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2014 Commission Summary for Perkins County

Residential Real Property - Current

Number of Sales	93	Median	100.00
Total Sales Price	\$7,064,150	Mean	107.13
Total Adj. Sales Price	\$7,064,150	Wgt. Mean	97.74
Total Assessed Value	\$6,904,442	Average Assessed Value of the Base	\$62,552
Avg. Adj. Sales Price	\$75,959	Avg. Assessed Value	\$74,241

Confidence Interval - Current

95% Median C.I	98.57 to 100.00
95% Wgt. Mean C.I	94.81 to 100.67
95% Mean C.I	100.89 to 113.37
% of Value of the Class of all Real Property Value in the	7.50
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	9.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	70	99	99.40
2012	47	100	100.00
2011	54	100	100
2010	57	97	97

2014 Commission Summary for Perkins County

Commercial Real Property - Current

Number of Sales	16	Median	92.00
Total Sales Price	\$1,111,932	Mean	105.71
Total Adj. Sales Price	\$1,111,932	Wgt. Mean	92.66
Total Assessed Value	\$1,030,312	Average Assessed Value of the Base	\$230,605
Avg. Adj. Sales Price	\$69,496	Avg. Assessed Value	\$64,395

Confidence Interval - Current

95% Median C.I	82.91 to 100.00
95% Wgt. Mean C.I	84.60 to 100.72
95% Mean C.I	71.31 to 140.11
% of Value of the Class of all Real Property Value in the County	5.90
% of Records Sold in the Study Period	6.20
% of Value Sold in the Study Period	1.73

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	17		92.00
2012	10		97.45
2011	12		99
2010	12	100	99

2014 Opinions of the Property Tax Administrator for Perkins 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	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Perkins County

A questionnaire was sent to all residential owners in September, 2013, in Grant, Grant suburban and Kenton Heights requesting information on bedrooms, bathrooms, finish in the basement, updates done to the home, specifically kitchen updates or new windows. Approximately 65% of the questionnaires were returned.

In January, the Perkins County Assessor conducted a physical inspection of all residential properties in Grant, Grant suburban and Kenton Heights. New pictures were taken of both back and front of houses, along with measurements of all new construction. A review of quality and condition was noted. New values with new RCN and new depreciation tables on all residential properties in Grant, Grant suburban and Kenton Heights was set for 2014 along with new lot values.

2014 Residential Assessment Survey for Perkins County

1.	Valuation data collection done by:														
	The assessor and staff.														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Valuation Grouping</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">Grant is the main source of all services for residents within Perkins County, with medical facilities, school, grocery and retail stores.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Madrid is located east of Grant on highway 23. The junior high for the school district is located in Madrid.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Elsie is located east of Madrid with a Co-op headquarters and a bank.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Venango is located on the western edge of Perkins County near the Colorado border. Other than a large grain receiving facility, the small Village does not offer many community needs.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">07</td> <td style="padding: 5px;">Kenton Heights is a neighborhood that is located north of Grant on the highway 61 corridor to Ogallala. It has unique characteristics and is located on the edge of the golf course.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">08</td> <td style="padding: 5px;">Rural, including rural acreages outside of the incorporated villages.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Grant is the main source of all services for residents within Perkins County, with medical facilities, school, grocery and retail stores.	02	Madrid is located east of Grant on highway 23. The junior high for the school district is located in Madrid.	03	Elsie is located east of Madrid with a Co-op headquarters and a bank.	04	Venango is located on the western edge of Perkins County near the Colorado border. Other than a large grain receiving facility, the small Village does not offer many community needs.	07	Kenton Heights is a neighborhood that is located north of Grant on the highway 61 corridor to Ogallala. It has unique characteristics and is located on the edge of the golf course.	08	Rural, including rural acreages outside of the incorporated villages.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Grant is the main source of all services for residents within Perkins County, with medical facilities, school, grocery and retail stores.														
02	Madrid is located east of Grant on highway 23. The junior high for the school district is located in Madrid.														
03	Elsie is located east of Madrid with a Co-op headquarters and a bank.														
04	Venango is located on the western edge of Perkins County near the Colorado border. Other than a large grain receiving facility, the small Village does not offer many community needs.														
07	Kenton Heights is a neighborhood that is located north of Grant on the highway 61 corridor to Ogallala. It has unique characteristics and is located on the edge of the golf course.														
08	Rural, including rural acreages outside of the incorporated villages.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost and market approaches.														
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 county uses depreciation tables based on local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Individual tables are developed for Grant, Rural and Venango. The same table is used for Madrid and Elsie.														
6.	Describe the methodology used to determine the residential lot values?														
	Market approach using value per lot, value per square foot, and value per acre.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2013	2014
	02	2011	2010	2011
	03	2011	2010	2011
	04	2011	2010	2011
	07	2014	2013	2014
	08	2013	2012	2013

2014 Residential Correlation Section for Perkins County

County Overview

Perkins County has four incorporated towns; Grant, the county seat, with a population of approximately 1165 residents, and Madrid, Else, and Venango with populations ranging from 106 to 231. Grant would be considered the hub of the residential market with the majority of the services and retail trade, grain handling facilities and schools.

Description of Analysis

The assessor continues to meet the goals established in the three year plan of assessment and the mandated six year physical inspection and review cycle and work is beginning on the next cyclical process. For 2014 the City of Grant, suburban Grant and Kenton Heights were reappraised and a new depreciation model was built and applied.

The statistical sampling of 93 residential sales appears to be an adequate and reliable sample for the measurement of the residential class of real property in Perkins County. But the subclass Valuation Grouping 01 (Grant) is the only subclass with sufficient sales to have a reasonable degree of certainty in the statistical measures. The other subclasses are of smaller size and are being affected by different economic conditions, several of the valuation groupings could possibly be combined but at present the assessor still feels there is a difference to keep them separated. The median measure of central tendency for Valuation Grouping 01 (Grant) demonstrates a median of 100%, which is identical to the overall median. The qualitative measures for Valuation Grouping 01 also show improvement.

