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2014 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	12	Median	97.12
Total Sales Price	\$681,500	Mean	94.31
Total Adj. Sales Price	\$681,500	Wgt. Mean	91.67
Total Assessed Value	\$624,727	Average Assessed Value of the Base	\$36,808
Avg. Adj. Sales Price	\$56,792	Avg. Assessed Value	\$52,061

Confidence Interval - Current

95% Median C.I	88.63 to 102.28
95% Wgt. Mean C.I	83.21 to 100.13
95% Mean C.I	85.35 to 103.27
% of Value of the Class of all Real Property Value in the	9.32
% of Records Sold in the Study Period	3.23
% of Value Sold in the Study Period	4.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	11		102.28
2012	13	97	96.72
2011	14	97	97
2010	13	96	96

2014 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	6	Median	96.39
Total Sales Price	\$383,500	Mean	97.04
Total Adj. Sales Price	\$383,500	Wgt. Mean	90.38
Total Assessed Value	\$346,594	Average Assessed Value of the Base	\$127,531
Avg. Adj. Sales Price	\$63,917	Avg. Assessed Value	\$57,766

Confidence Interval - Current

95% Median C.I	78.94 to 121.46
95% Wgt. Mean C.I	76.61 to 104.14
95% Mean C.I	81.85 to 112.23
% of Value of the Class of all Real Property Value in the County	8.33
% of Records Sold in the Study Period	6.25
% of Value Sold in the Study Period	2.83

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	8		98.86
2012	7		98.37
2011	6	0	99
2010	6	100	97

2014 Opinions of the Property Tax Administrator for Hooker 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	69	Does not meet generally accepted mass appraisal practices.	MrktArea:0; Irrigated; +21%

***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 Hooker County

For assessment year 2014 only the normal listing and pickup work was completed. The residential properties are scheduled to be reappraised in 2015.

In 2014 GIS Western Resources was converted to GIS Workshop.

2014 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:												
	Assessor												
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;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.												
2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.												
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 built from the market.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	No - currently there are no homes in the Dismal River grouping.												
6.	Describe the methodology used to determine the residential lot values?												
	A per square foot method, with size increments.												
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"><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: 30%;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2010</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>	1	2010	2010	2010	2	2010	2010	2010
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>										
1	2010	2010	2010										
2	2010	2010	2010										

2014 Residential Correlation Section for Hooker County

County Overview

Hooker County is ranch land with a total county population of approximately 727 (estimated 2012 census). Prior to the passage of the Kinkaid Act of 1904, when settlers came to farm, the settlement of Hooker County had been sparse; it had been used solely by ranchers for grazing cattle. Even with the coming of the railroad the transportation of goods and services remained difficult since most of the roads were little more than cattle trails; the county remained one of the least populated. Mullen, the county seat and only remaining town in the county, reached a peak population in 1960 of 811, today the approximate population is 509.

The residential market in Mullen appears to be somewhat stable and there are job opportunities and services with the presence of a school, bank, medical facility, market, feed store, and several retail businesses which will influence the residential economy.

Description of Analysis

There are 11 sales in the residential sample; these sales will only represent a little over 3% of the residential improved properties. The statistical sample is not sufficient to have reliability in the measurement of the residential class.

Assessment actions for 2014 consisted of doing only the normal listing and pickup work.

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

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Hooker County was selected for review in 2012. 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.

The sales file consists of only 11 qualified residential sales and is considerate to be inadequate for statistical measurement and unrepresentative of the residential class as a whole.

2014 Residential Correlation Section for Hooker County

Level of Value

Based on the consideration of all available information and the known assessment practices the level of value for Hooker County is determined to be 100% of market value for the residential class of property.

2014 Commercial Assessment Actions for Hooker County

Normal pickup work and listing was completed for assessment year 2014.

In addition, a complete review and revaluation of all 104 commercial properties was completed and the costing was updated to the Marshall & Swift cost indexes of June/2013. A new depreciation schedule was implemented and the golf courses were brought into line with general practices for valuation.

GIS Workshop was contracted to replace GIS Western Resources and the website is active to interface with the assessment information.

