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2015 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	83	Median	96.70
Total Sales Price	\$4,471,231	Mean	100.28
Total Adj. Sales Price	\$4,471,231	Wgt. Mean	93.04
Total Assessed Value	\$4,160,215	Average Assessed Value of the Base	\$39,328
Avg. Adj. Sales Price	\$53,870	Avg. Assessed Value	\$50,123

Confidence Interval - Current

95% Median C.I	90.87 to 98.51
95% Wgt. Mean C.I	88.04 to 98.05
95% Mean C.I	92.95 to 107.61
% of Value of the Class of all Real Property Value in the	10.83
% of Records Sold in the Study Period	4.88
% of Value Sold in the Study Period	6.22

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	90	95	95.12
2013	86	94	94.22
2012	70	99	98.59
2011	84	99	99

2015 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	5	Median	76.50
Total Sales Price	\$2,282,789	Mean	78.24
Total Adj. Sales Price	\$2,282,789	Wgt. Mean	71.92
Total Assessed Value	\$1,641,884	Average Assessed Value of the Base	\$125,222
Avg. Adj. Sales Price	\$456,558	Avg. Assessed Value	\$328,377

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	51.88 to 104.60
% of Value of the Class of all Real Property Value in the County	5.41
% of Records Sold in the Study Period	1.87
% of Value Sold in the Study Period	4.91

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	6	100	95.40
2013	11		96.07
2012	14		98.07
2011	16		98

2015 Opinions of the Property Tax Administrator for Brown 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	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	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 Brown County

For assessment year 2015 valuation groupings 02, 05, and 06 which are Johnstown and the rural residential properties were physically reviewed and inspected as part of the six year review. Through this review new depreciation and updated costing was put on

All new construction was inspected, reviewed, valued and added to the 2015 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all residential sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

2015 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:														
	Assessor and Staff														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">02</td> <td style="padding: 5px;">Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">03</td> <td style="padding: 5px;">Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">04</td> <td style="padding: 5px;">Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">05</td> <td style="padding: 5px;">Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center; padding: 5px;">06</td> <td style="padding: 5px;">Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.	06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.														
02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.														
03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.														
05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.														
06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach minus depreciation 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?														
	The county develops the depreciation study based on their local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
6.	Describe the methodology used to determine the residential lot values?														
	Market analysis of vacant land sales to determine sq ft value.														

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

8.

<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>
01	2011	2009	2011	2011
02	2014	2013	2012	2014
03	2013	2013	2013	2014
04	2012	2009	2012	2012
05	2014	2013	2011	2014
06	2014	2013	2011	2014

2015 Residential Correlation Section for Brown County

County Overview

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. The total county population is approximately 2,926. Ainsworth is the largest town and is the county seat with a population of 1,609. Ainsworth is a hub for employment and business opportunities in the area. The K-12 public school system is located here as well as a variety of jobs, services and goods. Also located along HWY 20 ten miles east of Ainsworth is the village of Long Pine population of 287. The residential market also consists of Johnstown, Rural Rec and Rural Res.

Description of Analysis

There are 83 qualified sales in the residential sample. Five 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 Brown County. There is a fairly close relationship between all three measures of central tendency. The price related differential can be attributed to outlier sales.

The assessor stays on track with the three year plan of assessment, and work has begun on the next six year review and physical inspection cycle. All properties in valuation groupings 02-Johnstown, 05-Rural Res 1 and 06-Rural Res 2 were physically reviewed and inspected as part of the six year review. Through this review new depreciation and updated costing was put on.

Sales Qualification

Brown County has a consistent procedure that is utilized for sales verification. A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Brown County was selected for review in 2014. 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.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Level of Value

Based on all available information, the level of value of the residential property in Brown County is 97%.

2015 Commercial Assessment Actions for Brown County

All new construction was inspected, reviewed, valued and added to the 2015 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all commercial sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

2015 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:	
	Assessor and staff with specialty properties completed by Stanard Appraisal.	
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	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
	04	Rural is all improved and unimproved properties located outside the City limits.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	All three approaches are performed by the contract appraiser when they apply.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Unique properties are valued by Stanard Appraisal.	
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 developed based on local market information by the contracted appraisal company.	
5.	Are individual depreciation tables developed for each valuation grouping?	
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.	
6.	Describe the methodology used to determine the commercial lot values.	
	Vacant lot market analysis was done by the contracted appraisal company.	

7.	<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>
	01	2012	2009	2012	2011
	02	2012	2009	2012	2011
	03	2012	2009	2012	2011
	04	2012	2009	2012	2011

2015 Commercial Correlation Section for Brown County

County Overview

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. Ainsworth is the largest town and is the county seat with a population of 1,609. The K-12 public school system is located in town as well as a variety of jobs, services and goods. Ainsworth is the primary source for commercial businesses; however the market is not organized.

