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## 2014 Commission Summary for Howard County

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### Residential Real Property - Current

Number of Sales	120	Median	97.71
Total Sales Price	\$11,705,386	Mean	100.14
Total Adj. Sales Price	\$11,705,386	Wgt. Mean	96.21
Total Assessed Value	\$11,262,166	Average Assessed Value of the Base	\$77,295
Avg. Adj. Sales Price	\$97,545	Avg. Assessed Value	\$93,851

### Confidence Interval - Current

95% Median C.I	95.70 to 99.28
95% Wgt. Mean C.I	93.85 to 98.58
95% Mean C.I	96.51 to 103.77
% of Value of the Class of all Real Property Value in the	18.70
% of Records Sold in the Study Period	4.90
% of Value Sold in the Study Period	5.95

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	128	99	98.71
2012	122	99	98.64
2011	148	96	96
2010	167	97	97

## 2014 Commission Summary for Howard County

### Commercial Real Property - Current

Number of Sales	11	Median	84.08
Total Sales Price	\$433,167	Mean	104.48
Total Adj. Sales Price	\$433,167	Wgt. Mean	65.59
Total Assessed Value	\$284,098	Average Assessed Value of the Base	\$89,771
Avg. Adj. Sales Price	\$39,379	Avg. Assessed Value	\$25,827

### Confidence Interval - Current

95% Median C.I	42.62 to 145.10
95% Wgt. Mean C.I	47.90 to 83.28
95% Mean C.I	51.36 to 157.60
% of Value of the Class of all Real Property Value in the County	3.55
% of Records Sold in the Study Period	2.75
% of Value Sold in the Study Period	0.79

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	13		98.60
2012	13		96.72
2011	15		99
2010	21	98	98



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



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Ruth A. Sorensen  
Property Tax Administrator



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

Howard County updated their residential pricing and applied 06/2008 Marshall/Swift Costing to existing data countywide in 2009.

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.

A complete review of all improved properties in Market Area 7200 was performed for 2014. All properties were physically inspected, with new photos taken. All corrections were made to the property records. A revaluation was then completed based on cost and sales comparison. There was no overall percentage adjustment used, but rather each property looked at separately due to previous equalization issues.

All residential pick-up work and building permits were reviewed and completed in a timely manner. A ratio study was completed on all other residential properties to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property.

## 2014 Residential Assessment Survey for Howard County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and staff																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Cost and sales comparison approaches																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information are used.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Depreciation tables are developed on a county-wide basis and then modified with economic depreciation developed for individual valuation groups.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Sales comparison and availability																		
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01	2008	2008	2012																
02	2008	2008	2005																
03	2008	2008	2005																

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

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## **County Overview**

Howard County is located in central Nebraska and contains seven communities. Located 20 miles north of Grand Island, St. Paul (pop. 2,290) is the county seat and largest community. The residential housing market is active, influenced by the strong agricultural presence as well as proximity to Grand Island. The distance to schools and other amenities will have an effect on the residential market in the smaller communities and rural areas.

## **Description of Analysis**

The statistical sampling of 120 qualified sales will be considered an adequate and reliable sample for the measure of the residential class of real property in Howard County. Three valuation groupings have been identified based on unique market influences; each has a representative number of sales.

The tightly clustered measures of central tendency indicate that an acceptable level of value has been obtained overall. The price related differential (PRD) is somewhat higher than the recommended range; however, additional analysis of the sale price substrata indicates that excluding sales less than 15,000 dollars brings the PRD in the upper range of the acceptable recommendation.

## **Sales Qualification**

Sales verification is conducted by the county 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-six 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.

## **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 Howard County in 2011. The review affirmed that assessment practices are reliable and applied consistently.

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

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

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### **Level of Value**

Based on analysis of all available information, the level of value of residential property in Howard County is determined to be 98%.



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

Howard County implemented a new Commercial Appraisal in 2009, completed by Stanard Appraisal.

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (October 1, 2010 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 commercial class of real property.

Typically, the county plans to accomplish a portion of the required 6 year inspection process. However, due to the new commercial appraisal in 2009, no commercial inspections were done for 2014 other than pick up work. Permits are logged and reviewed for specific property activities and notable changes to the property valuations.

Howard County did not adjust commercial property values for 2014.

## 2014 Commercial Assessment Survey for Howard County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and staff			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	St Paul - Village and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island.		
	02	Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business;		
	03	Rural - all commercial parcels not located within the boundaries of a town		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Sales comparison, income, and cost approaches			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Physical inspection, joint review with commercial appraiser, state sales file query			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Depreciation tables are developed on a county-wide bases and modified with economic depreciation developed for each valuation group			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Sales comparison			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2008	2009
	02	2013	2008	2009
	03	2013	2008	2009

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

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### **County Overview**

Howard County is located in central Nebraska and contains seven small communities. Located 20 miles north of Grand Island, St. Paul is the county seat and primary provider of goods and services, which support the agricultural based economy. The commercial market in the county is sporadic and not organized.

### **Description of Analysis**

There are 319 improved commercial parcels in Howard County represented by 65 different occupancy codes in two valuation groups. There is not an organized commercial market, and differing market influences have not been identified. Only 11 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.

### **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 Howard County in 2011. Based on the information available it has been determined that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

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



## **2014 Agricultural Assessment Actions for Howard 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 agricultural land sales that occurred the current study period (October 1, 2010 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 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, the county added sales in conformance with the R&O Ag spreadsheet analysis and prepared a new schedule of LCG values for each of the market areas.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. Howard County Assessor and staff continued working on the land use inventory as part of the implementation of the new soil survey for the 2011 tax year. All classes of agricultural land were rolled from Alpha Soil System to the Numerical System per state mandate.

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.

This year a common value was placed on all three market areas. The market areas were left in place to better study the values in the three areas in the future.