2014 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:		
	Assessor		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	1	All commercial property within Hooker County.	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.		
	Primarily the cost approach with sales used to establish depreciation if available. There is not enough income information to make it meaningful.		
3a.	Describe the process used to determine the value of unique commercial properties.		
	The expertise of a contracted appraiser will be sought in the valuation of 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?		
	The depreciation is built from the market.		
5.	Are individual depreciation tables developed for each valuation grouping?		
	Not applicable.		
6.	Describe the methodology used to determine the commercial lot values.		
	By square foot with size increments.		
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	1	2011	2010
			<u>Date of Lot Value Study</u>
			2011

2014 Commercial Correlation Section for Hooker County

County Overview

Hooker County is an agricultural based county. There are few commercial sales but, the commercial market appears to be somewhat stable and provides a few basic services and retail functions to the community and surrounding area. Mullen provides employment opportunities at the school, bank, medical facility, market, feed store and the few retail businesses which affect the commercial economy. The golf courses will also provide some job opportunities.

The first golf course in Mullen was built in 1924. The sport of golfing may seem uncharacteristic of the sand hills, but the unique makeup of the sand hills has manifested into some of the extraordinary qualities sought after by visionaries in the development of championship golf courses. In 1995 the Sand Hills Golf Course was built and is ranked by Golf Magazine as 12th on the list of top 100 championship golf courses in the world, 9th on the list of top 100 championship courses in the United States, and ranked 1st by Golf Digest on the list of top 10 courses in Nebraska. Hooker County is also home to the Dismal River Golf Course that was opened for business in 2006. In 2012 another 18 holes were added to it. The Dismal River Golf Course is ranked 4th on the list of top 10 courses in Nebraska.

Description of Analysis

The commercial properties comprise 38 different occupancy codes; at the most there will seven parcels to a code the most typical number would be 1 per code. There have been only seven commercial sales during this study period.

Assessment actions for 2014 consisted of a complete review and revaluation of all commercial properties. The costing was updated to the Marshall & Swift cost indexes of June/2013 and new depreciation was applied. After further review it was found that a couple of the sales should have been coded as (3) substantially changed; when the occupancy changed the values changed significantly thus giving the indication sold properties were being treated differently than the unsold which was not the case. The golf courses were also brought into line with the general practices of others across the state by addressing the value per green.

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the file.

2014 Commercial Correlation Section for Hooker County

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. Hooker County was selected for review in 2012. With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being 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.

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 Hooker County

For assessment year 2014 the normal listing and pickup work was completed. In addition, the physical inspection and review of the land south of highway 2 and east of highway 97 was done.

GIS Workshop was contracted to replace GIS Western Resources and the website is active to interface with the assessment information.

The agricultural land values were reviewed and adjusted.

2014 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:				
	Assessor				
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;">0</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.				
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.				
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview non-agricultural influences have not been identified that would cause a parcel to be considered recreational.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	No - Mullen Subdivision: 1st acre \$1750, 2 plus acres are valued at \$1000 per acre Rural Residential: 1-20 acres \$1000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$210 per acre, generally only have two acres at this value and rest of the land is valued as agricultural.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Not applicable.				
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.				

Hooker County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,250	1,250
Thomas	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
McPherson	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Arthur	1	N/A	N/A	1,475	N/A	1,475	1,475	1,475	1,475	1,475
Grant	1	N/A	N/A	N/A	N/A	N/A	1,250	1,250	1,250	1,250
Cherry	1	N/A	1,650	1,650	1,649	1,491	1,477	1,494	1,500	1,527

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	N/A								
Thomas	1	N/A								
McPherson	1	N/A	N/A	N/A	605	N/A	605	605	605	605
Arthur	1	N/A								
Grant	1	N/A								
Cherry	1	N/A	550	525	500	500	500	500	500	506

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	N/A	N/A	N/A	N/A	255	255	250	250	250
Thomas	1	N/A	N/A	280	280	N/A	280	280	280	280
McPherson	1	N/A	N/A	275	275	N/A	275	275	275	275
Arthur	1	N/A	N/A	265	N/A	265	265	265	265	265
Grant	1	N/A	N/A	N/A	N/A	N/A	260	260	260	260
Cherry	1	N/A	500	475	455	425	375	250	250	274

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

2014 Agricultural Correlation Section for Hooker County

County Overview

Hooker County is located in the center of the Nebraska Sand Hills; the Valentine series soils are the most common in the Sand Hill region. Hooker County is drained by the Middle Loup River to the North and the Dismal River to the south.

Hooker County is included in the Upper Loup Natural Resource District; there are moratoriums and restrictions but the district also authorizes new well drilling for up to 2500 acres annually. There are only a minimal amount of acres under irrigation due to the instability of the soils; in the Sand Hills these pivots are utilized to provide a supplemental feed source. The county consists of large ranches, and the economy of the area relies heavily on the grass and the production of livestock.