Description of Analysis

The commercial parcels in Brown County are represented by 53 different occupancy codes and the majority of these will consist of only one parcel. Retail and storage warehouse would be the primary codes. There have been only five commercial sales during this study period, the sample is considered unrepresentative of the population as a whole.

Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Brown County was reviewed in 2014. 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

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

2015 Agricultural Assessment Actions for Brown County

For assessment year 2015 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. Changes in land valuation were made to all land capability groups within the agricultural class.

The assessor reviewed all agricultural sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2015.

2015 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:							
	Assessor, staff and the contracted appraisal company when necessary.							
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="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2010-2013</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2010-2013
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2010-2013						
3.	Describe the process used to determine and monitor market areas.							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	Yes, however it has been determined there is no difference in the two values.							
7a.	What process was used to determine if non-agricultural influences exist?							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
7b.	Describe the non-agricultural influences present within the county.							
	N/A							
7c.	How many parcels in the county are receiving special value?							
	N/A							
7d.	Where is the influenced area located within the county?							
	N/A							
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.							
	N/A							

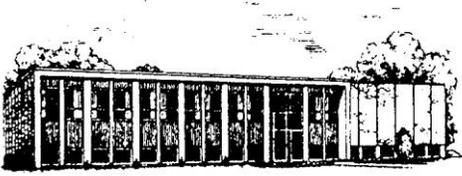
Brown County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	n/a	2,962	3,076	3,185	2,538	2,543	2,220	2,400	2,729
Rock	3	n/a	3,000	2,900	2,800	2,700	2,594	2,449	2,085	2,551
Loup	1	n/a	4,000	n/a	3,500	3,500	3,100	3,100	2,000	3,389
Keya Paha	1	2,800	2,800	2,700	2,699	2,500	2,500	2,400	2,400	2,523
Cherry	1	n/a	2,300	2,300	2,298	2,087	2,067	2,092	2,100	2,135
Rock	2	n/a	2,300	n/a	2,200	2,150	2,100	2,000	1,950	2,031
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	950	950	950	865	705	705	705	838
Rock	3	n/a	950	900	900	850	800	750	700	812
Loup	1	n/a	925	n/a	925	865	755	625	625	790
Keya Paha	1	900	900	880	880	855	855	815	815	865
Cherry	1	n/a	725	725	700	700	700	700	700	705
Rock	2	n/a	n/a	n/a	n/a	850	800	750	700	773
Blaine	1	n/a	515	n/a	n/a	n/a	515	515	515	515

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	n/a	680	679	679	636	515	390	390	421
Rock	3	n/a	894	791	824	765	721	626	490	624
Loup	1	n/a	720	n/a	720	570	570	570	570	571
Keya Paha	1	700	700	660	660	640	640	620	620	628
Cherry	1	n/a	590	560	540	499	445	295	295	324
Rock	2	n/a	898	850	847	771	731	626	514	616
Blaine	1	n/a	515	n/a	515	515	515	390	390	393

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



CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-1621

Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

March 1, 2015

2015 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that were approved for the special value applications have no different value than the other agricultural parcels within the county.

The 10 parcels that requested special valuation are located in the western part of Brown County in Township 30 Range 24. Sales were examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Charlene Fox
Brown County Assessor

2015 Agricultural Correlation Section for Brown County

County Overview

Brown County is located in north central Nebraska with Ainsworth being the county seat. The county is comprised of approximately 9% irrigated land, 1% dry crop, 88% grass/pasture land and 2% waste. The Middle Niobrara NRD governs the north half of the county while the Upper Loup NRD governs the south half of the county. The Middle Niobrara has a moratorium and well restrictions, while the Upper Loup has a small area that has moratoriums and restrictions; part of the district has a 2500 acre annual new well maximum. The county currently has no defined market areas, however sales are reviewed and plotted annually to verify accuracy of the one market area determination.

Description of Analysis

In analyzing the agricultural sales within Brown County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas surrounding Brown County with similar soils and physical characteristics. A total of 56 sales were used in the analysis and the sales were proportionately distributed and representative of the land uses that exist within the county. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. For Brown County with the majority of the land use in both the irrigated and grass classes the 80% majority land use subclass provides the more representative sampling.

Assessment actions taken by the Brown County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 25%, dry land increased 26% and grass amounted to an increase of 25%. The statistics are within the acceptable range.

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor comments as to the reason for exclusion of the sale from the qualified sales. Measurement is done utilizing all available information; there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Brown County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Brown County is 73% of market value for the agricultural land class.

