

Table of Contents

2014 Commission Summary

2014 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

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

Statistical Reports

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

County Reports

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

Certification

Maps

- Market Areas

Valuation History Charts

2014 Commission Summary for Rock County

Residential Real Property - Current

Number of Sales	27	Median	94.68
Total Sales Price	\$1,314,746	Mean	93.97
Total Adj. Sales Price	\$1,314,746	Wgt. Mean	86.54
Total Assessed Value	\$1,137,845	Average Assessed Value of the Base	\$33,730
Avg. Adj. Sales Price	\$48,694	Avg. Assessed Value	\$42,142

Confidence Interval - Current

95% Median C.I	75.58 to 100.13
95% Wgt. Mean C.I	70.87 to 102.22
95% Mean C.I	82.73 to 105.21
% of Value of the Class of all Real Property Value in the	5.95
% of Records Sold in the Study Period	3.64
% of Value Sold in the Study Period	4.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	18	95	95.26
2012	25	97	96.87
2011	38	97	97
2010	47	97	97

2014 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	12	Median	96.37
Total Sales Price	\$1,002,500	Mean	98.69
Total Adj. Sales Price	\$1,002,500	Wgt. Mean	81.12
Total Assessed Value	\$813,250	Average Assessed Value of the Base	\$58,355
Avg. Adj. Sales Price	\$83,542	Avg. Assessed Value	\$67,771

Confidence Interval - Current

95% Median C.I	64.63 to 138.90
95% Wgt. Mean C.I	55.45 to 106.80
95% Mean C.I	73.13 to 124.25
% of Value of the Class of all Real Property Value in the County	1.93
% of Records Sold in the Study Period	8.63
% of Value Sold in the Study Period	10.03

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	10		88.75
2012	6		97.36
2011	3		97
2010	6	100	99

2014 Opinions of the Property Tax Administrator for Rock County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	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 Rock County

For assessment year 2014 the pick up work was completed and placed on the 2014 assessment roll. The residential properties in Bassett and Newport are scheduled to be reviewed and inspected for 2015.

2014 Residential Assessment Survey for Rock County

1.	Valuation data collection done by:										
	Assessor and Deputy										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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;">Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	02	Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.	03	Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.										
02	Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.										
03	Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.										
04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?										
	Depreciation studies are based on local market information.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	No										
6.	Describe the methodology used to determine the residential lot values?										
	A vacant land sales analysis was performed on five years' worth of sales.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2010	2004
	02	2010	2010	2004
	03	2010	2010	2004
	04	2010	2010	2004

2014 Residential Correlation Section for Rock County

County Overview

Rock County is located in north central Nebraska with Hwy 20 running through the county east and west and Hwy 183 running north and south. Bassett is the largest town and the county seat with a population of 557 (estimated 2012 census). The county is experiencing a decreasing population. The K-12 public school system is located in town as well as a variety of jobs, services and goods.

Description of Analysis

There are 27 qualified sales in the residential sample. Four valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Rock County. There is a close relationship between the median and mean measures of central tendency. The weighted mean is slightly low; however it can be attributed to one high dollar sale. The coefficient of dispersion and the price related differential are slightly above the range, but not unreasonable. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, which were minimal and the abstract also reflects the changes that were made to the sold properties.

Rock County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement. The next six year review cycle has already begun.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, 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 utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Rock County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

Based on the analysis, the statistics appear to be reasonable indicators of the level of value of the class, and support a level within the acceptable range. Based on the known assessment practices

2014 Residential Correlation Section for Rock County

the quality of assessment in the residential class has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of residential property in Rock County is 95%.

2014 Commercial Assessment Actions for Rock County

All commercial properties were physically reviewed and inspected with new depreciation and updated costing being put on for assessment year 2014.

All pick up work was also completed and placed on the assessment roll.

2014 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:	
	Assessor and Deputy	
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	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.
	02	Suburban- all improved and unimproved properties located outside of the limits of the City of Bassett and Newport, but within the legal jurisdiction of the incorporated City.
	03	Newport- all improved and unimproved properties located within the Village of Newport. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.
	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	At this time the assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The depreciation study is developed based on local market information.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	No	
6.	Describe the methodology used to determine the commercial lot values.	
	A vacant land sales analysis was performed.	

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

2014 Commercial Correlation Section for Rock County

County Overview

Rock County is located in north central Nebraska with Hwy 20 running through the county east and west and Hwy 183 running north and south. Bassett is the largest town and the county seat with a population of 557 (estimated 2012 census). The county is experiencing a decreasing population. The K-12 public school system is located in town as well as a variety of jobs, services and goods, however the market is not organized.

Description of Analysis

The commercial parcels in Rock County are represented by 50 different occupancy codes and the majority of these will consist of only one parcel. Equipment (Shop) Building and storage warehouse would be the primary codes. There have been only twelve commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. The review involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented, and an analysis of the sales utilization rate. The review revealed that no apparent bias existed in the qualification determinations, 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 utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Rock County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

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

Level of Value

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it has also been determined to be at the statutory level of 100% for the commercial class of property.

2014 Agricultural Assessment Actions for Rock County

For assessment year 2014 the assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined the irrigated, dry land and grass values would be increased.

Through GIS and physical inspection the southeast portion of the county was reviewed on the county's six year review cycle.

All pick up work and sales verification was completed for assessment year 2014.

2014 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:								
	Assessor and Deputy								
2.	List each market area, and describe the location and the specific characteristics that make each unique.								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2	Mostly rolling sand hills with valentine soils.	3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.
<u>Market Area</u>	<u>Description of unique characteristics</u>								
1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.								
2	Mostly rolling sand hills with valentine soils.								
3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.								
3.	Describe the process used to determine and monitor market areas.								
	The market areas are developed by similar topography, soil characteristics and geographic characteristics.								
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.								
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.								
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?								
	Yes, however if the site is located within the suburban area it does have a different value based on the market.								
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.								
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.								
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.								
	All of the parcel is valued at 100% of Agland based on sales.								

