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2014 Commission Summary for Greeley County

Residential Real Property - Current

Number of Sales	51	Median	94.92
Total Sales Price	\$2,289,850	Mean	98.89
Total Adj. Sales Price	\$2,401,849	Wgt. Mean	89.90
Total Assessed Value	\$2,159,350	Average Assessed Value of the Base	\$38,988
Avg. Adj. Sales Price	\$47,095	Avg. Assessed Value	\$42,340

Confidence Interval - Current

95% Median C.I	90.50 to 100.10
95% Wgt. Mean C.I	82.60 to 97.21
95% Mean C.I	88.61 to 109.17
% of Value of the Class of all Real Property Value in the	5.45
% of Records Sold in the Study Period	5.25
% of Value Sold in the Study Period	5.70

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	45	97	97.31
2012	44	97	97.41
2011	47	98	98
2010	56	94	94

2014 Commission Summary for Greeley County

Commercial Real Property - Current

Number of Sales	9	Median	70.79
Total Sales Price	\$440,501	Mean	117.53
Total Adj. Sales Price	\$430,500	Wgt. Mean	67.46
Total Assessed Value	\$290,415	Average Assessed Value of the Base	\$47,987
Avg. Adj. Sales Price	\$47,833	Avg. Assessed Value	\$32,268

Confidence Interval - Current

95% Median C.I	23.27 to 116.00
95% Wgt. Mean C.I	18.88 to 116.04
95% Mean C.I	-10.98 to 246.04
% of Value of the Class of all Real Property Value in the County	1.36
% of Records Sold in the Study Period	4.57
% of Value Sold in the Study Period	3.07

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	12		93.77
2012	12		94.53
2011	12		94
2010	10	100	63

2014 Opinions of the Property Tax Administrator for Greeley 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	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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
Property Tax Administrator

2014 Residential Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2011 through September 30, 2013). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property. The county is continuing the systematic review of a portion of the residential properties each year.

The Valuation Groupings 1 through 5 were reviewed for statistical compliance. Some adjustments were made based on the following:

Valuation Grouping 1 (former assessor location Greeley) contained 15 sales. This grouping did receive a complete review and market analysis to bring the grouping into compliance.

Valuation Grouping 2 (former assessor location Scotia) contained 10 sales. This grouping did receive a complete review and market analysis to bring the grouping into compliance.

Valuation Grouping 3 (former assessor location Spalding) was represented with 14 sales. This grouping did receive a complete review and market analysis to bring the grouping into compliance.

Valuation Grouping 4 (former assessor location Wolbach) was represented with 9 sales. This grouping did not receive an adjustment as this grouping was in compliance.

Valuation Grouping 5 (former assessor location Acreage 4500) did not receive an adjustment as this grouping had only 4 sales within the study period.

2014 Residential Assessment Survey for Greeley County

1.	Valuation data collection done by:												
	Appraisal 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="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>Greeley - Village and county seat located on US Highway 281; population of about 460; shares a consolidated K-12 public school system with the village of Wolbach; limited trade center for an agricultural area located 50 miles north of Grand Island. The residential housing market is limited, but stable, consisting mainly of older homes.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Scotia - Village located 13 miles southwest of Greeley on NE Highway 22; population of about 315; shares a consolidated K-12 public school system with the village of North Loup and has limited trade. The residential housing market is limited, but stable, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Spalding - Largest village in the county located 20 miles northeast of Greeley on NE Highway 91; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Wolbach - Village located 16 miles south of Greeley on NE Highway 22; population of about 280; limited trade. The residential housing market is limited, but stable, consisting mainly of older homes.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Greeley - Village and county seat located on US Highway 281; population of about 460; shares a consolidated K-12 public school system with the village of Wolbach; limited trade center for an agricultural area located 50 miles north of Grand Island. The residential housing market is limited, but stable, consisting mainly of older homes.	02	Scotia - Village located 13 miles southwest of Greeley on NE Highway 22; population of about 315; shares a consolidated K-12 public school system with the village of North Loup and has limited trade. The residential housing market is limited, but stable, consisting of mainly older homes.	03	Spalding - Largest village in the county located 20 miles northeast of Greeley on NE Highway 91; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes	04	Wolbach - Village located 16 miles south of Greeley on NE Highway 22; population of about 280; limited trade. The residential housing market is limited, but stable, consisting mainly of older homes.	05	Acreage - All rural residential properties located outside the villages.
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05	Acreage - All rural residential properties located outside the villages.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The cost approach is applied using local depreciation derived from local market sales. The sales comparison approach is also utilized through unit of comparison studies.												
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 tables are developed based on local market information.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	No												
6.	Describe the methodology used to determine the residential lot values?												
	Sales comparison; lots are analyzed by the square foot.												

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2012	2013
	02	2013	2012	2013
	03	2013	2012	2013
	04	2013	2012	2013
	05	2013	2012	2010

2014 Residential Correlation Section for Greeley County

County Overview

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. The 2012 U.S. Census Bureau population estimate of 2,438 is a decline of over ten percent from the 2000 census. Of the four villages within the county, Greeley, the county seat, and Spalding are the primary trade centers for this agricultural-based county. The smaller villages of Scotia and Wolbach have limited services. The residential market has remained relatively flat throughout the county.

Description of Analysis

Greeley County has identified five different valuation groups intended to reflect unique market influences. The statistical sampling of 52 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property Greeley County.

The median measure of central tendency indicates 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. Although the qualitative statistics are slightly above the recommended range, excluding sales less than 15,000 dollars does put them in the recommended range.

For assessment year 2014, a complete revaluation of Valuation Group 02 (Scotia), Valuation Group 03 (Spalding), and Valuation Group 05 (Acreages), as well as a review of Valuation Group 01 (Greeley) was completed. Marshall & Swift 2012 cost indexes were implemented and new depreciation was established from the market and applied to all residential properties countywide.

