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## 2015 Commission Summary for Arthur County

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### Residential Real Property - Current

Number of Sales	3	Median	84.93
Total Sales Price	\$164,500	Mean	102.87
Total Adj. Sales Price	\$164,500	Wgt. Mean	109.58
Total Assessed Value	\$180,265	Average Assessed Value of the Base	\$38,745
Avg. Adj. Sales Price	\$54,833	Avg. Assessed Value	\$60,088

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	20.49 to 185.25
% of Value of the Class of all Real Property Value in the	2.57
% of Records Sold in the Study Period	2.52
% of Value Sold in the Study Period	3.91

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	2	100	91.20
2013	4		97.94
2012	6		73.72
2011	5	0	75

## 2015 Commission Summary for Arthur County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$129,725
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.74
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	1	100	89.67
2013	1		89.67
2012	1		90.31
2011	1	0	47



## 2015 Opinions of the Property Tax Administrator for Arthur County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Arthur County**

Only routine maintenance was completed for the residential class in 2015. Pick up work was completed in a timely manner.

## 2015 Residential Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and a contracted appraiser																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.	AG	Outbuildings- structures located on rural parcels throughout the county									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.																		
AG	Outbuildings- structures located on rural parcels throughout the county																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Depreciation is set when the contracted appraisal company builds the costing models for the county.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	lot values are a set \$3,000 dollars per residential lots regardless of size. There are several large acreages on the skirts of Arthur that have a varying acre breakdown. The first acre is \$3,000 and the 2nd through 9th Acre are \$500 with any extra land over 10 acres valued at \$315 dollars per acre.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.																		
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2011	2012	2011	AG	2011	2011	2012	2011
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1	2011	2011	2012	2011															
AG	2011	2011	2012	2011															
	Lot value study was done to complete the reappraisal.																		

## **2015 Residential Correlation Section for Arthur County**

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### **County Overview**

Arthur County is located in the Sand Hills of western Nebraska. It is largely unpopulated with only 460 residents (2010 census). There are no rivers or streams running through the county and very few of the lakes that distinguish the topography of the surrounding Sand Hills counties. These factors were significant influences on the settlement and subsequent development of Arthur County. Arthur (117 population) is the county seat and the only incorporated town in the county. Arthur maintains a K-12 school and few businesses still operate. There are very few job opportunities outside the ranching industry and a feasible real estate market is almost nonexistent.

### **Description of Analysis**

Only one valuation grouping is used to identify the county. Few residential sales occur within a two year study period. The sample this year, with only three sales, is insufficient to statistically measure a level of value for the residential class within the county. With so few sales, any statistical analysis would be unreliable.

The county assessment actions state that only pickup work was completed for the 2015 year. The county's abstract of assessment reflects this. The county has completed their first 6 year inspection and review cycle and met the goals set forth in the 3 year plan.

### **Sales Qualification**

A Sales Qualification review is completed by the Department annually for all counties. This involved reviewing the non-qualified sales roster to ensure that the reasons for disqualifying the sales were adequate and documented. Analyzing the sales utilization percentage with so few sales overall is not meaningful. No apparent bias exists in the qualification determination and all arm's length sales were made available for measurement.

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

The Department conducts a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Arthur County was selected for review in 2013. With the information available, it was confirmed that the assessment practices were consistent and reliable. It is believed that the residential properties are being treated in a uniform and proportionate manner.

The sales file sample consists of only three qualified residential sales, which is considered insufficient for statistical measurement purposes.

## **2015 Residential Correlation Section for Arthur County**

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### **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 residential class of property.



## **2015 Commercial Assessment Actions for Arthur County**

The Commercial revaluation was completed and entered for the 2015 assessment year. New depreciation models were applied and the costing tables were updated to the Marshall& Swift 2013 costing.

Pick up work was completed timely.