## 2014 Agricultural Assessment Survey for Howard County

<b>1.</b>	<b>Valuation data collection done by:</b>								
	Assessor and staff								
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7100</td> <td>This area includes the southerly portion of the county lying south of the Middle Loup and Loup Rivers. This area is characterized by the sandy soils common in the Sandhills of Nebraska, with significant groundwater irrigation development utilizing center pivot systems. The southeast portion of the area is included in the Central Platte Natural Resource District (Platte River drainage area). The northwest portion of the area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> </tr> <tr> <td style="text-align: center;">7200</td> <td>This area includes the westerly portion of the county located west of the Middle Loup and North Loup Rivers. The topography ranges from near level along the river valley to rolling uplands, much of which is suitable for center pivot irrigation. The soils in this area are silty. The area is nearly an equal mix of irrigated land and grassland, with a small amount of dry cropland. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> </tr> <tr> <td style="text-align: center;">7300</td> <td>This area includes the area located north and east of the North Loup and Loup Rivers. The area is transitional from the sandy soils to the southeast and the silty soils to the southwest. The area consists of more uplands with a limited amount of irrigation and dry cropland. The area is primarily grassland, with most of the irrigation close to the river. Most of the area is utilized as grassland due to topography not suitable for dryland or irrigated cropping. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	7100	This area includes the southerly portion of the county lying south of the Middle Loup and Loup Rivers. This area is characterized by the sandy soils common in the Sandhills of Nebraska, with significant groundwater irrigation development utilizing center pivot systems. The southeast portion of the area is included in the Central Platte Natural Resource District (Platte River drainage area). The northwest portion of the area is included in the Lower Loup Natural Resource District (Loup River drainage area).	7200	This area includes the westerly portion of the county located west of the Middle Loup and North Loup Rivers. The topography ranges from near level along the river valley to rolling uplands, much of which is suitable for center pivot irrigation. The soils in this area are silty. The area is nearly an equal mix of irrigated land and grassland, with a small amount of dry cropland. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).	7300	This area includes the area located north and east of the North Loup and Loup Rivers. The area is transitional from the sandy soils to the southeast and the silty soils to the southwest. The area consists of more uplands with a limited amount of irrigation and dry cropland. The area is primarily grassland, with most of the irrigation close to the river. Most of the area is utilized as grassland due to topography not suitable for dryland or irrigated cropping. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>								
	River boundaries, common geographic characteristics, topography, and market characteristics								
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>								
	Through review of questionnaires and discussions with owner								
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>								
	Yes								
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>								
	Through review of questionnaires, discussions with sellers, buyers, and real estate agents, sales analysis								
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>								
	Yes								

<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Parcels are valued as grass land at 100% of market value

## Howard County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Howard	7300	4,300	4,300	3,900	3,850	3,400	3,200	2,950	2,950	3,819
Hall	1	5,737	5,741	5,053	5,032	3,576	3,572	3,387	3,388	5,122
Buffalo	1	4,250	4,250	4,000	3,950	3,652	3,750	3,600	3,600	3,864
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Merrick	1	4,400	4,380	4,350	4,250	3,775	3,625	3,300	2,850	3,970
Sherman	1	N/A	3,600	3,470	3,470	3,350	3,350	3,270	3,267	3,391
Greeley	2	N/A	4,390	4,235	3,480	3,400	3,300	3,270	3,008	3,678
Valley	1	N/A	4,600	4,600	3,480	3,045	3,045	2,400	2,400	3,700
Nance	1	3,773	3,550	3,435	3,322	3,205	3,032	2,664	2,598	3,254

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Howard	7300	1,900	1,900	1,800	1,800	1,700	1,600	1,500	1,400	1,683
Hall	1	2,865	2,863	2,531	2,522	1,910	1,878	1,684	1,685	2,463
Buffalo	1	1,850	1,848	1,725	1,700	1,550	1,500	1,400	1,400	1,572
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Merrick	1	2,510	2,310	2,240	2,160	1,900	1,870	1,700	1,610	1,994
Sherman	1	N/A	1,815	1,725	1,725	1,630	1,630	1,540	1,539	1,619
Greeley	2	N/A	2,450	2,424	2,350	2,150	1,950	1,748	1,600	2,003
Valley	1	N/A	1,955	1,955	1,955	1,565	1,565	1,565	1,465	1,709
Nance	1	2,599	2,600	2,572	2,494	2,453	2,385	2,390	2,250	2,474

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Howard	7300	1,000	1,000	950	950	900	875	850	825	841
Hall	1	2,178	2,175	1,710	1,715	1,254	1,254	1,246	1,254	1,400
Buffalo	1	986	1,004	909	900	875	823	790	781	816
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Merrick	1	1,580	1,458	1,368	1,270	1,238	1,170	1,044	973	1,127
Sherman	1	N/A	851	824	821	784	782	771	770	775
Greeley	2	N/A	1,004	943	934	903	874	840	822	838
Valley	1	N/A	1,091	1,091	1,072	1,090	1,050	805	793	829
Nance	1	961	968	934	925	924	890	899	865	889

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

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

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### **County Overview**

Howard County is located in central Nebraska. Agricultural land within the county is comprised of approximately 41% irrigated land, 11% dry land, and 48% grass. The majority of irrigated land is center pivot or gravity irrigated. The North Loup River and the Middle Loup River converge to form the Loup River just northeast of St. Paul. The majority of Howard County is within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is enforced. The southeast corner of the county is located in the Central Platte Natural Resource District (CPNRD). The CPNRD has a groundwater management program that includes certification of irrigated acres, well registration and metering, nitrogen use, irrigation runoff, and groundwater level monitoring as part of participation in the Cooperative Agreement on the Platte River.

### **Description of Analysis**

Analysis of the sales during the three-year study period within the county indicated the sample to be proportionately distributed throughout the study period; however, disproportionality did exist among the majority land uses. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 76 sales were used in the analysis; sales were proportionately distributed and representative of majority land use. A second test was also done by eliminating sales to make the sample proportionate and representative for time standard and majority land use. Both tests were supportive of one another and demonstrated an acceptable level of value.

Review of the 95% and 80% Majority Land Use (MLU) substrata indicates that only the irrigated subclasses are within the acceptable range. There are an unreliaibly small number of dry land sales, but it has been increased at an amount typical for the market this year and it is believed to be acceptable. The grass samples are larger, but the medians are above the acceptable range. The adjustment to grass was made a rate lower than most of the adjoining counties, but resulted in values that are at the midpoint of the range when compared to the comparable adjoining counties; based on the analysis, all subclasses are believed to be uniformly assessed within the acceptable range.

It should be noted that although the county is comprised of three market areas, the assessor has established one set of values for the entire county. Based on this, measurement was conducted as if the county had one market area.

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

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### **Sales Qualification**

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

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

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

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Howard County is 71%.