Sales Qualification

Sales verification is conducted through the use of questionnaires and personal interviews. 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 sixty percent of the improved residential transactions were considered to be qualified sales. 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.

2014 Residential Correlation Section for Greeley County

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 Greeley County in 2012. The review affirmed that the assessment practices are reliable and applied consistently.

Based on review of known 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 Greeley County is determined to be 95%.

2014 Commercial Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Greeley County commercial properties were all grouped together for analysis of comparable sales. All the commercial parcels in the county have the same general market characteristics and influences. For 2011 all commercial properties were physically inspected, new photos taken, listing information reviewed for accuracy, new Marshall & Swift costing year was utilized with market depreciation applied. Also for 2011 an analysis of vacant commercial lot sales was completed with new lot values being assigned.

For 2014 the county conducted a market analysis that included the qualified commercial sales that occurred during the current study period (October 1, 2010 through September 30, 2013). The review and analysis was done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property. No commercial assessment actions (adjustments) were needed to improve the equity within the commercial class of property.

2014 Commercial Assessment Survey for Greeley County

1.	Valuation data collection done by:		
	Assessor staff		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	01	Greeley - County seat and largest village in the county located on US Highway 281; population of about 460; limited trade center for an agricultural area located 50 miles north of Grand Island.	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.		
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.		
3a.	Describe the process used to determine the value of unique commercial properties.		
	Utilization of the state sales file query function and work through the liaisons.		
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?		
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.		
5.	Are individual depreciation tables developed for each valuation grouping?		
	Yes		
6.	Describe the methodology used to determine the commercial lot values.		
	Sales comparison; lots are analyzed by the square foot.		
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	01	2011	2009
			<u>Date of Lot Value Study</u>
			2011

2014 Commercial Correlation Section for Greeley County

County Overview

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. Four small villages make up the communities in the county. Greeley, the county seat, is located on U.S. Highway 281, approximately 50 miles north of Grand Island. The economy is strongly agricultural; the largest employers are retail-based farm and ranch suppliers. The primary trade centers are Spalding and Greeley.

Description of Analysis

There are 167 improved commercial parcels in Greeley County that are represented by 43 different occupancy codes. Half of the commercial properties in the county are in three occupancy codes. There is not an organized commercial market, and differing market influences have not been identified. Only nine qualified commercial sales occurred during the study period; the sample is considered unrepresentative of the commercial population and not reliable to indicate the level of value within the county.

A complete revaluation was completed for assessment year 2011. Annually, the assessor conducts a market analysis to identify necessary adjustments or assessment actions; only routine maintenance was completed this year. A review of the sales file and abstract supports those actions.

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.

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 Greeley County in 2012. 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.

2014 Commercial Correlation Section for Greeley County

Level of Value

There is no information available to indicate that Greeley County has not met an acceptable level of value. Based on the consideration of all available information and acceptable assessment practices, the level of value is determined to be 100% of market value for the commercial class of property.

2014 Agricultural Assessment Actions for Greeley County

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations.

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred in the current study period (October 1, 2010 through September 30, 2013). Sales were plotted on a large soil map to assist in the market analysis. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file for each market area to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure for each market area.

All acres in the Conservation Reserve Program are tracked and valued giving consideration to the individual sub-class. Additionally, other sub-classes of irrigated grass and Wetlands Reserve Program acres and sales are followed and values adjusted as needed according to their own market.

Annually, the county conducts the pick-up of new construction of the agricultural improvements and updates of any known land use changes in a timely manner. Continued working with the Natural Resource Districts in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding NRD and FSA records, as available.

The county continues to try to review a portion of the county to meet the required 6 year inspection process.

Market Areas 1 & 2 received an increase in irrigated, dry land and grassland values.

2014 Agricultural Assessment Survey for Greeley County

1.	Valuation data collection done by:						
	Assessor 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="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>This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.	02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.
<u>Market Area</u>	<u>Description of unique characteristics</u>						
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02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.						
3.	Describe the process used to determine and monitor market areas.						
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.						
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.						
	Non-agricultural influences are identified by monitoring and reviewing sales; however, Greeley County has had little, if any, non-agricultural influence, with the understanding that recreation is an incidental use on all classes of property.						
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.						
	Sales are verified and values are set by using the value of current class of grass for the soil type and dividing it by the level of value to bring it to full market value.						

Greeley County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	N/A	3,220	3,220	3,220	3,200	3,200	3,200	3,019	3,165
Greeley	2	N/A	4,390	4,235	3,480	3,400	3,300	3,270	3,008	3,678
Garfield	1	N/A	3,520	3,060	2,660	2,610	2,500	1,580	1,530	2,355
Wheeler	1	3,650	3,645	3,400	3,220	3,110	3,095	3,025	2,830	3,024
Boone	1	5,530	5,318	5,115	5,073	4,915	4,919	4,255	3,745	4,927
Boone	2	3,965	3,672	3,635	3,782	3,652	3,275	3,220	2,832	3,324
Nance	1	3,773	3,550	3,435	3,322	3,205	3,032	2,664	2,598	3,254
Howard	7300	4,300	4,300	3,900	3,850	3,400	3,200	2,950	2,950	3,819
Sherman	1	N/A	3,600	3,470	3,470	3,350	3,350	3,270	3,267	3,391
Valley	1	N/A	4,600	4,600	3,480	3,045	3,045	2,400	2,400	3,700