## 2015 Commercial Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor and contracted appraiser													
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>													
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	A contract appraiser will be hired to properly value those properties considered to be unique commercial properties.													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Local market and experience and information provided by the contracted appraiser.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A standard per lot value is placed on every lot.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2013	2011	2011
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1	2011	2013	2011	2011										

# **2015 Commercial Correlation Section for Arthur County**

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## **County Overview**

Arthur, the only town in Arthur County, is a small village of only 117 people. Very few commercial businesses exist within the county. A grocery store operated as a cooperative effort of the community, a small bank, a bar/restaurant and a few other small retail businesses along with a K-12 school continue to operate. These businesses operate to serve the basic needs of the ranching community but the economics are not strong and an organized commercial market does not exist.

## **Description of Analysis**

Many of the commercial properties have been vacated for some time and are on with a flat value and no occupancy code. The remaining commercial properties consist of twelve parcels that fall within ten different occupancy codes. No commercial sales have occurred within the last three years.

The assessment actions state that the county has completed and entered the revaluation of their commercial property into MIPS. The revaluation included updating the costing to 2013 Marshall & Swift cost tables and establishing new depreciation tables with the help of Stanard Appraisal Services. The county's abstract of assessment reflect this action.

## **Sales Qualification**

A Sales Qualification review is completed annually for all counties. This review included the analysis of the non-qualified sales roster to verify that the reason for the disqualification was adequate and documented. There were no nonqualified sales within the three year study period; therefore this review was not meaningful.

## **Equalization and Quality of Assessment**

The Department conducts a review of assessment practices for one-half of the counties within the state. Arthur County was selected for review in 2013. With all the available information it is to be believed that the assessment practices are reliable and the commercial class is being treated in a uniform and proportionate manner.

A commercial sample does not exist to utilize in the measurement of the commercial property.

## **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.



## **2015 Agricultural Assessment Actions for Arthur County**

The assessor works closely with the local NRD to monitor any changes in land use annually.

A market analysis of agricultural land indicated that an increase was needed to all land classes. Grass land was increased 19% and Irrigated land was increased 42%.

Only maintenance was completed to the Ag improvements throughout the county. All pick up work was completed timely.

## 2015 Agricultural Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010						
	The county assessor works very closely with the local NRD annually to monitor irrigated acres throughout the county.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Not applicable.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	The value is the same, market differences cannot be identified.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Not applicable.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## Arthur County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	n/a	2,100	n/a	2,100	2,100	2,100	2,100	<b>2,100</b>
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Keith	1	n/a	2,101	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
Garden	1	n/a	2,000	2,000	2,000	2,000	1,950	1,950	1,950	<b>1,963</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	<b>n/a</b>							
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Keith	1	n/a	625	n/a	600	600	600	600	600	<b>601</b>
Garden	1	n/a	795	795	775	775	770	750	750	<b>785</b>
Grant	1	n/a	<b>n/a</b>							
Hooker	1	n/a	<b>n/a</b>							

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	n/a	n/a	315	n/a	315	315	315	315	<b>315</b>
McPherson	1	n/a	n/a	330	330	n/a	330	330	330	<b>330</b>
Keith	1	n/a	436	n/a	369	338	343	329	327	<b>328</b>
Garden	1	n/a	397	300	342	318	335	298	291	<b>295</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	315	315	315	<b>315</b>
Hooker	1	n/a	n/a	n/a	n/a	320	320	310	310	<b>310</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# 2015 Agricultural Correlation Section for Arthur County

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## County Overview

Arthur is located in Nebraska Sand Hills region. The Sand Hills are composed of grass-stabilized sand dunes. There are no rivers or streams running through the county and very few of the lakes that distinguish the topography of the surrounding Sand Hills counties. These factors were significant influences on the settlement and development of Arthur County. The county is very homogenous, almost exclusively grass land (96.75%). Cattle production is the major economic activity in the county. What little irrigation that exists is primarily used as a supplemental feed source. The surrounding counties share similar physical characteristics and are very comparable to Arthur County. Arthur is located in the Twin Platte Natural Resource District; where there are well moratoriums and restrictions.

## Description of Analysis

When examined the sales within Arthur County were not proportionate when stratified by sales date and the sample size was insufficient for measurement. Sales from the surrounding counties were brought in to equalize the sample by sales date and provide an adequate number of sales for a meaningful analysis.