**47 Howard  
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 : 120  
 Total Sales Price : 11,705,386  
 Total Adj. Sales Price : 11,705,386  
 Total Assessed Value : 11,262,166  
 Avg. Adj. Sales Price : 97,545  
 Avg. Assessed Value : 93,851

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 100  
 COD : 10.97  
 PRD : 104.08

COV : 20.26  
 STD : 20.29  
 Avg. Abs. Dev : 10.72  
 MAX Sales Ratio : 264.73  
 MIN Sales Ratio : 73.12

95% Median C.I. : 95.70 to 99.28  
 95% Wgt. Mean C.I. : 93.85 to 98.58  
 95% Mean C.I. : 96.51 to 103.77

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	11	98.57	100.31	100.27	05.18	100.04	91.97	123.54	92.92 to 103.83	87,436	87,677
01-JAN-12 To 31-MAR-12	14	100.59	102.48	99.73	07.32	102.76	88.14	132.00	95.31 to 108.16	88,238	87,996
01-APR-12 To 30-JUN-12	19	99.28	106.95	98.89	16.07	108.15	74.24	264.73	94.76 to 108.20	78,316	77,447
01-JUL-12 To 30-SEP-12	18	102.17	106.60	102.11	10.18	104.40	89.99	154.55	96.67 to 109.53	77,200	78,826
01-OCT-12 To 31-DEC-12	13	99.88	104.53	101.83	12.31	102.65	85.16	135.96	91.96 to 122.72	82,646	84,161
01-JAN-13 To 31-MAR-13	18	93.54	91.50	87.77	09.70	104.25	74.16	116.44	81.43 to 96.58	126,458	110,998
01-APR-13 To 30-JUN-13	14	91.01	90.77	92.76	08.34	97.85	77.68	105.00	80.13 to 98.41	130,000	120,591
01-JUL-13 To 30-SEP-13	13	95.01	96.20	95.55	11.04	100.68	73.12	136.57	87.39 to 103.71	112,308	107,313
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	62	99.42	104.66	100.24	10.61	104.41	74.24	264.73	97.93 to 103.16	81,851	82,044
01-OCT-12 To 30-SEP-13	58	94.67	95.30	93.13	10.48	102.33	73.12	136.57	90.99 to 96.00	114,322	106,473
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	64	99.68	105.38	100.56	11.88	104.79	74.24	264.73	97.77 to 103.31	81,052	81,506
<u>ALL</u>	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	73	98.41	101.46	98.31	11.24	103.20	73.12	264.73	96.00 to 101.17	100,047	98,358
02	23	95.31	97.40	95.62	07.51	101.86	77.68	128.89	92.58 to 99.23	61,128	58,450
03	24	97.85	98.73	91.38	12.93	108.04	74.16	154.55	90.99 to 104.31	124,833	114,069
<u>ALL</u>	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851
06											
07											
<u>ALL</u>	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851

**47 Howard  
RESIDENTIAL**

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Qualified

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 WGT. MEAN : 96  
 MEAN : 100  
 COD : 10.97  
 PRD : 104.08

COV : 20.26  
 STD : 20.29  
 Avg. Abs. Dev : 10.72  
 MAX Sales Ratio : 264.73  
 MIN Sales Ratio : 73.12

95% Median C.I. : 95.70 to 99.28  
 95% Wgt. Mean C.I. : 93.85 to 98.58  
 95% Mean C.I. : 96.51 to 103.77

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	4	143.28	165.05	167.65	31.13	98.45	108.90	264.73	N/A	9,750	16,346	
Less Than 30,000	10	108.22	124.02	112.77	27.41	109.98	81.43	264.73	85.60 to 154.55	17,450	19,679	
___Ranges Excl. Low \$___												
Greater Than 4,999	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851	
Greater Than 14,999	116	97.53	97.90	95.97	08.98	102.01	73.12	136.57	95.38 to 98.97	100,572	96,524	
Greater Than 29,999	110	97.53	97.97	95.96	08.99	102.09	73.12	136.57	95.38 to 98.93	104,826	100,594	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	4	143.28	165.05	167.65	31.13	98.45	108.90	264.73	N/A	9,750	16,346	
15,000 TO 29,999	6	98.29	96.68	96.98	08.86	99.69	81.43	108.24	81.43 to 108.24	22,583	21,901	
30,000 TO 59,999	23	98.93	101.38	102.08	09.95	99.31	74.24	135.96	93.60 to 106.14	46,233	47,193	
60,000 TO 99,999	45	99.48	99.75	99.62	08.97	100.13	73.12	124.36	95.31 to 103.16	78,425	78,125	
100,000 TO 149,999	21	94.76	94.92	94.17	09.76	100.80	75.05	136.57	87.98 to 98.57	121,443	114,363	
150,000 TO 249,999	18	95.83	94.43	94.20	04.78	100.24	75.75	103.70	92.53 to 98.97	187,672	176,794	
250,000 TO 499,999	3	90.99	87.60	87.17	08.61	100.49	74.16	97.65	N/A	336,667	293,478	
500,000 TO 999,999												
1,000,000 +												
___ALL___	120	97.71	100.14	96.21	10.97	104.08	73.12	264.73	95.70 to 99.28	97,545	93,851	

**47 Howard  
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 : 11  
 Total Sales Price : 433,167  
 Total Adj. Sales Price : 433,167  
 Total Assessed Value : 284,098  
 Avg. Adj. Sales Price : 39,379  
 Avg. Assessed Value : 25,827

MEDIAN : 84  
 WGT. MEAN : 66  
 MEAN : 104  
 COD : 51.81  
 PRD : 159.29

COV : 75.68  
 STD : 79.07  
 Avg. Abs. Dev : 43.56  
 MAX Sales Ratio : 325.40  
 MIN Sales Ratio : 39.29

95% Median C.I. : 42.62 to 145.10  
 95% Wgt. Mean C.I. : 47.90 to 83.28  
 95% Mean C.I. : 51.36 to 157.60

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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	1	84.08	84.08	84.08	00.00	100.00	84.08	84.08	N/A	59,000	49,610
01-JAN-11 To 31-MAR-11	1	104.11	104.11	104.11	00.00	100.00	104.11	104.11	N/A	24,500	25,506
01-APR-11 To 30-JUN-11	2	68.95	68.95	43.65	43.02	157.96	39.29	98.60	N/A	34,000	14,842
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	1	325.40	325.40	325.40	00.00	100.00	325.40	325.40	N/A	500	1,627
01-APR-12 To 30-JUN-12	3	98.98	104.14	77.31	25.84	134.70	68.35	145.10	N/A	31,933	24,688
01-JUL-12 To 30-SEP-12	1	42.62	42.62	42.62	00.00	100.00	42.62	42.62	N/A	100,000	42,616
01-OCT-12 To 31-DEC-12	1	70.15	70.15	70.15	00.00	100.00	70.15	70.15	N/A	40,000	28,061
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	72.59	72.59	72.59	00.00	100.00	72.59	72.59	N/A	45,367	32,931
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	91.34	81.52	69.17	21.72	117.85	39.29	104.11	N/A	37,875	26,200
01-OCT-11 To 30-SEP-12	5	98.98	136.09	60.27	72.65	225.80	42.62	325.40	N/A	39,260	23,661
01-OCT-12 To 30-SEP-13	2	71.37	71.37	71.45	01.71	99.89	70.15	72.59	N/A	42,684	30,496
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	3	98.60	80.67	59.66	21.92	135.22	39.29	104.11	N/A	30,833	18,397
01-JAN-12 To 31-DEC-12	6	84.57	125.10	61.94	76.54	201.97	42.62	325.40	42.62 to 325.40	39,383	24,395
<u>ALL</u>	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	5	68.35	63.88	55.28	25.52	115.56	39.29	98.98	N/A	58,800	32,506
02	6	101.36	138.31	87.35	52.51	158.34	72.59	325.40	72.59 to 325.40	23,195	20,262
<u>ALL</u>	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827
04											
<u>ALL</u>	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827