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	N/A	1,750	1,750	1,750	1,470	1,470	1,050	840	1,284
Greeley	2	N/A	2,450	2,424	2,350	2,150	1,950	1,748	1,600	2,003
Garfield	1	N/A	1,370	1,215	1,165	1,050	945	845	740	1,020
Wheeler	1	1,555	1,540	1,365	1,300	1,280	1,175	1,105	1,050	1,190
Boone	1	5,005	5,001	4,101	4,063	4,010	4,026	3,550	3,554	4,160
Boone	2	1,950	1,934	1,317	1,446	1,177	1,184	974	921	1,193
Nance	1	2,599	2,600	2,572	2,494	2,453	2,385	2,390	2,250	2,474
Howard	7300	1,900	1,900	1,800	1,800	1,700	1,600	1,500	1,400	1,683
Sherman	1	N/A	1,815	1,725	1,725	1,630	1,630	1,540	1,539	1,619
Valley	1	N/A	1,955	1,955	1,955	1,565	1,565	1,565	1,465	1,709

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	N/A	645	585	554	555	528	510	505	511
Greeley	2	N/A	1,004	943	934	903	874	840	822	838
Garfield	1	N/A	630	630	630	585	555	491	404	436
Wheeler	1	960	945	820	745	770	705	612	521	582
Boone	1	1,248	1,378	1,144	1,116	1,237	1,239	1,062	1,060	1,158
Boone	2	730	786	730	651	663	557	505	520	535
Nance	1	961	968	934	925	924	890	899	865	889
Howard	7300	1,000	1,000	950	950	900	875	850	825	841
Sherman	1	N/A	851	824	821	784	782	771	770	775
Valley	1	N/A	1,091	1,091	1,072	1,090	1,050	805	793	829

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

2014 Agricultural Correlation Section for Greeley County

County Overview

Greeley County is a rural area located in the north central portion of the state, near the southeast edge of the Sandhills region. The county is entirely within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is strictly enforced. Two rivers flow through Greeley County, the Cedar River in the northeast corner of the county and the North Loup River in the southwest corner. Gravity irrigated cropland is included in the Twin Loups Irrigation District in the southwest corner of the county. The county is made up of two market areas. Area one is in the northwest portion of the county that is primarily Sandhills. Area two is the remainder of the county, which consists of heavier, silty soils. There are noted differences in the land adjoining Greeley County. Rainfall increases to the east; soils are heavier to the west, south, and east.

Description of Analysis

Analysis of the sales during the three-year study period within the county indicated that the sample was not proportionately distributed for time or majority land use. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties to ensure proportionality for both time and majority land use. A total of 66 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. There is some disparity in the 95% and 80% medians for grass in market area two; the median drops nearly ten percentage points when two sales are added. The magnitude of change with the addition of so few sales, suggests that the numbers should not be relied upon. The county increased grassland at a rate that was typical in this area, resulting in values that are comparable to all adjoining counties. Grassland in area two is believed to be valued within the acceptable range.

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.

2014 Agricultural Correlation Section for Greeley County

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 Greeley County is 70%.

**39 Greeley
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 : 51
Total Sales Price : 2,289,850
Total Adj. Sales Price : 2,401,849
Total Assessed Value : 2,159,350
Avg. Adj. Sales Price : 47,095
Avg. Assessed Value : 42,340

MEDIAN : 95
WGT. MEAN : 90
MEAN : 99
COD : 25.06
PRD : 110.00

COV : 37.87
STD : 37.45
Avg. Abs. Dev : 23.79
MAX Sales Ratio : 272.12
MIN Sales Ratio : 42.95

95% Median C.I. : 90.50 to 100.10
95% Wgt. Mean C.I. : 82.60 to 97.21
95% Mean C.I. : 88.61 to 109.17

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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	3	98.19	147.48	102.75	67.90	143.53	72.12	272.12	N/A	22,333	22,947
01-JAN-12 To 31-MAR-12	5	94.83	100.96	83.62	30.29	120.74	54.53	155.50	N/A	73,000	61,046
01-APR-12 To 30-JUN-12	7	94.10	98.64	91.70	11.81	107.57	76.79	136.16	76.79 to 136.16	80,464	73,786
01-JUL-12 To 30-SEP-12	5	98.68	120.36	107.75	24.77	111.70	93.45	192.47	N/A	22,140	23,855
01-OCT-12 To 31-DEC-12	9	83.81	84.90	83.06	23.59	102.22	53.80	128.78	62.30 to 107.79	46,765	38,843
01-JAN-13 To 31-MAR-13	7	91.31	93.23	102.96	22.68	90.55	42.95	144.64	42.95 to 144.64	42,359	43,614
01-APR-13 To 30-JUN-13	7	72.36	87.74	83.61	29.95	104.94	60.86	132.25	60.86 to 132.25	60,143	50,286
01-JUL-13 To 30-SEP-13	8	101.23	96.65	90.55	16.27	106.74	58.68	122.85	58.68 to 122.85	19,688	17,828
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	95.97	111.98	91.31	28.96	122.64	54.53	272.12	93.20 to 120.20	55,298	50,492
01-OCT-12 To 30-SEP-13	31	94.71	90.45	88.70	22.38	101.97	42.95	144.64	68.16 to 103.49	41,803	37,081
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	26	94.88	98.51	88.41	21.95	111.42	53.80	192.47	83.81 to 106.00	56,148	49,638
<u>ALL</u>	51	94.92	98.89	89.90	25.06	110.00	42.95	272.12	90.50 to 100.10	47,095	42,340

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14	100.28	111.83	92.34	35.09	121.11	65.44	272.12	68.16 to 132.25	33,929	31,331
02	10	92.12	87.99	90.41	14.95	97.32	58.68	111.74	66.92 to 107.79	40,339	36,470
03	14	94.95	95.86	94.20	26.49	101.76	42.95	155.50	54.53 to 121.29	52,483	49,438
04	9	98.68	103.74	97.88	15.85	105.99	66.85	136.16	91.31 to 128.78	35,189	34,443
05	4	77.72	80.58	74.98	15.12	107.47	60.86	106.00	N/A	118,000	88,473
<u>ALL</u>	51	94.92	98.89	89.90	25.06	110.00	42.95	272.12	90.50 to 100.10	47,095	42,340