Rock County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	N/A	2,400	2,300	2,300	2,200	2,165	2,150	1,933	2,165
Brown	1	N/A	2,366	2,466	2,539	2,032	2,034	1,786	1,934	2,185
Keya Paha	1	2,300	2,300	2,175	2,175	2,050	2,050	1,920	1,920	2,040
Holt	4001	4,100	4,086	3,899	3,899	3,600	3,599	2,994	2,988	3,574
Rock	1	N/A	1,750	1,550	1,550	1,500	1,500	1,475	1,475	1,499
Holt	4003	N/A	2,383	2,197	2,108	1,960	1,948	1,751	1,644	1,848
Rock	2	N/A	1,650	N/A	1,550	1,475	1,475	1,475	1,475	1,482
Garfield	1	N/A	3,520	3,060	2,660	2,610	2,500	1,580	1,530	2,355
Loup	1	N/A	2,600	N/A	2,600	2,160	1,970	1,970	1,150	2,236

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	N/A	700	700	700	700	700	700	700	700
Brown	1	N/A	760	760	760	695	565	500	500	655
Keya Paha	1	740	740	705	705	685	685	650	650	696
Holt	4001	1,499	1,491	1,400	1,400	1,300	1,300	1,200	1,200	1,360
Rock	1	N/A	N/A	700	N/A	700	700	600	600	683
Holt	4003	N/A	1,479	1,400	1,396	1,299	1,300	1,200	1,200	1,276
Rock	2	N/A	N/A	N/A	N/A	600	600	570	570	583
Garfield	1	N/A	1,370	1,215	1,165	1,050	945	845	740	1,020
Loup	1	N/A	705	N/A	570	545	475	350	350	487

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	N/A	578	552	571	575	574	517	459	519
Brown	1	N/A	545	545	544	512	415	310	310	335
Keya Paha	1	625	625	580	580	560	560	540	550	553
Holt	4001	1,094	1,098	949	947	834	851	692	663	753
Rock	1	N/A	582	580	582	580	585	550	500	566
Holt	4003	1,100	1,100	950	932	839	858	696	696	735
Rock	2	N/A	499	500	499	468	460	439	326	395
Garfield	1	N/A	630	630	630	585	555	491	404	436
Loup	1	N/A	640	N/A	495	375	375	375	375	376

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

2014 Agricultural Correlation Section for Rock County

County Overview

Rock County is located in north central Nebraska with Bassett being the county seat. The county is comprised of approximately 8% irrigated, 1% dry crop and 90% grass/pasture land. Rock County has three market areas. In area 1 the majority is hay meadow and pasture, area 2 consists of sand hills, and market area 3 is more of a mixture of hard grassland and irrigated land. Generally, all of Brown, Keya Paha, Holt, northwest Garfield, and Loup counties are comparable to Rock. These areas share similar characteristics with Rock County that are comparable in soils and topography. Four Natural Resource Districts split this county. The Lower Niobrara NRD governs a small portion of the northern part of the county; the Middle Niobrara governs a very small portion in the northwest and does have a moratorium and well restrictions. The Lower Loup NRD governs the southern part of the county, while the Upper Elkhorn governs the largest part of the county which is the central part and currently has a 2500 acre annual new well maximum.

Description of Analysis

In analyzing the agricultural sales within Rock County the land use of the sales in each market area generally matched the County as a whole with exception to market area 3. In all market areas the sales were not proportionately distributed among the study years. All three samples were expanded using sales from the comparable areas to maximize the sample sizes while maintaining appropriate thresholds for land use representation.

The resulting sample for each market area that is now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling. The 80% MLU shows the grass subclass fall within the acceptable range for all market areas. The assessment actions for Rock County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (irrigated, dry and grass).

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

2014 Agricultural Correlation Section for Rock County

Equalization and Quality of Assessment

The sales analysis supports that all three subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Rock County to the values used in all of the adjoining counties also supports that values are acceptable and equalized with other counties in the area. 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 land in Rock County is 72%.

75 Rock
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 : 27
Total Sales Price : 1,314,746
Total Adj. Sales Price : 1,314,746
Total Assessed Value : 1,137,845
Avg. Adj. Sales Price : 48,694
Avg. Assessed Value : 42,142

MEDIAN : 95
WGT. MEAN : 87
MEAN : 94
COD : 22.19
PRD : 108.59

COV : 30.22
STD : 28.40
Avg. Abs. Dev : 21.01
MAX Sales Ratio : 166.70
MIN Sales Ratio : 41.66

95% Median C.I. : 75.58 to 100.13
95% Wgt. Mean C.I. : 70.87 to 102.22
95% Mean C.I. : 82.73 to 105.21

Printed:3/14/2014 4:52:27PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	3	135.92	134.20	140.61	16.36	95.44	99.98	166.70	N/A	23,667	33,277
01-JAN-12 To 31-MAR-12	1	100.13	100.13	100.13	00.00	100.00	100.13	100.13	N/A	43,000	43,055
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	57.43	57.43	57.43	00.00	100.00	57.43	57.43	N/A	38,000	21,825
01-OCT-12 To 31-DEC-12	2	89.35	89.35	87.71	07.26	101.87	82.86	95.84	N/A	53,500	46,925
01-JAN-13 To 31-MAR-13	4	91.85	81.34	62.45	19.76	130.25	41.66	99.99	N/A	68,438	42,736
01-APR-13 To 30-JUN-13	9	87.11	89.49	93.03	19.33	96.19	51.08	123.05	72.09 to 114.67	55,611	51,734
01-JUL-13 To 30-SEP-13	7	88.86	95.36	86.23	24.99	110.59	61.74	139.57	61.74 to 139.57	40,214	34,676
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	5	100.13	112.03	108.36	29.00	103.39	57.43	166.70	N/A	30,400	32,942
01-OCT-12 To 30-SEP-13	22	87.99	89.86	83.69	20.38	107.37	41.66	139.57	75.24 to 99.99	52,852	44,233
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	89.35	84.07	84.43	15.58	99.57	57.43	100.13	N/A	47,000	39,683
<u>ALL</u>	27	94.68	93.97	86.54	22.19	108.59	41.66	166.70	75.58 to 100.13	48,694	42,142