09 Brown
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 : 83
Total Sales Price : 4,471,231
Total Adj. Sales Price : 4,471,231
Total Assessed Value : 4,160,215
Avg. Adj. Sales Price : 53,870
Avg. Assessed Value : 50,123

MEDIAN : 97
WGT. MEAN : 93
MEAN : 100
COD : 21.70
PRD : 107.78

COV : 33.96
STD : 34.06
Avg. Abs. Dev : 20.98
MAX Sales Ratio : 290.44
MIN Sales Ratio : 31.98

95% Median C.I. : 90.87 to 98.51
95% Wgt. Mean C.I. : 88.04 to 98.05
95% Mean C.I. : 92.95 to 107.61

Printed:3/20/2015 10:00:18AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	13	97.77	112.07	97.36	32.05	115.11	56.51	290.44	74.94 to 117.28	53,429	52,021
01-JAN-13 To 31-MAR-13	3	96.39	98.52	101.40	07.20	97.16	89.17	109.99	N/A	44,833	45,460
01-APR-13 To 30-JUN-13	9	97.02	97.61	95.06	13.86	102.68	68.99	143.25	72.02 to 110.73	52,167	49,588
01-JUL-13 To 30-SEP-13	10	99.73	111.84	99.27	24.61	112.66	68.67	184.56	72.43 to 156.34	65,600	65,119
01-OCT-13 To 31-DEC-13	12	102.69	99.46	83.92	26.36	118.52	31.98	158.85	85.43 to 120.67	44,896	37,678
01-JAN-14 To 31-MAR-14	7	96.48	93.54	93.12	07.12	100.45	68.94	104.77	68.94 to 104.77	74,500	69,377
01-APR-14 To 30-JUN-14	16	89.44	99.03	95.29	19.34	103.92	74.29	150.14	81.01 to 120.82	56,275	53,622
01-JUL-14 To 30-SEP-14	13	87.65	87.76	81.72	21.05	107.39	42.46	144.91	68.48 to 98.51	42,769	34,949
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	35	97.79	107.12	97.73	23.44	109.61	56.51	290.44	95.39 to 105.67	55,845	54,575
01-OCT-13 To 30-SEP-14	48	92.56	95.29	89.41	20.81	106.58	31.98	158.85	85.72 to 98.51	52,430	46,877
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	34	97.94	102.53	93.73	21.61	109.39	31.98	184.56	93.95 to 109.99	52,904	49,588
<u>ALL</u>	83	96.70	100.28	93.04	21.70	107.78	31.98	290.44	90.87 to 98.51	53,870	50,123

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	60	95.26	102.73	93.84	23.55	109.47	56.51	290.44	89.13 to 98.55	47,273	44,359
02	1	69.50	69.50	69.50	00.00	100.00	69.50	69.50	N/A	35,000	24,324
03	15	98.08	102.35	100.28	14.42	102.06	42.46	144.91	96.39 to 115.00	41,890	42,006
04	1	31.98	31.98	31.98	00.00	100.00	31.98	31.98	N/A	75,000	23,986
05	6	99.16	87.13	91.50	12.72	95.22	45.77	100.03	45.77 to 100.03	149,417	136,710
<u>ALL</u>	83	96.70	100.28	93.04	21.70	107.78	31.98	290.44	90.87 to 98.51	53,870	50,123

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	82	96.75	101.11	94.09	21.14	107.46	42.46	290.44	90.87 to 98.55	53,613	50,442
06	1	31.98	31.98	31.98	00.00	100.00	31.98	31.98	N/A	75,000	23,986
07											
<u>ALL</u>	83	96.70	100.28	93.04	21.70	107.78	31.98	290.44	90.87 to 98.51	53,870	50,123

09 Brown
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 : 83
Total Sales Price : 4,471,231
Total Adj. Sales Price : 4,471,231
Total Assessed Value : 4,160,215
Avg. Adj. Sales Price : 53,870
Avg. Assessed Value : 50,123

MEDIAN : 97
WGT. MEAN : 93
MEAN : 100
COD : 21.70
PRD : 107.78

COV : 33.96
STD : 34.06
Avg. Abs. Dev : 20.98
MAX Sales Ratio : 290.44
MIN Sales Ratio : 31.98

95% Median C.I. : 90.87 to 98.51
95% Wgt. Mean C.I. : 88.04 to 98.05
95% Mean C.I. : 92.95 to 107.61

