

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for Chase County

Residential Real Property - Current

Number of Sales	84	Median	99.96
Total Sales Price	\$7,722,249	Mean	101.68
Total Adj. Sales Price	\$7,722,249	Wgt. Mean	98.18
Total Assessed Value	\$7,582,011	Average Assessed Value of the Base	\$74,611
Avg. Adj. Sales Price	\$91,932	Avg. Assessed Value	\$90,262

Confidence Interval - Current

95% Median C.I	99.78 to 100.21
95% Wgt. Mean C.I	95.86 to 100.51
95% Mean C.I	98.70 to 104.66
% of Value of the Class of all Real Property Value in the	11.28
% of Records Sold in the Study Period	4.81
% of Value Sold in the Study Period	5.82

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	91	93	93.47
2012	96	94	93.82
2011	100	94	94
2010	101	94	94

2014 Commission Summary for Chase County

Commercial Real Property - Current

Number of Sales	13	Median	99.91
Total Sales Price	\$809,438	Mean	105.36
Total Adj. Sales Price	\$809,438	Wgt. Mean	102.30
Total Assessed Value	\$828,068	Average Assessed Value of the Base	\$154,366
Avg. Adj. Sales Price	\$62,264	Avg. Assessed Value	\$63,698

Confidence Interval - Current

95% Median C.I	92.76 to 122.71
95% Wgt. Mean C.I	85.00 to 119.60
95% Mean C.I	91.32 to 119.40
% of Value of the Class of all Real Property Value in the County	6.21
% of Records Sold in the Study Period	2.80
% of Value Sold in the Study Period	1.15

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	14		98.50
2012	12		94.06
2011	17		96
2010	15	96	96

2014 Opinions of the Property Tax Administrator for Chase County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	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.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Chase County

The projected goal for 2014 in the residential class, as written in the three year plan of assessment and in conjunction with the six year review cycle, was accomplished. All residential parcels within the City of Imperial were reviewed which included new photos and sketches. The improvements have been revalued utilizing Marshall & Swift June 2013 cost indexes and a depreciation model was built from the market and applied. Lot values were also updated and equalized in 2013. Land values in two subdivisions changed from commercial to plotted residential lots.

All pickup work was completed which included additions, remodeling and new homes.

2014 Residential Assessment Survey for Chase County

1.	Valuation data collection done by:																						
	Assessor and staff.																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Wauneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>The rural residential is heavily influenced by those seeking the amenities of country living.</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.	02	Wauneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.	04	Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.	06	The rural residential is heavily influenced by those seeking the amenities of country living.										
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																						
01	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.																						
02	Wauneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.																						
04	Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.																						
06	The rural residential is heavily influenced by those seeking the amenities of country living.																						
3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	Primarily the cost approach and incorporating the sales in the development of the depreciation models.																						
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																						
	Depreciation models are built from market data.																						
5.	Are individual depreciation tables developed for each valuation grouping?																						
	Yes																						
6.	Describe the methodology used to determine the residential lot values?																						
	From the market a per square foot method has been developed.																						
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;"><u>Valuation Grouping</u></th> <th style="width: 25%;"><u>Date of Depreciation Tables</u></th> <th style="width: 25%;"><u>Date of Costing</u></th> <th style="width: 25%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">04</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">06</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	01	2014	2012	2013	02	2012	2012	2011	04	2012	2012	2011	06	2010	2012	2011
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>																				
01	2014	2012	2013																				
02	2012	2012	2011																				
04	2012	2012	2011																				
06	2010	2012	2011																				

2014 Residential Correlation Section for Chase County

County Overview

Today the residential market in Chase County is primarily centered in and about the City of Imperial; the county seat with a population of approximately 2000 residents. Wauneta would be the second largest town with a population of approximately 580 residents, and there are four smaller villages with far lesser populations. Beyond the two main towns the residential market is erratic and unorganized. The market in Chase County continues to reflect the fact that agriculture is the driving force of the economy throughout the county. The school, hospital and medical facilities, restaurants and fast food services, car dealership, banks, schools, large grain handling facility and the retail services in Imperial are the hub of the economic activity. Imperial is a thriving community as observed in the marketing of residential properties, which are demonstrative of a seller's market, homes for sale have an abnormally short marketing time and many transactions are conducted solely between the buyer and seller.

Description of Analysis

The assessor tries to stay on task with the six year review cycle and the three year plan of assessment. The assessment actions included revaluing the residential properties in the City of Imperial utilizing the Marshall & Swift 2012 cost indexes and developing a new depreciation model from the market in order to apply new depreciation; the assessor was able to demonstrate how it was applied to the population.

The statistical sampling of 84 residential sales is an adequate and reliable sample for the measurement of the residential class of real property in Chase County. Substratum Valuation Grouping 01 (Imperial) and Valuation Grouping 02 (Wauneta) are the only subclasses with sufficient sales to have a reasonable degree of certainty in the statistical measures and both demonstrate an acceptable level of value. There may be apprehension over the low coefficient of dispersion for Valuation Grouping 01 however; it is not uncommon following a reappraisal and the movement in the sales file compared to the movement in the base is similar indicating uniform treatment between the sold and unsold properties.

Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

2014 Residential Correlation Section for Chase County

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

Level of Value

Based on all available information, the level of value of the residential property in Chase County is 100%.

2014 Commercial Assessment Actions for Chase County

Stanard appraisal Service completed a commercial reappraisal for assessment year 2013. The commercial sales will be analyzed each year to determine if the values are holding steady or if adjustments are needed to account for changes in the market.

There were no major changes within the commercial class of real property for 2014, other than completing the routine annual maintenance.

2014 Commercial Assessment Survey for Chase County

1.	Valuation data collection done by:		
	Assessor and Stanard Appraisal Service.		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	01	Imperial is the county seat and serves as the main community for retail, restaurants, grocery stores, medical services, banking, fuel, and grain elevators.	
	02	Wauneta is the second largest community in the county but offers fewer services.	
	06	The rural market comprises the remainder of the county.	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.		
	Cost approach, sales comparison, and income approach when data is available.		
3a.	Describe the process used to determine the value of unique commercial properties.		
	Stanard Appraisal Service will assist in valuing unique commercial properties.		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?		
	Depreciation is based on information from the market.		
5.	Are individual depreciation tables developed for each valuation grouping?		
	Yes		
6.	Describe the methodology used to determine the commercial lot values.		
	A square foot cost has been developed from the market and for large parcels a value per acre is used.		
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	01	2013	2012
	02	2013	2012
	06	2013	2012
			<u>Date of Lot Value Study</u>
			2013
			2013
			2013

2014 Commercial Correlation Section for Chase County

County Overview

Within Chase County the City of Imperial is the hub of the commercial economy with two grocery stores, multiple gas stations, banks, a restaurant, a car dealership, medical facilities, a large grain handling facility, agricultural supply dealers, and other retail businesses. Local agricultural producers support the business industry in Imperial and Wauneta. Imperial is at the center of three other strong commercial markets, Ogallala to the North, McCook to the East and Sterling, Colorado to the West, all within a sixty-mile radius.

Description of Analysis

The statistical sampling of 13 sales is characterized by two Valuation Groupings, 01 (Imperial) and 02 (the remainder of the county). With such small samples the reliability of the sample representing the population for measurement purposes is reduced.