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. 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 median measure of central tendency for Valuation Grouping 01 (Grant) will be used as the point estimate in determining the level of value for the residential class.

2014 Residential Correlation Section for Perkins County

Level of Value

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

2014 Commercial Assessment Actions for Perkins County

Perkins County applied new commercial values in 2010 for the County, except for the 37 properties that were completed in 2009. The appraisal work was completed by Stanard Appraisal Services Inc. This most recent reappraisal is within acceptable statistical measurements and no further commercial changes are required. New commercial pickup work was timely completed by Stanard Appraisal Services Inc.

2014 Commercial Assessment Survey for Perkins County

1.	Valuation data collection done by:		
	The Assessor and with the assistance from Stanard Appraisal Services.		
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:		
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	
	01	Grant is the primary commercial base for residents with retail, grocery, medical and school facilities.	
	02	Madrid is a small village with fuel for the rural farms, one bank and an ethanol plant.	
	03	Elsie is similar to Madrid with a bank and rural cooperative with a main office.	
	04	Venango is located on the far west edge of the county near Colorado with no commercial base except one large grain facility and a small grain facility.	
	08	Rural commercials are all outside the corporate village boundaries countywide.	
3.	List and describe the approach(es) used to estimate the market value of commercial properties.		
	Cost, market and income when available.		
3a.	Describe the process used to determine the value of unique commercial properties.		
	The cost approach.		
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 county uses local market information to develop the depreciation tables.		
5.	Are individual depreciation tables developed for each valuation grouping?		
	No, they are used countywide.		
6.	Describe the methodology used to determine the commercial lot values.		
	Market approach using value per lot, value per square foot, and value per acre.		
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>
	01	2010	2009
	02	2010	2009
	03	2010	2009
	04	2010	2009
	08	2010	2009

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2014 Commercial Correlation Section for Perkins County

County Overview

Perkins County has four incorporated towns; Grant, the county seat, with a population of approximately 1165 residents, and Madrid, Else, and Venango with populations ranging from 106 to 231. Grant would be considered the hub of the commercial market with the majority of the services and retail trade and schools. The smaller towns and rural areas have erratic markets but, they are supportive of the farm producers with their grain handling facilities and the ethanol plant in Madrid.

Description of Analysis

The commercial parcels in Perkins County are represented by 37 different occupancy codes; over 65% of the population consists of office buildings, retail, storage warehouses, grain handling facilities and service repair garages. For measurement purposes the statistical sampling of 16 commercial sales is not considered an adequate and representative sample of the commercial properties in Perkins County. The subclass Valuation Grouping 01 (Grant) with 8 sales still does not represent the commercial population.

The assessor stays on track with the three year plan of assessment and the first six year physical inspection and review cycle has been completed and work is beginning on the next cyclical process. Stanard Appraisal Services, Inc. assists with the valuation of the commercial properties.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. The assessor has a very thorough documentation process. 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. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

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

2014 Commercial Correlation Section for Perkins County

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 Perkins County

Agricultural land values for each subclass were increased to equalize with the increasing market within the county and surrounding areas. The largest increases for 2014 are the irrigated subclasses. 1A was increased from \$2,600 to \$3,040 or \$440 increase per acre with the remaining irrigated acres increasing \$870 per acre. This is an increase of approximately 40%.

Dry land values were increased \$450 per acre for each land capability grouping for a 66% increase. The grass values were increased \$100 per acre from \$350 to \$450 for a 28.6% increase on all land capability groupings.

2014 Agricultural Assessment Survey for Perkins County

1.	Valuation data collection done by:				
	Assessor and staff.				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.				
3.	Describe the process used to determine and monitor market areas.				
	Not applicable.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Market data of actual rural acreages are reviewed and valued.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Farm home sites carry the same value as rural residential home sites.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Actual use of the parcel.				
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.				
	Monitoring at this time for any future market analysis.				

Perkins County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Perkins	1	N/A	2,970	2,954	2,911	2,929	2,858	2,888	2,884	2,931
Keith	3	3,120	3,120	2,880	2,880	2,750	2,750	2,750	2,750	2,985
Lincoln	5	N/A	2,955	3,050	3,050	3,042	2,998	2,988	3,032	2,999
Hayes	1	2,500	2,500	2,260	2,260	2,100	2,100	1,950	1,950	2,282
Chase	1	N/A	3,500	3,498	3,500	3,500	3,300	3,300	3,300	3,434

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Perkins	1	N/A	1,230	1,230	1,130	1,130	1,130	1,050	1,050	1,177
Keith	3	1,375	1,375	1,275	1,275	1,075	1,075	1,050	1,050	1,294
Lincoln	5	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130
Hayes	1	1,230	1,230	1,090	1,090	1,040	1,040	990	990	1,159
Chase	1	N/A	1,150	1,150	1,150	1,000	1,000	1,000	1,000	1,112

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Perkins	1	N/A	450	450	450	450	450	450	450	450
Keith	3	385	436	375	407	441	376	395	342	380
Lincoln	5	465	465	465	465	465	385	385	380	388
Hayes	1	360	404	416	383	393	394	365	360	370
Chase	1	N/A	410	410	410	410	410	410	410	410

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

2014 Agricultural Correlation Section for Perkins County

County Overview

Perkins County is located in the southwest corner of the state and has predominantly the Loam soils that are most suitable for farming. The County is homogeneous enough that only one market area exists. The economics of rural Perkins County is heavily affected by the farming operations, ranching, the large grain handling facilities and the ethanol plant that is located in Madrid.

Perkins County is part of the Upper Republican Natural Resource District where water restrictions are closely monitored. Irrigation wells are located throughout the county but heavily arrayed in the middle portion.

Description of Analysis

A review of the agricultural sales over the three year study period indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Perkins County to be compared to a different time standard than others as the first year of the study period is under-represented in comparison to the second and third years. Sales were sought from comparable areas surrounding Perkins County with similar soils and physical characteristics. The sample was expanded and the statistical sampling of 93 sales was considered proportionately distributed and representative of the land uses that exist within the county.