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	50	94.88	98.45	89.11	25.02	110.48	42.95	272.12	89.32 to 100.10	46,857	41,756
06											
07	1	121.29	121.29	121.29	00.00	100.00	121.29	121.29	N/A	59,000	71,560
<u>ALL</u>	51	94.92	98.89	89.90	25.06	110.00	42.95	272.12	90.50 to 100.10	47,095	42,340

**39 Greeley
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 : 51
 Total Sales Price : 2,289,850
 Total Adj. Sales Price : 2,401,849
 Total Assessed Value : 2,159,350
 Avg. Adj. Sales Price : 47,095
 Avg. Assessed Value : 42,340

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 99
 COD : 25.06
 PRD : 110.00

COV : 37.87
 STD : 37.45
 Avg. Abs. Dev : 23.79
 MAX Sales Ratio : 272.12
 MIN Sales Ratio : 42.95

95% Median C.I. : 90.50 to 100.10
 95% Wgt. Mean C.I. : 82.60 to 97.21
 95% Mean C.I. : 88.61 to 109.17

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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	2	78.68	78.68	61.48	22.65	127.98	60.86	96.50	N/A	57,000	35,045	
Less Than 15,000	12	108.07	122.21	91.99	36.86	132.85	42.95	272.12	93.45 to 155.50	17,000	15,639	
Less Than 30,000	23	98.19	108.09	92.99	29.61	116.24	42.95	272.12	90.50 to 115.50	18,791	17,474	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	49	94.92	99.72	91.32	25.32	109.20	42.95	272.12	90.50 to 102.36	46,691	42,638	
Greater Than 14,999	39	94.10	91.72	89.71	19.33	102.24	53.80	144.64	76.79 to 98.68	56,355	50,556	
Greater Than 29,999	28	93.96	91.34	89.23	20.25	102.36	53.80	144.64	74.70 to 100.10	70,345	62,766	
<u>Incremental Ranges</u>												
0 TO 4,999	2	78.68	78.68	61.48	22.65	127.98	60.86	96.50	N/A	57,000	35,045	
5,000 TO 14,999	10	114.64	130.92	130.65	35.56	100.21	42.95	272.12	93.45 to 192.47	9,000	11,758	
15,000 TO 29,999	11	94.10	92.69	93.88	17.06	98.73	62.30	128.78	65.44 to 120.20	20,745	19,476	
30,000 TO 59,999	17	94.92	93.55	92.93	19.46	100.67	58.68	136.16	72.12 to 111.74	42,221	39,235	
60,000 TO 99,999	7	94.71	92.90	93.97	23.58	98.86	53.80	144.64	53.80 to 144.64	75,701	71,135	
100,000 TO 149,999	1	68.16	68.16	68.16	00.00	100.00	68.16	68.16	N/A	112,000	76,335	
150,000 TO 249,999	2	77.72	77.72	77.80	01.20	99.90	76.79	78.65	N/A	170,000	132,265	
250,000 TO 499,999	1	93.20	93.20	93.20	00.00	100.00	93.20	93.20	N/A	270,000	251,645	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	51	94.92	98.89	89.90	25.06	110.00	42.95	272.12	90.50 to 100.10	47,095	42,340	

39 Greeley
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 : 9
Total Sales Price : 440,501
Total Adj. Sales Price : 430,500
Total Assessed Value : 290,415
Avg. Adj. Sales Price : 47,833
Avg. Assessed Value : 32,268

MEDIAN : 71
WGT. MEAN : 67
MEAN : 118
COD : 114.82
PRD : 174.22

COV : 142.24
STD : 167.18
Avg. Abs. Dev : 81.28
MAX Sales Ratio : 554.20
MIN Sales Ratio : 22.33

95% Median C.I. : 23.27 to 116.00
95% Wgt. Mean C.I. : 18.88 to 116.04
95% Mean C.I. : -10.98 to 246.04

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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											
01-JAN-11 To 31-MAR-11	1	92.37	92.37	92.37	00.00	100.00	92.37	92.37	N/A	60,000	55,420
01-APR-11 To 30-JUN-11	1	96.68	96.68	96.68	00.00	100.00	96.68	96.68	N/A	51,000	49,305
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	116.00	116.00	116.00	00.00	100.00	116.00	116.00	N/A	18,000	20,880
01-JAN-12 To 31-MAR-12	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	20,000	4,465
01-APR-12 To 30-JUN-12	2	30.36	30.36	26.91	23.35	112.82	23.27	37.45	N/A	97,500	26,235
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	554.20	554.20	554.20	00.00	100.00	554.20	554.20	N/A	10,000	55,420
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	57.74	57.74	68.57	22.60	84.21	44.69	70.79	N/A	38,250	26,228
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	2	94.53	94.53	94.35	02.28	100.19	92.37	96.68	N/A	55,500	52,363
01-OCT-11 To 30-SEP-12	4	30.36	49.76	33.40	88.80	148.98	22.33	116.00	N/A	58,250	19,454
01-OCT-12 To 30-SEP-13	3	70.79	223.23	124.71	239.92	179.00	44.69	554.20	N/A	28,833	35,958
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	96.68	101.68	97.37	08.15	104.43	92.37	116.00	N/A	43,000	41,868
01-JAN-12 To 31-DEC-12	4	30.36	159.31	49.94	449.64	319.00	22.33	554.20	N/A	56,250	28,089
<u>ALL</u>	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268
<u>ALL</u>	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	96.68	96.68	96.68	00.00	100.00	96.68	96.68	N/A	51,000	49,305
03	8	57.74	120.14	63.53	152.75	189.11	22.33	554.20	22.33 to 554.20	47,438	30,139
04											
<u>ALL</u>	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268