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	24	94.82	94.61	92.81	20.53	101.94	51.08	166.70	75.58 to 100.13	47,073	43,688
03	1	88.86	88.86	88.86	00.00	100.00	88.86	88.86	N/A	14,000	12,440
04	2	88.79	88.79	44.96	53.08	197.49	41.66	135.92	N/A	85,500	38,445
<u>ALL</u>	27	94.68	93.97	86.54	22.19	108.59	41.66	166.70	75.58 to 100.13	48,694	42,142

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	27	94.68	93.97	86.54	22.19	108.59	41.66	166.70	75.58 to 100.13	48,694	42,142
06											
07											
<u>ALL</u>	27	94.68	93.97	86.54	22.19	108.59	41.66	166.70	75.58 to 100.13	48,694	42,142

**75 Rock
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 : 27
 Total Sales Price : 1,314,746
 Total Adj. Sales Price : 1,314,746
 Total Assessed Value : 1,137,845
 Avg. Adj. Sales Price : 48,694
 Avg. Assessed Value : 42,142

MEDIAN : 95
 WGT. MEAN : 87
 MEAN : 94
 COD : 22.19
 PRD : 108.59

COV : 30.22
 STD : 28.40
 Avg. Abs. Dev : 21.01
 MAX Sales Ratio : 166.70
 MIN Sales Ratio : 41.66

95% Median C.I. : 75.58 to 100.13
 95% Wgt. Mean C.I. : 70.87 to 102.22
 95% Mean C.I. : 82.73 to 105.21

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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	139.57	139.57	139.57	00.00	100.00	139.57	139.57	N/A	3,500	4,885	
Less Than 15,000	4	115.44	114.83	103.87	19.85	110.55	88.86	139.57	N/A	8,875	9,219	
Less Than 30,000	8	96.97	98.12	86.75	21.14	113.11	51.08	139.57	51.08 to 139.57	16,688	14,477	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	26	91.77	92.21	86.40	21.89	106.72	41.66	166.70	75.58 to 99.99	50,433	43,575	
Greater Than 14,999	23	87.11	90.34	86.06	23.34	104.97	41.66	166.70	75.24 to 99.99	55,619	47,868	
Greater Than 29,999	19	87.11	92.22	86.52	23.88	106.59	41.66	166.70	74.61 to 102.53	62,171	53,791	
<u>Incremental Ranges</u>												
0 TO 4,999	1	139.57	139.57	139.57	00.00	100.00	139.57	139.57	N/A	3,500	4,885	
5,000 TO 14,999	3	94.96	106.58	99.97	16.52	106.61	88.86	135.92	N/A	10,667	10,663	
15,000 TO 29,999	4	87.28	81.41	80.55	20.71	101.07	51.08	99.98	N/A	24,500	19,735	
30,000 TO 59,999	9	95.84	97.40	97.96	18.31	99.43	57.43	166.70	74.61 to 102.53	38,528	37,742	
60,000 TO 99,999	9	84.58	92.65	91.65	21.73	101.09	61.74	132.54	72.09 to 123.05	74,388	68,180	
100,000 TO 149,999												
150,000 TO 249,999	1	41.66	41.66	41.66	00.00	100.00	41.66	41.66	N/A	165,000	68,735	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	27	94.68	93.97	86.54	22.19	108.59	41.66	166.70	75.58 to 100.13	48,694	42,142	

75 Rock
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 : 12
Total Sales Price : 1,002,500
Total Adj. Sales Price : 1,002,500
Total Assessed Value : 813,250
Avg. Adj. Sales Price : 83,542
Avg. Assessed Value : 67,771

MEDIAN : 96
WGT. MEAN : 81
MEAN : 99
COD : 29.99
PRD : 121.66

COV : 40.76
STD : 40.23
Avg. Abs. Dev : 28.90
MAX Sales Ratio : 179.79
MIN Sales Ratio : 33.59

95% Median C.I. : 64.63 to 138.90
95% Wgt. Mean C.I. : 55.45 to 106.80
95% Mean C.I. : 73.13 to 124.25

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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	101.21	101.21	101.21	00.00	100.00	101.21	101.21	N/A	61,000	61,740
01-JAN-11 To 31-MAR-11	2	98.36	98.36	94.88	05.65	103.67	92.80	103.92	N/A	181,500	172,208
01-APR-11 To 30-JUN-11	1	99.12	99.12	99.12	00.00	100.00	99.12	99.12	N/A	42,000	41,630
01-JUL-11 To 30-SEP-11	1	57.40	57.40	57.40	00.00	100.00	57.40	57.40	N/A	422,500	242,520
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070
01-OCT-12 To 31-DEC-12	2	122.21	122.21	159.76	47.12	76.50	64.63	179.79	N/A	11,500	18,373
01-JAN-13 To 31-MAR-13	1	76.73	76.73	76.73	00.00	100.00	76.73	76.73	N/A	7,500	5,755
01-APR-13 To 30-JUN-13	3	138.90	125.04	126.33	11.76	98.98	93.61	142.60	N/A	18,833	23,792
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	5	99.12	90.89	77.69	11.09	116.99	57.40	103.92	N/A	177,700	138,061
01-OCT-11 To 30-SEP-12	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070
01-OCT-12 To 30-SEP-13	6	116.26	116.04	130.89	32.44	88.65	64.63	179.79	64.63 to 179.79	14,500	18,979
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	95.96	88.31	75.96	13.77	116.26	57.40	103.92	N/A	206,875	157,141
01-JAN-12 To 31-DEC-12	3	64.63	92.67	91.63	75.40	101.13	33.59	179.79	N/A	16,667	15,272
<u>ALL</u>	12	96.37	98.69	81.12	29.99	121.66	33.59	179.79	64.63 to 138.90	83,542	67,771