The agricultural market in the southwestern part of the state is strong and the assessment actions for Perkins County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (grass, dry and irrigated).

Sales Qualification

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

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and across county lines. The calculated statistics also indicate that an acceptable level of value has been attained.

2014 Agricultural Correlation Section for Perkins County

Level of Value

Based on all available information; the level of value of the agricultural land in Perkins County is determined to be 72% of market value.

68 Perkins
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 : 93
Total Sales Price : 7,064,150
Total Adj. Sales Price : 7,064,150
Total Assessed Value : 6,904,442
Avg. Adj. Sales Price : 75,959
Avg. Assessed Value : 74,241

MEDIAN : 100
WGT. MEAN : 98
MEAN : 107
COD : 16.67
PRD : 109.61

COV : 28.65
STD : 30.69
Avg. Abs. Dev : 16.67
MAX Sales Ratio : 266.67
MIN Sales Ratio : 41.18

95% Median C.I. : 98.57 to 100.00
95% Wgt. Mean C.I. : 94.81 to 100.67
95% Mean C.I. : 100.89 to 113.37

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	19	104.58	109.70	99.89	16.52	109.82	41.18	160.00	97.96 to 126.67	56,263	56,202
01-JAN-12 To 31-MAR-12	8	99.15	101.38	102.02	09.68	99.37	78.55	135.38	78.55 to 135.38	64,313	65,610
01-APR-12 To 30-JUN-12	8	100.69	120.79	101.72	22.82	118.75	94.12	240.00	94.12 to 240.00	75,625	76,929
01-JUL-12 To 30-SEP-12	5	98.57	112.60	100.61	15.48	111.92	96.67	153.85	N/A	68,700	69,122
01-OCT-12 To 31-DEC-12	14	100.00	112.50	100.46	21.65	111.98	62.99	266.67	92.11 to 116.67	87,596	88,003
01-JAN-13 To 31-MAR-13	10	100.00	108.91	90.85	21.14	119.88	74.56	156.25	76.32 to 148.25	57,648	52,372
01-APR-13 To 30-JUN-13	10	98.88	107.83	97.34	12.46	110.78	92.65	159.27	92.83 to 140.00	110,225	107,289
01-JUL-13 To 30-SEP-13	19	100.00	94.52	93.54	12.33	101.05	44.68	145.00	85.71 to 103.60	85,635	80,107
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	40	100.69	110.62	100.86	16.83	109.68	41.18	240.00	98.57 to 109.24	63,300	63,844
01-OCT-12 To 30-SEP-13	53	100.00	104.49	96.00	16.47	108.84	44.68	266.67	97.06 to 100.00	85,512	82,088
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	35	100.00	111.87	101.06	18.33	110.70	62.99	266.67	98.25 to 104.00	76,839	77,656
<u>ALL</u>	93	100.00	107.13	97.74	16.67	109.61	41.18	266.67	98.57 to 100.00	75,959	74,241

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	60	100.00	103.48	99.09	07.28	104.43	87.50	156.25	98.29 to 100.00	89,904	89,084
02	14	94.53	117.74	87.24	47.19	134.96	41.18	266.67	72.94 to 159.27	42,300	36,903
03	4	105.42	105.15	100.03	13.94	105.12	76.32	133.43	N/A	41,156	41,168
04	6	140.00	140.87	136.55	06.86	103.16	117.78	160.00	117.78 to 160.00	24,167	33,000
08	9	97.14	93.31	88.54	19.82	105.39	44.68	135.38	69.65 to 121.21	85,341	75,564
<u>ALL</u>	93	100.00	107.13	97.74	16.67	109.61	41.18	266.67	98.57 to 100.00	75,959	74,241

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	88	100.00	105.37	97.66	15.13	107.89	41.18	266.67	98.33 to 100.00	79,529	77,665
06											
07	5	126.67	138.07	106.54	28.93	129.59	85.71	240.00	N/A	13,125	13,984
<u>ALL</u>	93	100.00	107.13	97.74	16.67	109.61	41.18	266.67	98.57 to 100.00	75,959	74,241

68 Perkins
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 : 93
Total Sales Price : 7,064,150
Total Adj. Sales Price : 7,064,150
Total Assessed Value : 6,904,442
Avg. Adj. Sales Price : 75,959
Avg. Assessed Value : 74,241

MEDIAN : 100
WGT. MEAN : 98
MEAN : 107
COD : 16.67
PRD : 109.61

COV : 28.65
STD : 30.69
Avg. Abs. Dev : 16.67
MAX Sales Ratio : 266.67
MIN Sales Ratio : 41.18

95% Median C.I. : 98.57 to 100.00
95% Wgt. Mean C.I. : 94.81 to 100.67
95% Mean C.I. : 100.89 to 113.37

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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	240.00	240.00	240.00	00.00	100.00	240.00	240.00	N/A	1,000	2,400	
Less Than 15,000	7	156.25	167.60	164.08	28.93	102.15	62.99	266.67	62.99 to 266.67	6,496	10,659	
Less Than 30,000	24	130.05	133.47	122.62	24.16	108.85	62.99	266.67	103.85 to 148.25	15,722	19,279	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	92	100.00	105.68	97.72	15.33	108.15	41.18	266.67	98.57 to 100.00	76,773	75,022	
Greater Than 14,999	86	100.00	102.21	97.31	11.67	105.04	41.18	159.27	98.29 to 100.00	81,613	79,417	
Greater Than 29,999	69	98.75	97.96	96.34	09.36	101.68	41.18	151.43	97.06 to 100.00	96,910	93,359	
<u>Incremental Ranges</u>												
0 TO 4,999	1	240.00	240.00	240.00	00.00	100.00	240.00	240.00	N/A	1,000	2,400	
5,000 TO 14,999	6	155.05	155.53	162.37	25.01	95.79	62.99	266.67	62.99 to 266.67	7,413	12,036	
15,000 TO 29,999	17	116.67	119.42	116.94	16.11	102.12	85.71	159.27	100.00 to 140.00	19,521	22,828	
30,000 TO 59,999	24	100.00	102.41	101.97	11.03	100.43	69.65	151.43	95.45 to 104.58	47,711	48,652	
60,000 TO 99,999	21	98.29	94.75	94.24	12.34	100.54	41.18	135.38	95.81 to 101.38	76,202	71,815	
100,000 TO 149,999	10	99.17	98.10	98.14	04.74	99.96	83.33	106.36	92.31 to 104.00	118,000	115,800	
150,000 TO 249,999	13	97.14	95.25	94.61	04.11	100.68	74.56	100.00	92.65 to 100.00	192,038	181,692	
250,000 TO 499,999	1	92.83	92.83	92.83	00.00	100.00	92.83	92.83	N/A	265,000	246,000	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	93	100.00	107.13	97.74	16.67	109.61	41.18	266.67	98.57 to 100.00	75,959	74,241	