**39 Greeley
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 : 9
 Total Sales Price : 440,501
 Total Adj. Sales Price : 430,500
 Total Assessed Value : 290,415
 Avg. Adj. Sales Price : 47,833
 Avg. Assessed Value : 32,268

MEDIAN : 71
 WGT. MEAN : 67
 MEAN : 118
 COD : 114.82
 PRD : 174.22

COV : 142.24
 STD : 167.18
 Avg. Abs. Dev : 81.28
 MAX Sales Ratio : 554.20
 MIN Sales Ratio : 22.33

95% Median C.I. : 23.27 to 116.00
 95% Wgt. Mean C.I. : 18.88 to 116.04
 95% Mean C.I. : -10.98 to 246.04

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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	70.79	70.79	70.79	00.00	100.00	70.79	70.79	N/A	70,000	49,550	
Less Than 15,000	2	57.74	57.74	68.57	22.60	84.21	44.69	70.79	N/A	38,250	26,228	
Less Than 30,000	4	57.74	63.45	67.95	51.85	93.38	22.33	116.00	N/A	28,625	19,450	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	8	68.53	123.37	66.81	133.43	184.66	22.33	554.20	22.33 to 554.20	45,063	30,108	
Greater Than 14,999	7	92.37	134.61	67.22	105.76	200.25	22.33	554.20	22.33 to 554.20	50,571	33,994	
Greater Than 29,999	5	92.37	160.79	67.28	127.78	238.99	23.27	554.20	N/A	63,200	42,523	
<u>Incremental Ranges</u>												
0 TO 4,999	1	70.79	70.79	70.79	00.00	100.00	70.79	70.79	N/A	70,000	49,550	
5,000 TO 14,999	1	44.69	44.69	44.69	00.00	100.00	44.69	44.69	N/A	6,500	2,905	
15,000 TO 29,999	2	69.17	69.17	66.70	67.72	103.70	22.33	116.00	N/A	19,000	12,673	
30,000 TO 59,999	2	67.07	67.07	67.36	44.16	99.57	37.45	96.68	N/A	50,500	34,015	
60,000 TO 99,999	2	323.29	323.29	158.34	71.43	204.17	92.37	554.20	N/A	35,000	55,420	
100,000 TO 149,999	1	23.27	23.27	23.27	00.00	100.00	23.27	23.27	N/A	145,000	33,745	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
352	1	96.68	96.68	96.68	00.00	100.00	96.68	96.68	N/A	51,000	49,305	
353	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	20,000	4,465	
406	1	44.69	44.69	44.69	00.00	100.00	44.69	44.69	N/A	6,500	2,905	
442	2	93.40	93.40	80.03	24.21	116.71	70.79	116.00	N/A	44,000	35,215	
471	4	64.91	176.82	61.63	225.64	286.91	23.27	554.20	N/A	66,250	40,828	
<u>ALL</u>	9	70.79	117.53	67.46	114.82	174.22	22.33	554.20	23.27 to 116.00	47,833	32,268	

39 Greeley
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 : 66
Total Sales Price : 35,638,600
Total Adj. Sales Price : 36,521,599
Total Assessed Value : 24,935,860
Avg. Adj. Sales Price : 553,358
Avg. Assessed Value : 377,816

MEDIAN : 70
WGT. MEAN : 68
MEAN : 80
COD : 35.98
PRD : 116.48

COV : 52.40
STD : 41.67
Avg. Abs. Dev : 25.35
MAX Sales Ratio : 318.86
MIN Sales Ratio : 16.59

95% Median C.I. : 62.96 to 77.71
95% Wgt. Mean C.I. : 59.54 to 77.01
95% Mean C.I. : 69.48 to 89.58

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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	11	103.71	103.98	99.58	18.78	104.42	69.42	143.36	70.48 to 142.13	438,858	437,025
01-JAN-11 To 31-MAR-11	6	75.46	85.08	78.55	19.69	108.31	66.57	131.70	66.57 to 131.70	349,104	274,236
01-APR-11 To 30-JUN-11	6	88.71	130.77	95.31	55.86	137.20	75.03	318.86	75.03 to 318.86	332,223	316,657
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	5	75.62	92.06	76.64	37.66	120.12	46.69	141.12	N/A	239,993	183,933
01-JAN-12 To 31-MAR-12	8	72.09	77.74	74.42	20.72	104.46	52.95	118.94	52.95 to 118.94	437,233	325,410
01-APR-12 To 30-JUN-12	3	62.96	66.35	63.92	14.07	103.80	54.76	81.33	N/A	373,738	238,899
01-JUL-12 To 30-SEP-12	4	52.50	53.76	46.59	19.10	115.39	42.65	67.38	N/A	650,494	303,056
01-OCT-12 To 31-DEC-12	15	58.60	61.89	62.70	22.76	98.71	45.83	141.85	48.33 to 64.55	894,234	560,660
01-JAN-13 To 31-MAR-13	3	40.47	36.64	44.99	29.87	81.44	16.59	52.85	N/A	1,063,000	478,220
01-APR-13 To 30-JUN-13	2	44.18	44.18	44.38	00.79	99.55	43.83	44.52	N/A	917,500	407,198
01-JUL-13 To 30-SEP-13	3	63.51	62.37	63.18	01.87	98.72	60.01	63.59	N/A	249,224	157,470
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	23	91.06	106.04	93.69	31.88	113.18	66.57	318.86	77.71 to 111.83	387,626	363,158
01-OCT-11 To 30-SEP-12	20	69.61	74.82	64.74	27.21	115.57	42.65	141.12	60.20 to 78.44	421,051	272,593
01-OCT-12 To 30-SEP-13	23	52.85	57.12	58.02	24.71	98.45	16.59	141.85	47.90 to 60.95	834,139	483,972
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	17	82.26	103.26	84.44	39.45	122.29	46.69	318.86	72.63 to 131.04	311,054	262,648
01-JAN-12 To 31-DEC-12	30	60.27	65.48	62.72	23.78	104.40	42.65	141.85	52.95 to 67.38	687,819	431,403
<u>ALL</u>	66	70.46	79.53	68.28	35.98	116.48	16.59	318.86	62.96 to 77.71	553,358	377,816