**47 Howard  
COMMERCIAL**

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

Qualified

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MEDIAN : 84  
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 COD : 51.81  
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 STD : 79.07  
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 95% Wgt. Mean C.I. : 47.90 to 83.28  
 95% Mean C.I. : 51.36 to 157.60

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<b>SALE PRICE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	235.25	235.25	162.11	38.32	145.12	145.10	325.40	N/A	2,650	4,296
Less Than 15,000	3	145.10	189.70	131.28	52.10	144.50	98.60	325.40	N/A	3,433	4,507
Less Than 30,000	5	104.11	154.44	108.00	52.43	143.00	98.60	325.40	N/A	10,160	10,973
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	72.59	75.42	64.39	25.31	117.13	39.29	104.11	42.62 to 98.98	47,541	30,612
Greater Than 14,999	8	71.37	72.52	63.99	24.41	113.33	39.29	104.11	39.29 to 104.11	52,858	33,822
Greater Than 29,999	6	69.25	62.85	59.95	18.43	104.84	39.29	84.08	39.29 to 84.08	63,728	38,206
<u>Incremental Ranges</u>											
0 TO 4,999	2	235.25	235.25	162.11	38.32	145.12	145.10	325.40	N/A	2,650	4,296
5,000 TO 14,999	1	98.60	98.60	98.60	00.00	100.00	98.60	98.60	N/A	5,000	4,930
15,000 TO 29,999	2	101.55	101.55	102.08	02.53	99.48	98.98	104.11	N/A	20,250	20,672
30,000 TO 59,999	3	72.59	75.61	76.61	06.39	98.69	70.15	84.08	N/A	48,122	36,867
60,000 TO 99,999	2	53.82	53.82	55.08	27.00	97.71	39.29	68.35	N/A	69,000	38,008
100,000 TO 149,999	1	42.62	42.62	42.62	00.00	100.00	42.62	42.62	N/A	100,000	42,616
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827

<b>OCCUPANCY CODE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	84.57	84.57	78.39	17.05	107.88	70.15	98.98	N/A	28,000	21,949
384	1	68.35	68.35	68.35	00.00	100.00	68.35	68.35	N/A	75,000	51,261
386	1	104.11	104.11	104.11	00.00	100.00	104.11	104.11	N/A	24,500	25,506
406	3	145.10	189.70	131.28	52.10	144.50	98.60	325.40	N/A	3,433	4,507
442	1	72.59	72.59	72.59	00.00	100.00	72.59	72.59	N/A	45,367	32,931
470	1	84.08	84.08	84.08	00.00	100.00	84.08	84.08	N/A	59,000	49,610
558	1	42.62	42.62	42.62	00.00	100.00	42.62	42.62	N/A	100,000	42,616
577	1	39.29	39.29	39.29	00.00	100.00	39.29	39.29	N/A	63,000	24,754
<u>ALL</u>	11	84.08	104.48	65.59	51.81	159.29	39.29	325.40	42.62 to 145.10	39,379	25,827

**47 Howard**  
**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 : 76  
Total Sales Price : 30,025,880  
Total Adj. Sales Price : 29,985,880  
Total Assessed Value : 20,033,228  
Avg. Adj. Sales Price : 394,551  
Avg. Assessed Value : 263,595

MEDIAN : 71  
WGT. MEAN : 67  
MEAN : 76  
COD : 29.28  
PRD : 113.46

COV : 34.34  
STD : 26.03  
Avg. Abs. Dev : 20.81  
MAX Sales Ratio : 145.50  
MIN Sales Ratio : 34.43

95% Median C.I. : 64.31 to 80.41  
95% Wgt. Mean C.I. : 61.48 to 72.14  
95% Mean C.I. : 69.95 to 81.65

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	9	89.33	92.56	91.82	10.03	100.81	78.15	124.41	80.41 to 102.58	245,898	225,793	
01-JAN-11 To 31-MAR-11	5	89.85	94.04	95.65	13.82	98.32	78.79	118.50	N/A	228,700	218,751	
01-APR-11 To 30-JUN-11	8	106.18	106.81	104.91	13.60	101.81	70.90	145.50	70.90 to 145.50	214,729	225,272	
01-JUL-11 To 30-SEP-11	2	118.05	118.05	125.56	12.59	94.02	103.19	132.91	N/A	242,500	304,474	
01-OCT-11 To 31-DEC-11	8	79.94	86.98	72.81	23.07	119.46	62.83	141.39	62.83 to 141.39	320,326	233,242	
01-JAN-12 To 31-MAR-12	8	65.90	68.36	65.21	14.36	104.83	49.65	101.71	49.65 to 101.71	544,184	354,867	
01-APR-12 To 30-JUN-12	5	60.08	65.50	62.95	13.50	104.05	53.74	77.77	N/A	484,556	305,023	
01-JUL-12 To 30-SEP-12	3	70.31	72.04	65.56	09.96	109.88	62.40	83.40	N/A	931,825	610,891	
01-OCT-12 To 31-DEC-12	11	64.31	64.99	59.07	26.14	110.02	40.06	113.53	41.71 to 93.30	364,479	215,307	
01-JAN-13 To 31-MAR-13	8	43.51	51.37	49.58	25.70	103.61	37.19	84.98	37.19 to 84.98	540,921	268,177	
01-APR-13 To 30-JUN-13	8	50.32	51.74	49.00	14.45	105.59	34.43	75.43	34.43 to 75.43	464,813	227,765	
01-JUL-13 To 30-SEP-13	1	41.20	41.20	41.20	00.00	100.00	41.20	41.20	N/A	237,000	97,640	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	24	98.12	99.74	99.60	15.29	100.14	70.90	145.50	86.76 to 108.02	231,642	230,709	
01-OCT-11 To 30-SEP-12	24	69.46	74.43	66.45	18.79	112.01	49.65	141.39	62.40 to 77.77	505,597	335,944	
01-OCT-12 To 30-SEP-13	28	50.99	56.46	52.34	26.36	107.87	34.43	113.53	45.17 to 64.31	439,005	229,770	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	23	102.73	98.11	90.89	18.57	107.94	62.83	145.50	80.32 to 108.02	256,910	233,514	
01-JAN-12 To 31-DEC-12	27	64.31	66.87	63.07	19.14	106.03	40.06	113.53	59.70 to 71.23	503,000	317,226	
<u>ALL</u>	76	71.07	75.80	66.81	29.28	113.46	34.43	145.50	64.31 to 80.41	394,551	263,595	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	76	71.07	75.80	66.81	29.28	113.46	34.43	145.50	64.31 to 80.41	394,551	263,595	
<u>ALL</u>	76	71.07	75.80	66.81	29.28	113.46	34.43	145.50	64.31 to 80.41	394,551	263,595	