The commercial parcels in Chase County are represented by 43 different occupancy codes; over 58% of the population consists of storage facilities, office buildings, retail stores, utility buildings and service repair garages. A large percentage of these occupancy codes are not represented in the sales file, therefore the sample is not considered representative of the commercial population as a whole or by substrata.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done using all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substrata.

Level of Value

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

2014 Agricultural Assessment Actions for Chase County

Agricultural land in Chase County is continually monitored; for changes in use, and changes in certified irrigated acres and other water issues with the assistance of the Upper Republican Natural Resource District.

The agricultural market in Chase County is holding very strong and is demonstrated in the market analysis of sales over the last two years. As a result of the analysis the values in all land capability groupings increased for all three classes of agricultural land (irrigated, dry and grass).

2014 Agricultural Assessment Survey for Chase County

1.	Valuation data collection done by:				
	Assessor and staff.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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>Unique characteristics cannot be identified that would warrant more than one market area within Chase County.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.				
3.	Describe the process used to determine and monitor market areas.				
	Not applicable.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Property will be identified by its actual use.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Through the inspection and review process the County identifies all influences.				
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.				
	No				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	Not applicable.				

Chase County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Chase	1	N/A	3,500	3,498	3,500	3,500	3,300	3,300	3,300	3,434
Perkins	1	N/A	2,970	2,954	2,911	2,929	2,858	2,888	2,884	2,931
Lincoln	5	N/A	2,955	3,050	3,050	3,042	2,998	2,988	3,032	2,999
Hayes	1	2,500	2,500	2,260	2,260	2,100	2,100	1,950	1,950	2,282
Hitchcock	90	2,600	2,600	2,500	2,500	2,400	2,400	2,300	2,300	2,559
Dundy	1	N/A	2,519	2,587	2,593	2,541	2,549	2,585	2,599	2,576

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Chase	1	N/A	1,150	1,150	1,150	1,000	1,000	1,000	1,000	1,112
Perkins	1	N/A	1,230	1,230	1,130	1,130	1,130	1,050	1,050	1,177
Lincoln	5	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130
Hayes	1	1,230	1,230	1,090	1,090	1,040	1,040	990	990	1,159
Hitchcock	90	1,300	1,301	1,226	1,200	1,100	1,100	1,000	1,002	1,255
Dundy	1	N/A	1,006	696	723	717	520	529	515	802

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Chase	1	N/A	410	410	410	410	410	410	410	410
Perkins	1	N/A	450	450	450	450	450	450	450	450
Lincoln	5	465	465	465	465	465	385	385	380	388
Hayes	1	360	404	416	383	393	394	365	360	370
Hitchcock	90	530	365	365	378	365	365	370	365	365
Dundy	1	N/A	350	350	350	350	352	350	350	350

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

2014 Agricultural Correlation Section for Chase County

County Overview

The agricultural market in Chase County is still reflective of the high land prices that are being paid for agricultural land. The Loam soils in this county are outstanding for crop production and the western two-thirds of the county are saturated with irrigation wells. Chase County is a part of the Upper Republican Natural Resource District which administers well moratoriums and restrictions and monitors wells.

Description of Analysis

A review of the agricultural sales over the three year study period indicates the sales in the sample to be proportionately distributed throughout the study period but, further review of the three land classes (grass, dry, irrigated) reveals a disproportionate distribution of the sales throughout the study period which causes the measurement of each substratum to be skewed by a difference in the time standard. To accurately measure each land class sales were sought from comparable areas surrounding Chase County with similar soils and physical characteristics. The sample of 114 sales was considered representative and proportionately distributed countywide as well as per substratum. A second test was also done by eliminating sales to make the sample proportionate and representative as a whole and by substratum. Both tests were supportive of one another and either could be used in the measurement of the agricultural class as both demonstrated an acceptable level of value.

The agricultural market in the southwestern part of the state is strong and the assessment actions for Chase County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done using all available information 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 across county lines. The calculated statistics indicate that an overall acceptable level of value has been attained, as well each substratum <95% MLU and <80% MLU with sufficient sales has met an acceptable level of value.

2014 Agricultural Correlation Section for Chase County

Level of Value

Based on all available information; the level of value of agricultural land in Chase County is determined to be 73% of market value for the agricultural land class.

**15 Chase
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 : 84
 Total Sales Price : 7,722,249
 Total Adj. Sales Price : 7,722,249
 Total Assessed Value : 7,582,011
 Avg. Adj. Sales Price : 91,932
 Avg. Assessed Value : 90,262

MEDIAN : 100
 WGT. MEAN : 98
 MEAN : 102
 COD : 07.27
 PRD : 103.56

COV : 13.71
 STD : 13.94
 Avg. Abs. Dev : 07.27
 MAX Sales Ratio : 154.69
 MIN Sales Ratio : 57.35

95% Median C.I. : 99.78 to 100.21
 95% Wgt. Mean C.I. : 95.86 to 100.51
 95% Mean C.I. : 98.70 to 104.66

Printed:3/13/2014 4:01:38PM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	6	100.11	104.64	103.34	10.71	101.26	82.43	141.14	82.43 to 141.14	54,000	55,804
01-JAN-12 To 31-MAR-12	9	106.25	115.93	111.53	14.21	103.95	99.61	154.69	99.86 to 130.66	39,111	43,622
01-APR-12 To 30-JUN-12	4	93.92	93.67	88.42	05.68	105.94	86.86	100.00	N/A	110,763	97,941
01-JUL-12 To 30-SEP-12	11	100.14	104.28	99.48	12.19	104.83	74.46	150.38	87.21 to 128.27	81,845	81,418
01-OCT-12 To 31-DEC-12	14	99.81	101.03	100.14	02.18	100.89	95.58	113.76	99.26 to 103.66	120,529	120,696
01-JAN-13 To 31-MAR-13	9	100.07	99.16	97.29	04.29	101.92	77.52	112.82	99.56 to 102.07	88,833	86,428
01-APR-13 To 30-JUN-13	15	99.72	98.65	97.88	01.98	100.79	89.92	102.21	98.77 to 100.45	89,800	87,900
01-JUL-13 To 30-SEP-13	16	99.90	97.60	95.30	08.90	102.41	57.35	117.48	92.63 to 108.58	116,812	111,321
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	30	100.15	106.43	99.77	12.26	106.68	74.46	154.69	99.78 to 104.55	67,312	67,159
01-OCT-12 To 30-SEP-13	54	99.84	99.04	97.62	04.48	101.45	57.35	117.48	99.68 to 100.09	105,609	103,097
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	38	99.96	104.73	99.61	08.83	105.14	74.46	154.69	99.75 to 100.69	89,020	88,676
<u>ALL</u>	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	64	99.97	102.14	99.21	04.01	102.95	83.92	154.69	99.80 to 100.30	100,116	99,327
02	14	98.32	103.35	96.84	18.11	106.72	74.46	141.14	82.43 to 129.79	43,168	41,806
04	1	128.27	128.27	128.27	00.00	100.00	128.27	128.27	N/A	39,500	50,667
06	5	92.99	85.80	87.80	14.25	97.72	57.35	101.30	N/A	134,200	117,823
<u>ALL</u>	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	83	99.95	101.36	98.03	07.02	103.40	57.35	154.69	99.78 to 100.15	92,563	90,739
06	1	128.27	128.27	128.27	00.00	100.00	128.27	128.27	N/A	39,500	50,667
07											
<u>ALL</u>	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262