The Sand Hills is very homogeneous and the comparable area around the county is quite extensive. Counties immediately adjoining Hooker County would be Cherry County to the north, Thomas County on the east, McPherson on the south along with the northeast corner of Arthur County and to the west is Grant County. The land use makeup of Hooker County is approximately 99% grass, less than 1% irrigated and no dry land.

Description of Analysis

For 2014, county wide increases to grass amounted to 4%, and irrigated amounted to 25%. Analysis of the grass values indicates assessment levels are within the acceptable range and values are relatively similar to adjoining counties. For the subclass of irrigated land however, historical changes in assessed values do not appear to have increased parallel to general sales analysis and economic indicators.

Last year Hooker County and all the Sand Hill counties increased irrigated values significantly; however, sales analysis suggests that those values are still lagging behind the market. A market analysis of all counties within the Sand Hill Region indicates that irrigated land is selling for approximately \$2,140 per acre. Assessed values in the range of \$1475-\$1600 would produce a level of value within the acceptable range. Because, better soils for crop production will be found in the northern part of Cherry and Sheridan counties and the southern parts of Logan, Lincoln, Keith and Garden counties, irrigated sales from across the sand hills were further stratified into sales containing the most pure sandy soils. This stratification reduced the size of the sample to 8 sales, but this sample is the most reliable data available with which to estimate the level of value of irrigated land in Hooker County. The assessed values of the comparable sales were calculated using the Hooker County values. The following statistics were calculated from this sample:

2014 Agricultural Correlation Section for Hooker County

Median	59.50%	AAD	15.80%
Mean	66.29%	PRD	97.56%
W/ Mean	67.95%	COD	26.56%

Sales Qualification

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. There is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

Based on a correlation of all available information, the level of value for the grass land is acceptable but the level of value for the irrigated land is not. Since the tax burden is essentially shifted to the grass sectors as a result of the assessor's failure to increase irrigated land, assessment practices are not in compliance with accepted mass appraisal standards.

Level of Value

Based on a correlation of all available information, the level of value for the irrigated land is determined to be 60%. The level of value of grass land is best represented by the greater than 95% majority land use statistics, which is 69%.

Non-Binding Recommendation

The recommendation of the Property Tax Administrator is to increase irrigated land 21% in Hooker County to bring the irrigated subclass level of value to the midpoint of the acceptable range.

County	Irrigated Avg Assessed
Hooker	1513
Cherry	1564
Thomas	1475
McPherson	1475
Arthur	1475
Grant	1250

The resulting values expected from a 21% increase would put the assessed values within the acceptable range and the values would be reasonably similar to similar markets in adjoining counties, as indicated in the chart above. Grant County's irrigated subclass is also below the

2014 Agricultural Correlation Section for Hooker County

acceptable range, and a similar adjustment has been recommended in the 2014 Reports & Opinions of the Property Tax Administrator for Grant County.

46 Hooker
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 : 12
Total Sales Price : 681,500
Total Adj. Sales Price : 681,500
Total Assessed Value : 624,727
Avg. Adj. Sales Price : 56,792
Avg. Assessed Value : 52,061

MEDIAN : 97
WGT. MEAN : 92
MEAN : 94
COD : 09.35
PRD : 102.88

COV : 14.95
STD : 14.10
Avg. Abs. Dev : 09.08
MAX Sales Ratio : 114.48
MIN Sales Ratio : 58.85

95% Median C.I. : 88.63 to 102.28
95% Wgt. Mean C.I. : 83.21 to 100.13
95% Mean C.I. : 85.35 to 103.27

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	4	100.10	102.75	101.14	05.62	101.59	96.32	114.48	N/A	46,750	47,281
01-JUL-12 To 30-SEP-12	2	100.47	100.47	97.87	04.94	102.66	95.51	105.42	N/A	31,500	30,828
01-OCT-12 To 31-DEC-12	2	90.00	90.00	80.16	11.52	112.28	79.63	100.36	N/A	87,750	70,342
01-JAN-13 To 31-MAR-13	2	96.13	96.13	96.69	03.87	99.42	92.41	99.85	N/A	76,500	73,965
01-APR-13 To 30-JUN-13	1	58.85	58.85	58.85	00.00	100.00	58.85	58.85	N/A	20,000	11,770
01-JUL-13 To 30-SEP-13	1	88.63	88.63	88.63	00.00	100.00	88.63	88.63	N/A	83,000	73,564
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	100.10	101.99	100.31	05.40	101.67	95.51	114.48	95.51 to 114.48	41,667	41,797
01-OCT-12 To 30-SEP-13	6	90.52	86.62	86.66	12.06	99.95	58.85	100.36	58.85 to 100.36	71,917	62,325
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	8	99.14	98.99	92.00	06.71	107.60	79.63	114.48	79.63 to 114.48	53,188	48,933
<u>ALL</u>	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061
<u>ALL</u>	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061
06											
07											
<u>ALL</u>	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061