An analysis of the sales within the region indicates that the market value of grassland and irrigated land is increasing. The assessor increased the grassland values by 19%. This increase is typical of the region and the values blend well with the neighboring counties. Irrigated land was again increased substantially this year to reflect the market. Arthur County has only two irrigated sales, which is not conclusive for measurement. Additional analyses were conducted; one bringing the few additional irrigated sales from surrounding counties into the study and another combining all irrigated sales within the Sand Hills region. All three analyses reflected similar increases were needed; the increase that was applied generally indicates an acceptable percentage of market value was obtained. There is no dry land within Arthur County. The county's abstract of assessment and sales file reflect the changes made to the agricultural values.

## Sales Qualification

A Sales Qualification review is conducted annually by the Department for all counties. During this review the sales utilization rate and the nonqualified sales roster were reviewed to ensure the reason for not qualifying the sale was reasonable and documented. The assessor was very detailed with her explanations. No apparent bias existed in the determination of the sales qualification and all arm's length transactions were made available for measurement purposes.

## **2015 Agricultural Correlation Section for Arthur County**

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

The values established by the assessor correspond with the values of the surrounding, comparable counties. The calculated statistics also maintain that the values set are acceptable. These factors support the idea that the quality of assessment is in compliance with professionally accepted mass appraisal standards. Since the county is almost purely grassland, the 95% majority land use median of grassland is thought to be the best indicator of the level of value for the county

### **Level of Value**

Based on all available information, the level of value of agricultural land in Arthur County is determined to be 69% of market value for the agricultural land class.



**03 Arthur  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 3  
 Total Sales Price : 164,500  
 Total Adj. Sales Price : 164,500  
 Total Assessed Value : 180,265  
 Avg. Adj. Sales Price : 54,833  
 Avg. Assessed Value : 60,088

MEDIAN : 85  
 WGT. MEAN : 110  
 MEAN : 103  
 COD : 23.00  
 PRD : 93.88

COV : 32.23  
 STD : 33.16  
 Avg. Abs. Dev : 19.53  
 MAX Sales Ratio : 141.14  
 MIN Sales Ratio : 82.54

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 20.49 to 185.25

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	111.84	111.84	113.49	26.20	98.55	82.54	141.14	N/A	71,000	80,578
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
01-OCT-13 To 30-SEP-14	2	111.84	111.84	113.49	26.20	98.55	82.54	141.14	N/A	71,000	80,578
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
<u>ALL</u>	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088
<u>ALL</u>	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088
06											
07											
<u>ALL</u>	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088

**03 Arthur  
RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 3  
 Total Sales Price : 164,500  
 Total Adj. Sales Price : 164,500  
 Total Assessed Value : 180,265  
 Avg. Adj. Sales Price : 54,833  
 Avg. Assessed Value : 60,088

MEDIAN : 85  
 WGT. MEAN : 110  
 MEAN : 103  
 COD : 23.00  
 PRD : 93.88

COV : 32.23  
 STD : 33.16  
 Avg. Abs. Dev : 19.53  
 MAX Sales Ratio : 141.14  
 MIN Sales Ratio : 82.54

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 20.49 to 185.25

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088
Greater Than 14,999	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088
Greater Than 29,999	2	111.84	111.84	113.49	26.20	98.55	82.54	141.14	N/A	71,000	80,578
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
30,000 TO 59,999											
60,000 TO 99,999	2	111.84	111.84	113.49	26.20	98.55	82.54	141.14	N/A	71,000	80,578
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	3	84.93	102.87	109.58	23.00	93.88	82.54	141.14	N/A	54,833	60,088

**03 Arthur  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrrs</u>												
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												
01-OCT-12 To 31-DEC-12												
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13												
01-OCT-13 To 31-DEC-13												
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14												
01-JUL-14 To 30-SEP-14												
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12												
01-OCT-12 To 30-SEP-13												
01-OCT-13 To 30-SEP-14												
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12												
01-JAN-13 To 31-DEC-13												
<u>ALL</u>												

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03												
04												
<u>ALL</u>												