**15 Chase
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 : 84
 Total Sales Price : 7,722,249
 Total Adj. Sales Price : 7,722,249
 Total Assessed Value : 7,582,011
 Avg. Adj. Sales Price : 91,932
 Avg. Assessed Value : 90,262

MEDIAN : 100
 WGT. MEAN : 98
 MEAN : 102
 COD : 07.27
 PRD : 103.56

COV : 13.71
 STD : 13.94
 Avg. Abs. Dev : 07.27
 MAX Sales Ratio : 154.69
 MIN Sales Ratio : 57.35

95% Median C.I. : 99.78 to 100.21
 95% Wgt. Mean C.I. : 95.86 to 100.51
 95% Mean C.I. : 98.70 to 104.66

Printed:3/13/2014 4:01:38PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	11	103.66	112.55	112.58	13.74	99.97	89.92	154.69	98.00 to 150.38	22,891	25,771	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262	
Greater Than 14,999	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262	
Greater Than 29,999	73	99.86	100.04	97.70	06.11	102.40	57.35	141.14	99.75 to 100.14	102,335	99,980	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	11	103.66	112.55	112.58	13.74	99.97	89.92	154.69	98.00 to 150.38	22,891	25,771	
30,000 TO 59,999	21	100.69	106.66	105.70	10.74	100.91	82.43	141.14	99.61 to 113.76	42,679	45,110	
60,000 TO 99,999	26	100.08	98.30	98.35	03.73	99.95	57.35	114.65	99.78 to 100.49	79,085	77,777	
100,000 TO 149,999	14	99.72	96.24	96.13	03.74	100.11	76.94	100.30	94.71 to 100.01	120,750	116,077	
150,000 TO 249,999	6	100.21	99.60	98.98	05.03	100.63	83.92	108.58	83.92 to 108.58	190,750	188,812	
250,000 TO 499,999	6	93.96	93.76	93.35	03.12	100.44	86.86	99.56	86.86 to 99.56	280,500	261,843	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	84	99.96	101.68	98.18	07.27	103.56	57.35	154.69	99.78 to 100.21	91,932	90,262	

15 Chase
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 : 13
Total Sales Price : 809,438
Total Adj. Sales Price : 809,438
Total Assessed Value : 828,068
Avg. Adj. Sales Price : 62,264
Avg. Assessed Value : 63,698

MEDIAN : 100
WGT. MEAN : 102
MEAN : 105
COD : 16.17
PRD : 102.99

COV : 22.05
STD : 23.23
Avg. Abs. Dev : 16.16
MAX Sales Ratio : 149.06
MIN Sales Ratio : 53.46

95% Median C.I. : 92.76 to 122.71
95% Wgt. Mean C.I. : 85.00 to 119.60
95% Mean C.I. : 91.32 to 119.40

Printed:3/13/2014 4:01:40PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	70,000	69,149
01-JUL-11 To 30-SEP-11	2	101.62	101.62	99.67	05.77	101.96	95.76	107.48	N/A	30,000	29,900
01-OCT-11 To 31-DEC-11	2	111.31	111.31	105.80	10.24	105.21	99.91	122.71	N/A	111,250	117,705
01-JAN-12 To 31-MAR-12	3	96.47	100.18	97.32	06.54	102.94	92.58	111.50	N/A	54,563	53,099
01-APR-12 To 30-JUN-12	2	113.95	113.95	127.28	18.60	89.53	92.76	135.13	N/A	67,500	85,916
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	114.05	114.05	114.05	00.00	100.00	114.05	114.05	N/A	39,750	45,336
01-JAN-13 To 31-MAR-13	1	149.06	149.06	149.06	00.00	100.00	149.06	149.06	N/A	25,000	37,265
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	93,500	49,983
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	98.78	100.67	99.19	03.96	101.49	95.76	107.48	N/A	43,333	42,983
01-OCT-11 To 30-SEP-12	7	99.91	107.29	108.70	12.51	98.70	92.58	135.13	92.58 to 135.13	74,455	80,934
01-OCT-12 To 30-SEP-13	3	114.05	105.52	83.78	27.94	125.95	53.46	149.06	N/A	52,750	44,195
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	99.91	104.93	103.36	07.14	101.52	95.76	122.71	N/A	70,500	72,871
01-JAN-12 To 31-DEC-12	6	103.99	107.08	111.24	12.65	96.26	92.58	135.13	92.58 to 135.13	56,406	62,744
<u>ALL</u>	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	9	99.91	106.83	102.41	20.06	104.32	53.46	149.06	92.58 to 135.13	76,750	78,601
02	4	101.98	102.05	101.66	07.30	100.38	92.76	111.50	N/A	29,672	30,165
<u>ALL</u>	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698
04											
<u>ALL</u>	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698

**15 Chase
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 : 13
 Total Sales Price : 809,438
 Total Adj. Sales Price : 809,438
 Total Assessed Value : 828,068
 Avg. Adj. Sales Price : 62,264
 Avg. Assessed Value : 63,698

MEDIAN : 100
 WGT. MEAN : 102
 MEAN : 105
 COD : 16.17
 PRD : 102.99

COV : 22.05
 STD : 23.23
 Avg. Abs. Dev : 16.16
 MAX Sales Ratio : 149.06
 MIN Sales Ratio : 53.46

95% Median C.I. : 92.76 to 122.71
 95% Wgt. Mean C.I. : 85.00 to 119.60
 95% Mean C.I. : 91.32 to 119.40

Printed:3/13/2014 4:01:40PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	3	107.48	116.43	117.07	17.46	99.45	92.76	149.06	N/A	23,333	27,317	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698	
Greater Than 14,999	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698	
Greater Than 29,999	10	99.35	102.04	100.90	14.73	101.13	53.46	135.13	92.58 to 122.71	73,944	74,612	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	3	107.48	116.43	117.07	17.46	99.45	92.76	149.06	N/A	23,333	27,317	
30,000 TO 59,999	5	111.50	108.10	109.12	07.99	99.07	95.76	122.71	N/A	42,188	46,035	
60,000 TO 99,999	3	92.58	81.61	79.86	16.32	102.19	53.46	98.78	N/A	84,500	67,485	
100,000 TO 149,999	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	110,000	148,640	
150,000 TO 249,999	1	99.91	99.91	99.91	00.00	100.00	99.91	99.91	N/A	165,000	164,848	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	149.06	149.06	149.06	00.00	100.00	149.06	149.06	N/A	25,000	37,265	
341	1	53.46	53.46	53.46	00.00	100.00	53.46	53.46	N/A	93,500	49,983	
344	3	96.47	97.38	98.66	01.43	98.70	95.76	99.91	N/A	82,063	80,963	
349	1	92.58	92.58	92.58	00.00	100.00	92.58	92.58	N/A	90,000	83,323	
352	1	98.78	98.78	98.78	00.00	100.00	98.78	98.78	N/A	70,000	69,149	
353	5	114.05	114.43	122.59	10.10	93.34	92.76	135.13	N/A	50,450	61,845	
406	1	111.50	111.50	111.50	00.00	100.00	111.50	111.50	N/A	32,500	36,237	
___ ALL ___	13	99.91	105.36	102.30	16.17	102.99	53.46	149.06	92.76 to 122.71	62,264	63,698	

