Records      | Acres            | Value             | Growth           |
| 31. HomeSite UnImp Land   | 0       | 0.00     | 0          | 0            | 0.00             | 0                 |                  |
| 32. HomeSite Improv Land  | 457     | 511.74   | 6,535,505  | 508          | 566.24           | 7,465,440         |                  |
| 33. HomeSite Improvements | 457     | 0.00     | 44,050,720 | 508          | 0.00             | 50,907,465        | 2,587,345        |
| 34. HomeSite Total        |         |          |            | <b>508</b>   | <b>566.24</b>    | <b>58,372,905</b> |                  |
| 35. FarmSite UnImp Land   | 20      | 43.33    | 181,595    | 22           | 64.60            | 228,635           |                  |
| 36. FarmSite Improv Land  | 683     | 1,651.64 | 5,982,290  | 760          | 1,845.29         | 6,741,025         |                  |
| 37. FarmSite Improvements | 709     | 0.00     | 25,220,250 | 788          | 0.00             | 28,750,245        | 848,075          |
| 38. FarmSite Total        |         |          |            | <b>810</b>   | <b>1,909.89</b>  | <b>35,719,905</b> |                  |
| 39. Road & Ditches        | 0       | 6,278.19 | 0          | 0            | 6,944.93         | 0                 |                  |
| 40. Other- Non Ag Use     | 0       | 544.66   | 131,360    | 0            | 676.59           | 163,690           |                  |
| 41. Total Section VI      |         |          |            | <b>1,318</b> | <b>10,097.65</b> | <b>94,256,500</b> | <b>3,435,420</b> |

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

|                  | Urban   |        |        | SubUrban |        |        |
|------------------|---------|--------|--------|----------|--------|--------|
|                  | Records | Acres  | Value  | Records  | Acres  | Value  |
| 42. Game & Parks | 0       | 0.00   | 0      | 0        | 0.00   | 0      |
|                  | Rural   |        |        | Total    |        |        |
|                  | Records | Acres  | Value  | Records  | Acres  | Value  |
| 42. Game & Parks | 1       | 160.00 | 70,845 | 1        | 160.00 | 70,845 |