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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	2	129.89	129.89	134.81	24.16	96.35	98.51	161.26	N/A	3,025	4,078	
Less Than 15,000	12	114.63	121.10	120.47	23.38	100.52	63.43	184.56	97.83 to 158.85	7,742	9,327	
Less Than 30,000	29	109.53	119.35	118.16	27.87	101.01	56.51	290.44	96.80 to 132.67	15,495	18,309	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	81	96.48	99.55	92.99	21.43	107.05	31.98	290.44	90.50 to 98.08	55,126	51,260	
Greater Than 14,999	71	95.39	96.76	92.46	20.16	104.65	31.98	290.44	89.13 to 97.77	61,667	57,018	
Greater Than 29,999	54	94.59	90.03	90.24	15.37	99.77	31.98	139.58	87.65 to 97.02	74,479	67,209	
<u>Incremental Ranges</u>												
0 TO 4,999	2	129.89	129.89	134.81	24.16	96.35	98.51	161.26	N/A	3,025	4,078	
5,000 TO 14,999	10	114.63	119.34	119.47	22.59	99.89	63.43	184.56	90.50 to 158.85	8,685	10,376	
15,000 TO 29,999	17	107.96	118.12	117.56	30.49	100.48	56.51	290.44	85.72 to 144.91	20,968	24,649	
30,000 TO 59,999	19	95.66	92.76	93.29	15.97	99.43	42.46	139.58	75.84 to 98.55	41,626	38,835	
60,000 TO 99,999	28	88.76	86.86	86.16	15.85	100.81	31.98	118.72	82.49 to 96.70	77,339	66,635	
100,000 TO 149,999	5	93.95	93.61	93.89	14.39	99.70	74.29	120.82	N/A	124,300	116,707	
150,000 TO 249,999	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	154,000	153,472	
250,000 TO 499,999	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	290,000	288,619	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	83	96.70	100.28	93.04	21.70	107.78	31.98	290.44	90.87 to 98.51	53,870	50,123	

09 Brown
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 : 5
Total Sales Price : 2,282,789
Total Adj. Sales Price : 2,282,789
Total Assessed Value : 1,641,884
Avg. Adj. Sales Price : 456,558
Avg. Assessed Value : 328,377

MEDIAN : 77
WGT. MEAN : 72
MEAN : 78
COD : 17.86
PRD : 108.79

COV : 27.13
STD : 21.23
Avg. Abs. Dev : 13.66
MAX Sales Ratio : 109.69
MIN Sales Ratio : 50.56

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 51.88 to 104.60

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	35,000	38,390
01-JAN-12 To 31-MAR-12	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
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	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
01-JAN-14 To 31-MAR-14	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	117,789	96,350
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	2	80.13	80.13	59.96	36.90	133.64	50.56	109.69	N/A	110,000	65,961
01-OCT-12 To 30-SEP-13											
01-OCT-13 To 30-SEP-14	3	76.50	76.98	73.20	03.99	105.16	72.65	81.80	N/A	687,596	503,321
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
01-JAN-13 To 31-DEC-13	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138
<u>ALL</u>	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377

VALUATION GROUPING											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	80.13	80.13	59.96	36.90	133.64	50.56	109.69	N/A	110,000	65,961
03	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475
04	2	77.23	77.23	73.18	05.93	105.53	72.65	81.80	N/A	1,023,895	749,244
<u>ALL</u>	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377
04											
<u>ALL</u>	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377

09 Brown
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 : 5
Total Sales Price : 2,282,789
Total Adj. Sales Price : 2,282,789
Total Assessed Value : 1,641,884
Avg. Adj. Sales Price : 456,558
Avg. Assessed Value : 328,377

MEDIAN : 77
WGT. MEAN : 72
MEAN : 78
COD : 17.86
PRD : 108.79

COV : 27.13
STD : 21.23
Avg. Abs. Dev : 13.66
MAX Sales Ratio : 109.69
MIN Sales Ratio : 50.56

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 51.88 to 104.60

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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	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475	
Ranges Excl. Low \$												
Greater Than 4,999	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377	
Greater Than 14,999	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377	
Greater Than 29,999	4	77.23	78.68	71.89	22.10	109.44	50.56	109.69	N/A	566,947	407,602	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475	
30,000 TO 59,999	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	35,000	38,390	
60,000 TO 99,999												
100,000 TO 149,999	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	117,789	96,350	
150,000 TO 249,999	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138	
ALL	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	1	72.65	72.65	72.65	00.00	100.00	72.65	72.65	N/A	1,930,000	1,402,138	
353	1	76.50	76.50	76.50	00.00	100.00	76.50	76.50	N/A	15,000	11,475	
406	1	109.69	109.69	109.69	00.00	100.00	109.69	109.69	N/A	35,000	38,390	
455	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531	
470	1	81.80	81.80	81.80	00.00	100.00	81.80	81.80	N/A	117,789	96,350	
ALL	5	76.50	78.24	71.92	17.86	108.79	50.56	109.69	N/A	456,558	328,377	

09 Brown
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 : 56
Total Sales Price : 50,648,296
Total Adj. Sales Price : 50,056,941
Total Assessed Value : 33,614,280
Avg. Adj. Sales Price : 893,874
Avg. Assessed Value : 600,255

MEDIAN : 73
WGT. MEAN : 67
MEAN : 76
COD : 26.66
PRD : 112.46

COV : 33.59
STD : 25.37
Avg. Abs. Dev : 19.51
MAX Sales Ratio : 151.02
MIN Sales Ratio : 32.10

95% Median C.I. : 66.82 to 78.88
95% Wgt. Mean C.I. : 60.68 to 73.63
95% Mean C.I. : 68.88 to 82.16