15 Chase
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 : 114
Total Sales Price : 58,969,220
Total Adj. Sales Price : 58,180,616
Total Assessed Value : 40,561,319
Avg. Adj. Sales Price : 510,356
Avg. Assessed Value : 355,801

MEDIAN : 73
WGT. MEAN : 70
MEAN : 79
COD : 33.22
PRD : 113.97

COV : 38.11
STD : 30.28
Avg. Abs. Dev : 24.09
MAX Sales Ratio : 160.89
MIN Sales Ratio : 23.05

95% Median C.I. : 66.59 to 80.70
95% Wgt. Mean C.I. : 64.57 to 74.86
95% Mean C.I. : 73.90 to 85.02

Printed:3/13/2014 4:01:43PM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asss. Val	
<u>Qrtrs</u>												
01-OCT-10 To 31-DEC-10	12	119.01	117.90	118.90	15.58	99.16	74.75	160.89	99.88 to 136.51	285,735	339,726	
01-JAN-11 To 31-MAR-11	11	114.23	114.44	111.48	19.44	102.66	77.64	147.26	84.61 to 143.32	262,887	293,065	
01-APR-11 To 30-JUN-11	8	84.38	88.91	95.82	20.38	92.79	51.86	125.47	51.86 to 125.47	365,237	349,966	
01-JUL-11 To 30-SEP-11	6	105.51	103.33	96.55	13.89	107.02	78.37	130.28	78.37 to 130.28	310,098	299,391	
01-OCT-11 To 31-DEC-11	12	73.27	77.61	70.96	18.88	109.37	52.01	120.60	61.51 to 92.20	568,788	403,621	
01-JAN-12 To 31-MAR-12	11	69.68	72.37	69.33	18.34	104.38	39.34	108.30	57.13 to 93.80	618,759	428,978	
01-APR-12 To 30-JUN-12	10	66.66	67.74	70.04	12.17	96.72	44.42	95.32	60.76 to 81.97	582,714	408,126	
01-JUL-12 To 30-SEP-12	5	55.56	55.35	53.15	09.04	104.14	47.23	66.67	N/A	710,620	377,712	
01-OCT-12 To 31-DEC-12	22	58.26	63.16	56.22	31.10	112.34	23.05	125.26	49.16 to 69.02	650,195	365,514	
01-JAN-13 To 31-MAR-13	10	48.18	57.36	49.57	29.89	115.72	40.50	102.50	42.42 to 72.12	609,293	302,005	
01-APR-13 To 30-JUN-13	3	54.62	53.28	54.52	16.02	97.73	39.48	65.73	N/A	540,767	294,853	
01-JUL-13 To 30-SEP-13	4	59.87	62.20	58.01	39.12	107.22	23.41	105.65	N/A	511,500	296,715	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	37	103.59	108.24	107.15	20.30	101.02	51.86	160.89	97.72 to 119.21	300,083	321,527	
01-OCT-11 To 30-SEP-12	38	67.10	70.56	67.50	18.60	104.53	39.34	120.60	62.59 to 73.01	605,580	408,738	
01-OCT-12 To 30-SEP-13	39	54.62	60.81	54.57	31.73	111.43	23.05	125.26	49.16 to 65.76	617,064	336,738	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	37	92.20	95.17	87.33	23.51	108.98	51.86	147.26	80.09 to 103.59	391,884	342,250	
01-JAN-12 To 31-DEC-12	48	65.34	65.41	61.43	22.48	106.48	23.05	125.26	57.13 to 67.13	635,227	390,206	
<u>ALL</u>	114	72.52	79.46	69.72	33.22	113.97	23.05	160.89	66.59 to 80.70	510,356	355,801	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asss. Val	
1	114	72.52	79.46	69.72	33.22	113.97	23.05	160.89	66.59 to 80.70	510,356	355,801	
<u>ALL</u>	114	72.52	79.46	69.72	33.22	113.97	23.05	160.89	66.59 to 80.70	510,356	355,801	

15 Chase
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 : 114
 Total Sales Price : 58,969,220
 Total Adj. Sales Price : 58,180,616
 Total Assessed Value : 40,561,319
 Avg. Adj. Sales Price : 510,356
 Avg. Assessed Value : 355,801

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 79
 COD : 33.22
 PRD : 113.97

COV : 38.11
 STD : 30.28
 Avg. Abs. Dev : 24.09
 MAX Sales Ratio : 160.89
 MIN Sales Ratio : 23.05

95% Median C.I. : 66.59 to 80.70
 95% Wgt. Mean C.I. : 64.57 to 74.86
 95% Mean C.I. : 73.90 to 85.02

Printed:3/13/2014 4:01:43PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	51.87	69.04	61.68	46.93	111.93	42.42	125.47	42.42 to 125.47	973,782	600,640
1	6	51.87	69.04	61.68	46.93	111.93	42.42	125.47	42.42 to 125.47	973,782	600,640
_____Dry_____											
County	49	69.68	78.87	69.17	29.71	114.02	39.19	149.48	66.48 to 80.09	305,366	211,235
1	49	69.68	78.87	69.17	29.71	114.02	39.19	149.48	66.48 to 80.09	305,366	211,235
_____Grass_____											
County	12	75.17	70.95	76.26	37.61	93.04	23.41	108.30	39.48 to 102.35	238,172	181,634
1	12	75.17	70.95	76.26	37.61	93.04	23.41	108.30	39.48 to 102.35	238,172	181,634
_____ALL_____											
	114	72.52	79.46	69.72	33.22	113.97	23.05	160.89	66.59 to 80.70	510,356	355,801

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	40	69.44	77.45	69.94	32.37	110.74	37.97	160.89	61.80 to 81.08	891,571	623,542
1	40	69.44	77.45	69.94	32.37	110.74	37.97	160.89	61.80 to 81.08	891,571	623,542
_____Dry_____											
County	56	73.13	82.82	71.44	31.41	115.93	39.19	149.48	67.06 to 84.75	291,063	207,944
1	56	73.13	82.82	71.44	31.41	115.93	39.19	149.48	67.06 to 84.75	291,063	207,944
_____Grass_____											
County	12	75.17	70.95	76.26	37.61	93.04	23.41	108.30	39.48 to 102.35	238,172	181,634
1	12	75.17	70.95	76.26	37.61	93.04	23.41	108.30	39.48 to 102.35	238,172	181,634
_____ALL_____											
	114	72.52	79.46	69.72	33.22	113.97	23.05	160.89	66.59 to 80.70	510,356	355,801