**47 Howard**  
**AGRICULTURAL LAND**

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Avg. Assessed Value : 263,595

MEDIAN : 71  
WGT. MEAN : 67  
MEAN : 76  
COD : 29.28  
PRD : 113.46

COV : 34.34  
STD : 26.03  
Avg. Abs. Dev : 20.81  
MAX Sales Ratio : 145.50  
MIN Sales Ratio : 34.43

95% Median C.I. : 64.31 to 80.41  
95% Wgt. Mean C.I. : 61.48 to 72.14  
95% Mean C.I. : 69.95 to 81.65

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	10	69.84	71.06	63.72	18.04	111.52	45.23	104.34	53.74 to 84.98	737,343	469,843
1	10	69.84	71.06	63.72	18.04	111.52	45.23	104.34	53.74 to 84.98	737,343	469,843
<b>_____Dry_____</b>											
County	6	65.90	67.19	60.76	28.03	110.58	40.22	118.50	40.22 to 118.50	195,217	118,619
1	6	65.90	67.19	60.76	28.03	110.58	40.22	118.50	40.22 to 118.50	195,217	118,619
<b>_____Grass_____</b>											
County	26	80.97	75.09	63.65	23.22	117.97	40.06	141.39	59.70 to 89.33	265,949	169,283
1	26	80.97	75.09	63.65	23.22	117.97	40.06	141.39	59.70 to 89.33	265,949	169,283
<b>_____ALL_____</b>	<b>76</b>	<b>71.07</b>	<b>75.80</b>	<b>66.81</b>	<b>29.28</b>	<b>113.46</b>	<b>34.43</b>	<b>145.50</b>	<b>64.31 to 80.41</b>	<b>394,551</b>	<b>263,595</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	25	69.26	72.88	65.57	23.52	111.15	41.85	108.02	61.67 to 80.41	646,958	424,187
1	25	69.26	72.88	65.57	23.52	111.15	41.85	108.02	61.67 to 80.41	646,958	424,187
<b>_____Dry_____</b>											
County	7	67.57	78.38	62.14	39.90	126.13	40.22	145.50	40.22 to 145.50	170,090	105,692
1	7	67.57	78.38	62.14	39.90	126.13	40.22	145.50	40.22 to 145.50	170,090	105,692
<b>_____Grass_____</b>											
County	29	78.79	74.39	63.91	25.82	116.40	37.19	141.39	54.21 to 89.33	264,347	168,944
1	29	78.79	74.39	63.91	25.82	116.40	37.19	141.39	54.21 to 89.33	264,347	168,944
<b>_____ALL_____</b>	<b>76</b>	<b>71.07</b>	<b>75.80</b>	<b>66.81</b>	<b>29.28</b>	<b>113.46</b>	<b>34.43</b>	<b>145.50</b>	<b>64.31 to 80.41</b>	<b>394,551</b>	<b>263,595</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,564</b>	<b>Value : 1,012,764,225</b>	<b>Growth 8,508,432</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	171	971,998	0	0	157	2,526,194	328	3,498,192	
<b>02. Res Improve Land</b>	1,323	10,580,390	0	0	674	18,160,957	1,997	28,741,347	
<b>03. Res Improvements</b>	1,350	81,673,267	0	0	738	68,860,429	2,088	150,533,696	
<b>04. Res Total</b>	1,521	93,225,655	0	0	895	89,547,580	2,416	182,773,235	2,728,590
<b>% of Res Total</b>	62.96	51.01	0.00	0.00	37.04	48.99	43.42	18.05	32.07
<b>05. Com UnImp Land</b>	76	637,326	0	0	5	23,712	81	661,038	
<b>06. Com Improve Land</b>	271	2,404,854	0	0	37	1,845,113	308	4,249,967	
<b>07. Com Improvements</b>	275	24,598,108	0	0	44	6,399,400	319	30,997,508	
<b>08. Com Total</b>	351	27,640,288	0	0	49	8,268,225	400	35,908,513	3,594,306
<b>% of Com Total</b>	87.75	76.97	0.00	0.00	12.25	23.03	7.19	3.55	42.24
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	20	2,051,050	20	2,051,050	
<b>14. Rec Improve Land</b>	0	0	0	0	14	2,113,696	14	2,113,696	
<b>15. Rec Improvements</b>	0	0	0	0	14	2,435,373	14	2,435,373	
<b>16. Rec Total</b>	0	0	0	0	34	6,600,119	34	6,600,119	104,600
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.61	0.65	1.23
<b>Res &amp; Rec Total</b>	1,521	93,225,655	0	0	929	96,147,699	2,450	189,373,354	2,833,190
<b>% of Res &amp; Rec Total</b>	62.08	49.23	0.00	0.00	37.92	50.77	44.03	18.70	33.30
<b>Com &amp; Ind Total</b>	351	27,640,288	0	0	49	8,268,225	400	35,908,513	3,594,306
<b>% of Com &amp; Ind Total</b>	87.75	76.97	0.00	0.00	12.25	23.03	7.19	3.55	42.24
<b>17. Taxable Total</b>	1,872	120,865,943	0	0	978	104,415,924	2,850	225,281,867	6,427,496
<b>% of Taxable Total</b>	65.68	53.65	0.00	0.00	34.32	46.35	51.22	22.24	75.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	16,041	0	0	0	0
19. Commercial	6	281,187	1,469,386	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	1	16,041	0
19. Commercial	0	0	0	6	281,187	1,469,386
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				7	297,228	1,469,386

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	152	0	277	429

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	69,650	0	0	1,693	415,019,832	1,696	415,089,482
28. Ag-Improved Land	1	29,000	0	0	973	300,124,836	974	300,153,836
29. Ag Improvements	1	59,527	0	0	1,017	72,179,513	1,018	72,239,040
30. Ag Total							2,714	787,482,358

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	12,500	0	0.00	0	
33. HomeSite Improvements	1	1.00	51,129	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	5.50	16,500	0	0.00	0	
37. FarmSite Improvements	1	0.00	8,398	0	0.00	0	
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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	694	714.00	8,908,500	695	715.00	8,921,000	
33. HomeSite Improvements	722	701.00	51,527,860	723	702.00	51,578,989	2,080,936
34. HomeSite Total				<b>723</b>	<b>715.00</b>	<b>60,499,989</b>	
35. FarmSite UnImp Land	42	100.40	235,288	42	100.40	235,288	
36. FarmSite Improv Land	916	4,231.01	9,763,938	917	4,236.51	9,780,438	
37. FarmSite Improvements	949	0.00	20,651,653	950	0.00	20,660,051	0
38. FarmSite Total				<b>992</b>	<b>4,336.91</b>	<b>30,675,777</b>	
39. Road & Ditches	0	6,339.45	0	0	6,339.45	0	
40. Other- Non Ag Use	0	225.17	45,034	0	225.17	45,034	
41. Total Section VI				<b>1,715</b>	<b>11,616.53</b>	<b>91,220,800</b>	<b>2,080,936</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	580.00	578,593	4	580.00	578,593