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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 : 16
Total Sales Price : 1,111,932
Total Adj. Sales Price : 1,111,932
Total Assessed Value : 1,030,312
Avg. Adj. Sales Price : 69,496
Avg. Assessed Value : 64,395

MEDIAN : 92
WGT. MEAN : 93
MEAN : 106
COD : 28.28
PRD : 114.08

COV : 61.09
STD : 64.58
Avg. Abs. Dev : 26.02
MAX Sales Ratio : 340.00
MIN Sales Ratio : 57.77

95% Median C.I. : 82.91 to 100.00
95% Wgt. Mean C.I. : 84.60 to 100.72
95% Mean C.I. : 71.31 to 140.11

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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-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	92.00	92.00	92.00	00.00	100.00	92.00	92.00	N/A	25,000	23,000
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	4	99.45	98.61	99.21	01.40	99.40	95.56	100.00	N/A	60,125	59,648
01-JAN-12 To 31-MAR-12	4	108.84	160.15	125.04	69.87	128.08	82.91	340.00	N/A	25,608	32,021
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	90.62	90.62	89.59	01.52	101.15	89.24	92.00	N/A	97,500	87,352
01-OCT-12 To 31-DEC-12	1	81.38	81.38	81.38	00.00	100.00	81.38	81.38	N/A	10,000	8,138
01-JAN-13 To 31-MAR-13	2	61.03	61.03	62.01	05.34	98.42	57.77	64.29	N/A	53,750	33,332
01-APR-13 To 30-JUN-13	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	181,500	153,655
01-JUL-13 To 30-SEP-13	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	250,000	237,480
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	92.00	92.00	92.00	00.00	100.00	92.00	92.00	N/A	25,000	23,000
01-OCT-11 To 30-SEP-12	10	97.23	121.63	100.64	33.56	120.86	82.91	340.00	85.29 to 132.38	53,793	54,138
01-OCT-12 To 30-SEP-13	5	81.38	76.62	84.87	14.16	90.28	57.77	94.99	N/A	109,800	93,187
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	98.89	97.29	98.53	02.52	98.74	92.00	100.00	N/A	53,100	52,318
01-JAN-12 To 31-DEC-12	7	89.24	129.03	101.14	50.39	127.58	81.38	340.00	81.38 to 340.00	43,919	44,418
<u>ALL</u>	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	92.00	89.15	89.71	08.25	99.38	64.29	100.00	64.29 to 100.00	87,313	78,329
02	1	82.91	82.91	82.91	00.00	100.00	82.91	82.91	N/A	20,000	16,582
03	2	95.08	95.08	103.81	39.24	91.59	57.77	132.38	N/A	48,966	50,832
04	2	217.78	217.78	143.49	56.12	151.77	95.56	340.00	N/A	12,750	18,295
08	3	89.24	89.84	92.16	06.54	97.48	81.38	98.89	N/A	90,000	82,947
<u>ALL</u>	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395

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MEAN : 106
COD : 28.28
PRD : 114.08

COV : 61.09
STD : 64.58
Avg. Abs. Dev : 26.02
MAX Sales Ratio : 340.00
MIN Sales Ratio : 57.77

95% Median C.I. : 82.91 to 100.00
95% Wgt. Mean C.I. : 84.60 to 100.72
95% Mean C.I. : 71.31 to 140.11

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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	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395
04											
<u>ALL</u>	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395

SALE PRICE *

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											
Less Than 15,000	2	210.69	210.69	167.59	61.37	125.72	81.38	340.00	N/A	7,500	12,569
Less Than 30,000	7	92.00	124.16	99.44	43.16	124.86	81.38	340.00	81.38 to 340.00	17,500	17,401
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395
Greater Than 14,999	14	92.00	90.71	91.64	12.24	98.99	57.77	132.38	82.91 to 100.00	78,352	71,798
Greater Than 29,999	9	94.99	91.36	91.82	15.82	99.50	57.77	132.38	64.29 to 100.00	109,937	100,945
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	210.69	210.69	167.59	61.37	125.72	81.38	340.00	N/A	7,500	12,569
15,000 TO 29,999	5	92.00	89.55	89.93	04.21	99.58	82.91	95.56	N/A	21,500	19,334
30,000 TO 59,999	1	57.77	57.77	57.77	00.00	100.00	57.77	57.77	N/A	37,500	21,663
60,000 TO 99,999	5	100.00	99.11	98.16	13.84	100.97	64.29	132.38	N/A	70,086	68,800
100,000 TO 149,999											
150,000 TO 249,999	2	86.95	86.95	86.87	02.63	100.09	84.66	89.24	N/A	175,750	152,680
250,000 TO 499,999	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	250,000	237,480
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395

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COMMERCIAL

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	57.77	57.77	57.77	00.00	100.00	57.77	57.77	N/A	37,500	21,663
300	1	85.29	85.29	85.29	00.00	100.00	85.29	85.29	N/A	17,000	14,500
327	1	95.56	95.56	95.56	00.00	100.00	95.56	95.56	N/A	20,500	19,590
344	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	250,000	237,480
353	2	73.60	73.60	68.42	12.65	107.57	64.29	82.91	N/A	45,000	30,791
406	9	98.89	125.10	101.24	35.71	123.57	81.38	340.00	89.24 to 132.38	57,270	57,982
543	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	181,500	153,655
<u> </u> ALL <u> </u>	16	92.00	105.71	92.66	28.28	114.08	57.77	340.00	82.91 to 100.00	69,496	64,395