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	27	69.42	80.10	71.05	39.61	112.74	16.59	143.36	60.20 to 110.43	532,131	378,103
2	39	70.48	79.13	66.48	33.81	119.03	42.65	318.86	59.80 to 78.44	568,053	377,618
<u>ALL</u>	66	70.46	79.53	68.28	35.98	116.48	16.59	318.86	62.96 to 77.71	553,358	377,816

39 Greeley
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 : 66
 Total Sales Price : 35,638,600
 Total Adj. Sales Price : 36,521,599
 Total Assessed Value : 24,935,860
 Avg. Adj. Sales Price : 553,358
 Avg. Assessed Value : 377,816

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 80
 COD : 35.98
 PRD : 116.48

COV : 52.40
 STD : 41.67
 Avg. Abs. Dev : 25.35
 MAX Sales Ratio : 318.86
 MIN Sales Ratio : 16.59

95% Median C.I. : 62.96 to 77.71
 95% Wgt. Mean C.I. : 59.54 to 77.01
 95% Mean C.I. : 69.48 to 89.58

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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
_____Irrigated_____											
County	4	75.04	77.89	78.88	07.26	98.74	70.43	91.06	N/A	545,206	430,034
2	4	75.04	77.89	78.88	07.26	98.74	70.43	91.06	N/A	545,206	430,034
_____Dry_____											
County	2	73.41	73.41	74.67	12.07	98.31	64.55	82.26	N/A	140,000	104,544
2	2	73.41	73.41	74.67	12.07	98.31	64.55	82.26	N/A	140,000	104,544
_____Grass_____											
County	29	69.42	78.63	67.49	36.10	116.51	16.59	141.12	60.01 to 101.00	385,792	260,353
1	17	69.42	73.28	66.00	33.69	111.03	16.59	119.38	48.38 to 110.43	437,107	288,486
2	12	78.62	86.20	70.43	34.89	122.39	48.33	141.12	58.60 to 122.43	313,095	220,499
_____ALL_____	66	70.46	79.53	68.28	35.98	116.48	16.59	318.86	62.96 to 77.71	553,358	377,816

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	26	71.16	76.93	67.85	31.82	113.38	40.47	143.36	52.95 to 78.44	752,842	510,832
1	9	71.84	94.80	76.96	52.07	123.18	40.47	143.36	52.85 to 142.13	742,719	571,566
2	17	70.48	67.47	63.13	20.91	106.87	42.65	101.63	45.94 to 78.44	758,201	478,679
_____Dry_____											
County	4	61.61	63.04	60.01	16.82	105.05	46.69	82.26	N/A	174,808	104,900
2	4	61.61	63.04	60.01	16.82	105.05	46.69	82.26	N/A	174,808	104,900
_____Grass_____											
County	31	69.42	77.82	66.76	34.36	116.57	16.59	141.12	60.01 to 93.65	410,536	274,078
1	17	69.42	73.28	66.00	33.69	111.03	16.59	119.38	48.38 to 110.43	437,107	288,486
2	14	69.86	83.32	67.83	34.94	122.84	48.33	141.12	58.60 to 122.43	378,272	256,582
_____ALL_____	66	70.46	79.53	68.28	35.98	116.48	16.59	318.86	62.96 to 77.71	553,358	377,816

Total Real Property Sum Lines 17, 25, & 30	Records : 3,027	Value : 694,999,395	Growth 3,230,513	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	113	433,765	2	41,330	2	54,030	117	529,125	
02. Res Improve Land	738	1,789,880	32	791,795	39	837,995	809	3,419,670	
03. Res Improvements	749	26,108,730	34	3,350,210	61	4,225,340	844	33,684,280	
04. Res Total	862	28,332,375	36	4,183,335	63	5,117,365	961	37,633,075	1,347,256
% of Res Total	89.70	75.29	3.75	11.12	6.56	13.60	31.75	5.41	41.70
05. Com UnImp Land	25	97,835	5	38,805	0	0	30	136,640	
06. Com Improve Land	138	387,080	16	266,125	3	71,455	157	724,660	
07. Com Improvements	146	4,620,230	17	2,541,225	4	1,430,765	167	8,592,220	
08. Com Total	171	5,105,145	22	2,846,155	4	1,502,220	197	9,453,520	722,675
% of Com Total	86.80	54.00	11.17	30.11	2.03	15.89	6.51	1.36	22.37
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	4	39,500	6	184,950	10	224,450	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	4	39,500	6	184,950	10	224,450	0
% of Rec Total	0.00	0.00	40.00	17.60	60.00	82.40	0.33	0.03	0.00
Res & Rec Total	862	28,332,375	40	4,222,835	69	5,302,315	971	37,857,525	1,347,256
% of Res & Rec Total	88.77	74.84	4.12	11.15	7.11	14.01	32.08	5.45	41.70
Com & Ind Total	171	5,105,145	22	2,846,155	4	1,502,220	197	9,453,520	722,675
% of Com & Ind Total	86.80	54.00	11.17	30.11	2.03	15.89	6.51	1.36	22.37
17. Taxable Total	1,033	33,437,520	62	7,068,990	73	6,804,535	1,168	47,311,045	2,069,931
% of Taxable Total	88.44	70.68	5.31	14.94	6.25	14.38	38.59	6.81	64.07