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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	1	151.02	151.02	151.02	00.00	100.00	151.02	151.02	N/A	286,300	432,364
01-JAN-12 To 31-MAR-12	10	87.00	87.24	76.37	19.44	114.23	57.57	124.22	66.82 to 119.03	662,599	505,995
01-APR-12 To 30-JUN-12	5	95.50	90.10	80.96	11.25	111.29	71.99	103.05	N/A	883,556	715,333
01-JUL-12 To 30-SEP-12	5	89.99	92.04	77.45	20.00	118.84	59.90	121.05	N/A	447,872	346,875
01-OCT-12 To 31-DEC-12	5	57.83	61.11	51.32	34.57	119.08	36.46	101.98	N/A	602,296	309,076
01-JAN-13 To 31-MAR-13	2	57.54	57.54	38.59	40.56	149.11	34.20	80.88	N/A	451,960	174,393
01-APR-13 To 30-JUN-13	4	61.16	61.73	64.03	18.88	96.41	48.96	75.64	N/A	555,980	356,017
01-JUL-13 To 30-SEP-13	4	101.11	99.17	96.03	18.07	103.27	71.02	123.44	N/A	514,412	494,009
01-OCT-13 To 31-DEC-13	4	68.00	66.48	70.24	13.66	94.65	53.58	76.35	N/A	1,911,931	1,342,958
01-JAN-14 To 31-MAR-14	9	58.73	56.68	62.87	13.30	90.15	39.14	74.51	47.95 to 67.13	1,601,969	1,007,091
01-APR-14 To 30-JUN-14	4	76.62	74.44	65.85	11.93	113.04	56.25	88.28	N/A	509,563	335,572
01-JUL-14 To 30-SEP-14	3	56.04	52.29	41.53	21.79	125.91	32.10	68.72	N/A	1,395,617	579,573
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	21	90.60	92.10	79.62	19.91	115.67	57.57	151.02	75.01 to 103.05	646,163	514,445
01-OCT-12 To 30-SEP-13	15	71.02	70.95	64.59	29.92	109.85	34.20	123.44	48.96 to 90.79	546,464	352,951
01-OCT-13 To 30-SEP-14	20	59.61	61.54	61.92	18.27	99.39	32.10	88.28	54.39 to 74.35	1,414,527	875,833
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	25	83.40	83.55	73.13	23.02	114.25	36.46	124.22	71.86 to 96.06	651,784	476,655
01-JAN-13 To 31-DEC-13	14	73.11	73.19	71.07	23.73	102.98	34.20	123.44	51.41 to 90.79	916,658	651,480
<u>ALL</u>	56	73.17	75.52	67.15	26.66	112.46	32.10	151.02	66.82 to 78.88	893,874	600,255

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	56	73.17	75.52	67.15	26.66	112.46	32.10	151.02	66.82 to 78.88	893,874	600,255
<u>ALL</u>	56	73.17	75.52	67.15	26.66	112.46	32.10	151.02	66.82 to 78.88	893,874	600,255

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	4	74.95	78.17	71.43	16.36	109.44	60.81	101.98	N/A	589,061	420,754
1	4	74.95	78.17	71.43	16.36	109.44	60.81	101.98	N/A	589,061	420,754
<u>Grass</u>											
County	31	74.35	76.44	71.44	26.95	107.00	34.20	124.22	58.73 to 89.99	567,092	405,124
1	31	74.35	76.44	71.44	26.95	107.00	34.20	124.22	58.73 to 89.99	567,092	405,124
<u>ALL</u>	56	73.17	75.52	67.15	26.66	112.46	32.10	151.02	66.82 to 78.88	893,874	600,255

09 Brown
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 : 56
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 Total Assessed Value : 33,614,280
 Avg. Adj. Sales Price : 893,874
 Avg. Assessed Value : 600,255

MEDIAN : 73
 WGT. MEAN : 67
 MEAN : 76
 COD : 26.66
 PRD : 112.46

COV : 33.59
 STD : 25.37
 Avg. Abs. Dev : 19.51
 MAX Sales Ratio : 151.02
 MIN Sales Ratio : 32.10

95% Median C.I. : 66.82 to 78.88
 95% Wgt. Mean C.I. : 60.68 to 73.63
 95% Mean C.I. : 68.88 to 82.16

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	15	71.86	71.63	61.86	20.99	115.79	36.46	101.98	57.57 to 88.28	818,940	506,618
1	15	71.86	71.63	61.86	20.99	115.79	36.46	101.98	57.57 to 88.28	818,940	506,618
_____Grass_____											
County	35	71.99	75.43	70.60	26.91	106.84	34.20	124.22	59.90 to 80.88	724,273	511,353
1	35	71.99	75.43	70.60	26.91	106.84	34.20	124.22	59.90 to 80.88	724,273	511,353
_____ALL_____	56	73.17	75.52	67.15	26.66	112.46	32.10	151.02	66.82 to 78.88	893,874	600,255