68 Perkins
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 : 93
 Total Sales Price : 38,207,396
 Total Adj. Sales Price : 37,264,792
 Total Assessed Value : 27,597,032
 Avg. Adj. Sales Price : 400,697
 Avg. Assessed Value : 296,742

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 84
 COD : 37.19
 PRD : 113.08

COV : 42.10
 STD : 35.26
 Avg. Abs. Dev : 26.66
 MAX Sales Ratio : 205.92
 MIN Sales Ratio : 34.77

95% Median C.I. : 66.05 to 83.81
 95% Wgt. Mean C.I. : 68.50 to 79.61
 95% Mean C.I. : 76.58 to 90.92

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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	10	128.43	139.15	128.53	24.85	108.26	95.90	205.92	104.57 to 204.31	206,515	265,437
01-JAN-11 To 31-MAR-11	8	105.58	112.91	112.33	12.28	100.52	93.10	148.98	93.10 to 148.98	401,750	451,294
01-APR-11 To 30-JUN-11	6	90.58	92.52	90.55	15.93	102.18	56.92	129.65	56.92 to 129.65	331,649	300,324
01-JUL-11 To 30-SEP-11	3	91.09	90.81	79.10	16.29	114.80	68.41	112.93	N/A	323,196	255,650
01-OCT-11 To 31-DEC-11	13	73.60	84.36	69.18	29.20	121.94	54.53	130.45	56.56 to 113.47	507,743	351,237
01-JAN-12 To 31-MAR-12	5	66.05	75.95	71.23	20.50	106.63	59.19	119.40	N/A	317,600	226,232
01-APR-12 To 30-JUN-12	10	71.46	76.89	71.07	21.24	108.19	47.51	159.48	56.25 to 83.81	548,314	389,680
01-JUL-12 To 30-SEP-12	6	60.67	60.78	60.25	17.75	100.88	43.52	75.14	43.52 to 75.14	344,088	207,320
01-OCT-12 To 31-DEC-12	17	57.42	69.09	63.29	33.26	109.16	34.77	135.50	48.05 to 73.10	398,969	252,517
01-JAN-13 To 31-MAR-13	5	50.42	58.36	56.50	20.01	103.29	46.86	79.01	N/A	415,011	234,498
01-APR-13 To 30-JUN-13	4	52.94	51.63	54.76	08.20	94.28	43.34	57.32	N/A	520,575	285,092
01-JUL-13 To 30-SEP-13	6	54.86	63.88	56.16	24.66	113.75	44.90	118.73	44.90 to 118.73	391,667	219,969
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	27	106.33	115.64	107.22	22.49	107.85	56.92	205.92	95.90 to 126.47	305,135	327,171
01-OCT-11 To 30-SEP-12	34	71.26	76.76	68.87	24.19	111.46	43.52	159.48	64.78 to 74.74	462,833	318,764
01-OCT-12 To 30-SEP-13	32	56.12	64.26	59.64	27.12	107.75	34.77	135.50	51.25 to 66.91	415,307	247,671
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	30	96.04	94.25	84.12	21.69	112.04	54.53	148.98	78.12 to 106.33	425,805	358,177
01-JAN-12 To 31-DEC-12	38	66.02	70.73	66.37	25.64	106.57	34.77	159.48	57.20 to 71.48	418,899	278,018
<u>ALL</u>	93	71.68	83.75	74.06	37.19	113.08	34.77	205.92	66.05 to 83.81	400,697	296,742

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	93	71.68	83.75	74.06	37.19	113.08	34.77	205.92	66.05 to 83.81	400,697	296,742
<u>ALL</u>	93	71.68	83.75	74.06	37.19	113.08	34.77	205.92	66.05 to 83.81	400,697	296,742

68 Perkins
AGRICULTURAL LAND

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 MEAN : 84
 COD : 37.19
 PRD : 113.08

COV : 42.10
 STD : 35.26
 Avg. Abs. Dev : 26.66
 MAX Sales Ratio : 205.92
 MIN Sales Ratio : 34.77

95% Median C.I. : 66.05 to 83.81
 95% Wgt. Mean C.I. : 68.50 to 79.61
 95% Mean C.I. : 76.58 to 90.92

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	1,050,000	913,710
1	1	87.02	87.02	87.02	00.00	100.00	87.02	87.02	N/A	1,050,000	913,710
_____Dry_____											
County	52	69.92	82.54	71.97	38.80	114.69	42.56	205.92	57.42 to 90.33	319,234	229,763
1	52	69.92	82.54	71.97	38.80	114.69	42.56	205.92	57.42 to 90.33	319,234	229,763
_____Grass_____											
County	8	75.01	76.45	80.31	41.34	95.19	34.77	118.66	34.77 to 118.66	221,141	177,600
1	8	75.01	76.45	80.31	41.34	95.19	34.77	118.66	34.77 to 118.66	221,141	177,600
_____ALL_____	93	71.68	83.75	74.06	37.19	113.08	34.77	205.92	66.05 to 83.81	400,697	296,742

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	20	69.85	72.09	69.53	19.64	103.68	46.86	121.67	57.20 to 73.10	750,705	521,955
1	20	69.85	72.09	69.53	19.64	103.68	46.86	121.67	57.20 to 73.10	750,705	521,955
_____Dry_____											
County	58	71.46	84.26	73.40	38.51	114.80	42.56	205.92	63.81 to 90.82	312,142	229,123
1	58	71.46	84.26	73.40	38.51	114.80	42.56	205.92	63.81 to 90.82	312,142	229,123
_____Grass_____											
County	8	75.01	76.45	80.31	41.34	95.19	34.77	118.66	34.77 to 118.66	221,141	177,600
1	8	75.01	76.45	80.31	41.34	95.19	34.77	118.66	34.77 to 118.66	221,141	177,600
_____ALL_____	93	71.68	83.75	74.06	37.19	113.08	34.77	205.92	66.05 to 83.81	400,697	296,742