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	1	222,140	1,586,080
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,586,080
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	222,140	1,586,080

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	136	23	41	200

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	258,475	52	7,434,505	1,223	348,505,570	1,284	356,198,550
28. Ag-Improved Land	5	248,145	37	10,758,645	509	235,722,605	551	246,729,395
29. Ag Improvements	2	40,830	40	2,165,385	533	42,554,190	575	44,760,405
30. Ag Total							1,859	647,688,350

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	1	1.00	12,000	20	22.00	255,000	
33. HomeSite Improvements	0	0.00	0	19	0.00	1,428,060	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.58	290	6	6.00	13,000	
36. FarmSite Improv Land	5	7.49	13,875	35	134.30	370,790	
37. FarmSite Improvements	2	0.00	40,830	39	0.00	737,325	
38. FarmSite Total							
39. Road & Ditches	2	0.76	0	54	140.18	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	10	10.00	106,000	10	10.00	106,000	
32. HomeSite Improv Land	288	306.78	3,113,360	309	329.78	3,380,360	
33. HomeSite Improvements	285	0.00	13,932,190	304	0.00	15,360,250	29,105
34. HomeSite Total				314	339.78	18,846,610	
35. FarmSite UnImp Land	49	148.31	132,510	56	154.89	145,800	
36. FarmSite Improv Land	484	2,106.47	2,835,095	524	2,248.26	3,219,760	
37. FarmSite Improvements	516	0.00	28,622,000	557	0.00	29,400,155	1,131,477
38. FarmSite Total				613	2,403.15	32,765,715	
39. Road & Ditches	1,233	4,122.28	0	1,289	4,263.22	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				927	7,006.15	51,612,325	1,160,582

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	898.95	4.10%	2,894,615	4.17%	3,220.00
47. 2A1	1,876.72	8.56%	6,043,050	8.71%	3,220.01
48. 2A	1,167.36	5.32%	3,758,900	5.42%	3,220.00
49. 3A1	1,599.42	7.29%	5,118,610	7.37%	3,200.29
50. 3A	3,021.90	13.78%	9,670,085	13.93%	3,200.00
51. 4A1	8,728.83	39.81%	27,932,255	40.24%	3,200.00
52. 4A	4,635.68	21.14%	13,996,080	20.16%	3,019.21
53. Total	21,928.86	100.00%	69,413,595	100.00%	3,165.40
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	161.38	2.74%	282,420	3.74%	1,750.03
56. 2D1	645.83	10.97%	1,130,210	14.95%	1,750.01
57. 2D	434.00	7.37%	759,505	10.05%	1,750.01
58. 3D1	784.08	13.32%	1,152,620	15.25%	1,470.03
59. 3D	855.10	14.53%	1,256,980	16.63%	1,469.98
60. 4D1	2,160.10	36.70%	2,268,120	30.00%	1,050.01
61. 4D	845.83	14.37%	710,515	9.40%	840.02
62. Total	5,886.32	100.00%	7,560,370	100.00%	1,284.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	154.43	0.21%	99,560	0.27%	644.69
65. 2G1	832.56	1.15%	486,900	1.31%	584.82
66. 2G	577.82	0.80%	320,165	0.86%	554.09
67. 3G1	4,390.18	6.05%	2,435,175	6.56%	554.69
68. 3G	2,084.58	2.87%	1,100,645	2.97%	527.99
69. 4G1	15,055.73	20.75%	7,675,125	20.69%	509.78
70. 4G	49,456.50	68.17%	24,976,645	67.33%	505.02
71. Total	72,551.80	100.00%	37,094,215	100.00%	511.28
Irrigated Total					
Irrigated Total	21,928.86	21.85%	69,413,595	60.85%	3,165.40
Dry Total					
Dry Total	5,886.32	5.86%	7,560,370	6.63%	1,284.40
Grass Total					
Grass Total	72,551.80	72.28%	37,094,215	32.52%	511.28
72. Waste	8.50	0.01%	850	0.00%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	100,375.48	100.00%	114,069,030	100.00%	1,136.42

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	21,137.90	25.14%	92,795,350	30.01%	4,390.00
47. 2A1	15,082.97	17.94%	63,876,535	20.65%	4,235.01
48. 2A	3,550.69	4.22%	12,356,385	4.00%	3,480.00
49. 3A1	3,797.76	4.52%	12,912,385	4.18%	3,400.00
50. 3A	3,141.16	3.74%	10,365,815	3.35%	3,300.00
51. 4A1	17,360.99	20.65%	56,770,495	18.36%	3,270.00
52. 4A	20,012.57	23.80%	60,189,060	19.46%	3,007.56
53. Total	84,084.04	100.00%	309,266,025	100.00%	3,678.06
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	4,944.12	17.83%	12,111,895	21.80%	2,449.76
56. 2D1	5,450.42	19.65%	13,213,690	23.78%	2,424.34
57. 2D	829.94	2.99%	1,950,360	3.51%	2,350.00
58. 3D1	1,179.33	4.25%	2,535,565	4.56%	2,150.00
59. 3D	560.99	2.02%	1,093,930	1.97%	1,950.00
60. 4D1	6,896.85	24.87%	12,058,335	21.70%	1,748.38
61. 4D	7,871.69	28.38%	12,594,690	22.67%	1,600.00
62. Total	27,733.34	100.00%	55,558,465	100.00%	2,003.31
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,010.74	2.87%	4,028,045	3.44%	1,004.31
65. 2G1	4,399.94	3.15%	4,150,130	3.55%	943.22
66. 2G	1,523.42	1.09%	1,423,210	1.22%	934.22
67. 3G1	1,286.36	0.92%	1,161,080	0.99%	902.61
68. 3G	1,751.01	1.25%	1,529,510	1.31%	873.50
69. 4G1	31,301.17	22.41%	26,289,985	22.46%	839.90
70. 4G	95,423.94	68.31%	78,484,970	67.04%	822.49
71. Total	139,696.58	100.00%	117,066,930	100.00%	838.01
Irrigated Total					
	84,084.04	33.28%	309,266,025	64.16%	3,678.06
Dry Total					
	27,733.34	10.98%	55,558,465	11.53%	2,003.31
Grass Total					
	139,696.58	55.29%	117,066,930	24.29%	838.01
72. Waste	1,155.76	0.46%	115,575	0.02%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	252,669.72	100.00%	482,006,995	100.00%	1,907.66