Total Real Property Sum Lines 17, 25, & 30	Records : 4,860	Value : 1,155,609,098	Growth 9,353,068	Sum Lines 17, 25, & 41
--	------------------------	------------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	182	1,113,869	4	81,970	13	68,210	199	1,264,049	
02. Res Improve Land	1,199	5,651,231	26	398,477	153	2,982,658	1,378	9,032,366	
03. Res Improvements	1,300	98,350,014	26	3,559,204	193	16,761,572	1,519	118,670,790	
04. Res Total	1,482	105,115,114	30	4,039,651	206	19,812,440	1,718	128,967,205	1,632,434
% of Res Total	86.26	81.51	1.75	3.13	11.99	15.36	35.35	11.16	17.45
05. Com UnImp Land	42	357,899	2	15,664	12	34,217	56	407,780	
06. Com Improve Land	357	3,407,452	3	59,174	21	752,579	381	4,219,205	
07. Com Improvements	376	47,142,409	5	647,243	28	19,363,421	409	67,153,073	
08. Com Total	418	50,907,760	7	722,081	40	20,150,217	465	71,780,058	2,971,128
% of Com Total	89.89	70.92	1.51	1.01	8.60	28.07	9.57	6.21	31.77
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	1	4,811	1	4,811	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	28	1,374,152	28	1,374,152	
16. Rec Total	0	0	0	0	29	1,378,963	29	1,378,963	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.60	0.12	0.00
Res & Rec Total	1,482	105,115,114	30	4,039,651	235	21,191,403	1,747	130,346,168	1,632,434
% of Res & Rec Total	84.83	80.64	1.72	3.10	13.45	16.26	35.95	11.28	17.45
Com & Ind Total	418	50,907,760	7	722,081	40	20,150,217	465	71,780,058	2,971,128
% of Com & Ind Total	89.89	70.92	1.51	1.01	8.60	28.07	9.57	6.21	31.77
17. Taxable Total	1,900	156,022,874	37	4,761,732	275	41,341,620	2,212	202,126,226	4,603,562
% of Taxable Total	85.90	77.19	1.67	2.36	12.43	20.45	45.51	17.49	49.22

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	30	392,555	30	392,555	0
24. Non-Producing	0	0	0	0	32	18,447	32	18,447	0
25. Total	0	0	0	0	62	411,002	62	411,002	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	242	26	63	331

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	553,585	28	9,886,416	1,940	646,298,805	1,975	656,738,806
28. Ag-Improved Land	3	86,086	19	7,400,916	551	231,099,450	573	238,586,452
29. Ag Improvements	3	9,920	19	2,384,212	589	55,352,480	611	57,746,612
30. Ag Total							2,586	953,071,870

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	12	13.00	145,000	
33. HomeSite Improvements	1	0.00	2,030	9	10.00	920,884	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	1,000	
36. FarmSite Improv Land	2	4.44	4,440	18	53.86	66,498	
37. FarmSite Improvements	2	0.00	7,890	18	0.00	1,463,328	
38. FarmSite Total							
39. Road & Ditches	0	4.85	0	0	82.67	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	17	18.00	194,000	17	18.00	194,000	
32. HomeSite Improv Land	327	379.15	4,443,540	339	392.15	4,588,540	
33. HomeSite Improvements	334	338.95	27,285,713	344	348.95	28,208,627	4,749,506
34. HomeSite Total				361	410.15	32,991,167	
35. FarmSite UnImp Land	56	161.77	213,688	57	162.77	214,688	
36. FarmSite Improv Land	514	2,378.29	2,823,913	534	2,436.59	2,894,851	
37. FarmSite Improvements	542	0.00	28,066,767	562	0.00	29,537,985	0
38. FarmSite Total				619	2,599.36	32,647,524	
39. Road & Ditches	0	5,754.78	0	0	5,842.30	0	
40. Other- Non Ag Use	0	0.15	0	0	0.15	0	
41. Total Section VI				980	8,851.96	65,638,691	4,749,506

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	34,875.30	21.17%	122,057,778	21.58%	3,499.83
47. 2A1	32,156.77	19.52%	112,497,761	19.89%	3,498.42
48. 2A	12,253.20	7.44%	42,882,030	7.58%	3,499.66
49. 3A1	31,422.43	19.07%	109,974,359	19.44%	3,499.87
50. 3A	14,616.90	8.87%	48,234,477	8.53%	3,299.91
51. 4A1	26,762.50	16.24%	88,311,013	15.61%	3,299.80
52. 4A	12,656.54	7.68%	41,761,358	7.38%	3,299.59
53. Total	164,743.64	100.00%	565,718,776	100.00%	3,433.93
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	53,027.66	52.81%	60,982,179	54.61%	1,150.01
56. 2D1	14,534.77	14.48%	16,715,187	14.97%	1,150.01
57. 2D	7,563.97	7.53%	8,698,711	7.79%	1,150.02
58. 3D1	10,169.51	10.13%	10,169,510	9.11%	1,000.00
59. 3D	4,799.91	4.78%	4,799,910	4.30%	1,000.00
60. 4D1	7,331.46	7.30%	7,331,460	6.56%	1,000.00
61. 4D	2,979.59	2.97%	2,979,590	2.67%	1,000.00
62. Total	100,406.87	100.00%	111,676,547	100.00%	1,112.24
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,613.84	1.55%	1,481,699	1.55%	410.01
65. 2G1	3,665.34	1.57%	1,502,809	1.57%	410.01
66. 2G	11,240.03	4.83%	4,608,439	4.83%	410.00
67. 3G1	5,169.81	2.22%	2,119,643	2.22%	410.00
68. 3G	6,850.01	2.94%	2,808,516	2.94%	410.00
69. 4G1	43,600.37	18.72%	17,876,223	18.72%	410.00
70. 4G	158,732.84	68.16%	65,080,554	68.16%	410.00
71. Total	232,872.24	100.00%	95,477,883	100.00%	410.00
Irrigated Total					
	164,743.64	32.96%	565,718,776	73.19%	3,433.93
Dry Total					
	100,406.87	20.09%	111,676,547	14.45%	1,112.24
Grass Total					
	232,872.24	46.60%	95,477,883	12.35%	410.00
72. Waste	996.53	0.20%	19,935	0.00%	20.00
73. Other	745.95	0.15%	14,921	0.00%	20.00
74. Exempt	2.13	0.00%	0	0.00%	0.00
75. Market Area Total	499,765.23	100.00%	772,908,062	100.00%	1,546.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,586.74	36.90%	15,100,649	36.99%	3,292.24
47. 2A1	1,493.17	12.01%	4,952,507	12.13%	3,316.77
48. 2A	652.94	5.25%	2,172,997	5.32%	3,328.02
49. 3A1	1,793.29	14.43%	5,961,473	14.60%	3,324.32
50. 3A	601.87	4.84%	1,940,061	4.75%	3,223.39
51. 4A1	2,193.54	17.65%	7,115,668	17.43%	3,243.92
52. 4A	1,107.63	8.91%	3,585,364	8.78%	3,236.97
53. Total	12,429.18	100.00%	40,828,719	100.00%	3,284.91
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,008.48	35.98%	1,159,770	38.16%	1,150.02
56. 2D1	414.42	14.78%	476,591	15.68%	1,150.02
57. 2D	151.07	5.39%	173,734	5.72%	1,150.02
58. 3D1	658.08	23.48%	658,080	21.65%	1,000.00
59. 3D	285.50	10.18%	285,500	9.39%	1,000.00
60. 4D1	148.84	5.31%	148,840	4.90%	1,000.00
61. 4D	136.76	4.88%	136,760	4.50%	1,000.00
62. Total	2,803.15	100.00%	3,039,275	100.00%	1,084.24
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	90.51	1.12%	37,112	1.12%	410.03
65. 2G1	101.51	1.26%	41,621	1.26%	410.02
66. 2G	289.79	3.60%	118,815	3.60%	410.00
67. 3G1	265.87	3.30%	109,008	3.30%	410.00
68. 3G	223.97	2.78%	91,825	2.78%	409.99
69. 4G1	1,721.78	21.39%	705,936	21.39%	410.00
70. 4G	5,357.26	66.54%	2,196,477	66.54%	410.00
71. Total	8,050.69	100.00%	3,300,794	100.00%	410.00
Irrigated Total					
	12,429.18	53.22%	40,828,719	86.56%	3,284.91
Dry Total					
	2,803.15	12.00%	3,039,275	6.44%	1,084.24
Grass Total					
	8,050.69	34.47%	3,300,794	7.00%	410.00
72. Waste	40.53	0.17%	810	0.00%	19.99
73. Other	29.81	0.13%	596	0.00%	19.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	23,353.36	100.00%	47,170,194	100.00%	2,019.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,347.06	18.53%	10,947,175	18.26%	3,270.68
47. 2A1	2,539.13	14.06%	8,676,970	14.47%	3,417.30
48. 2A	1,379.10	7.63%	4,688,145	7.82%	3,399.42
49. 3A1	3,370.72	18.66%	11,474,950	19.14%	3,404.30
50. 3A	2,489.23	13.78%	8,114,541	13.54%	3,259.86
51. 4A1	3,110.01	17.22%	10,124,763	16.89%	3,255.54
52. 4A	1,829.20	10.13%	5,924,664	9.88%	3,238.94
53. Total	18,064.45	100.00%	59,951,208	100.00%	3,318.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,206.16	29.51%	1,387,100	31.40%	1,150.01
56. 2D1	648.06	15.86%	745,287	16.87%	1,150.03
57. 2D	351.82	8.61%	404,603	9.16%	1,150.03
58. 3D1	709.50	17.36%	709,500	16.06%	1,000.00
59. 3D	503.36	12.32%	503,360	11.39%	1,000.00
60. 4D1	416.19	10.18%	416,190	9.42%	1,000.00
61. 4D	252.02	6.17%	252,020	5.70%	1,000.00
62. Total	4,087.11	100.00%	4,418,060	100.00%	1,080.97
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	138.65	1.90%	56,849	1.90%	410.02
65. 2G1	104.41	1.43%	42,810	1.43%	410.02
66. 2G	364.49	5.01%	149,443	5.01%	410.01
67. 3G1	237.09	3.26%	97,208	3.26%	410.00
68. 3G	454.92	6.25%	186,520	6.25%	410.01
69. 4G1	1,580.02	21.71%	647,811	21.71%	410.00
70. 4G	4,399.36	60.44%	1,803,743	60.44%	410.00
71. Total	7,278.94	100.00%	2,984,384	100.00%	410.00
Irrigated Total					
	18,064.45	61.25%	59,951,208	89.01%	3,318.74
Dry Total					
	4,087.11	13.86%	4,418,060	6.56%	1,080.97
Grass Total					
	7,278.94	24.68%	2,984,384	4.43%	410.00
72. Waste	20.92	0.07%	418	0.00%	19.98
73. Other	42.75	0.14%	853	0.00%	19.95
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	29,494.17	100.00%	67,354,923	100.00%	2,283.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	129.13	431,079	4,530.77	15,557,948	190,577.37	650,509,676	195,237.27	666,498,703
77. Dry Land	126.80	145,373	893.25	996,727	106,277.08	117,991,782	107,297.13	119,133,882
78. Grass	143.32	58,762	1,266.84	519,404	246,791.71	101,184,895	248,201.87	101,763,061
79. Waste	0.85	17	18.51	370	1,038.62	20,776	1,057.98	21,163
80. Other	0.00	0	19.34	385	799.17	15,985	818.51	16,370
81. Exempt	2.13	0	0.00	0	0.00	0	2.13	0
82. Total	400.10	635,231	6,728.71	17,074,834	545,483.95	869,723,114	552,612.76	887,433,179