Total Real Property Sum Lines 17, 25, & 30	Records : 4,540	Value : 1,008,825,307	Growth 4,072,198	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	165	558,375	6	56,285	14	125,288	185	739,948	
02. Res Improve Land	784	4,793,108	41	715,100	165	3,732,413	990	9,240,621	
03. Res Improvements	799	43,050,769	41	4,712,822	184	17,881,346	1,024	65,644,937	
04. Res Total	964	48,402,252	47	5,484,207	198	21,739,047	1,209	75,625,506	1,027,647
% of Res Total	79.74	64.00	3.89	7.25	16.38	28.75	26.63	7.50	25.24
05. Com UnImp Land	19	182,171	12	148,996	24	216,704	55	547,871	
06. Com Improve Land	119	971,314	23	376,601	42	5,364,392	184	6,712,307	
07. Com Improvements	131	14,974,005	25	3,761,785	46	17,815,127	202	36,550,917	
08. Com Total	150	16,127,490	37	4,287,382	70	23,396,223	257	43,811,095	1,490,297
% of Com Total	58.37	36.81	14.40	9.79	27.24	53.40	5.66	4.34	36.60
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	107,746	0	0	0	0	1	107,746	
11. Ind Improvements	1	15,577,236	0	0	0	0	1	15,577,236	
12. Ind Total	1	15,684,982	0	0	0	0	1	15,684,982	106,300
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.02	1.55	2.61
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	964	48,402,252	47	5,484,207	198	21,739,047	1,209	75,625,506	1,027,647
% of Res & Rec Total	79.74	64.00	3.89	7.25	16.38	28.75	26.63	7.50	25.24
Com & Ind Total	151	31,812,472	37	4,287,382	70	23,396,223	258	59,496,077	1,596,597
% of Com & Ind Total	58.53	53.47	14.34	7.21	27.13	39.32	5.68	5.90	39.21
17. Taxable Total	1,115	80,214,724	84	9,771,589	268	45,135,270	1,467	135,121,583	2,624,244
% of Taxable Total	76.01	59.36	5.73	7.23	18.27	33.40	32.31	13.39	64.44

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	1	3,186,565	566,682	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	1	3,186,565	566,682
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	3,186,565	566,682

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	14	6,000	14	6,000	0
24. Non-Producing	0	0	0	0	39	11,208	39	11,208	0
25. Total	0	0	0	0	53	17,208	53	17,208	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	80	1	159	240

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	38,907	9	55,835	2,462	657,332,271	2,476	657,427,013
28. Ag-Improved Land	2	175,029	2	36,616	508	171,149,058	512	171,360,703
29. Ag Improvements	2	208,945	2	151,666	540	44,538,189	544	44,898,800
30. Ag Total							3,020	873,686,516

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	15,000	
33. HomeSite Improvements	0	0.00	0	1	1.00	3,200	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	7,500	0	0.00	0	
36. FarmSite Improv Land	2	9.70	44,890	2	6.63	9,945	
37. FarmSite Improvements	2	0.00	208,945	1	0.00	148,466	
38. FarmSite Total							
39. Road & Ditches	0	0.27	0	0	1.44	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	7	7.00	105,000	7	7.00	105,000	
32. HomeSite Improv Land	305	310.00	4,614,600	306	311.00	4,629,600	
33. HomeSite Improvements	304	302.00	29,572,880	305	303.00	29,576,080	1,447,954
34. HomeSite Total				312	318.00	34,310,680	
35. FarmSite UnImp Land	67	486.37	356,310	68	487.37	363,810	
36. FarmSite Improv Land	496	2,441.21	3,409,424	500	2,457.54	3,464,259	
37. FarmSite Improvements	516	0.00	14,965,309	519	0.00	15,322,720	0
38. FarmSite Total				587	2,944.91	19,150,789	
39. Road & Ditches	0	9,049.19	0	0	9,050.90	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				899	12,313.81	53,461,469	1,447,954

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	41,861.28	30.54%	124,327,609	30.95%	2,969.99
47. 2A1	22,188.40	16.19%	65,546,493	16.32%	2,954.09
48. 2A	19,315.81	14.09%	56,224,090	14.00%	2,910.78
49. 3A1	17,821.27	13.00%	52,194,960	12.99%	2,928.80
50. 3A	6,884.91	5.02%	19,676,135	4.90%	2,857.86
51. 4A1	28,763.43	20.98%	83,064,957	20.68%	2,887.87
52. 4A	233.32	0.17%	672,817	0.17%	2,883.67
53. Total	137,068.42	100.00%	401,707,061	100.00%	2,930.70
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	139,009.64	43.17%	170,982,058	45.10%	1,230.00
56. 2D1	41,493.80	12.89%	51,037,455	13.46%	1,230.00
57. 2D	50,073.53	15.55%	56,583,184	14.93%	1,130.00
58. 3D1	40,929.65	12.71%	46,250,568	12.20%	1,130.00
59. 3D	15,453.13	4.80%	17,462,100	4.61%	1,130.00
60. 4D1	31,627.98	9.82%	33,209,865	8.76%	1,050.02
61. 4D	3,382.69	1.05%	3,551,853	0.94%	1,050.01
62. Total	321,970.42	100.00%	379,077,083	100.00%	1,177.37
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,129.89	3.65%	1,408,562	3.65%	450.04
65. 2G1	3,112.40	3.63%	1,400,669	3.63%	450.03
66. 2G	2,978.47	3.48%	1,340,396	3.48%	450.03
67. 3G1	5,614.34	6.55%	2,526,547	6.55%	450.02
68. 3G	5,253.59	6.13%	2,364,203	6.13%	450.02
69. 4G1	52,454.78	61.21%	23,605,030	61.21%	450.01
70. 4G	13,148.30	15.34%	5,916,776	15.34%	450.00
71. Total	85,691.77	100.00%	38,562,183	100.00%	450.01
Irrigated Total					
Irrigated Total	137,068.42	25.01%	401,707,061	48.98%	2,930.70
Dry Total					
Dry Total	321,970.42	58.75%	379,077,083	46.22%	1,177.37
Grass Total					
Grass Total	85,691.77	15.64%	38,562,183	4.70%	450.01
72. Waste	1,654.50	0.30%	133,279	0.02%	80.56
73. Other	1,656.31	0.30%	745,441	0.09%	450.06
74. Exempt	187.19	0.03%	0	0.00%	0.00
75. Market Area Total	548,041.42	100.00%	820,225,047	100.00%	1,496.65