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 4000

| Irrigated              | Acres      | % of Acres* | Value         | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|---------------|-------------|-------------------------|
| 45. 1A1                | 69,974.92  | 30.54%      | 391,159,925   | 32.97%      | 5,590.00                |
| 46. 1A                 | 99,416.19  | 43.39%      | 545,795,340   | 46.00%      | 5,490.00                |
| 47. 2A1                | 8,715.06   | 3.80%       | 43,793,595    | 3.69%       | 5,025.05                |
| 48. 2A                 | 17,036.34  | 7.44%       | 78,196,905    | 6.59%       | 4,590.01                |
| 49. 3A1                | 7,185.48   | 3.14%       | 28,706,085    | 2.42%       | 3,995.01                |
| 50. 3A                 | 1,870.19   | 0.82%       | 7,424,695     | 0.63%       | 3,970.02                |
| 51. 4A1                | 14,688.98  | 6.41%       | 55,377,505    | 4.67%       | 3,770.00                |
| 52. 4A                 | 10,234.71  | 4.47%       | 36,128,575    | 3.04%       | 3,530.00                |
| 53. Total              | 229,121.87 | 100.00%     | 1,186,582,625 | 100.00%     | 5,178.83                |
| <b>Dry</b>             |            |             |               |             |                         |
| 54. 1D1                | 11,517.57  | 22.04%      | 32,018,895    | 24.06%      | 2,780.00                |
| 55. 1D                 | 23,137.98  | 44.28%      | 64,318,605    | 48.32%      | 2,779.78                |
| 56. 2D1                | 2,156.33   | 4.13%       | 5,067,525     | 3.81%       | 2,350.07                |
| 57. 2D                 | 6,040.03   | 11.56%      | 12,895,565    | 9.69%       | 2,135.02                |
| 58. 3D1                | 2,439.40   | 4.67%       | 5,208,250     | 3.91%       | 2,135.05                |
| 59. 3D                 | 314.01     | 0.60%       | 670,415       | 0.50%       | 2,135.01                |
| 60. 4D1                | 4,302.58   | 8.23%       | 8,368,700     | 6.29%       | 1,945.04                |
| 61. 4D                 | 2,342.96   | 4.48%       | 4,557,225     | 3.42%       | 1,945.07                |
| 62. Total              | 52,250.86  | 100.00%     | 133,105,180   | 100.00%     | 2,547.43                |
| <b>Grass</b>           |            |             |               |             |                         |
| 63. 1G1                | 1,758.67   | 4.00%       | 1,934,520     | 4.64%       | 1,099.99                |
| 64. 1G                 | 3,557.58   | 8.09%       | 3,913,285     | 9.38%       | 1,099.99                |
| 65. 2G1                | 5,309.87   | 12.08%      | 5,840,860     | 14.00%      | 1,100.00                |
| 66. 2G                 | 4,808.05   | 10.94%      | 4,928,710     | 11.81%      | 1,025.10                |
| 67. 3G1                | 1,608.89   | 3.66%       | 1,415,860     | 3.39%       | 880.02                  |
| 68. 3G                 | 1,642.03   | 3.73%       | 1,444,985     | 3.46%       | 880.00                  |
| 69. 4G1                | 4,394.44   | 10.00%      | 3,867,125     | 9.27%       | 880.00                  |
| 70. 4G                 | 20,885.98  | 47.51%      | 18,379,675    | 44.05%      | 880.00                  |
| 71. Total              | 43,965.51  | 100.00%     | 41,725,020    | 100.00%     | 949.04                  |
| <b>Irrigated Total</b> |            |             |               |             |                         |
|                        | 229,121.87 | 70.26%      | 1,186,582,625 | 87.15%      | 5,178.83                |
| <b>Dry Total</b>       |            |             |               |             |                         |
|                        | 52,250.86  | 16.02%      | 133,105,180   | 9.78%       | 2,547.43                |
| <b>Grass Total</b>     |            |             |               |             |                         |
|                        | 43,965.51  | 13.48%      | 41,725,020    | 3.06%       | 949.04                  |
| 72. Waste              | 769.36     | 0.24%       | 161,690       | 0.01%       | 210.16                  |
| 73. Other              | 0.00       | 0.00%       | 0             | 0.00%       | 0.00                    |
| 74. Exempt             | 0.00       | 0.00%       | 0             | 0.00%       | 0.00                    |
| 75. Market Area Total  | 326,107.60 | 100.00%     | 1,361,574,515 | 100.00%     | 4,175.23                |

Schedule X : Agricultural Records :Ag Land Total

|                      | Urban         |                  | SubUrban         |                    | Rural             |                      | Total             |                      |
|----------------------|---------------|------------------|------------------|--------------------|-------------------|----------------------|-------------------|----------------------|
|                      | Acres         | Value            | Acres            | Value              | Acres             | Value                | Acres             | Value                |
| <b>76. Irrigated</b> | 498.36        | 2,690,770        | 25,713.21        | 136,944,675        | 202,910.30        | 1,046,947,180        | 229,121.87        | 1,186,582,625        |
| <b>77. Dry Land</b>  | 94.27         | 256,770          | 5,578.19         | 14,624,245         | 46,578.40         | 118,224,165          | 52,250.86         | 133,105,180          |
| <b>78. Grass</b>     | 143.11        | 146,025          | 1,291.62         | 1,277,010          | 42,530.78         | 40,301,985           | 43,965.51         | 41,725,020           |
| <b>79. Waste</b>     | 0.00          | 0                | 144.14           | 30,270             | 625.22            | 131,420              | 769.36            | 161,690              |
| <b>80. Other</b>     | 0.00          | 0                | 0.00             | 0                  | 0.00              | 0                    | 0.00              | 0                    |
| <b>81. Exempt</b>    | 0.00          | 0                | 0.00             | 0                  | 0.00              | 0                    | 0.00              | 0                    |
| <b>82. Total</b>     | <b>735.74</b> | <b>3,093,565</b> | <b>32,727.16</b> | <b>152,876,200</b> | <b>292,644.70</b> | <b>1,205,604,750</b> | <b>326,107.60</b> | <b>1,361,574,515</b> |