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	195,237.27	35.33%	666,498,703	75.10%	3,413.79
Dry Land	107,297.13	19.42%	119,133,882	13.42%	1,110.32
Grass	248,201.87	44.91%	101,763,061	11.47%	410.00
Waste	1,057.98	0.19%	21,163	0.00%	20.00
Other	818.51	0.15%	16,370	0.00%	20.00
Exempt	2.13	0.00%	0	0.00%	0.00
Total	552,612.76	100.00%	887,433,179	100.00%	1,605.89

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

15 Chase

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	108,994,279	128,967,205	19,972,926	18.32%	1,632,434	16.83%
02. Recreational	1,378,963	1,378,963	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	32,256,066	32,991,167	735,101	2.28%	4,749,506	-12.45%
04. Total Residential (sum lines 1-3)	142,629,308	163,337,335	20,708,027	14.52%	6,381,940	10.04%
05. Commercial	68,931,302	71,780,058	2,848,756	4.13%	2,971,128	-0.18%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	28,884,786	32,647,524	3,762,738	13.03%	0	13.03%
08. Minerals	601,054	411,002	-190,052	-31.62	0	-31.62
09. Total Commercial (sum lines 5-8)	98,417,142	104,838,584	6,421,442	6.52%	2,971,128	3.51%
10. Total Non-Agland Real Property	241,046,450	268,175,919	27,129,469	11.25%	9,353,068	7.37%
11. Irrigated	384,833,340	666,498,703	281,665,363	73.19%		
12. Dryland	100,596,196	119,133,882	18,537,686	18.43%		
13. Grassland	74,486,211	101,763,061	27,276,850	36.62%		
14. Wasteland	21,183	21,163	-20	-0.09%		
15. Other Agland	16,324	16,370	46	0.28%		
16. Total Agricultural Land	559,953,254	887,433,179	327,479,925	58.48%		
17. Total Value of all Real Property (Locally Assessed)	800,999,704	1,155,609,098	354,609,394	44.27%	9,353,068	43.10%

CHASE COUNTY ASSESSOR
921 BROADWAY P O BOX 1299
IMPERIAL, NE 69033
308-882-5207

Dorothy Bartels, Assessor

Terrie State, Deputy

JUNE 15, 2013

PLAN OF ASSESSMENT FOR CHASE COUNTY
ASSESSMENT YEARS 2014, 2015, AND 2016

RE: CHASE COUNTY THREE-YEAR PLAN

INTRODUCTION

PURSUANT TO NEBR. LAWS 2005, LB 263, SECTION 9. The former provisions relating to the assessor's 5-year plan of assessment in Neb. Rev. Stat. 77-1311(8) were repealed and the new language of LB 263 Section 9 instituted a 3-year plan of assessment. LB 263 passed with an emergency clause and was signed by the governor on March 9, 2005 and therefore, these changes are effective immediately.

The County Assessor shall prepare a plan of Assessment each year, shall describe the assessment actions planned for the next assessment year and two years thereafter. A copy of the plan will be submitted to the Department of Property Assessment and Taxation on or before October 31 each year. The plan shall be presented to the county board of equalization on or before July 31. If amendments are made to this plan they must be sent to the Department on or before October 31.

Chase County's office has the Assessor, a deputy assessor, and one full time clerk. Most all of the Appraisal work is done by this staff. Educational requirements set out in Regulation 71 require continuing education for certificate holders approved by the Property Tax Administrator for re-certification. Our budget has adequate funding for the certificate holders in our office to maintain these requirements and be certified.