**03 Arthur**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : N/A

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than	5,000											
Less Than	15,000											
Less Than	30,000											
___ Ranges Excl. Low \$ ___												
Greater Than	4,999											
Greater Than	14,999											
Greater Than	29,999											
___ Incremental Ranges ___												
0 TO	4,999											
5,000 TO	14,999											
15,000 TO	29,999											
30,000 TO	59,999											
60,000 TO	99,999											
100,000 TO	149,999											
150,000 TO	249,999											
250,000 TO	499,999											
500,000 TO	999,999											
1,000,000 +												
___ ALL ___												

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 35  
Total Sales Price : 22,114,316  
Total Adj. Sales Price : 22,345,683  
Total Assessed Value : 14,691,232  
Avg. Adj. Sales Price : 638,448  
Avg. Assessed Value : 419,749

MEDIAN : 69  
WGT. MEAN : 66  
MEAN : 69  
COD : 20.13  
PRD : 104.90

COV : 26.75  
STD : 18.45  
Avg. Abs. Dev : 13.98  
MAX Sales Ratio : 107.48  
MIN Sales Ratio : 05.79

95% Median C.I. : 60.09 to 79.00  
95% Wgt. Mean C.I. : 59.86 to 71.64  
95% Mean C.I. : 62.86 to 75.08

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	82.34	82.34	78.68	11.26	104.65	73.07	91.61	N/A	361,695	284,598
01-JAN-12 To 31-MAR-12	5	87.97	81.00	82.84	12.03	97.78	62.61	94.28	N/A	516,559	427,937
01-APR-12 To 30-JUN-12	3	80.72	57.24	58.15	32.79	98.44	05.79	85.21	N/A	948,125	551,326
01-JUL-12 To 30-SEP-12	1	107.48	107.48	107.48	00.00	100.00	107.48	107.48	N/A	275,000	295,570
01-OCT-12 To 31-DEC-12	4	78.88	77.84	79.18	04.39	98.31	70.00	83.59	N/A	937,912	742,634
01-JAN-13 To 31-MAR-13	4	71.83	71.82	69.21	18.75	103.77	57.30	86.30	N/A	288,000	199,329
01-APR-13 To 30-JUN-13	1	65.84	65.84	65.84	00.00	100.00	65.84	65.84	N/A	300,000	197,521
01-JUL-13 To 30-SEP-13	2	61.44	61.44	62.24	02.12	98.71	60.14	62.74	N/A	307,860	191,605
01-OCT-13 To 31-DEC-13	1	45.67	45.67	45.67	00.00	100.00	45.67	45.67	N/A	932,500	425,843
01-JAN-14 To 31-MAR-14	4	56.40	54.50	55.84	04.95	97.60	47.41	57.79	N/A	809,375	451,975
01-APR-14 To 30-JUN-14	6	62.07	62.04	56.09	09.62	110.61	53.87	70.00	53.87 to 70.00	844,860	473,871
01-JUL-14 To 30-SEP-14	2	70.88	70.88	70.48	18.51	100.57	57.76	84.00	N/A	430,799	303,630
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	11	85.21	77.17	72.50	19.25	106.44	05.79	107.48	62.61 to 94.28	584,142	423,493
01-OCT-12 To 30-SEP-13	11	70.00	71.57	74.73	13.83	95.77	57.30	86.30	59.40 to 84.26	529,033	395,325
01-OCT-13 To 30-SEP-14	13	57.76	59.82	56.28	12.24	106.29	45.67	84.00	53.87 to 70.00	776,981	437,248
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	13	80.72	76.58	74.68	17.49	102.54	05.79	107.48	69.46 to 90.68	727,217	543,059
01-JAN-13 To 31-DEC-13	8	61.44	65.21	60.13	15.59	108.45	45.67	86.30	45.67 to 86.30	375,028	225,486
<u>ALL</u>	35	69.46	68.97	65.75	20.13	104.90	05.79	107.48	60.09 to 79.00	638,448	419,749

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	35	69.46	68.97	65.75	20.13	104.90	05.79	107.48	60.09 to 79.00	638,448	419,749
<u>ALL</u>	35	69.46	68.97	65.75	20.13	104.90	05.79	107.48	60.09 to 79.00	638,448	419,749