|                  | Acres             | % of Acres*    | Value                | % of Value*    | Average Assessed Value* |
|------------------|-------------------|----------------|----------------------|----------------|-------------------------|
| <b>Irrigated</b> | 229,121.87        | 70.26%         | 1,186,582,625        | 87.15%         | 5,178.83                |
| <b>Dry Land</b>  | 52,250.86         | 16.02%         | 133,105,180          | 9.78%          | 2,547.43                |
| <b>Grass</b>     | 43,965.51         | 13.48%         | 41,725,020           | 3.06%          | 949.04                  |
| <b>Waste</b>     | 769.36            | 0.24%          | 161,690              | 0.01%          | 210.16                  |
| <b>Other</b>     | 0.00              | 0.00%          | 0                    | 0.00%          | 0.00                    |
| <b>Exempt</b>    | 0.00              | 0.00%          | 0                    | 0.00%          | 0.00                    |
| <b>Total</b>     | <b>326,107.60</b> | <b>100.00%</b> | <b>1,361,574,515</b> | <b>100.00%</b> | <b>4,175.23</b>         |

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

### 01 Adams

|   | 2013 CTL<br>County Total | 2014 Form 45<br>County Total | Value Difference<br>(2014 form 45 - 2013 CTL) | Percent<br>Change | 2014 Growth<br>(New Construction Value) | Percent Change<br>excl. Growth |
|---|--------------------------|------------------------------|---|-------------------|---|--------------------------------|
| 01. Residential   | 981,854,090              | 1,033,376,210                | 51,522,120                                    | 5.25%             | 13,153,927                              | 3.91%                          |
| 02. Recreational  | 299,820                  | 299,820                      | 0   | 0.00%             | 0                                       | 0.00%                          |
| 03. Ag-Homesite Land, Ag-Res Dwelling                             | 52,871,635               | 58,372,905                   | 5,501,270                                     | 10.40%            | 2,587,345                               | 5.51%                          |
| <b>04. Total Residential (sum lines 1-3)</b>                      | <b>1,035,025,545</b>     | <b>1,092,048,935</b>         | <b>57,023,390</b>                             | <b>5.51%</b>      | <b>15,741,272</b>                       | <b>3.99%</b>                   |
| 05. Commercial  | 329,373,135              | 337,262,143                  | 7,889,008                                     | 2.40%             | 3,303,574                               | 1.39%                          |
| 06. Industrial  | 70,044,120               | 71,875,935                   | 1,831,815                                     | 2.62%             | 886,230                                 | 1.35%                          |
| 07. Ag-Farmsite Land, Outbuildings                                | 33,953,515               | 35,719,905                   | 1,766,390                                     | 5.20%             | 848,075                                 | 2.70%                          |
| 08. Minerals  | 0                        | 0                            | 0   |                   | 0                                       |                                |
| <b>09. Total Commercial (sum lines 5-8)</b>                       | <b>433,370,770</b>       | <b>444,857,983</b>           | <b>11,487,213</b>                             | <b>2.65%</b>      | <b>5,037,879</b>                        | <b>1.49%</b>                   |
| <b>10. Total Non-Agland Real Property</b>                         | <b>1,468,396,315</b>     | <b>1,537,070,608</b>         | <b>68,674,293</b>                             | <b>4.68%</b>      | <b>20,779,151</b>                       | <b>3.26%</b>                   |
| 11. Irrigated   | 854,803,290              | 1,186,582,625                | 331,779,335                                   | 38.81%            |   |                                |
| 12. Dryland   | 102,959,225              | 133,105,180                  | 30,145,955                                    | 29.28%            |   |                                |
| 13. Grassland   | 37,302,460               | 41,725,020                   | 4,422,560                                     | 11.86%            |   |                                |
| 14. Wasteland   | 161,690                  | 161,690                      | 0   | 0.00%             |   |                                |
| 15. Other Agland  | 162,295                  | 0                            | -162,295                                      | -100.00%          |   |                                |
| <b>16. Total Agricultural Land</b>                                | <b>995,388,960</b>       | <b>1,361,574,515</b>         | <b>366,185,555</b>                            | <b>36.79%</b>     |   |                                |
| <b>17. Total Value of all Real Property</b><br>(Locally Assessed) | <b>2,463,785,275</b>     | <b>2,898,645,123</b>         | <b>434,859,848</b>                            | <b>17.65%</b>     | <b>20,779,151</b>                       | <b>16.81%</b>                  |

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

### **Residential:**

Hastings neighborhoods will be physically reviewed. These neighborhoods will be selected by analyzing the sales data, and reviewing the neighborhoods that are most out of compliance. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2015.