GENERAL DESCRIPTION OF REAL PROPERTY FOR CHASE COUNTY

Chase County for the year 2013 has 4851 Records, a Total Value of \$801,672,066 and Total growth of \$7,583,213 as of March 19, 2013

	Parcels	% of total Parcels	% of Taxable Value Base
Residential	1708	35.21	13.61
Commercial	466	9.61	8.62
Recreational	29	.59	.17
Agricultural	2584	53.27	77.52
Mineral	64	1.32	.08

Chase County for the year 2013 has a total of 552,746.18 Acres, with a total value of \$560,276,112

	Acres	% of total Ag Acres	% of total Ag Value Base
Irrigation	195,198.55	35.31	68.76
Dry	107,411.17	19.43	17.94
Grassland	248,261.32	44.91	13.29
Waste	1,058.98	.19	.01
Other	816.16	.15	

Exempt Records for 2013 is 328

Personal Property Schedules filed for Commercial is 272 and for Ag is 358 for a total of 630 schedules for 2013

Homestead Exemptions for the year 2012 totaled 148 parcels.

PROCEDURES MANUAL

Chase County has updated the Office Procedure Manual. This manual outlines Office and Assessment procedures such as: Mail, Appraisal Cards, Soil Codes, and Values per Acre, Minerals, Photo copies, Faxes, Searching Fees, and Misc. issues in our office. Assessment procedures will include but not limited too:

- Assessment of Real Property and Personal Property Jan.1, 12:01 am to list and value. 77-1301 & 77-1201

- Permissive Exemption Recommendations. 77-202.01

- Assessor issues notice of approval or denial of applicants of beginning farmer Exemption (Form 1027)

- Assessor notifies Gov't subdivisions of intent to Tax property not used for Public purpose & not paying an In Lieu of Tax. 77-202.12

- Assessor certifies to the PTA whether agricultural land has influences outside the typical market Reg. 17-003.03

- Inspect and review a portion of the real property parcels in the county such that all real property parcels in the county are inspected and reviewed no less than every 6 years. 77-1311.03

- Mail Homestead Exemption on or before February 1st with all the statutory requirements 77-3513, 77-3514

- Assessor completes assessment of real property 77-1301

- Abstract of Real Property to PA&T. 77-1514

- Certify Completion of Real Property Roll and Publish in Newspaper. 77-1315

- Send Notice of Valuation Change to Taxpayers. 77-1315

- Recertifies Abstract to PA&T from TERC action. 77-5029

- Assessor mails assessment /sales ratio statistics (as determined by TERC) to media and posts in assessor's office 77-1315

- Prepare Plan of Assessment for Next 3 assessment years, files with Board of equalization by July 31 and sent to Dept. of Rev. with all amendments by

Oct.31. 77-1311.02
 Accept Application & Waiver for late permissive exemptions 77-202.01
 County Board of Equalization & Protest Hearings. 77-1502
 CBE equalizes overvalued, undervalued, and omitted real property 77-1504
 Assessor approves or denies Special Value Application and notifies applicant
 On or before July 22. 77-1345.01
 Homestead Applications to TC. 77-3517
 Send Homestead Exemption rejection letters 77-3516
 Apply Penalty's applicable to Personal Property Schedules not filed or filed
 Late -77-1233.04
 Reject Homestead exemption claimants based on Owner/Occupancy through
 August 15. 77-3502
 Make a review of the ownership and use of all cemetery real property and
 reports such to the County Board. 77-202.10
 Certifies School District Taxable Report to PTA. 79-1016
 Certifies Taxable Valuations and growth value, if applicable, to Political
 Subdivisions, CRA, and county treasurer. 13-509 & 13-518 & 18-2148
 Present annual inventory list to County Board. 23-347
 Average Residential value for Homestead Exemptions & Send to Department
 of Revenue. 77-3506.02
 Mail copy of the 3-year plan of assessment, and any amendments, to the
 Dept. of Revenue 77-1311.02
 Deliver the Tax List to Treasurer for Real and Personal Property along with
 a signed warrant for collection of taxes. 77-1616
 Certificate of Taxes Levied Report to the Property Tax Commissioner.
 77-1613.01
 Certified Homestead Tax Loss to Tax Commissioner. 77-3523
 Qualifications and duties of the Chase County Assessor
 Job Descriptions and qualifications of Office Staff
 521 Procedures and Sales verifications
 Valuations and Definitions
 Accelerations
 Soil Conversion Table
 Greenbelt 77-1345
 CBE procedures for hearings 77-1502
 Mineral Interests
 County Policies to follow City Ordinances
 "Steps in a Revaluation" found in the text, Mass Appraisal of Real Property
 This office will value property using Appraisal Techniques according to Nebraska Statues 77-
 112, 77-1301.01, and all other rules and regulations set forth from Property Assessment and
 Taxation. Marshall and Swift programs and manuals are used in our office. The Standards on
 Ratio Studies approved July 1999 by IAAO is also used for appraisal purposes. All the Reports
 are generated on the administrative software.

Homestead Exemptions: Chase County accepts form 458 for filing between the dates set forth by the Nebraska Department of Revenue. 77-3510 through 77-3528

Personal Property: Chase County accepts filings from January 1 to on or before May 1 of each year. Penalties are applied if applicable. Abstract eliminated beginning 2012

REAL PROPERTY

Property review by Classification in Chase County is done by the assessor's office.

RESIDENTIAL: New cost tables, Marshall & Swift June, 2012, are the current cost tables for Residential. As the residential properties are inspected, measured, and reviewed in each location, value will be implemented as of January 1, of the following year. New depreciation factor will be applied per study from the market in each location. The list of 'Steps in a Revaluation' drawn from the textbook, "Mass Appraisal of Real Property", by International Association of Assessing Officers, 1999, Chapter 2, in particular, will be utilized whether this project is completed by the Assessor's Office or a contracted Appraisal service. Land in Imperial was updated and equalized in 2013. We will update our cost tables for Residential to June 2013 and begin the appraisal process of inspection, photos, sketches, data, and new depreciation analysis for Imperial completing the process for abstract 2014, Rural Residential reappraisal will begin in 2014 for all the Rural Houses with cost June 2013, new photos, sketches, inspections, data and Depreciation analysis for 2015 Abstract. By 2016 Abstract our plan is to have Wauneta, Champion, Lamar, and Enders updated to the June 2013 costing with new information, photos, sketches, data, and Depreciation analysis. We will continue to update pictures on files and pickup. New construction and additions will be picked up annually and added to the valuation for the following assessment year. We will maintain and study the market and Statistical Measures each year to stay in compliance. As part of the Equalization process, Property Tax Administrator has filed a Statistical & Narrative Report to The Tax Equalization & Review Commission. The Commission, after reviewing the report, certifies the level and quality of assessment for each class of property to each County. The "findings of fact", for Chase County Residential Class by the Tax Equalization and Review Commission for 2013 is as follows: Median indicated level of value is 93.00% of actual or fair market value. Coefficient of Dispersion (COD) is 19.69%, and Price Related Differential is 107.64%. The city of Imperial has a strong residential market where the resources of medical, school and major retail businesses bring residents into the Imperial community to live and conduct their business. Residential sales for Statistical sampling is considered adequate for reliability of the measurement of improved property in Chase County. It is confirmed by the Property Assessment and Taxation, that the inspection and review process for the six year cycle is being completed.