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	137,068.42	401,707,061	137,068.42	401,707,061
77. Dry Land	128.93	154,700	42.31	47,653	321,799.18	378,874,730	321,970.42	379,077,083
78. Grass	14.44	6,499	43.24	19,461	85,634.09	38,536,223	85,691.77	38,562,183
79. Waste	0.00	0	0.00	0	1,654.50	133,279	1,654.50	133,279
80. Other	0.77	347	0.87	392	1,654.67	744,702	1,656.31	745,441
81. Exempt	0.00	0	0.00	0	187.19	0	187.19	0
82. Total	144.14	161,546	86.42	67,506	547,810.86	819,995,995	548,041.42	820,225,047

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	137,068.42	25.01%	401,707,061	48.98%	2,930.70
Dry Land	321,970.42	58.75%	379,077,083	46.22%	1,177.37
Grass	85,691.77	15.64%	38,562,183	4.70%	450.01
Waste	1,654.50	0.30%	133,279	0.02%	80.56
Other	1,656.31	0.30%	745,441	0.09%	450.06
Exempt	187.19	0.03%	0	0.00%	0.00
Total	548,041.42	100.00%	820,225,047	100.00%	1,496.65

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	69,977,606	75,625,506	5,647,900	8.07%	1,027,647	6.60%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	33,832,979	34,310,680	477,701	1.41%	1,447,954	-2.87%
04. Total Residential (sum lines 1-3)	103,810,585	109,936,186	6,125,601	5.90%	2,475,601	3.52%
05. Commercial	44,279,306	43,811,095	-468,211	-1.06%	1,490,297	-4.42%
06. Industrial	15,578,682	15,684,982	106,300	0.68%	106,300	0.00%
07. Ag-Farmsite Land, Outbuildings	18,391,753	19,150,789	759,036	4.13%	0	4.13%
08. Minerals	18,208	17,208	-1,000	-5.49	0	-5.49
09. Total Commercial (sum lines 5-8)	78,267,949	78,664,074	396,125	0.51%	1,596,597	-1.53%
10. Total Non-Agland Real Property	182,078,534	188,600,260	6,521,726	3.58%	4,072,198	1.35%
11. Irrigated	307,813,998	401,707,061	93,893,063	30.50%		
12. Dryland	233,861,017	379,077,083	145,216,066	62.10%		
13. Grassland	30,166,453	38,562,183	8,395,730	27.83%		
14. Wasteland	133,751	133,279	-472	-0.35%		
15. Other Agland	580,342	745,441	165,099	28.45%		
16. Total Agricultural Land	572,555,561	820,225,047	247,669,486	43.26%		
17. Total Value of all Real Property (Locally Assessed)	754,634,095	1,008,825,307	254,191,212	33.68%	4,072,198	33.14%

**2013 Plan of Assessment for Perkins County
Assessment Years 2014, 2015, and 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 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 2006).

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.

Reference, Neb. Rev. Stat. 77-5023(2), 77-1344.

General Description of Real Property in Perkins County*

	Parcels	% of Total Parcels	Total Value	% of Taxable Value Base
Residential	1205	26.63%	\$122,060,379	16.15%
Commercial & Industrial	259	5.72%	\$60,938,186	8.06%

Agricultural	2772	61.26%	\$572,635,346	75.78%
Tax Exempt Mineral	236 53	5.22% 1.17%	0 \$18,208	.01%
Total	4525	100%	\$755,652,119	100%

*2013 County Abstract of Assessment for Real Property

Agricultural land – taxable acres – 548,135 acres

Other pertinent facts: 75.78% of Perkins County Valuation is agricultural and of that 75.78%, the primary land use is dry but the greatest amount of valuation is in irrigated land with \$308 million of value.

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

Current Resources

A. Staff/Budget/Training

Staff

1 Assessor
1 Deputy Assessor
1 Part-time Employee

Budget Request

2013-14 Assessor = \$102,674
2013-14 Reappraisal = \$8,500

Training

The Assessor holds a current Assessor Certification dated September 21, 1995. The Deputy Assessor holds a current Assessor Certification dated February 7, 2002.

B. Cadastral Maps - Cadastral maps of agricultural land used in the Assessor’s office were scanned by GIS Workshop as part of the upgrade to a GIS system. The new soil conversion was implemented during the summer and fall of 2008 for the 2009 assessment year.

C. Property Record Cards – Hard copies and electronic copies of the property record cards are maintained. The information contained within these property record cards meets the requirements of the law. Property record cards are available to the public on our website, perkins.assessor.gisworkshop.com.

D. Software for CAMA and Assessment Administration is contracted through Terra Scan/Thomson Reuters. We have been with Terra Scan since June, 1998. GIS was implemented