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	102.57	118.99	102.18	21.75	116.45	92.80	179.79	92.80 to 179.79	67,688	69,165
03	3	64.63	58.32	45.22	22.25	128.97	33.59	76.73	N/A	12,833	5,803
04	1	57.40	57.40	57.40	00.00	100.00	57.40	57.40	N/A	422,500	242,520
<u>ALL</u>	12	96.37	98.69	81.12	29.99	121.66	33.59	179.79	64.63 to 138.90	83,542	67,771

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	120.06	120.06	113.64	15.70	105.65	101.21	138.90	N/A	45,500	51,705
03	10	93.21	94.42	77.88	31.53	121.24	33.59	179.79	57.40 to 142.60	91,150	70,984
04											
<u>ALL</u>	12	96.37	98.69	81.12	29.99	121.66	33.59	179.79	64.63 to 138.90	83,542	67,771

**75 Rock
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 : 12
 Total Sales Price : 1,002,500
 Total Adj. Sales Price : 1,002,500
 Total Assessed Value : 813,250
 Avg. Adj. Sales Price : 83,542
 Avg. Assessed Value : 67,771

MEDIAN : 96
 WGT. MEAN : 81
 MEAN : 99
 COD : 29.99
 PRD : 121.66

COV : 40.76
 STD : 40.23
 Avg. Abs. Dev : 28.90
 MAX Sales Ratio : 179.79
 MIN Sales Ratio : 33.59

95% Median C.I. : 64.63 to 138.90
 95% Wgt. Mean C.I. : 55.45 to 106.80
 95% Mean C.I. : 73.13 to 124.25

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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	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
Less Than 15,000	3	76.73	94.65	105.12	33.87	90.04	64.63	142.60	N/A	7,167	7,533	
Less Than 30,000	6	85.17	98.49	96.76	47.18	101.79	33.59	179.79	33.59 to 179.79	14,000	13,546	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	11	99.12	101.79	81.19	28.64	125.37	33.59	179.79	57.40 to 142.60	90,773	73,697	
Greater Than 14,999	9	99.12	100.04	80.60	27.62	124.12	33.59	179.79	57.40 to 138.90	109,000	87,850	
Greater Than 29,999	6	100.17	98.89	79.69	15.76	124.09	57.40	138.90	57.40 to 138.90	153,083	121,996	
___ Incremental Ranges ___												
0 TO 4,999	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
5,000 TO 14,999	2	109.67	109.67	114.37	30.04	95.89	76.73	142.60	N/A	8,750	10,008	
15,000 TO 29,999	3	93.61	102.33	93.88	52.06	109.00	33.59	179.79	N/A	20,833	19,558	
30,000 TO 59,999	2	119.01	119.01	115.69	16.71	102.87	99.12	138.90	N/A	36,000	41,650	
60,000 TO 99,999	2	102.57	102.57	102.64	01.33	99.93	101.21	103.92	N/A	64,500	66,203	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999	2	75.10	75.10	71.95	23.57	104.38	57.40	92.80	N/A	358,750	258,135	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	12	96.37	98.69	81.12	29.99	121.66	33.59	179.79	64.63 to 138.90	83,542	67,771	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	120.06	120.06	113.64	15.70	105.65	101.21	138.90	N/A	45,500	51,705	
304	1	92.80	92.80	92.80	00.00	100.00	92.80	92.80	N/A	295,000	273,750	
326	1	64.63	64.63	64.63	00.00	100.00	64.63	64.63	N/A	4,000	2,585	
341	1	142.60	142.60	142.60	00.00	100.00	142.60	142.60	N/A	10,000	14,260	
344	2	87.93	87.93	95.73	12.74	91.85	76.73	99.12	N/A	24,750	23,693	
350	1	179.79	179.79	179.79	00.00	100.00	179.79	179.79	N/A	19,000	34,160	
353	2	98.77	98.77	101.91	05.22	96.92	93.61	103.92	N/A	42,250	43,055	
442	1	33.59	33.59	33.59	00.00	100.00	33.59	33.59	N/A	27,000	9,070	
476	1	57.40	57.40	57.40	00.00	100.00	57.40	57.40	N/A	422,500	242,520	
___ ALL ___	12	96.37	98.69	81.12	29.99	121.66	33.59	179.79	64.63 to 138.90	83,542	67,771	

75 Rock
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 : 71
Total Sales Price : 42,799,487
Total Adj. Sales Price : 42,039,962
Total Assessed Value : 25,853,865
Avg. Adj. Sales Price : 592,112
Avg. Assessed Value : 364,139

MEDIAN : 72
WGT. MEAN : 62
MEAN : 69
COD : 26.94
PRD : 112.16

COV : 35.72
STD : 24.64
Avg. Abs. Dev : 19.45
MAX Sales Ratio : 117.04
MIN Sales Ratio : 20.22

95% Median C.I. : 66.03 to 77.76
95% Wgt. Mean C.I. : 53.28 to 69.71
95% Mean C.I. : 63.25 to 74.71