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	11	166.79	257,930	11	166.79	257,930
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	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
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
<b>Grass</b>					
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	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6021

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	1.00	14.29%	3,850	15.88%	3,850.00
49. 3A1	6.00	85.71%	20,400	84.12%	3,400.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>7.00</b>	<b>100.00%</b>	<b>24,250</b>	<b>100.00%</b>	<b>3,464.29</b>
<b>Dry</b>					
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	2.79	23.04%	5,022	25.51%	1,800.00
58. 3D1	5.40	44.59%	9,180	46.62%	1,700.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.92	32.37%	5,488	27.87%	1,400.00
<b>62. Total</b>	<b>12.11</b>	<b>100.00%</b>	<b>19,690</b>	<b>100.00%</b>	<b>1,625.93</b>
<b>Grass</b>					
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	0.00	0.00%	0	0.00%	0.00
68. 3G	1.45	100.00%	1,269	100.00%	875.17
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>1.45</b>	<b>100.00%</b>	<b>1,269</b>	<b>100.00%</b>	<b>875.17</b>
<hr/>					
<b>Irrigated Total</b>	<b>7.00</b>	<b>34.05%</b>	<b>24,250</b>	<b>53.64%</b>	<b>3,464.29</b>
<b>Dry Total</b>	<b>12.11</b>	<b>58.90%</b>	<b>19,690</b>	<b>43.55%</b>	<b>1,625.93</b>
<b>Grass Total</b>	<b>1.45</b>	<b>7.05%</b>	<b>1,269</b>	<b>2.81%</b>	<b>875.17</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3.65	17.75%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>20.56</b>	<b>100.00%</b>	<b>45,209</b>	<b>100.00%</b>	<b>2,198.88</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6022

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	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
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
<b>Grass</b>					
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	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	4.13	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	434.23	0.94%	1,867,189	1.20%	4,300.00
46. 1A	3,549.05	7.67%	15,260,915	9.84%	4,300.00
47. 2A1	3,540.94	7.65%	13,809,666	8.91%	3,900.00
48. 2A	1,999.17	4.32%	7,696,818	4.96%	3,850.01
49. 3A1	12,669.25	27.37%	43,075,453	27.79%	3,400.00
50. 3A	9,009.58	19.47%	28,830,656	18.60%	3,200.00
51. 4A1	3,429.28	7.41%	10,116,400	6.53%	2,950.01
52. 4A	11,649.47	25.17%	34,365,964	22.17%	2,950.00
<b>53. Total</b>	<b>46,280.97</b>	<b>100.00%</b>	<b>155,023,061</b>	<b>100.00%</b>	<b>3,349.61</b>
<b>Dry</b>					
54. 1D1	75.71	0.79%	143,849	0.93%	1,900.00
55. 1D	541.33	5.68%	1,028,527	6.68%	1,900.00
56. 2D1	541.62	5.68%	974,916	6.33%	1,800.00
57. 2D	699.51	7.34%	1,259,118	8.18%	1,800.00
58. 3D1	2,499.79	26.23%	4,249,638	27.59%	1,700.00
59. 3D	2,088.08	21.91%	3,340,928	21.69%	1,600.00
60. 4D1	872.40	9.15%	1,308,600	8.50%	1,500.00
61. 4D	2,211.41	23.21%	3,095,974	20.10%	1,400.00
<b>62. Total</b>	<b>9,529.85</b>	<b>100.00%</b>	<b>15,401,550</b>	<b>100.00%</b>	<b>1,616.14</b>
<b>Grass</b>					
63. 1G1	29.98	0.07%	29,980	0.08%	1,000.00
64. 1G	408.99	0.90%	408,990	1.06%	1,000.00
65. 2G1	640.51	1.42%	608,498	1.58%	950.02
66. 2G	1,613.17	3.57%	1,532,531	3.98%	950.01
67. 3G1	2,939.33	6.50%	2,645,393	6.87%	900.00
68. 3G	8,313.20	18.39%	7,274,107	18.89%	875.01
69. 4G1	9,330.58	20.64%	7,931,044	20.59%	850.01
70. 4G	21,922.05	48.50%	18,085,731	46.96%	825.00
<b>71. Total</b>	<b>45,197.81</b>	<b>100.00%</b>	<b>38,516,274</b>	<b>100.00%</b>	<b>852.17</b>
<hr/>					
<b>Irrigated Total</b>	<b>46,280.97</b>	<b>45.15%</b>	<b>155,023,061</b>	<b>73.93%</b>	<b>3,349.61</b>
<b>Dry Total</b>	<b>9,529.85</b>	<b>9.30%</b>	<b>15,401,550</b>	<b>7.34%</b>	<b>1,616.14</b>
<b>Grass Total</b>	<b>45,197.81</b>	<b>44.09%</b>	<b>38,516,274</b>	<b>18.37%</b>	<b>852.17</b>
72. Waste	1,228.94	1.20%	614,468	0.29%	500.00
73. Other	266.60	0.26%	133,300	0.06%	500.00
74. Exempt	607.92	0.59%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>102,504.17</b>	<b>100.00%</b>	<b>209,688,653</b>	<b>100.00%</b>	<b>2,045.66</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7200