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	36.96	133,550	3,187.41	11,958,580	102,788.53	366,587,490	106,012.90	378,679,620
77. Dry Land	96.27	203,905	956.48	1,796,660	32,566.91	61,118,270	33,619.66	63,118,835
78. Grass	169.85	143,000	4,995.44	3,785,830	207,083.09	150,232,315	212,248.38	154,161,145
79. Waste	0.00	0	132.90	13,290	1,031.36	103,135	1,164.26	116,425
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	303.08	480,455	9,272.23	17,554,360	343,469.89	578,041,210	353,045.20	596,076,025

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	106,012.90	30.03%	378,679,620	63.53%	3,572.01
Dry Land	33,619.66	9.52%	63,118,835	10.59%	1,877.44
Grass	212,248.38	60.12%	154,161,145	25.86%	726.32
Waste	1,164.26	0.33%	116,425	0.02%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	353,045.20	100.00%	596,076,025	100.00%	1,688.38

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

39 Greeley

	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	35,485,335	37,633,075	2,147,740	6.05%	1,347,256	2.26%
02. Recreational	224,450	224,450	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	17,547,560	18,846,610	1,299,050	7.40%	29,105	7.24%
04. Total Residential (sum lines 1-3)	53,257,345	56,704,135	3,446,790	6.47%	1,376,361	3.89%
05. Commercial	8,796,390	9,453,520	657,130	7.47%	722,675	-0.75%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	28,538,240	32,765,715	4,227,475	14.81%	1,131,477	10.85%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	37,334,630	42,219,235	4,884,605	13.08%	1,854,152	8.12%
10. Total Non-Agland Real Property	90,591,975	98,923,370	8,331,395	9.20%	3,230,513	5.63%
11. Irrigated	280,869,715	378,679,620	97,809,905	34.82%		
12. Dryland	38,689,980	63,118,835	24,428,855	63.14%		
13. Grassland	110,916,340	154,161,145	43,244,805	38.99%		
14. Wasteland	272,550	116,425	-156,125	-57.28%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	430,748,585	596,076,025	165,327,440	38.38%		
17. Total Value of all Real Property (Locally Assessed)	521,340,560	694,999,395	173,658,835	33.31%	3,230,513	32.69%

2013 PLAN OF ASSESSMENT FOR GREELEY COUNTY
Assessment Years 2014, 2015 and 2016

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2013 County Abstract, Greeley County consists of 3,005 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	946	31.48%	6.79%
Commercial	192	6.39%	1.96%
Industrial	NA	NA	NA
Recreational	10	.33%	.04%
Agricultural	1,857	61.80%	91.21%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 353,014.14

Other pertinent facts: Approximately 95% acres of the county is agricultural land and of that 61% is grassland, 29% is irrigated cropland and 10% consists of dry cropland and waste.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor, and one Staff Assistant. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps –
The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc. A concentrated effort towards a “paperless” property record card is in effect. Greeley County Assessment Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gisworkshop.com> and www.nebraskaassessorsonline.us

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols. This change was completed for tax year 2010. This software program is also beneficial in processing splits of property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year.

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1st of each year. These are mailed to the last known address of property owners. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed.

Level of Value, Quality, and Uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97%	24.55	124.44
Commercial	NEI	0	0
Agricultural Land	70%	31.77	111.36
Special Value Agland	N/A	N\A	N\A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2014:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete the review and revaluation of the villages of Spalding Greeley and Scotia. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the 2014 assessment year. Review statistics for any needed changes to remain in compliance for 2014. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Begin a new cycle of the rural review of Greeley County. This includes onsite inspections and new photos of the houses and outbuildings for assessment year 2014. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Assessment Actions Planned for Assessment Year 2015:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete the rural review of Greeley County. This includes onsite inspections and new photos of the houses and outbuildings for assessment year 2015. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Assessment Actions Planned for Assessment Year 2016:

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Other functions performed by the assessor's office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract of Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information

12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Joan M Goodrich
Assessor
For Greeley County

2014 Assessment Survey for Greeley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	2
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$143,097
7.	Adopted budget, or granted budget if different from above:
	\$117,305
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,700
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,850
12.	Other miscellaneous funds:
	\$7,460
13.	Amount of last year's assessor's budget not used:
	\$14,864

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Scotia, Spalding, Greeley, and Wolbach
4.	When was zoning implemented?
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

D. Contracted Services

1.	Appraisal Services:
	n/a
2.	GIS Services:
	GIS Workshop Inc
3.	Other services:
	n/a

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	n/a
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	n/a
5.	Does the appraisal or listing service providers establish assessed values for the county?
	n/a

2014 Certification for Greeley 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 Greeley County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