46 Hooker
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 : 12
Total Sales Price : 681,500
Total Adj. Sales Price : 681,500
Total Assessed Value : 624,727
Avg. Adj. Sales Price : 56,792
Avg. Assessed Value : 52,061

MEDIAN : 97
WGT. MEAN : 92
MEAN : 94
COD : 09.35
PRD : 102.88

COV : 14.95
STD : 14.10
Avg. Abs. Dev : 09.08
MAX Sales Ratio : 114.48
MIN Sales Ratio : 58.85

95% Median C.I. : 88.63 to 102.28
95% Wgt. Mean C.I. : 83.21 to 100.13
95% Mean C.I. : 85.35 to 103.27

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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	100.36	100.36	100.36	00.00	100.00	100.36	100.36	N/A	4,500	4,516	
Less Than 15,000	1	100.36	100.36	100.36	00.00	100.00	100.36	100.36	N/A	4,500	4,516	
Less Than 30,000	4	101.32	91.73	89.80	11.96	102.15	58.85	105.42	N/A	16,625	14,929	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	11	96.32	93.75	91.61	09.90	102.34	58.85	114.48	79.63 to 105.42	61,545	56,383	
Greater Than 14,999	11	96.32	93.75	91.61	09.90	102.34	58.85	114.48	79.63 to 105.42	61,545	56,383	
Greater Than 29,999	8	95.92	95.59	91.87	06.83	104.05	79.63	114.48	79.63 to 114.48	76,875	70,627	
<u>Incremental Ranges</u>												
0 TO 4,999	1	100.36	100.36	100.36	00.00	100.00	100.36	100.36	N/A	4,500	4,516	
5,000 TO 14,999												
15,000 TO 29,999	3	102.28	88.85	89.03	15.17	99.80	58.85	105.42	N/A	20,667	18,400	
30,000 TO 59,999	2	105.00	105.00	103.51	09.04	101.44	95.51	114.48	N/A	41,500	42,956	
60,000 TO 99,999	5	96.32	95.03	95.00	03.48	100.03	88.63	99.85	N/A	72,200	68,587	
100,000 TO 149,999												
150,000 TO 249,999	1	79.63	79.63	79.63	00.00	100.00	79.63	79.63	N/A	171,000	136,167	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	12	97.12	94.31	91.67	09.35	102.88	58.85	114.48	88.63 to 102.28	56,792	52,061	

46 Hooker
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 : 6
Total Sales Price : 383,500
Total Adj. Sales Price : 383,500
Total Assessed Value : 346,594
Avg. Adj. Sales Price : 63,917
Avg. Assessed Value : 57,766

MEDIAN : 96
WGT. MEAN : 90
MEAN : 97
COD : 10.43
PRD : 107.37

COV : 14.91
STD : 14.47
Avg. Abs. Dev : 10.05
MAX Sales Ratio : 121.46
MIN Sales Ratio : 78.94

95% Median C.I. : 78.94 to 121.46
95% Wgt. Mean C.I. : 76.61 to 104.14
95% Mean C.I. : 81.85 to 112.23

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrrs</u>												
01-OCT-10 To 31-DEC-10	2	90.36	90.36	82.62	12.64	109.37	78.94	101.77	N/A	74,500	61,550	
01-JAN-11 To 31-MAR-11												
01-APR-11 To 30-JUN-11												
01-JUL-11 To 30-SEP-11												
01-OCT-11 To 31-DEC-11												
01-JAN-12 To 31-MAR-12												
01-APR-12 To 30-JUN-12	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	2	92.69	92.69	94.74	05.79	97.84	87.32	98.05	N/A	108,500	102,791	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	2	90.36	90.36	82.62	12.64	109.37	78.94	101.77	N/A	74,500	61,550	
01-OCT-11 To 30-SEP-12	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073	
01-OCT-12 To 30-SEP-13	3	94.72	93.36	94.74	03.78	98.54	87.32	98.05	N/A	76,500	72,474	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11												
01-JAN-12 To 31-DEC-12	3	98.05	102.28	95.34	11.61	107.28	87.32	121.46	N/A	74,000	70,552	
<u>ALL</u>	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	
<u>ALL</u>	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	

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	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	
04												
<u>ALL</u>	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	