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681
1	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681
<u>Grass</u>											
County	31	69.46	67.85	63.55	19.84	106.77	05.79	94.28	57.79 to 80.72	590,708	375,366
1	31	69.46	67.85	63.55	19.84	106.77	05.79	94.28	57.79 to 80.72	590,708	375,366
<u>ALL</u>	35	69.46	68.97	65.75	20.13	104.90	05.79	107.48	60.09 to 79.00	638,448	419,749

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 35  
 Total Sales Price : 22,114,316  
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 Total Assessed Value : 14,691,232  
 Avg. Adj. Sales Price : 638,448  
 Avg. Assessed Value : 419,749

MEDIAN : 69  
 WGT. MEAN : 66  
 MEAN : 69  
 COD : 20.13  
 PRD : 104.90

COV : 26.75  
 STD : 18.45  
 Avg. Abs. Dev : 13.98  
 MAX Sales Ratio : 107.48  
 MIN Sales Ratio : 05.79

95% Median C.I. : 60.09 to 79.00  
 95% Wgt. Mean C.I. : 59.86 to 71.64  
 95% Mean C.I. : 62.86 to 75.08

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	62.07	62.07	61.58	03.19	100.80	60.09	64.04	N/A	602,914	371,287
1	2	62.07	62.07	61.58	03.19	100.80	60.09	64.04	N/A	602,914	371,287
<b>_____Grass_____</b>											
County	33	70.00	69.39	65.98	20.53	105.17	05.79	107.48	59.40 to 80.72	640,602	422,687
1	33	70.00	69.39	65.98	20.53	105.17	05.79	107.48	59.40 to 80.72	640,602	422,687
<b>_____ALL_____</b>	<b>35</b>	<b>69.46</b>	<b>68.97</b>	<b>65.75</b>	<b>20.13</b>	<b>104.90</b>	<b>05.79</b>	<b>107.48</b>	<b>60.09 to 79.00</b>	<b>638,448</b>	<b>419,749</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,104</b>	<b>Value : 179,728,475</b>	<b>Growth 565,800</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	15	44,025	1	657	1	7,505	17	52,187	
<b>02. Res Improve Land</b>	74	291,845	12	84,010	8	46,611	94	422,466	
<b>03. Res Improvements</b>	76	2,467,155	14	915,060	12	753,745	102	4,135,960	
<b>04. Res Total</b>	91	2,803,025	15	999,727	13	807,861	119	4,610,613	0
<b>% of Res Total</b>	76.47	60.80	12.61	21.68	10.92	17.52	10.78	2.57	0.00
<b>05. Com UnImp Land</b>	9	29,750	1	3,500	0	0	10	33,250	
<b>06. Com Improve Land</b>	24	104,838	2	9,038	0	0	26	113,876	
<b>07. Com Improvements</b>	24	4,535,955	3	155,580	1	90,895	28	4,782,430	
<b>08. Com Total</b>	33	4,670,543	4	168,118	1	90,895	38	4,929,556	79,560
<b>% of Com Total</b>	86.84	94.75	10.53	3.41	2.63	1.84	3.44	2.74	14.06
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	91	2,803,025	15	999,727	13	807,861	119	4,610,613	0
<b>% of Res &amp; Rec Total</b>	76.47	60.80	12.61	21.68	10.92	17.52	10.78	2.57	0.00
<b>Com &amp; Ind Total</b>	33	4,670,543	4	168,118	1	90,895	38	4,929,556	79,560
<b>% of Com &amp; Ind Total</b>	86.84	94.75	10.53	3.41	2.63	1.84	3.44	2.74	14.06
<b>17. Taxable Total</b>	124	7,473,568	19	1,167,845	14	898,756	157	9,540,169	79,560
<b>% of Taxable Total</b>	78.98	78.34	12.10	12.24	8.92	9.42	14.22	5.31	14.06

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	1	0	0	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	50,372	825	137,992,970	827	138,043,342
28. Ag-Improved Land	0	0	6	76,263	117	24,071,097	123	24,147,360
29. Ag Improvements	0	0	3	80,980	117	7,916,624	120	7,997,604
30. Ag Total							947	170,188,306