### **Agricultural Land:**

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2015.

### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

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

### **Residential:**

Hastings neighborhoods will be physically reviewed. These neighborhoods will be selected by analyzing the sales data, and reviewing the neighborhoods that are most out of compliance. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2016.

### **Agricultural Land:**

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2016.

### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

# 2013 Plan of Assessment

## Adams County Assessor's Office

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

### **Assessment Actions Planned for the 2014 Roll Year:**

Implementation of new CAMA software will continue to take place, replacing the two current systems. With the implementation of Tyler (Orion), some neighborhood reviews were moved back in order for the appraisal staff to individually go through every property record card and correct all the information in Tyler (Orion). This is still in the process of being done.

During the transfer of information from our former Terra Scan system and AS400 system, some values, drawings and other information were found to be incorrect, these are continuing to be taken care of. All properties will be drawn and values will be verified on the property record card as well as in the Tyler (Orion) system. We will also continue to scan all property record card information into Tyler (Orion).

#### **Residential:**

The south two Hastings neighborhoods (approximately 1890 parcels) will continue to be reviewed. The implementation of Orion has been slower than projected and thus, taking time from our review of these neighborhoods. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2014.

#### **Agricultural Land:**

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical inspection will be done to check on land classifications to ensure we are valuing properties correctly.

#### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The downtown Hastings neighborhood will be physically reviewed. Due to an appraiser leaving for a different job, this wasn't completed. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2014.

#### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved. The ag-land use layer will be started.

**Reports Files:**Abstract- Due March 19<sup>th</sup>Certification of Values- August 20<sup>th</sup>School District Taxable Value Report- August 25<sup>th</sup>Generate Tax Roll- November 22<sup>nd</sup>Certificate of Taxes Levied- December 1<sup>st</sup>**Filing for Homestead Exemptions:**Applications for homestead exemptions are accepted from February 1<sup>st</sup> – June 30<sup>th</sup>.**Filing Personal Property:**Applications for personal property are accepted from January 1<sup>st</sup> – May 1<sup>st</sup>. After which there is a 10% penalty until August 1<sup>st</sup> when the penalty changes to 25%.**Real Property:**

Adams County consists of the following real property types:

|                     | <b>Parcels</b> | <b>% of Total Parcels</b> | <b>Values</b>          | <b>% of Taxable Value Base</b> |
|---------------------|----------------|---------------------------|------------------------|--------------------------------|
| <b>Residential</b>  | 11,495         | 71%                       | \$982,098,470          | 43%                            |
| <b>Commercial</b>   | 1,549          | 9%                        | \$330,528,670          | 15%                            |
| <b>Industrial</b>   | 73             | 1%                        | \$70,226,600           | 3%                             |
| <b>Recreational</b> | 6              | 0%                        | \$299,820              | 0%                             |
| <b>Agricultural</b> | 2987           | 19%                       | \$1,083,536,320        | 39%                            |
| <b>Total</b>        | <b>16110</b>   | <b>100%</b>               | <b>\$2,466,689,880</b> | <b>100%</b>                    |

Agricultural land is 39% of the real property valuation base and 86 % of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system.

**Pick-up Work:**

Pick-up work will be done from November through January of the next year.

**Sales File:**

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A questionnaire is sent to each sold property and an inspection is performed if needed.

# Adams County Assessor's Office Overview

## **Introduction:**

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

## **General Description of Office:**

There are approximately 16,110 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,500 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, two licensed appraisers, two associate appraisers and three full time office clerks. The assessor supervises all proceedings in the office. The appraisers oversee the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, one of the office clerks is responsible for personal property and one of the clerks is responsible for the real estate transfer statements.

## **Budgeting:**

The proposed budget for 2013-2014 is \$ 467,996 . The county board accommodates for a GIS technician through the Information & Technology budget.