46 Hooker
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 : 6
Total Sales Price : 383,500
Total Adj. Sales Price : 383,500
Total Assessed Value : 346,594
Avg. Adj. Sales Price : 63,917
Avg. Assessed Value : 57,766

MEDIAN : 96
WGT. MEAN : 90
MEAN : 97
COD : 10.43
PRD : 107.37

COV : 14.91
STD : 14.47
Avg. Abs. Dev : 10.05
MAX Sales Ratio : 121.46
MIN Sales Ratio : 78.94

95% Median C.I. : 78.94 to 121.46
95% Wgt. Mean C.I. : 76.61 to 104.14
95% Mean C.I. : 81.85 to 112.23

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$ Ranges												
Less Than 5,000												
Less Than 15,000	2	108.09	108.09	102.36	12.37	105.60	94.72	121.46	N/A	8,750	8,957	
Less Than 30,000	3	101.77	105.98	102.02	08.76	103.88	94.72	121.46	N/A	13,833	14,112	
Ranges Excl. Low \$												
Greater Than 4,999	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	
Greater Than 14,999	4	92.69	91.52	89.80	09.05	101.92	78.94	101.77	N/A	91,500	82,170	
Greater Than 29,999	3	87.32	88.10	88.96	07.30	99.03	78.94	98.05	N/A	114,000	101,419	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999	2	108.09	108.09	102.36	12.37	105.60	94.72	121.46	N/A	8,750	8,957	
15,000 TO 29,999	1	101.77	101.77	101.77	00.00	100.00	101.77	101.77	N/A	24,000	24,424	
30,000 TO 59,999												
60,000 TO 99,999	1	87.32	87.32	87.32	00.00	100.00	87.32	87.32	N/A	67,000	58,504	
100,000 TO 149,999	1	78.94	78.94	78.94	00.00	100.00	78.94	78.94	N/A	125,000	98,675	
150,000 TO 249,999	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
ALL	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
304	1	87.32	87.32	87.32	00.00	100.00	87.32	87.32	N/A	67,000	58,504	
346	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
350	1	101.77	101.77	101.77	00.00	100.00	101.77	101.77	N/A	24,000	24,424	
352	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073	
353	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840	
447	1	78.94	78.94	78.94	00.00	100.00	78.94	78.94	N/A	125,000	98,675	
ALL	6	96.39	97.04	90.38	10.43	107.37	78.94	121.46	78.94 to 121.46	63,917	57,766	

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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 : 36
Total Sales Price : 23,068,688
Total Adj. Sales Price : 23,068,688
Total Assessed Value : 14,670,327
Avg. Adj. Sales Price : 640,797
Avg. Assessed Value : 407,509

MEDIAN : 68
WGT. MEAN : 64
MEAN : 71
COD : 22.56
PRD : 112.12

COV : 28.89
STD : 20.60
Avg. Abs. Dev : 15.27
MAX Sales Ratio : 125.00
MIN Sales Ratio : 19.83

95% Median C.I. : 63.16 to 75.33
95% Wgt. Mean C.I. : 55.04 to 72.14
95% Mean C.I. : 64.57 to 78.03

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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	4	86.63	83.83	79.20	11.25	105.85	63.01	99.07	N/A	1,114,763	882,851
01-JAN-11 To 31-MAR-11	6	97.79	89.45	86.77	13.09	103.09	66.67	104.06	66.67 to 104.06	297,473	258,127
01-APR-11 To 30-JUN-11	1	71.53	71.53	71.53	00.00	100.00	71.53	71.53	N/A	210,000	150,210
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	3	63.59	70.03	64.47	10.57	108.62	63.16	83.33	N/A	616,389	397,379
01-JAN-12 To 31-MAR-12	6	67.69	67.10	66.47	11.09	100.95	55.56	85.14	55.56 to 85.14	833,943	554,314
01-APR-12 To 30-JUN-12	5	67.61	67.42	55.93	13.64	120.54	47.54	85.29	N/A	593,628	332,043
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	4	58.78	53.18	39.23	33.87	135.56	19.83	75.33	N/A	984,973	386,386
01-JAN-13 To 31-MAR-13	5	51.33	64.69	50.23	31.70	128.79	45.26	125.00	N/A	240,800	120,948
01-APR-13 To 30-JUN-13	1	62.32	62.32	62.32	00.00	100.00	62.32	62.32	N/A	992,000	618,250
01-JUL-13 To 30-SEP-13	1	74.96	74.96	74.96	00.00	100.00	74.96	74.96	N/A	657,943	493,179
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	11	88.09	85.78	81.04	15.42	105.85	63.01	104.06	66.67 to 103.71	586,717	475,489
01-OCT-11 To 30-SEP-12	14	67.62	67.84	62.91	12.19	107.84	47.54	85.29	55.56 to 83.33	701,498	441,303
01-OCT-12 To 30-SEP-13	11	51.74	61.22	48.01	34.31	127.52	19.83	125.00	45.26 to 75.33	617,621	296,519
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	10	77.43	81.83	75.21	20.02	108.80	63.16	104.06	63.59 to 103.71	384,400	289,111
01-JAN-12 To 31-DEC-12	15	67.63	63.49	54.83	16.84	115.79	19.83	85.29	55.56 to 72.50	794,113	435,443
<u>ALL</u>	36	67.69	71.30	63.59	22.56	112.12	19.83	125.00	63.16 to 75.33	640,797	407,509