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,798.97	2.37%	7,735,597	2.68%	4,300.01
46. 1A	40,736.06	53.69%	175,165,041	60.65%	4,300.00
47. 2A1	4,633.00	6.11%	18,068,700	6.26%	3,900.00
48. 2A	1,064.30	1.40%	4,097,551	1.42%	3,850.00
49. 3A1	4,583.87	6.04%	15,585,158	5.40%	3,400.00
50. 3A	629.03	0.83%	2,012,896	0.70%	3,200.00
51. 4A1	16,599.56	21.88%	48,968,797	16.95%	2,950.01
52. 4A	5,828.39	7.68%	17,193,823	5.95%	2,950.01
53. Total	75,873.18	100.00%	288,827,563	100.00%	3,806.71
<b>Dry</b>					
54. 1D1	426.99	2.55%	811,281	3.01%	1,900.00
55. 1D	3,300.97	19.73%	6,271,839	23.25%	1,900.00
56. 2D1	1,076.89	6.44%	1,938,402	7.19%	1,800.00
57. 2D	356.70	2.13%	642,060	2.38%	1,800.00
58. 3D1	918.08	5.49%	1,560,736	5.79%	1,700.00
59. 3D	409.61	2.45%	655,376	2.43%	1,600.00
60. 4D1	7,526.42	44.98%	11,289,636	41.85%	1,500.00
61. 4D	2,718.24	16.24%	3,805,538	14.11%	1,400.00
62. Total	16,733.90	100.00%	26,974,868	100.00%	1,611.99
<b>Grass</b>					
63. 1G1	835.24	1.39%	835,239	1.62%	1,000.00
64. 1G	3,978.19	6.62%	3,978,182	7.72%	1,000.00
65. 2G1	1,805.61	3.00%	1,723,202	3.34%	954.36
66. 2G	1,045.82	1.74%	1,013,044	1.97%	968.66
67. 3G1	1,190.61	1.98%	1,071,552	2.08%	900.00
68. 3G	2,162.83	3.60%	1,968,145	3.82%	909.99
69. 4G1	17,533.11	29.18%	14,922,762	28.96%	851.12
70. 4G	31,537.53	52.48%	26,019,756	50.49%	825.04
71. Total	60,088.94	100.00%	51,531,882	100.00%	857.59
<b>Irrigated Total</b>					
	75,873.18	49.24%	288,827,563	78.48%	3,806.71
<b>Dry Total</b>					
	16,733.90	10.86%	26,974,868	7.33%	1,611.99
<b>Grass Total</b>					
	60,088.94	39.00%	51,531,882	14.00%	857.59
72. Waste	1,246.22	0.81%	629,937	0.17%	505.48
73. Other	133.84	0.09%	66,920	0.02%	500.00
74. Exempt	2,572.49	1.67%	0	0.00%	0.00
75. Market Area Total	154,076.08	100.00%	368,031,170	100.00%	2,388.63

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	571.99	3.95%	2,459,557	4.45%	4,300.00
46. 1A	7,414.64	51.26%	31,882,952	57.71%	4,300.00
47. 2A1	1,159.64	8.02%	4,522,596	8.19%	3,900.00
48. 2A	503.04	3.48%	1,936,713	3.51%	3,850.02
49. 3A1	200.39	1.39%	681,326	1.23%	3,400.00
50. 3A	591.85	4.09%	1,893,920	3.43%	3,200.00
51. 4A1	1,943.23	13.43%	5,732,552	10.38%	2,950.01
52. 4A	2,079.44	14.38%	6,134,366	11.10%	2,950.01
53. Total	14,464.22	100.00%	55,243,982	100.00%	3,819.35
<b>Dry</b>					
54. 1D1	142.64	1.38%	271,016	1.55%	1,900.00
55. 1D	4,478.67	43.19%	8,509,469	48.76%	1,900.00
56. 2D1	358.16	3.45%	644,688	3.69%	1,800.00
57. 2D	316.16	3.05%	569,088	3.26%	1,800.00
58. 3D1	161.75	1.56%	274,975	1.58%	1,700.00
59. 3D	88.91	0.86%	142,256	0.82%	1,600.00
60. 4D1	2,883.74	27.81%	4,325,610	24.79%	1,500.00
61. 4D	1,938.97	18.70%	2,714,558	15.55%	1,400.00
62. Total	10,369.00	100.00%	17,451,660	100.00%	1,683.06
<b>Grass</b>					
63. 1G1	166.50	0.31%	166,500	0.37%	1,000.00
64. 1G	2,118.73	3.91%	2,118,736	4.65%	1,000.00
65. 2G1	523.93	0.97%	497,740	1.09%	950.01
66. 2G	764.66	1.41%	726,442	1.59%	950.02
67. 3G1	176.40	0.33%	158,760	0.35%	900.00
68. 3G	469.02	0.87%	410,402	0.90%	875.02
69. 4G1	11,669.41	21.53%	9,919,049	21.75%	850.00
70. 4G	38,311.05	70.68%	31,606,660	69.31%	825.00
71. Total	54,199.70	100.00%	45,604,289	100.00%	841.41
<b>Irrigated Total</b>					
	14,464.22	18.21%	55,243,982	46.62%	3,819.35
<b>Dry Total</b>					
	10,369.00	13.06%	17,451,660	14.73%	1,683.06
<b>Grass Total</b>					
	54,199.70	68.24%	45,604,289	38.49%	841.41
72. Waste	390.08	0.49%	196,595	0.17%	503.99
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	632.71	0.80%	0	0.00%	0.00
75. Market Area Total	79,423.00	100.00%	118,496,526	100.00%	1,491.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	12.00	51,600	0.00	0	136,613.37	499,067,256	136,625.37	499,118,856
<b>77. Dry Land</b>	9.50	18,050	0.00	0	36,635.36	59,829,718	36,644.86	59,847,768
<b>78. Grass</b>	0.00	0	0.00	0	159,487.90	135,653,714	159,487.90	135,653,714
<b>79. Waste</b>	0.00	0	0.00	0	2,865.24	1,441,000	2,865.24	1,441,000
<b>80. Other</b>	0.00	0	0.00	0	400.44	200,220	400.44	200,220
<b>81. Exempt</b>	26.93	0	0.00	0	3,793.97	0	3,820.90	0
<b>82. Total</b>	<b>21.50</b>	<b>69,650</b>	<b>0.00</b>	<b>0</b>	<b>336,002.31</b>	<b>696,191,908</b>	<b>336,023.81</b>	<b>696,261,558</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	136,625.37	40.66%	499,118,856	71.69%	3,653.19
<b>Dry Land</b>	36,644.86	10.91%	59,847,768	8.60%	1,633.18
<b>Grass</b>	159,487.90	47.46%	135,653,714	19.48%	850.56
<b>Waste</b>	2,865.24	0.85%	1,441,000	0.21%	502.92
<b>Other</b>	400.44	0.12%	200,220	0.03%	500.00
<b>Exempt</b>	3,820.90	1.14%	0	0.00%	0.00
<b>Total</b>	<b>336,023.81</b>	<b>100.00%</b>	<b>696,261,558</b>	<b>100.00%</b>	<b>2,072.06</b>