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	6	92.73	89.36	85.75	10.47	104.21	71.19	102.42	71.19 to 102.42	332,217	284,859
01-JAN-11 To 31-MAR-11	4	82.16	86.63	76.65	14.54	113.02	69.63	112.58	N/A	1,300,561	996,871
01-APR-11 To 30-JUN-11	11	84.62	84.01	81.50	14.05	103.08	50.03	108.82	71.17 to 104.51	287,073	233,973
01-JUL-11 To 30-SEP-11	3	84.13	81.07	84.91	04.96	95.48	73.29	85.79	N/A	591,597	502,298
01-OCT-11 To 31-DEC-11	5	86.78	86.02	71.37	23.28	120.53	47.89	117.04	N/A	514,450	367,182
01-JAN-12 To 31-MAR-12	4	73.76	73.55	72.54	13.63	101.39	56.56	90.14	N/A	368,088	267,020
01-APR-12 To 30-JUN-12	6	73.76	76.46	72.37	09.16	105.65	65.80	96.20	65.80 to 96.20	238,983	172,963
01-JUL-12 To 30-SEP-12	6	61.68	61.39	50.22	19.34	122.24	36.45	80.02	36.45 to 80.02	571,865	287,194
01-OCT-12 To 31-DEC-12	9	56.71	56.88	60.96	36.80	93.31	20.22	103.78	30.73 to 97.81	929,849	566,850
01-JAN-13 To 31-MAR-13	10	35.16	47.28	39.71	55.97	119.06	24.14	83.90	25.29 to 72.19	913,634	362,777
01-APR-13 To 30-JUN-13	7	38.41	44.45	48.10	33.43	92.41	21.38	76.50	21.38 to 76.50	499,593	240,325
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	24	84.61	85.42	80.62	12.80	105.95	50.03	112.58	77.03 to 95.92	505,339	407,385
01-OCT-11 To 30-SEP-12	21	73.28	73.88	63.58	18.29	116.20	36.45	117.04	65.80 to 80.02	424,271	269,759
01-OCT-12 To 30-SEP-13	26	41.78	49.84	49.57	46.72	100.54	20.22	103.78	30.77 to 62.99	807,774	400,450
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	23	84.59	84.52	77.94	15.16	108.44	47.89	117.04	74.12 to 90.85	552,482	430,608
01-JAN-12 To 31-DEC-12	25	66.03	65.33	60.73	24.53	107.57	20.22	103.78	56.71 to 75.71	588,244	357,227
<u>ALL</u>	71	72.19	68.98	61.50	26.94	112.16	20.22	117.04	66.03 to 77.76	592,112	364,139

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	18	72.00	64.40	60.19	24.69	106.99	21.38	96.20	44.00 to 84.13	414,388	249,401
2	33	73.29	69.65	53.72	29.53	129.65	25.29	112.58	56.71 to 83.90	610,468	327,918
3	20	72.30	71.98	73.04	23.90	98.55	20.22	117.04	60.84 to 84.59	721,776	527,168
<u>ALL</u>	71	72.19	68.98	61.50	26.94	112.16	20.22	117.04	66.03 to 77.76	592,112	364,139

75 Rock
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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Avg. Adj. Sales Price : 592,112
Avg. Assessed Value : 364,139

MEDIAN : 72
WGT. MEAN : 62
MEAN : 69
COD : 26.94
PRD : 112.16

COV : 35.72
STD : 24.64
Avg. Abs. Dev : 19.45
MAX Sales Ratio : 117.04
MIN Sales Ratio : 20.22

95% Median C.I. : 66.03 to 77.76
95% Wgt. Mean C.I. : 53.28 to 69.71
95% Mean C.I. : 63.25 to 74.71

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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
Grass											
County	47	73.28	68.57	56.95	26.43	120.40	24.14	117.04	56.94 to 77.76	446,610	254,357
1	13	72.19	68.11	69.92	15.99	97.41	24.14	86.78	50.03 to 84.13	405,692	283,661
2	25	73.29	67.50	49.75	32.06	135.68	25.29	112.58	47.89 to 85.79	562,726	279,971
3	9	73.92	72.17	76.91	25.70	93.84	33.12	117.04	46.86 to 102.42	183,168	140,877
ALL	71	72.19	68.98	61.50	26.94	112.16	20.22	117.04	66.03 to 77.76	592,112	364,139

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	12	74.45	71.32	72.31	26.19	98.63	20.22	103.78	57.32 to 95.92	893,210	645,889
1	1	35.84	35.84	35.84	00.00	100.00	35.84	35.84	N/A	525,000	188,143
2	2	88.02	88.02	82.40	11.13	106.82	78.22	97.81	N/A	491,250	404,778
3	9	70.67	71.55	73.31	25.87	97.60	20.22	103.78	57.32 to 95.92	1,023,446	750,330
Grass											
County	56	72.74	68.30	55.62	27.58	122.80	21.38	117.04	65.80 to 77.06	466,794	259,611
1	17	72.19	66.08	62.03	23.12	106.53	21.38	96.20	44.00 to 84.75	407,882	253,004
2	29	71.48	68.12	50.38	31.94	135.21	25.29	112.58	47.89 to 85.79	589,033	296,728
3	10	74.02	72.61	76.82	23.45	94.52	33.12	117.04	46.86 to 102.42	212,451	163,202
ALL	71	72.19	68.98	61.50	26.94	112.16	20.22	117.04	66.03 to 77.76	592,112	364,139

Total Real Property Sum Lines 17, 25, & 30	Records : 3,048	Value : 420,639,600	Growth 965,368	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	85	136,035	37	113,570	4	14,055	126	263,660	
02. Res Improve Land	436	869,555	93	534,135	49	616,810	578	2,020,500	
03. Res Improvements	445	11,860,245	93	6,423,075	61	3,720,855	599	22,004,175	
04. Res Total	530	12,865,835	130	7,070,780	65	4,351,720	725	24,288,335	85,415
% of Res Total	73.10	52.97	17.93	29.11	8.97	17.92	23.79	5.77	8.85
05. Com UnImp Land	14	48,365	5	185,570	4	15,180	23	249,115	
06. Com Improve Land	81	360,190	12	126,055	15	174,590	108	660,835	
07. Com Improvements	82	4,419,060	13	570,145	21	2,212,210	116	7,201,415	
08. Com Total	96	4,827,615	18	881,770	25	2,401,980	139	8,111,365	207,398
% of Com Total	69.06	59.52	12.95	10.87	17.99	29.61	4.56	1.93	21.48
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	10	402,920	10	402,920	
14. Rec Improve Land	0	0	0	0	4	93,085	4	93,085	
15. Rec Improvements	0	0	0	0	7	243,300	7	243,300	
16. Rec Total	0	0	0	0	17	739,305	17	739,305	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.56	0.18	0.00
Res & Rec Total	530	12,865,835	130	7,070,780	82	5,091,025	742	25,027,640	85,415
% of Res & Rec Total	71.43	51.41	17.52	28.25	11.05	20.34	24.34	5.95	8.85
Com & Ind Total	96	4,827,615	18	881,770	25	2,401,980	139	8,111,365	207,398
% of Com & Ind Total	69.06	59.52	12.95	10.87	17.99	29.61	4.56	1.93	21.48
17. Taxable Total	626	17,693,450	148	7,952,550	107	7,493,005	881	33,139,005	292,813
% of Taxable Total	71.06	53.39	16.80	24.00	12.15	22.61	28.90	7.88	30.33