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	36	67.69	71.30	63.59	22.56	112.12	19.83	125.00	63.16 to 75.33	640,797	407,509
<u>ALL</u>	36	67.69	71.30	63.59	22.56	112.12	19.83	125.00	63.16 to 75.33	640,797	407,509

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
<u>Grass</u>											
County	34	69.30	72.92	68.14	21.30	107.01	45.26	125.00	63.16 to 83.33	603,053	410,900
0	34	69.30	72.92	68.14	21.30	107.01	45.26	125.00	63.16 to 83.33	603,053	410,900
<u>ALL</u>	36	67.69	71.30	63.59	22.56	112.12	19.83	125.00	63.16 to 75.33	640,797	407,509

46 Hooker
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 : 36
 Total Sales Price : 23,068,688
 Total Adj. Sales Price : 23,068,688
 Total Assessed Value : 14,670,327
 Avg. Adj. Sales Price : 640,797
 Avg. Assessed Value : 407,509

MEDIAN : 68
 WGT. MEAN : 64
 MEAN : 71
 COD : 22.56
 PRD : 112.12

COV : 28.89
 STD : 20.60
 Avg. Abs. Dev : 15.27
 MAX Sales Ratio : 125.00
 MIN Sales Ratio : 19.83

95% Median C.I. : 63.16 to 75.33
 95% Wgt. Mean C.I. : 55.04 to 72.14
 95% Mean C.I. : 64.57 to 78.03

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	43.72	43.72	27.28	54.64	160.26	19.83	67.61	N/A	1,282,445	349,869
0	2	43.72	43.72	27.28	54.64	160.26	19.83	67.61	N/A	1,282,445	349,869
Grass											
County	34	69.30	72.92	68.14	21.30	107.01	45.26	125.00	63.16 to 83.33	603,053	410,900
0	34	69.30	72.92	68.14	21.30	107.01	45.26	125.00	63.16 to 83.33	603,053	410,900
ALL	36	67.69	71.30	63.59	22.56	112.12	19.83	125.00	63.16 to 75.33	640,797	407,509



2014 Analysis of Agricultural Land

[Hooker County What-if - 21% increase to irrigated only]

Ratio Study

Final Statistics

Confidence Intervals

County
sales

8

Median	71.99%	AAD	19.12%
Mean	80.21%	COD	26.56%
Wt Mean	82.22%	PRD	97.56%

95% Median C.I.: 52.43% to 141.25%
 95% Mean C.I.: 55.81% to 104.62%
 95% Wt Mean C.I.: 60.60% to 103.84%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,778	Value : 146,948,756	Growth 183,812	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	22	99,485	11	40,066	31	1,814,305	64	1,953,856	
02. Res Improve Land	264	574,503	33	271,539	2	14,810	299	860,852	
03. Res Improvements	269	8,630,717	33	1,797,204	6	450,117	308	10,878,038	
04. Res Total	291	9,304,705	44	2,108,809	37	2,279,232	372	13,692,746	124,872
% of Res Total	78.23	67.95	11.83	15.40	9.95	16.65	20.92	9.32	67.93
05. Com UnImp Land	9	41,671	5	21,156	7	473,700	21	536,527	
06. Com Improve Land	52	143,164	8	86,953	13	2,323,131	73	2,553,248	
07. Com Improvements	53	1,709,070	9	221,076	13	7,223,022	75	9,153,168	
08. Com Total	62	1,893,905	14	329,185	20	10,019,853	96	12,242,943	7,440
% of Com Total	64.58	15.47	14.58	2.69	20.83	81.84	5.40	8.33	4.05
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	0	0	0	0	
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	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	291	9,304,705	44	2,108,809	37	2,279,232	372	13,692,746	124,872
% of Res & Rec Total	78.23	67.95	11.83	15.40	9.95	16.65	20.92	9.32	67.93
Com & Ind Total	62	1,893,905	14	329,185	20	10,019,853	96	12,242,943	7,440
% of Com & Ind Total	64.58	15.47	14.58	2.69	20.83	81.84	5.40	8.33	4.05
17. Taxable Total	353	11,198,610	58	2,437,994	57	12,299,085	468	25,935,689	132,312
% of Taxable Total	75.43	43.18	12.39	9.40	12.18	47.42	26.32	17.65	71.98