COMMERCIAL: In 2012 a complete reappraisal of Land and Improvements was completed by Stanard Appraisal for the 2013 Abstract. All the data information, photos, sketches, and Depreciation analysis was completed and all electronic Record Card were updated. We will maintain and study the market and Statistical Measures each year to stay in compliance. Commercial land sales continue to be active in the Imperial area. Our Cost table for Commercial is June 2012. All pick-up of new Improvements and Additions will continue thru 2015, and 2016 and study of the sales will be monitored to

stay in compliance with the Statistical Measurements as part of the Equalization process. Property Tax Administrator has filed a Statistical & Narrative Report to The Tax Equalization and Review Commission. The makeup of the 14 sales is not reliable for measurement purposes. A thorough review to verify each sale is used in Chase County.

UNIMPROVED AGLAND: The Assessor's Staff has kept all Agland maps current with changes and surveys. We are using 2008 soil conversions, from old symbols to new numeric symbols. We use many resources available to keep the land use current. We physically inspect periodically for sales inspections, pivots, and other concerns in the office. Soil types and LVG's are captured in the TerraScan Computer System. Hard Copies of the Land sheets are placed in each parcel and updated each year. Agland subclasses of Irrigation, Dry, and Grass are studied for level of value and quality of assessment each year. The unimproved Agland Sales qualified by PA&T are monitored for Statistical Information to set Agricultural Land Values. GIS Workshop has had our records on the Website since October 2007. We have completed the process of applying our parcel ID numbers, surveys, land use layer, registered wells, E911 layer, railroad layer, and the soil layer on our GIS. New oblique aerial photos were flown in spring of 2012. Our present software is Arc GIS Version 10 installed August 2011. Chase County has completed the land use acres in conjunction with the certified allocation Natural Resource District Acres. Our GIS has been an extreme asset in this process. We will continue to monitor very closely the water issues in Chase County with the assistance of the NRD. Chase County Agland is very strong. We will continue to monitor and value accordingly with the Market in the next two years. As a part of the Equalization Process, Property Tax Administrator has filed a Statistical and Narrative Report to The Tax Equalization and Review Commission. The Commission, after reviewing the report, certifies the level and quality of assessment for each class of property to each County. The "findings of fact", for Chase County Agland Class by The Tax Equalization and Review Commission for 2013 is as follows: Median indicated level of value is 72% of actual or fair market value. The coefficient of Dispersion (COD) is 30.33%. Price Related Differential (PRD) is 120.22. We conduct a review process to ensure each sale is an arm's length transaction.

IMPROVEMENTS: The rural area improvements reappraisal was completed in 2011, including inspection, measurement, sketches, and photos. New Electronic Property Record Cards were completed. GIS Workshop new oblique photos in 2012 will be added to our GIS system. In 2012 we will compare our oblique photos to discover new improvements. All new construction discovered with photos or building permits such as machine sheds, bins, etc. are picked-up annually and valued each year for the next assessment year

Legislative changes effecting classification of Real Property is implemented and the assessment of Real Property is completed by March 19, (77-1301) each year. Real Property Abstract is filed with Property Assessment and Taxation in a timely manner. (77-1514)

RESPONSIBILITIES OF ASSESSMENT

Record Maintenance

Chase County Record Cards contain information as set forth in Regulation 10-004.01 including legal description, current owner and address, previous owner, situs address, sketch, photo, book and page of last deed of record, sale date, property type, geo code, map reference data, parcel ID, property classification code, (10-004.02) taxing district, land value and size, building characteristics and annual value postings. New Electronic Record Cards are being used now from our Administrative System. The Assessor's Staff keeps the Record Cards current.

Mapping

Chase County Cadastral Maps are dated 1966 and are kept current by the assessor's staff for the taxpayer's convenience. The Geographic Information Systems is currently being used for all of the mapping purposes. Maps can be created for many uses. The Assessor's office staff maintains, updates, and continues to keep very current and accurate Records.

Software

On August 22, 2001, Chase County converted to TerraScan Administrative System. The Marshall and Swift cost tables are used in Chase County.

Computerized

Chase County has all the equipment to use our TerraScan System. Our PCs are updated every 4 to 5 years. We have a Konica Minolta bizhub with the capability to copy, print, fax, and scan. This printer is networked to all of our PC's. The Fax Machine in our office is a Brothers brand. We take all of our photos for our record cards with a digital camera. Our budget allows us to update our equipment as needed to keep our records current and up-to-date.

Depreciation

Our Sales Analysis is done in the location of Residential and Commercial to determine the depreciation. Our vacant land in each subdivision are studied and analyzed in Residential and Commercial, to determine lot or land values. Our Agland has special value of 75% of actual market value. All the sales are studied and the land classifications are studied to determine the market value. Irrigation, Dry, and Grass are studied individually using 80% majority land use.

Pick-up

Defined in Reg 50-001.06

The Assessor does Chase County Residential and Ag Outbuildings pick-up work. Commercial pick up is contracted by Stanard Appraisal. Residential, Commercial, and Ag Outbuilding improvements are reported by Rural Zoning administrator, City building inspectors, personal knowledge, and third party or self reporting. In our local newspapers we publish, 77-1318.01. Our pick-up work is completed by December 31 each year.

Sales Review

Timely filing of the 521's- Reg. 12-003, Auth. Directive 08-3

Assessor shall forward the completed "original" Real Estate Transfer Statement, Form 521, for all deeds recorded, on or before the 15th of the second month following the month the deed was recorded to: Nebraska Dept. of Revenue, P. O. Box 94818, Lincoln, NE 68509-4818. Assessor

shall process the sales file electronically. The Assessor and Staff verify Chase County sales. Verification forms from the Assessor's Office are sent to the buyer of each sale. If no information is returned, or the information is questionable, the Assessor contacts personally or via telephone, the seller, buyer, broker, or any other party knowledgeable of the sale. The use of this information is to confirm an "arms length transaction", and qualification or non-qualification of the Sale. Other resources used for verification are personal knowledge of sale property and publicized information from broker. The Assessor makes physical inspection after the sale to confirm the data information. Corrections to the sale property data, if necessary, are made at the proper time.

Staff

Chase County has an Assessor, Deputy Assessor, and one Clerk. Responsibilities are shared to achieve our work satisfactorily for all deadlines and reports. The Assessor and the Deputy Assessor attend IAAO classes, workshops, and mandatory educational classes to keep their Certifications current and up-to- date. The Clerk attends educational classes to assist her in her office duties. Assessor and Staff prepare and file all reports required by law/regulation, in a timely manner.

Conclusion

Chase County will continue in the next three years to implement the latest technology, maintain assessment records, and follow Assessment procedures as set forth by The Department of Revenue, Property Assessment and Taxation Division, and the Tax Equalization and Review Commission. The Commissioners, the Board of Equalization, for Chase County continues to support the Assessor's Office to maintain the resources needed for the future achievement of the assessment actions planned.

Respectfully submitted,

Dorothy Bartels
Chase County Assessor

cc: Board of Equalization
Department of Revenue

2014 Assessment Survey for Chase County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 146,640
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 5,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 7,900
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 6,000 This includes travel expenses for the assessor and appraisal work.
12.	Other miscellaneous funds:
	\$ 127,740
13.	Amount of last year's assessor's budget not used:
	Approximately \$ 20,000.

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - chase.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Deputy Assessor
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Imperial and Wauneta
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott is contracted for producing mineral valuations and Stanard Appraisal Service is hired as needed.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal Service is hired for the commercial appraisal work.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified credentials.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes with input from the assessor for the commercial properties.

2014 Certification for Chase County

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 Chase County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