Total Real Property Sum Lines 17, 25, & 30	Records : 4,920	Value : 617,813,228	Growth 6,267,026	Sum Lines 17, 25, & 41
------------------------------------------------------	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	195	522,213	39	259,275	25	503,570	259	1,285,058	
02. Res Improve Land	1,104	4,020,322	95	1,140,823	99	1,589,118	1,298	6,750,263	
03. Res Improvements	1,111	37,456,531	99	8,811,530	110	9,169,516	1,320	55,437,577	
04. Res Total	1,306	41,999,066	138	10,211,628	135	11,262,204	1,579	63,472,898	865,600
% of Res Total	82.71	66.17	8.74	16.09	8.55	17.74	32.09	10.27	13.81
05. Com UnImp Land	38	182,717	1	5,000	2	15,150	41	202,867	
06. Com Improve Land	172	1,540,899	15	272,209	20	204,388	207	2,017,496	
07. Com Improvements	180	13,926,486	21	4,830,908	23	12,176,314	224	30,933,708	
08. Com Total	218	15,650,102	22	5,108,117	25	12,395,852	265	33,154,071	4,576,176
% of Com Total	82.26	47.20	8.30	15.41	9.43	37.39	5.39	5.37	73.02
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	1	6,380	0	0	1	6,380	
11. Ind Improvements	0	0	2	273,859	0	0	2	273,859	
12. Ind Total	0	0	2	280,239	0	0	2	280,239	0
% of Ind Total	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.05	0.00
13. Rec UnImp Land	0	0	31	107,080	3	5,650	34	112,730	
14. Rec Improve Land	0	0	63	591,260	7	231,835	70	823,095	
15. Rec Improvements	0	0	63	2,120,130	25	368,434	88	2,488,564	
16. Rec Total	0	0	94	2,818,470	28	605,919	122	3,424,389	12,970
% of Rec Total	0.00	0.00	77.05	82.31	22.95	17.69	2.48	0.55	0.21
Res & Rec Total	1,306	41,999,066	232	13,030,098	163	11,868,123	1,701	66,897,287	878,570
% of Res & Rec Total	76.78	62.78	13.64	19.48	9.58	17.74	34.57	10.83	14.02
Com & Ind Total	218	15,650,102	24	5,388,356	25	12,395,852	267	33,434,310	4,576,176
% of Com & Ind Total	81.65	46.81	8.99	16.12	9.36	37.08	5.43	5.41	73.02
17. Taxable Total	1,524	57,649,168	256	18,418,454	188	24,263,975	1,968	100,331,597	5,454,746
% of Taxable Total	77.44	57.46	13.01	18.36	9.55	24.18	40.00	16.24	87.04

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	2	38,705	1,753,193	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	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

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	109	43	384	536

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	37	7,082,240	2,386	362,000,766	2,423	369,083,006
28. Ag-Improved Land	0	0	55	7,766,590	458	97,941,802	513	105,708,392
29. Ag Improvements	0	0	55	7,838,196	474	34,852,037	529	42,690,233
30. Ag Total							2,952	517,481,631

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	41	42.49	254,940	
33. HomeSite Improvements	0	0.00	0	40	41.49	3,125,699	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	87.98	72,945	
36. FarmSite Improv Land	0	0.00	0	38	293.67	328,300	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,712,497	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	163.47	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	5	5.00	30,000	5	5.00	30,000	
32. HomeSite Improv Land	335	366.33	2,202,480	376	408.82	2,457,420	
33. HomeSite Improvements	351	362.33	23,038,523	391	403.82	26,164,222	812,280
34. HomeSite Total				396	413.82	28,651,642	
35. FarmSite UnImp Land	31	380.92	1,436,879	38	468.90	1,509,824	
36. FarmSite Improv Land	352	1,341.17	1,420,099	390	1,634.84	1,748,399	
37. FarmSite Improvements	414	0.00	11,813,514	461	0.00	16,526,011	0
38. FarmSite Total				499	2,103.74	19,784,234	
39. Road & Ditches	0	3,580.62	0	0	3,744.09	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				895	6,261.65	48,435,876	812,280

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	15	3,941.81	1,483,556	15	3,941.81	1,483,556