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	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	42	12	192	246

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	24	2,304,245	1,769	288,575,865	1,793	290,880,110
28. Ag-Improved Land	0	0	11	818,785	359	77,607,345	370	78,426,130
29. Ag Improvements	0	0	11	277,565	363	17,916,790	374	18,194,355
30. Ag Total							2,167	387,500,595

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	2	2.00	12,000	
33. HomeSite Improvements	0	0.00	0	2	2.00	139,525	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.90	4,450	
36. FarmSite Improv Land	0	0.00	0	10	36.00	45,000	
37. FarmSite Improvements	0	0.00	0	11	0.00	138,040	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.76	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	8	8.00	38,000	8	8.00	38,000	
32. HomeSite Improv Land	252	303.50	1,821,000	254	305.50	1,833,000	
33. HomeSite Improvements	258	288.50	10,730,870	260	290.50	10,870,395	672,555
34. HomeSite Total				268	313.50	12,741,395	
35. FarmSite UnImp Land	75	1,527.26	906,365	77	1,533.16	910,815	
36. FarmSite Improv Land	328	1,752.81	2,975,310	338	1,788.81	3,020,310	
37. FarmSite Improvements	333	0.00	7,185,920	344	0.00	7,323,960	0
38. FarmSite Total				421	3,321.97	11,255,085	
39. Road & Ditches	0	3,049.15	0	0	3,077.91	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				689	6,713.38	23,996,480	672,555

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	138,305	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	907.00	323,150	11	907.00	461,455

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	136.00	3.13%	238,000	3.66%	1,750.00
47. 2A1	55.00	1.27%	85,250	1.31%	1,550.00
48. 2A	256.25	5.90%	397,190	6.10%	1,550.01
49. 3A1	836.78	19.27%	1,255,170	19.29%	1,500.00
50. 3A	835.00	19.23%	1,252,500	19.25%	1,500.00
51. 4A1	2,194.40	50.53%	3,236,740	49.74%	1,475.00
52. 4A	29.00	0.67%	42,775	0.66%	1,475.00
53. Total	4,342.43	100.00%	6,507,625	100.00%	1,498.61
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	31.89%	41,300	32.70%	700.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	13.00	7.03%	9,100	7.21%	700.00
59. 3D	81.00	43.78%	56,700	44.89%	700.00
60. 4D1	2.00	1.08%	1,200	0.95%	600.00
61. 4D	30.00	16.22%	18,000	14.25%	600.00
62. Total	185.00	100.00%	126,300	100.00%	682.70
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	17,499.30	15.03%	10,178,020	15.44%	581.62
65. 2G1	73.00	0.06%	42,340	0.06%	580.00
66. 2G	9,835.85	8.45%	5,722,790	8.68%	581.83
67. 3G1	49,888.85	42.85%	28,913,415	43.87%	579.56
68. 3G	4,963.84	4.26%	2,904,835	4.41%	585.20
69. 4G1	21,421.15	18.40%	11,774,745	17.87%	549.68
70. 4G	12,748.20	10.95%	6,371,980	9.67%	499.83
71. Total	116,430.19	100.00%	65,908,125	100.00%	566.07
<hr/>					
Irrigated Total	4,342.43	3.49%	6,507,625	8.86%	1,498.61
Dry Total	185.00	0.15%	126,300	0.17%	682.70
Grass Total	116,430.19	93.57%	65,908,125	89.72%	566.07
72. Waste	2,344.10	1.88%	234,410	0.32%	100.00
73. Other	1,133.60	0.91%	680,160	0.93%	600.00
74. Exempt	534.63	0.43%	0	0.00%	0.00
75. Market Area Total	124,435.32	100.00%	73,456,620	100.00%	590.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	70.00	0.65%	115,500	0.73%	1,650.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	872.91	8.16%	1,353,010	8.53%	1,550.00
49. 3A1	1,144.79	10.70%	1,688,565	10.65%	1,475.00
50. 3A	841.40	7.86%	1,241,065	7.83%	1,475.00
51. 4A1	6,101.57	57.03%	8,999,820	56.75%	1,475.00
52. 4A	1,667.50	15.59%	2,459,565	15.51%	1,475.00
53. Total	10,698.17	100.00%	15,857,525	100.00%	1,482.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	35.00	15.98%	21,000	16.45%	600.00
59. 3D	59.00	26.94%	35,400	27.73%	600.00
60. 4D1	117.00	53.42%	66,690	52.24%	570.00
61. 4D	8.00	3.65%	4,560	3.57%	570.00
62. Total	219.00	100.00%	127,650	100.00%	582.88
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	14,177.47	4.51%	7,079,055	5.71%	499.32
65. 2G1	10.00	0.00%	5,000	0.00%	500.00
66. 2G	11,109.69	3.54%	5,544,735	4.47%	499.09
67. 3G1	50,120.78	15.95%	23,477,910	18.93%	468.43
68. 3G	1,719.60	0.55%	790,935	0.64%	459.95
69. 4G1	86,938.67	27.67%	38,181,575	30.79%	439.18
70. 4G	150,126.65	47.78%	48,934,725	39.46%	325.96
71. Total	314,202.86	100.00%	124,013,935	100.00%	394.69
Irrigated Total					
Irrigated Total	10,698.17	3.19%	15,857,525	11.17%	1,482.27
Dry Total					
Dry Total	219.00	0.07%	127,650	0.09%	582.88
Grass Total					
Grass Total	314,202.86	93.62%	124,013,935	87.32%	394.69
72. Waste	8,571.83	2.55%	857,185	0.60%	100.00
73. Other	1,933.29	0.58%	1,159,975	0.82%	600.00
74. Exempt	3,581.37	1.07%	0	0.00%	0.00
75. Market Area Total	335,625.15	100.00%	142,016,270	100.00%	423.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	417.08	1.13%	1,000,990	1.26%	2,400.00
47. 2A1	53.00	0.14%	121,900	0.15%	2,300.00
48. 2A	1,098.85	2.99%	2,527,355	3.18%	2,300.00
49. 3A1	5,071.68	13.80%	11,157,695	14.02%	2,200.00
50. 3A	14,104.34	38.37%	30,540,340	38.38%	2,165.32
51. 4A1	15,062.21	40.98%	32,376,980	40.69%	2,149.55
52. 4A	951.00	2.59%	1,838,340	2.31%	1,933.06
53. Total	36,758.16	100.00%	79,563,600	100.00%	2,164.52
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	443.91	12.27%	310,740	12.27%	700.01
56. 2D1	113.00	3.12%	79,100	3.12%	700.00
57. 2D	109.00	3.01%	76,300	3.01%	700.00
58. 3D1	506.98	14.01%	354,890	14.01%	700.01
59. 3D	1,431.76	39.57%	1,002,230	39.57%	700.00
60. 4D1	766.86	21.19%	536,800	21.19%	700.00
61. 4D	247.07	6.83%	172,950	6.83%	700.00
62. Total	3,618.58	100.00%	2,533,010	100.00%	700.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,221.78	1.78%	1,283,820	1.98%	577.83
65. 2G1	115.48	0.09%	63,760	0.10%	552.13
66. 2G	2,078.87	1.66%	1,186,885	1.83%	570.93
67. 3G1	16,475.85	13.19%	9,473,020	14.62%	574.96
68. 3G	20,290.30	16.24%	11,650,420	17.99%	574.19
69. 4G1	46,386.65	37.13%	23,994,115	37.04%	517.26
70. 4G	37,345.57	29.90%	17,125,035	26.44%	458.56
71. Total	124,914.50	100.00%	64,777,055	100.00%	518.57
Irrigated Total					
	36,758.16	21.99%	79,563,600	53.85%	2,164.52
Dry Total					
	3,618.58	2.16%	2,533,010	1.71%	700.00
Grass Total					
	124,914.50	74.71%	64,777,055	43.84%	518.57
72. Waste	510.50	0.31%	50,450	0.03%	98.82
73. Other	1,391.55	0.83%	834,930	0.57%	600.00
74. Exempt	1,076.26	0.64%	0	0.00%	0.00
75. Market Area Total	167,193.29	100.00%	147,759,045	100.00%	883.76