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	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	32	11	68	111

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	7	46,649	1,210	109,187,401	1,217	109,234,050
28. Ag-Improved Land	0	0	7	119,268	82	8,338,803	89	8,458,071
29. Ag Improvements	0	0	8	320,534	85	3,000,412	93	3,320,946
30. Ag Total							1,310	121,013,067

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	3.65	2,820	
32. HomeSite Improv Land	0	0.00	0	4	6.00	1,530	
33. HomeSite Improvements	0	0.00	0	8	6.00	296,926	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	510	
37. FarmSite Improvements	0	0.00	0	4	0.00	23,608	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	6.00	1,530	4	9.65	4,350	
32. HomeSite Improv Land	43	85.00	21,675	47	91.00	23,205	
33. HomeSite Improvements	77	81.00	2,520,330	85	87.00	2,817,256	51,500
34. HomeSite Total				89	100.65	2,844,811	
35. FarmSite UnImp Land	2	4.00	1,020	2	4.00	1,020	
36. FarmSite Improv Land	25	49.00	12,495	26	51.00	13,005	
37. FarmSite Improvements	66	0.00	480,082	70	0.00	503,690	0
38. FarmSite Total				72	55.00	517,715	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				161	155.65	3,362,526	51,500

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	3,681.00	100.00%	4,601,251	100.00%	1,250.00
53. Total	3,681.00	100.00%	4,601,251	100.00%	1,250.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	450.00	0.10%	114,750	0.10%	255.00
68. 3G	18,511.47	4.10%	4,720,426	4.18%	255.00
69. 4G1	6,918.14	1.53%	1,729,536	1.53%	250.00
70. 4G	425,924.54	94.27%	106,479,888	94.19%	250.00
71. Total	451,804.15	100.00%	113,044,600	100.00%	250.21
Irrigated Total					
	3,681.00	0.81%	4,601,251	3.91%	1,250.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	451,804.15	99.09%	113,044,600	96.09%	250.21
72. Waste	469.00	0.10%	4,690	0.00%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.05	0.00%	0	0.00%	0.00
75. Market Area Total	455,954.15	100.00%	117,650,541	100.00%	258.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	3,681.00	4,601,251	3,681.00	4,601,251
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	649.53	161,057	451,154.62	112,883,543	451,804.15	113,044,600
79. Waste	0.00	0	0.00	0	469.00	4,690	469.00	4,690
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.05	0	13.05	0
82. Total	0.00	0	649.53	161,057	455,304.62	117,489,484	455,954.15	117,650,541

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,681.00	0.81%	4,601,251	3.91%	1,250.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	451,804.15	99.09%	113,044,600	96.09%	250.21
Waste	469.00	0.10%	4,690	0.00%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.05	0.00%	0	0.00%	0.00
Total	455,954.15	100.00%	117,650,541	100.00%	258.03

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

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	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	13,531,459	13,692,746	161,287	1.19%	124,872	0.27%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	2,654,471	2,844,811	190,340	7.17%	51,500	5.23%
04. Total Residential (sum lines 1-3)	16,185,930	16,537,557	351,627	2.17%	176,372	1.08%
05. Commercial	11,982,903	12,242,943	260,040	2.17%	7,440	2.11%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	502,661	517,715	15,054	2.99%	0	2.99%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	12,485,564	12,760,658	275,094	2.20%	7,440	2.14%
10. Total Non-Agland Real Property	28,671,494	29,298,215	626,721	2.19%	183,812	1.54%
11. Irrigated	3,626,000	4,601,251	975,251	26.90%		
12. Dryland	0	0	0			
13. Grassland	108,563,875	113,044,600	4,480,725	4.13%		
14. Wasteland	4,690	4,690	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	112,194,565	117,650,541	5,455,976	4.86%		
17. Total Value of all Real Property (Locally Assessed)	140,866,059	146,948,756	6,082,697	4.32%	183,812	4.19%

2013 Plan of Assessment for Hooker County
Assessment Years 2014, 2015 and 2016
Date: July 25, 2013

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation 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 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2013 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Base			
Residential	370	21%	11%
Commercial	98	5 %	9%
Agricultural	1311	74 %	80%

Agricultural land - taxable acres 455,805 (*e.g. if predominant property in your county*)

Other pertinent facts: 99 percent of the county is Sand Hill grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2013, an estimated 2 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2013 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 14 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$70,607 for the 2012-2013 fiscal year, and there were minimal funds allowed for appraisal maintenance from the requested \$5,000. The county board did approve funding of \$5,000 for appraisal maintenance in the current budget.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos.