## 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	173,035,945	182,773,235	9,737,290	5.63%	2,728,590	4.05%
02. Recreational	5,543,381	6,600,119	1,056,738	19.06%	104,600	17.18%
03. Ag-Homesite Land, Ag-Res Dwelling	56,596,889	60,499,989	3,903,100	6.90%	2,080,936	3.22%
<b>04. Total Residential (sum lines 1-3)</b>	<b>235,176,215</b>	<b>249,873,343</b>	<b>14,697,128</b>	<b>6.25%</b>	<b>4,914,126</b>	<b>4.16%</b>
05. Commercial	33,346,953	35,908,513	2,561,560	7.68%	3,594,306	-3.10%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	29,399,145	30,675,777	1,276,632	4.34%	0	4.34%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>62,746,098</b>	<b>66,584,290</b>	<b>3,838,192</b>	<b>6.12%</b>	<b>3,594,306</b>	<b>0.39%</b>
<b>10. Total Non-Agland Real Property</b>	<b>297,922,313</b>	<b>316,502,667</b>	<b>18,580,354</b>	<b>6.24%</b>	<b>8,508,432</b>	<b>3.38%</b>
11. Irrigated	350,969,293	499,118,856	148,149,563	42.21%		
12. Dryland	44,826,167	59,847,768	15,021,601	33.51%		
13. Grassland	109,802,599	135,653,714	25,851,115	23.54%		
14. Wasteland	1,260,473	1,441,000	180,527	14.32%		
15. Other Agland	178,264	200,220	21,956	12.32%		
<b>16. Total Agricultural Land</b>	<b>507,036,796</b>	<b>696,261,558</b>	<b>189,224,762</b>	<b>37.32%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>804,959,109</b>	<b>1,012,764,225</b>	<b>207,805,116</b>	<b>25.82%</b>	<b>8,508,432</b>	<b>24.76%</b>

## **2013 Plan of Assessment for Howard County**

**Assessment years 2014, 2015, 2016**

**Date: June 15, 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 and 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.”

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 horticulture land

### General Description of Real Property in Howard County

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2434	44%	22%
Commercial	401	7%	4%
Agricultural	2720	49%	74%

Agricultural land – value for taxable acres for 2013 assessment was \$593,219,843

Agricultural land is 74% of the real property valuation base in Howard County and of that 59% is assessed as irrigated, 18% is assessed as grass and 8% is assessed as dry.

For assessment year 2013, an estimated 200 permits were filed for new property construction/additions in the county.

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

#### Current Resources

There are currently three full time employees on staff including the assessor. Also there is one part-time summer help. The assessor and deputy are certified by the Property Tax Administrator.

The certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Tax Division. At least part of these hours will be courses offered by IAAO or the equivalent. The assessor or a staff member will attend all the district meetings and workshops provided. Current statutes and regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made to them.

The county started a GIS project in 2005, which was greatly needed as Howard County does not have Cadastral Maps. The Howard County Assessor's office is currently working on correcting and completing the county map. Also GIS Workshop will be getting the Dannebrog area implemented on the maps. GIS Workshop completed our land use conversion prior to January 1, 2010 and also put Howard County Assessor data on line. Our website is <http://howard.assessor.gisworkshop.com>. The Howard County Board accepted GIS Workshop's proposal for maintenance for the mapping and the website. With the GIS Workshop completion of the mapping information, maps will be printed in the future when the information is available.

Office Budget for July 1, 2012 – June 30, 2013 was \$117,339. Office Budget for July 1, 2013 –June 30, 2014 is \$117,489.

Terra Scan is the vendor for the assessment administration and CAMA. Howard County has the GIS mapping on a public website, which has the mapping and assessment information available.

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2-4 week turn around time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified by sales questionnaires by telephone calls to sellers, buyers and realtors involved in the sale. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Most residential sales are inspected and new photos taken if necessary. Building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2008 Marshall & Swift costing was implemented for 2009.

It is the goal of the office to review at least 25 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after August 15 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Howard County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Howard County.

By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99	8.62	104.10
Commercial	Not	Enough	Information
Agricultural Land	72	21.30	114.20

For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2014:

Residential:

A physical review will be completed for all improved parcels in Market Area 7200. If time allows Market Area 7100 will also be reviewed. This review will be of all improvements, including homes, garages and outbuildings. All residential pick-up work and building permits will be reviewed and completed by March 1, 2014. A ratio study will be done on all other residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A ratio study will be completed for 2014 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2014. Commercial appraisal was done for 2009 by Stanard Appraisal and implemented by Assessor's Office.

Agricultural Land:

A market analysis will be conducted for 2014 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also with changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained. The certification of irrigated acres for the NRD was completed and those changes were updated for the 2009 assessment year. New land use conversion was implemented for 2010. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment actions planned for assessment year 2015:

Residential:

A physical review of Market Area 7100 will be completed , if it was not complete in 2014. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All residential pick-up work and building permits will be reviewed and completed by March 1, 2015. Corrections of listing errors will be done when information is obtained.

Commercial:

A physical review of all commercial properties in the county will be completed for 2015. The review and market study will be completed for adjusting values for 2015. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2015.

Agricultural:

A market analysis will be conducted for 2015 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will begin a land use study to update our property record cards with possible changes.

Assessment actions planned for assessment year 2016:

Residential:

A complete physical review of St Paul city residential properties will be completed for 2016. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All

residential pick-up work and building permits will be reviewed and completed by March 1, 2016. Corrections of listing errors will be done when information is obtained.

Commercial:

A ratio study will be completed for 2016 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2016.

Agricultural Land:

A market analysis will be conducted for 2016 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will continue to do a land use study to update our property record cards with possible changes.

Other functions performed by the Assessor's Office, but not limited to:

1. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the assessor's office from the register of deeds and the green sheets are worked and forwarded to the property tax division electronically on a quarterly basis. Splits and subdivision changes are made as they become available to the assessor's office from the county clerk. These will be updated in the GIS system at the same time they are changed on the appraisal cards and in the computer administrative package. Assessor's website is updated monthly by GIS Workshop.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real and Personal Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update & w/Abstract
  - d. Certification of Value to Political Subdivision
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied Report
  - h. Report of all exempt property and taxable government owned property
  - i. Annual Plan of Assessment Report
3. Personal Property: administer annual filing of approximately 780 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 approximately 325 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PAD 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 Appraisal Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification and work toward an appraiser license. The staff of the assessor’s office with an assessor’s certificate will meet their 60 hours of education in the 4 year period to maintain it and the remainder of the staff will take the required test to obtain an assessor’s certificate.

Conclusion:

The Howard County Assessor’s Office will strive for a uniform and proportionate valuing of property throughout the county.

Amendment

## 2014 Assessment Survey for Howard County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	1 - summer help to assist with property reviews (high school student)
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$117,849
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$117,655
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,400
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$1,600
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$7,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	not applicable
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes <a href="http://howard.assessor.gisworkshop.com/">http://howard.assessor.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop Inc. and assessor staff
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	St. Paul and Boelus
4.	<b>When was zoning implemented?</b>
	1973

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Not applicable
2.	<b>GIS Services:</b>
	GIS Workshop Inc.
3.	<b>Other services:</b>
	Not applicable

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not applicable
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Not applicable
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Not applicable



# 2014 Certification for Howard County

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

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

One copy by electronic transmission to the Howard County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