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	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
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	64.00	15.56%	32,000	11.99%	500.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	24.00	5.83%	12,000	4.50%	500.00
67. 3G1	45.00	10.94%	25,200	9.45%	560.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	13.00	3.16%	6,500	2.44%	500.00
70. 4G	265.39	64.51%	191,080	71.62%	720.00
71. Total	411.39	100.00%	266,780	100.00%	648.48
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	411.39	97.86%	266,780	98.02%	648.48
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.00	2.14%	5,400	1.98%	600.00
74. Exempt	1.50	0.36%	0	0.00%	0.00
75. Market Area Total	420.39	100.00%	272,180	100.00%	647.45

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	363.70	629,665	51,435.06	101,299,085	51,798.76	101,928,750
77. Dry Land	0.00	0	0.00	0	4,022.58	2,786,960	4,022.58	2,786,960
78. Grass	0.00	0	4,050.53	2,375,165	551,908.41	252,590,730	555,958.94	254,965,895
79. Waste	0.00	0	33.50	3,350	11,392.93	1,138,695	11,426.43	1,142,045
80. Other	0.00	0	89.00	53,400	4,378.44	2,627,065	4,467.44	2,680,465
81. Exempt	0.00	0	26.80	0	5,166.96	0	5,193.76	0
82. Total	0.00	0	4,536.73	3,061,580	623,137.42	360,442,535	627,674.15	363,504,115

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	51,798.76	8.25%	101,928,750	28.04%	1,967.78
Dry Land	4,022.58	0.64%	2,786,960	0.77%	692.83
Grass	555,958.94	88.57%	254,965,895	70.14%	458.61
Waste	11,426.43	1.82%	1,142,045	0.31%	99.95
Other	4,467.44	0.71%	2,680,465	0.74%	600.00
Exempt	5,193.76	0.83%	0	0.00%	0.00
Total	627,674.15	100.00%	363,504,115	100.00%	579.13

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

75 Rock

	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	24,247,320	24,288,335	41,015	0.17%	85,415	-0.18%
02. Recreational	738,245	739,305	1,060	0.14%	0	0.14%
03. Ag-Homesite Land, Ag-Res Dwelling	12,654,310	12,741,395	87,085	0.69%	672,555	-4.63%
04. Total Residential (sum lines 1-3)	37,639,875	37,769,035	129,160	0.34%	757,970	-1.67%
05. Commercial	7,008,410	8,111,365	1,102,955	15.74%	207,398	12.78%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	10,421,860	11,255,085	833,225	7.99%	0	7.99%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	17,430,270	19,366,450	1,936,180	11.11%	207,398	9.92%
10. Total Non-Agland Real Property	55,070,145	57,135,485	2,065,340	3.75%	965,368	2.00%
11. Irrigated	85,361,740	101,928,750	16,567,010	19.41%		
12. Dryland	2,427,140	2,786,960	359,820	14.82%		
13. Grassland	220,213,970	254,965,895	34,751,925	15.78%		
14. Wasteland	1,142,345	1,142,045	-300	-0.03%		
15. Other Agland	2,672,665	2,680,465	7,800	0.29%		
16. Total Agricultural Land	311,817,860	363,504,115	51,686,255	16.58%		
17. Total Value of all Real Property (Locally Assessed)	366,888,005	420,639,600	53,751,595	14.65%	965,368	14.39%

ROCK COUNTY PLAN OF ASSESSMENT

PURSUANT TO LB 263, THE ASSESSOR SHALL PREPARE A PLAN OF ASSESSMENT FOR THE COUNTY BOARD OF EQUALIZATION EACH YEAR ON OR BEFORE JUNE 15 DESCRIBING THE NEXT YEARS ASSESSMENT PLANS AND EACH OF THE NEXT TWO YEARS THEREAFTER.