in summer, 2006 and our website came on line February, 2007. The website is kept updated by GIS Workshop.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory all property – Building permits are provided from the city of Grant on a monthly basis, and by the village of Madrid and the Village of Venango at the end of each year. No building permits are provided to the assessor’s office from Elsie. Zoning permits are provided to the assessor’s office by the Zoning Administrator. These building and zoning permits help us to list new construction in the incorporated areas. Zoning permits are not required for agricultural buildings. Improvement statements are filed by the office personnel whenever new construction is observed or reported. Notice is published at the end of each year to remind the taxpayers that an improvement statement must be filed with the County Assessor on all improvements to real property amounting to a value of two thousand five hundred dollars or more.
- B. Data Collection – Data collection is done yearly on different parts of the county.
- C. Review assessment sales ratio studies before assessment actions. Assessment sales ratios are reviewed yearly to determine what areas need to be adjusted.
- D. Approaches to Value
 - 1) Market Approach; sales comparisons- Residential and Commercial sales books are kept updated when new sales are processed.
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study. – The 06/12 Marshall and Swift costs were used for the rural residential revaluation done in 2013. The 06/10 Marshall and Swift costs were used for the Village revaluation in 2011. A current depreciation study is done and implemented on whatever part of the county that is being revalued.
 - 3) Income Approach; income and expense data collection/analysis from the market when available.
 - 4) Land valuation studies, establish market areas- Sales Books are kept updated on all vacant land sales and agricultural sales.
 - 5) Reconciliation of Final Value and documentation
- E. Review assessment sales ratio studies after assessment actions-A complete review of sales ratios is done after the yearly assessment actions to determine the new ratios.
- F. Notices and Public Relations – Notices are published timely to notify the public.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99.0	22.65	112.33
Commercial	The sales are insufficient to provide reliable studies.		statistical
Agricultural	74.0	27.54	115.08

Assessment Actions Planned for Assessment Year 2014

Residential

For 2014, all residential property in Grant, Grant suburbs and Kenton Heights, including lot values, will be updated and revalued. This review will include an exterior physical inspection of the property along with verifying information located on the property record card. New digital pictures will be taken. There are approximately 500 parcels in Grant. These properties will be valued using the most recent M & S cost tables with a market derived depreciation table and sales approach to value. Appraisal maintenance will be done on all other residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received, including sales of residential lots in towns and sales of rural residential land.

Commercial

Pritchett & Abbott of Fort Worth, Texas will value the mineral interests in Perkins County. Appraisal maintenance will be done on commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received. Satellite pivot sale books will continue to be updated, along with a sale book of pivots in irrigated land sales.

Assessment Actions Planned for Assessment Year 2015

Residential

Appraisal maintenance will be done on residential properties for 2015. Sales review and pick-up work will be completed for residential properties. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes a physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received, including sales of residential lots in towns and sales of rural residential land.

Commercial

Stanard Appraisal Services Inc. will be contracted for 2015 to reappraise commercial and industrial properties in the county. Pritchett & Abbott of Fort Worth, Texas will value the

mineral interests in Perkins County. Appraisal maintenance will be done on all remaining commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received. Satellite pivot sale books will continue to be updated, along with a sale book of pivots in irrigated land sales.

Assessment Actions Planned for Assessment Year 2016

Residential

For 2016, all residential property in Madrid, Elsie, Venango, Brandon and Grinton including lot values will be updated and revalued. This review will include an exterior physical inspection of the property along with verifying information located on the property record card. New digital pictures will be taken and new measurements will be taken if needed. There are approximately 180 parcels in Madrid, 85 in Elsie, 115 in Venango and 20 in Brandon and Grinton. These properties will be valued using the most current M & S cost tables and a market derived depreciation table and sales approach to value. The county also plans to review all single-wide manufactured homes in Perkins County. There are approximately 70 single-wide manufactured homes in Perkins County. These properties will be valued using the cost approach with a market derived depreciation table and the sales approach to value. Sales review and pick-up work will also be completed for residential properties. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received, including sales of residential lots in towns and sales of rural residential land.

Commercial

Pritchett & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County. Appraisal maintenance will be done on all remaining commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. Sales will be plotted on maps for the 3 year sales period, by land classification group. A review of sales will be done to determine if the adjustment on irrigated parcels with a low pumping well or a satellite pivot is still justified. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received. Satellite pivot sale books will continue to be updated, along with a sale book of pivots in irrigated land sales.

The following is a time line table to give an overview of the narrative portion of the plan.

Class		2014	2015	2016	
Residential		Review of Grant, Grant suburbs and Kenton Hts Residential Property(500)	Appraisal Maintenance of all Residential	Review of Madrid(180) Elsie(85) Venango(115) Brandon/ Grinton(20) Manufactured Homes(70)	
Commercial		Appraisal maintenance of all Commercial and Industrial	Reappraisal of Commercial and Industrial	Appraisal maintenance of all Commercial and Industrial	
Agricultural		Market analysis by land classification	Market analysis by land classification	Market analysis by land classification	

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to Nebraska Department of Revenue, 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. Annual Plan of Assessment Report
- 3. Personal Property - administer annual filing of approximately 750 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 120 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
- 7. Centrally Assessed – review of valuations as certified by Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
- 8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
- 9. Tax Lists - prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
- 10. Tax List Corrections – prepare tax list corrections documents for county board approval.
- 11. County Board of Equalization – attend County Board of Equalization meetings for valuation protests, assemble and provide information.
- 12. TERC Appeals – prepare information and attend taxpayer appeal hearing before TERC, defend valuation.
- 13. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
- 14. Education/Assessor Education – attend meeting, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
- 15. Update and maintain GIS.

Conclusion:

For 2013, market value for agricultural land continues to increase and consequently, our assessed agricultural values increased between 20-27%

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the 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 Perkins County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 102,674
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	Perkins County has a separate appraisal budget.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$ 8,500
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 19,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 700
12.	Other miscellaneous funds:
	\$ 82,474
13.	Amount of last year's assessor's budget not used:
	\$ 1,464.32

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters
2.	CAMA software:
	Thomson Reuters
3.	Are cadastral maps currently being used?
	Yes, electronic
4.	If so, who maintains the Cadastral Maps?
	Deputy Assessor
5.	Does the county have GIS software?
	Yes, with GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	yes, perkins.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The Deputy Assessor and GIS Workshop.
8.	Personal Property software:
	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?
	Grant, Madrid, Venango
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott complete the Producing Mineral Appraisals
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal Services will help with any new commercial construction for 2014.
2.	If so, is the appraisal or listing service performed under contract?
	Not for pickup work.
3.	What appraisal certifications or qualifications does the County require?
	Appraisal experience and credentialed.
4.	Have the existing contracts been approved by the PTA?
	Not currently.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	They work with the assessor to set the assessed value.

2014 Certification for Perkins 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 Perkins 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