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	3,000	
32. HomeSite Improv Land	0	0.00	0	2	2.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	63,910	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	12.00	3,780	
37. FarmSite Improvements	0	0.00	0	3	0.00	17,070	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	5	5.22	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	24,000	9	9.00	27,000	
32. HomeSite Improv Land	94	95.39	286,170	96	97.39	292,170	
33. HomeSite Improvements	95	0.00	5,857,671	97	0.00	5,921,581	354,425
34. HomeSite Total				106	106.39	6,240,751	
35. FarmSite UnImp Land	7	25.00	7,875	7	25.00	7,875	
36. FarmSite Improv Land	106	404.07	127,282	109	416.07	131,062	
37. FarmSite Improvements	113	0.00	2,058,953	116	0.00	2,076,023	131,815
38. FarmSite Total				123	441.07	2,214,960	
39. Road & Ditches	342	1,926.98	0	347	1,932.20	0	
40. Other- Non Ag Use	1	9.43	7,215	1	9.43	7,215	
41. Total Section VI				229	2,489.09	8,462,926	486,240

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	21.85	0.20%	45,885	0.20%	2,100.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	475.70	4.37%	998,970	4.37%	2,100.00
50. 3A	2,541.35	23.36%	5,336,835	23.36%	2,100.00
51. 4A1	3,284.17	30.19%	6,896,757	30.19%	2,100.00
52. 4A	4,555.99	41.88%	9,567,579	41.88%	2,100.00
<b>53. Total</b>	<b>10,879.06</b>	<b>100.00%</b>	<b>22,846,026</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	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
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	308.18	0.07%	97,076	0.07%	315.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	775.42	0.18%	244,253	0.18%	314.99
68. 3G	16,969.41	3.85%	5,345,373	3.85%	315.00
69. 4G1	37,539.32	8.52%	11,824,925	8.52%	315.00
70. 4G	385,170.01	87.39%	121,328,606	87.39%	315.00
<b>71. Total</b>	<b>440,762.34</b>	<b>100.00%</b>	<b>138,840,233</b>	<b>100.00%</b>	<b>315.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>10,879.06</b>	<b>2.39%</b>	<b>22,846,026</b>	<b>14.13%</b>	<b>2,100.00</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>440,762.34</b>	<b>96.75%</b>	<b>138,840,233</b>	<b>85.85%</b>	<b>315.00</b>
72. Waste	3,911.00	0.86%	39,121	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>455,552.40</b>	<b>100.00%</b>	<b>161,725,380</b>	<b>100.00%</b>	<b>355.01</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	10,879.06	22,846,026	10,879.06	22,846,026
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	361.44	113,855	440,400.90	138,726,378	440,762.34	138,840,233
<b>79. Waste</b>	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>361.44</b>	<b>113,855</b>	<b>455,190.96</b>	<b>161,611,525</b>	<b>455,552.40</b>	<b>161,725,380</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,879.06	2.39%	22,846,026	14.13%	2,100.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	440,762.34	96.75%	138,840,233	85.85%	315.00
<b>Waste</b>	3,911.00	0.86%	39,121	0.02%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>455,552.40</b>	<b>100.00%</b>	<b>161,725,380</b>	<b>100.00%</b>	<b>355.01</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

03 Arthur

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,550,635	4,610,613	59,978	1.32%	0	1.32%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	5,874,831	6,240,751	365,920	6.23%	354,425	0.20%
<b>04. Total Residential (sum lines 1-3)</b>	<b>10,425,466</b>	<b>10,851,364</b>	<b>425,898</b>	<b>4.09%</b>	<b>354,425</b>	<b>0.69%</b>
05. Commercial	4,601,308	4,929,556	328,248	7.13%	79,560	5.40%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,087,399	2,214,960	127,561	6.11%	131,815	-0.20%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>6,688,707</b>	<b>7,144,516</b>	<b>455,809</b>	<b>6.81%</b>	<b>211,375</b>	<b>3.65%</b>
<b>10. Total Non-Agland Real Property</b>	<b>17,114,173</b>	<b>18,003,095</b>	<b>888,922</b>	<b>5.19%</b>	<b>565,800</b>	<b>1.89%</b>
11. Irrigated	16,046,658	22,846,026	6,799,368	42.37%		
12. Dryland	0	0	0			
13. Grassland	116,802,148	138,840,233	22,038,085	18.87%		
14. Wasteland	39,121	39,121	0	0.00%		
15. Other Agland	7,215	0	-7,215	-100.00%		
<b>16. Total Agricultural Land</b>	<b>132,895,142</b>	<b>161,725,380</b>	<b>28,830,238</b>	<b>21.69%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>150,009,315</b>	<b>179,728,475</b>	<b>29,719,160</b>	<b>19.81%</b>	<b>565,800</b>	<b>19.43%</b>