ON OR BEFORE JULY 31 EACH YEAR, THE ASSESSOR SHALL PRESENT THE PLAN TO THE COUNTY BOARD OF EQUALIZATION AND ON OR BEFORE OCTOBER 31 EACH YEAR THE ASSESSOR SHALL MAIL A COPY OF THE PLAN WITH ANY ADJUSTMENTS TO THE DEPARTMENT OF REVENUE. THE ASSESSOR SHALL UPDATE THE PLAN EACH YEAR. THE PLAN AND ANY UPDATES SHALL EXAMINE THE LEVEL, QUALITY, AND UNIFORMITY OF ASSESSMENT IN THE COUNTY AND MAY BE DERIVED FROM A PROGRESS REPORT DEVELOPED BY THE DEPARTMENT AND PRESENTED TO THE ASSESSOR ON OR BEFORE JULY 31.

Rock County has a total valuation for Real Property in 2013 of \$365,586,985. The Parcel count for Real Property in 2013 is 3044. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2013 were 16.

The levels of value of Real Property in Rock County for tax year 2013 satisfy the requirements of Neb. Const. Art. VIII §1, and Neb. Stat. §77-5023 (Cum. Supp 2008).

2013 Sales Statistics Ratio as determined by the Tax Equalization Commission.

No changes in Residential value -	Assessment Ratio - 95%
No changes in Commercial value -	Assessment Ratio - 97%
No changes in Agricultural land value -	Assessment Ratio - 73%

Residential photos were taken in 2010 for Bassett and Newport. Properties were updated with cost tables from 2010 and re-valued year 2011.

Commercial sales in Bassett and Newport will be re-valued for 2014 as sales are very few in the county. No changes have been indicted.

Rural Improvements were re-valued using 2010 aerial photos and Oblique Photos done by GIS Workshop using the 2010 costing tables for 2012.

Ag Land sales reflected the increases comparable to the rest of Nebraska and our values increased for all areas. Sales ratios were as follows:

Area 1 ratio was 75.8 %
Area 2 ratio was 63.8 %
Area 3 ratio was 59.4%

The new 2013 Land Assessment ratios calculated to -

Area 1 – increased IRR avg of 12%, Dry avg of 9%, Grass 0

Area 2 – increased IRR avg of 41%, Dry avg of 22%, Grass avg, of 13%

Area 3 – increased IRR avg of 13%, Dry avg of 28%, Grass avg of 14%

We will continue to start our pickup work (Appraisal Maintenance) over the summer. We start checking for any changes revealed from the Oblique photos that may have been missed from prior years and now the 2012 aerials. Our office will try to contact owners by phone and/or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

Our Assessment software program, Terra Scan Inc, was sold effective Jan 1, 2012 to Thomson Reuters. As of 8-1-2011, we and the Treasurer signed three year agreements. We may be looking for a complete taxing software change. We had to make the change in August 2004 to Terra Scan Inc.

2013 - Review and Inspect for new land use.

Every parcel in the county will need to be looked at on a rotation or schedule over a six year period. The schedule is –

2010 - Looked at southeast corner of Rock, done.

2011 - Looked at the southwest, done

2012 - Looked at the center portion, done.

2013 – Review the northeast.

2014 – Review the northwest portion.

Assessment plans:

We continue to have talks with Brown, Keya Paha, Boyd and Holt Counties about an appraiser for our counties to assist us when needed. We always continue to work on our quality and uniformity of assessment.

2014 –

Revalue Commercial Property in Bassett and Newport-

Revalue Residential Property in Bassett and Newport-

Revalue Ag Land as per sales studies

Review the southeast portion of Rock County

Review the sales file and make changes as necessary.

2015 -

Review the southwest portion of Rock County
Revalue Ag Land as per sales studies
Budget for GIS to fly Oblique Photo's
Revalue Rural Improvements

2016 –

Review east-center of Rock County
Revalue Ag Land as per sales studies
Budget for GIS to fly Oblique Photo's
Revalue Commercial Property

Our budgets do not include any changes in appraisal work. Cost sharing again with Brown, Loup, Keya Paha, or Boyd County for Obliques in a 5 – 6 year cycle will give us an opportunity to stay current with omitted property as well as any changes of use done to existing property.

The plan has been made to update cost tables for Improvements every 4 (four) years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current. New tables and photos will be used for Residential Property for 2014 to be in effect for 2015, Rural Property for 2016 and Commercial Property for 2017.

Monica J Turpin
Rock County Assessor

JUNE 14, 2013

(please note - In August at the Assessor- NACO Workshop, Manatron Inc, A Thompson Reuters Business, met with assessors with news the programmers are testing the newest version of our software. I asked about the cost to upgrade for us, the Assessor and Treasurer, the current thinking is updates will continue as new system will be implemented over two or three years)

2014 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$75,850
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$600
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$800
12.	Other miscellaneous funds:
	\$1,200 for travel and \$600 for dues and registrations
13.	Amount of last year's assessor's budget not used:
	none

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Workshop
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – rock.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

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?
	Bassett
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Rock 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 Rock 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