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	13	3,236.99	1,348,104	13	3,236.99	1,348,104
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	15,603.13	23.49%	46,213,225	25.49%	2,961.79
47. 2A1	11,840.79	17.83%	36,418,193	20.09%	3,075.66
48. 2A	8,432.29	12.70%	26,856,484	14.81%	3,184.96
49. 3A1	3,058.31	4.60%	7,760,582	4.28%	2,537.54
50. 3A	6,095.55	9.18%	15,498,035	8.55%	2,542.52
51. 4A1	15,595.84	23.48%	34,626,357	19.10%	2,220.23
52. 4A	5,795.59	8.73%	13,907,785	7.67%	2,399.72
53. Total	66,421.50	100.00%	181,280,661	100.00%	2,729.25
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	495.97	17.65%	471,185	20.00%	950.03
56. 2D1	601.73	21.41%	571,666	24.27%	950.04
57. 2D	384.44	13.68%	365,240	15.50%	950.06
58. 3D1	69.01	2.46%	59,695	2.53%	865.02
59. 3D	455.34	16.20%	321,015	13.63%	705.00
60. 4D1	628.26	22.35%	442,924	18.80%	705.00
61. 4D	175.90	6.26%	124,014	5.26%	705.03
62. Total	2,810.65	100.00%	2,355,739	100.00%	838.15
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,402.06	1.25%	5,711,936	2.01%	679.83
65. 2G1	16,446.88	2.44%	11,167,783	3.93%	679.02
66. 2G	12,142.21	1.80%	8,243,058	2.90%	678.88
67. 3G1	29,792.33	4.41%	18,958,710	6.68%	636.36
68. 3G	20,770.59	3.08%	10,695,150	3.77%	514.92
69. 4G1	138,886.50	20.58%	54,204,628	19.10%	390.28
70. 4G	448,363.04	66.44%	174,869,715	61.61%	390.02
71. Total	674,803.61	100.00%	283,850,980	100.00%	420.64
Irrigated Total	66,421.50	8.70%	181,280,661	38.65%	2,729.25
Dry Total	2,810.65	0.37%	2,355,739	0.50%	838.15
Grass Total	674,803.61	88.38%	283,850,980	60.52%	420.64
72. Waste	18,168.49	2.38%	1,416,306	0.30%	77.95
73. Other	1,345.56	0.18%	142,069	0.03%	105.58
74. Exempt	9,954.81	1.30%	0	0.00%	0.00
75. Market Area Total	763,549.81	100.00%	469,045,755	100.00%	614.30

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,043.27	11,423,369	62,378.23	169,857,292	66,421.50	181,280,661
77. Dry Land	0.00	0	264.08	222,528	2,546.57	2,133,211	2,810.65	2,355,739
78. Grass	0.00	0	5,144.15	2,544,108	669,659.46	281,306,872	674,803.61	283,850,980
79. Waste	0.00	0	35.01	2,628	18,133.48	1,413,678	18,168.49	1,416,306
80. Other	0.00	0	0.16	12	1,345.40	142,057	1,345.56	142,069
81. Exempt	0.00	0	531.13	0	9,423.68	0	9,954.81	0
82. Total	0.00	0	9,486.67	14,192,645	754,063.14	454,853,110	763,549.81	469,045,755

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	66,421.50	8.70%	181,280,661	38.65%	2,729.25
Dry Land	2,810.65	0.37%	2,355,739	0.50%	838.15
Grass	674,803.61	88.38%	283,850,980	60.52%	420.64
Waste	18,168.49	2.38%	1,416,306	0.30%	77.95
Other	1,345.56	0.18%	142,069	0.03%	105.58
Exempt	9,954.81	1.30%	0	0.00%	0.00
Total	763,549.81	100.00%	469,045,755	100.00%	614.30

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

09 Brown

	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	61,010,011	63,472,898	2,462,887	4.04%	865,600	2.62%
02. Recreational	3,411,419	3,424,389	12,970	0.38%	12,970	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	27,532,265	28,651,642	1,119,377	4.07%	812,280	1.12%
04. Total Residential (sum lines 1-3)	91,953,695	95,548,929	3,595,234	3.91%	1,690,850	2.07%
05. Commercial	29,021,877	33,154,071	4,132,194	14.24%	4,576,176	-1.53%
06. Industrial	280,239	280,239	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	20,400,823	19,784,234	-616,589	-3.02%	0	-3.02%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	49,702,939	53,218,544	3,515,605	7.07%	4,576,176	-2.13%
10. Total Non-Agland Real Property	141,656,634	148,767,473	7,110,839	5.02%	6,267,026	0.60%
11. Irrigated	144,784,815	181,280,661	36,495,846	25.21%		
12. Dryland	1,876,250	2,355,739	479,489	25.56%		
13. Grassland	226,280,114	283,850,980	57,570,866	25.44%		
14. Wasteland	1,090,379	1,416,306	325,927	29.89%		
15. Other Agland	0	142,069	142,069			
16. Total Agricultural Land	374,031,558	469,045,755	95,014,197	25.40%		
17. Total Value of all Real Property (Locally Assessed)	515,688,192	617,813,228	102,125,036	19.80%	6,267,026	18.59%



CHARLENE FOX, COUNTY ASSESSOR
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Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

2014-YR. PLAN OF ASSESSMENT
FOR BROWN COUNTY

PREPARED BY
CHARLENE K FOX, BROWN COUNTY ASSESSOR

JUNE 15, 2014

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 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 plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb.Rev.Stat. 77-112 (reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:

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

	Parcel/Acres Count	% Parce l	Total Value	% Value	Land Only	Improvements
Residential/Rec	1704	35%	64,518,071	12%	8,820,108	55,697,963
Commercial/Ind	267	5%	29,240,174	6%	2,219,475	27,020,699
Agricultural	2946/ 753,730.51	60%	422,506,477	82%	380,335,953	42,170,524
Total	4917	100%	516,264,722	100%	391,375,536	124,889,186

Brown County is predominantly an agricultural county with 81% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2014, an estimated 279 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2014-2015 Assessor Budget = \$100,200

2014-2015 Co. Appraisal Budget = \$72,000 (Inc. GIS Program)

2014-2015 Computer Hardware/Software Budget = \$12,585 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

B. Cadastral Maps & GIS Mapping:

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS aerial map with a 2012 photo base from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial photos of the farm sites that were taken in the 2011 year will be included in the property record file. The assessor’s office identified IOLL throughout the county on GIS maps for the 2014 yr.

C. Property Record Cards:

Hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

D. Computer Software:

Brown County is contracted with Thomson Reuters (previously TerraScan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County.

E. World Wide Web:

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. through GIS Workshop.

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property

throughout the county. The county works with the field liaison assigned to their county by the state at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor’s office is have all properties in the county based off the June 2013 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

E. Reconciliation of Value:

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2014:

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	95.00%		00.00	000.00
Commercial	100.00	00.00	000.00	
Agricultural Land	72.00%		00.00	000.00

*COD means coefficient of dispersion and PRD means price related differential.

**NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2014 Reports & Opinions or Findings & Orders of the

Nebraska Tax Equalization & Review Commission for the 2014 yr.

Assessment Actions Planned for Assessment Year 2015:

Residential: Johnstown village & rural acreage properties of the residential class will be studied with market sales to determine if any of those properties need increases or decreases. All properties will be updated with the June 2013 costing program for the RCN costing. Continued sales review & verifications will be sent out to determine the qualification of the sale. New construction values will be added to those parcels that have permits & require additional value.

Commercial: Sales verifications of new sales with monitoring of those sales already in the database will continue with this class of property. Ratio studies will determine if any change in value is necessary after the complete review and revaluation that was done for the 2012 year. New construction value will be added to the tax roll on parcels that have a need for it.

Agricultural: Raw agricultural land sales will continue to be analyzed as always for any adjustments that might be necessary for the 75% market value. Additional new sales during the period of 10-01-2013 through 9-30-2014 will have sales verifications sent out on them to determine qualification. Wind Turbine sites will be looked at for valuation purposes for this tax year as well.

Assessment Actions Planned for Assessment Year 2016:

Residential: The focus for the 2016 assessment year will be the Ainsworth city residential properties although sales & statistics will be monitored in all areas or neighborhoods of the residential properties. It had been determined that Long Pine properties would be addressed this year but that was required for the 2014 year due to the statistical information collected from the sales. This will follow through with our 6-yr systematic county review. A June 2013 year costing for the RCN will be put in place to replace the current "09" costing program. New construction will be added value for the assessment roll on any parcels that require it from building permits or other information provided to the assessor's office.

Commercial: Sales verifications will be sent out on all new sales coming in for determination of qualified sales in the sales file. Statistics will continue to be looked at to determine that values remain within the range required for that class of property. All new construction value will be added to the assessment roll as necessary.

Agricultural: Market & ratio studies will be done on this class of property as we delete one year and add another with the sales that have taken place in the county. Sales verifications will continue to be sent out for determination of qualified sales. New values will be applied at the approximate 75% of market if change should be required. Land use will continue to be monitored & changed as needed from any information gathered by the assessor's office.

Assessment Actions Planned for Assessment Year 2017:

Residential: The focus for the 2017 assessment year will be the review of the commercial properties in Brown County. An outside appraisal company will be contacted to help with this project. This will also follow through with the 6-yr systematic county review. As well, the June 2013 year costing program will be used for the RCN. New construction value will be added to the assessment roll for any parcels that will require it from building permits, etc. Sales verifications on all transactions will have its place in the assessment actions as well.

Agricultural: Market & ratio studies will continue to be done on an annual basis. The market will need to be looked at for continued activity. Land use is a continual review as well.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 42 Tax Exempt Organizations filed for property tax exemption for the 2014 year by December 30, 2013. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 183 Homestead Exemption Applications were filed in Brown Co. by June 30th for 2014. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 574 Personal Property Schedules were filed in Brown Co. by May 1st for 2014. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1st – July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process. Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor’s office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk’s office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a “as needed basis”. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

BUDGET CONSTRAINTS are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

SIGNATURE _____

DATE _____

2015 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$100,200
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:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$62,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,475 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,650
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$1,252.68

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?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, Brown.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Assessor, Staff and 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?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993

D. Contracted Services

1.	Appraisal Services:
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
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?
	Yes, as needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor's opinion.

2015 Certification for Brown County

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 Brown 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