Mapping and Software

Hooker County's cadastral maps are current GIS data and are updated through GIS Western Resources as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GIS Western Resources for GIS mapping and annual maintenance. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

C. Property Record Cards – quantity and quality of property information, current listings, photo, sketches, etc.

Procedure Manual\ Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are current and are available in Terrascan and can be printed on demand.

D. Software for CAMA, Assessment Administration, GIS

E. Web based – property record information access

Current Assessment Procedures for Real Property (for example describe):

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property.

Data Collection is done on a regular basis and listing is current and accurate.

A. Discover, List & Inventory all property (e.g. how you handle processes for Real Estate Transfers & ownership changes, Sales Review, building permits/information statements).

B. Data Collection (e.g. frequency & method of physical property inspections, listing, gather market and income data).

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

C. Review assessment sales ratio studies before assessment actions (e.g. how you perform A/S ratio studies internally or work with Field Liaison on analysis of A/S ratio studies).

2013 R&O Statistics

Property Class	Median	COD	PRD
Published in the 2013 Administrators Reports and Opinions			

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to change the low number of sales in the classes.

D. Approaches to Value (e.g. how you perform mass appraisal techniques or calibrate models, etc);

- 1) Market Approach; sales comparisons,
- 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
- 3) Income Approach; income and expense data collection/analysis from the market,
- 4) Land valuation studies, establish market areas, special value for agricultural land

E. Reconciliation of Final Value and documentation

F. Review assessment sales ratio studies after assessment actions.

G. Notices and Public Relations

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	NEI/102	11.8	103.05
Commercial	NEI/99	28.46	117.29
Agricultural Land	69.00	18.87	108.84

*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): **2014**

Residential-The reappraisal will be completed by the assessor. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have reappraisal for 2013. This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

Assessment Actions Planned for Assessment Year 2015:

Residential (and/or subclasses): **2015**

Residential- This class of property will have appraisal maintenance only for this year. Appraisal maintenance includes sales review and pickup work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

Assessment Actions Planned for Assessment Year 2013:

Residential (and/or subclasses): **2015**

Residential-This class of property will have full review and appraisal maintenance and the assessor will review properties in 2015. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have appraisal maintenance and the assessor will review properties in 2015. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by

interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): Agricultural-This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

1. Record Maintenance, Mapping updates, & Ownership changes—Institute GIS parcel mapping with GIS Western Resources.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T 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 40 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 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. 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.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. (e.g. XX hours and/or frequency)

Conclusion:

Summarize current budget request & resources needed for the future to achieve assessment actions planned.

Conclusion

The assessor’s priority for the coming year will be to appraise the residential properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews. GIS will be implemented. Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature: _____ Date: _____

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.

2014 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 76,080 - This budget includes all offices managed by the Ex Officio Assessor.
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 3,000 (includes GIS updates)
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:
	\$ 2,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 2,000 (including clerk education)
12.	Other miscellaneous funds:
	Not applicable, budget includes all functions of being ex officio.
13.	Amount of last year's assessor's budget not used:
	Not applicable, budget includes all functions of being ex officio.

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?
	No
4.	If so, who maintains the Cadastral Maps?
	Not applicable.
5.	Does the county have GIS software?
	Yes – GIS Western Resources but for 2014 will change to GIS Workshop.
6.	Is GIS available to the public? If so, what is the web address?
	Not currently.
7.	Who maintains the GIS software and maps?
	GIS Western Resources but for 2014 will change to GIS Workshop.
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?
	Mullen and a one mile radius around the village.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Western Resources but for 2014 will change to 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?
	Not at this time.
2.	If so, is the appraisal or listing service performed under contract?
	Not applicable.
3.	What appraisal certifications or qualifications does the County require?
	Not applicable.
4.	Have the existing contracts been approved by the PTA?
	Not applicable.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Not applicable.

2014 Certification for Hooker 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 Hooker 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