Chelkey

2014 Plan of Assessment for Arthur County  
Assessment Years 2014, 2015, 2016  
June 15, 2014

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment plan shall indicate 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 of each year, the assessor may amend the assessment 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 by October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless 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, which is defined by law as "market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2014 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	118	11%	4%
Commercial	37	3%	.5%
Agricultural	945	86%	95.5%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 4 building permits filed for new construction and additions.

Current Resources

- A. The 2014-2015 budget has not been prepared. I assume the assessor budget will remain about the same as last fiscal year which is approximately \$10050. I do all the administrative reports

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PROPERTY ASSESSMENT DIVISION

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.
- C. I have contracted with GIS Workshop to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. GIS Workshop has made county information more accessible to everyone since it is on the web.
- D. New property record cards for all classes of property were put into use in 2004.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstracter about some of the sales. I am sending out sale verification forms when arm-length transactions occur.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liason, Pat Albro, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1<sup>st</sup> of June, 2014. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

Level of Value, Quality and Uniformity for Assessment Year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agriculture	69%	16.98	102.48

Assessment Actions Planned for Assessment Year 2014

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Stanard Appraisal in October, 2011. The data entry was completed and the new values were applied in 2013. I will continue to do the annual pick up work. I used the June 2011 cost tables for 2014 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of a lister. We hope to implement the new cost table and depreciation tables in 2015.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. Property record cards will be kept current. GIS Workshop will help Arthur County keep the agricultural parcels updated and current as far as land splits, ownership and land use.

#### Assessment Actions Planned for Assessment Year 2015

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and lister.

Commercials: Pick up work will be done by the assessor and lister. Hopefully the new cost table and depreciation tables will be in place in 2015. If not then, hopefully, it will be done by abstract time in 2015.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. Property record cards will be kept current. GIS Workshop will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

#### Assessment Actions Planned for Assessment Year 2016

Residential: Sales will be reviewed. Pick up work will be done by the assessor and lister. Building permits will be reviewed.

Commercials: Pick up work will be done. Sales will be reviewed.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GIS Workshop will help keep the agricultural parcels updated and current.

#### Other functions performed by the assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
  - a. Abstracts
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and annually value update with abstract
  - d. Certification of value to political subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied

- h. Report exempt properties
- i. Annual Plan of Assessment Report
- 3. Personal Property-administer annual filing of all personal property schedules.
- 4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
- 5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
- 6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
- 7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
- 8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
- 9. Tax List Corrections-prepare tax list correction documents for county board approval.
- 10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
- 11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

There is still much work to be done. I am concerned about getting the commercial properties updated. I may need to hire someone to help me with this project. I would also like to get more information entered in CAMA so I can have the building information available to persons also.

*Becky Swanson*

Respectfully Submitted:

Becky Swanson  
Arthur Co. Assessor  
06/15/2014

## 2015 Assessment Survey for Arthur County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1 part-time employee is shared with the Treasurer
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$9,900
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 3,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 4,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 1,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$ 922.88

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	NO
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes, GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	<a href="http://www.arthur.gisworkshop.com">www.arthur.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	None
4.	<b>When was zoning implemented?</b>
	1999, with the exception of the Village of Arthur

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal Service on an as needed basis.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop.
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Stanard Appraisal Service on an as needed basis.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not currently.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Appraisal knowledge and experience, familiarity with CAMA system and the county itself.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not at this time.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraiser will review all data with the assessor and may make recommendations but, final value estimates are determined by the assessor.



# 2015 Certification for Arthur County

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This is to certify that the 2015 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 Arthur County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen  
Property Tax Administrator