## **Responsibilities of Assessment:**

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps are in poor condition, but with the implementation of GIS, the information will be available electronically. All of the books have been redone.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

gave to Ramona  
for the board 7-29-13

# **Adams County Assessor's Office**

## **Three Year Plan**

**June 25, 2013**

## 2014 Assessment Survey for Adams County

### A. Staffing and Funding Information

|     |   |
|-----|---|
| 1.  | <b>Deputy(ies) on staff:</b>  |
|     | 0   |
| 2.  | <b>Appraiser(s) on staff:</b>   |
|     | 4   |
| 3.  | <b>Other full-time employees:</b>   |
|     | 3   |
| 4.  | <b>Other part-time employees:</b>   |
|     | 0   |
| 5.  | <b>Number of shared employees:</b>  |
|     | 0   |
| 6.  | <b>Assessor's requested budget for current fiscal year:</b>   |
|     | \$467,996   |
| 7.  | <b>Adopted budget, or granted budget if different from above:</b>   |
|     | n/a   |
| 8.  | <b>Amount of the total assessor's budget set aside for appraisal work:</b>  |
|     | \$140,477   |
| 9.  | <b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>  |
|     | n/a   |
| 10. | <b>Part of the assessor's budget that is dedicated to the computer system:</b>  |
|     | The county has a separate IT department; however, the assessor's budget does have \$28,295 dedicated for Tyler Technologies, Apex, and GIS support and maintenance. |
| 11. | <b>Amount of the assessor's budget set aside for education/workshops:</b>   |
|     | \$4,000   |
| 12. | <b>Other miscellaneous funds:</b>   |
|     | \$0   |
| 13. | <b>Amount of last year's assessor's budget not used:</b>  |
|     | \$2,975   |

## B. Computer, Automation Information and GIS

|    |   |
|----|---|
| 1. | <b>Administrative software:</b>   |
|    | Tyler Technologies  |
| 2. | <b>CAMA software:</b>   |
|    | Tyler Technologies  |
| 3. | <b>Are cadastral maps currently being used?</b>   |
|    | Yes   |
| 4. | <b>If so, who maintains the Cadastral Maps?</b>   |
|    | Office staff  |
| 5. | <b>Does the county have GIS software?</b>   |
|    | Yes   |
| 6. | <b>Is GIS available to the public? If so, what is the web address?</b>  |
|    | Yes - <a href="http://assessor.adamscounty.org/Appraisal/PublicAccess/">http://assessor.adamscounty.org/Appraisal/PublicAccess/</a> |
| 7. | <b>Who maintains the GIS software and maps?</b>   |
|    | IT Department   |
| 8. | <b>Personal Property software:</b>  |
|    | Tyler Technologies  |

## C. Zoning Information

|    |   |
|----|---|
| 1. | <b>Does the county have zoning?</b>                 |
|    | Yes   |
| 2. | <b>If so, is the zoning countywide?</b>             |
|    | Yes   |
| 3. | <b>What municipalities in the county are zoned?</b> |
|    | All   |
| 4. | <b>When was zoning implemented?</b>                 |
|    | 2001  |

### D. Contracted Services

|    |                            |
|----|----------------------------|
| 1. | <b>Appraisal Services:</b> |
|    | n/a                        |
| 2. | <b>GIS Services:</b>       |
|    | n/a                        |
| 3. | <b>Other services:</b>     |
|    | n/a                        |

### E. Appraisal /Listing Services

|    |  |
|----|--|
| 1. | <b>Does the county employ outside help for appraisal or listing services?</b>                    |
|    | No, however the county has used contract appraisers for ethanol plants in the past.              |
| 2. | <b>If so, is the appraisal or listing service performed under contract?</b>                      |
|    | n/a  |
| 3. | <b>What appraisal certifications or qualifications does the County require?</b>                  |
|    | Certified General Appraiser  |
| 4. | <b>Have the existing contracts been approved by the PTA?</b>                                     |
|    | n/a  |
| 5. | <b>Does the appraisal or listing service providers establish assessed values for the county?</b> |
|    | n/a  |



# 2014 Certification for Adams County

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This is to certify that the 2014 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Adams County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



