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2015 Commission Summary for Chase County

Residential Real Property - Current

Number of Sales	101	Median	97.11
Total Sales Price	\$11,052,199	Mean	101.03
Total Adj. Sales Price	\$11,052,199	Wgt. Mean	96.30
Total Assessed Value	\$10,643,768	Average Assessed Value of the Base	\$80,620
Avg. Adj. Sales Price	\$109,428	Avg. Assessed Value	\$105,384

Confidence Interval - Current

95% Median C.I	95.62 to 101.57
95% Wgt. Mean C.I	92.96 to 99.65
95% Mean C.I	96.11 to 105.95
% of Value of the Class of all Real Property Value in the	10.04
% of Records Sold in the Study Period	5.77
% of Value Sold in the Study Period	7.54

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	84	100	99.96
2013	91	93	93.47
2012	96	94	93.82
2011	100	94	94

2015 Commission Summary for Chase County

Commercial Real Property - Current

Number of Sales	13	Median	88.59
Total Sales Price	\$1,531,250	Mean	85.46
Total Adj. Sales Price	\$1,531,250	Wgt. Mean	75.57
Total Assessed Value	\$1,157,171	Average Assessed Value of the Base	\$155,355
Avg. Adj. Sales Price	\$117,788	Avg. Assessed Value	\$89,013

Confidence Interval - Current

95% Median C.I	58.51 to 99.91
95% Wgt. Mean C.I	63.13 to 88.01
95% Mean C.I	68.53 to 102.39
% of Value of the Class of all Real Property Value in the County	5.15
% of Records Sold in the Study Period	2.79
% of Value Sold in the Study Period	1.60

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	13	100	99.91
2013	14		98.50
2012	12		94.06
2011	17		96

2015 Opinions of the Property Tax Administrator for Chase 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	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Chase County

All residential properties in Chase County have been updated to June 2014 Marshall and Swift cost indexes. The projected goal for the residential class was to complete a reappraisal in the rural area of Chase County. All rural homes were measured, new sketches, new photos, and all updates noted. A depreciation model was created from the market and applied to all of the rural residential homes. Outbuildings were also re-priced. All of the pick-up work was included in the updates at the time of review.

Imperial, Wauneta, and the small towns were studied to ensure they were in compliance for measurement purposes. The small towns have few sales to place reliability in their analysis. No major changes were made for 2015. All pick-up work was completed for Imperial, Wauneta, and the small towns which included additions, remodeling, and new construction.

2015 Residential Assessment Survey for Chase County

1.	Valuation data collection done by:												
	Chase County Assessor's Office												
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;"><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;">01</td> <td>Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Waneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>The rural residential is heavily influenced by those seeking the amenities of country living.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural outbuildings, whether residential or farmstead, were reviewed and repriced.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.	02	Waneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.	04	Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.	06	The rural residential is heavily influenced by those seeking the amenities of country living.	AG	Agricultural outbuildings, whether residential or farmstead, were reviewed and repriced.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.												
02	Waneta (population 577) is located along highway 6 eighteen miles east of Imperial. It is a small community with a satellite medical facility, one bank, one store and a senior center.												
04	Enders (unincorporated) is a small village eight miles southeast of Imperial and abuts Enders Reservoir. Few residents live here but in the summer months the Lake visitors influence the economics of this tiny village.												
06	The rural residential is heavily influenced by those seeking the amenities of country living.												
AG	Agricultural outbuildings, whether residential or farmstead, were reviewed and repriced.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Primarily the cost approach and incorporating the sales in the development of the depreciation models.												
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 models are built from market data.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	Yes												
6.	Describe the methodology used to determine the residential lot values?												
	From the market a per square foot method has been developed.												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	A discounted cash flow is not done.												

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	2014	2014	2013	2013
	02	2012	2012	2011	2011
	04	2012	2012	2011	2011
	06	2014	2014	2014	2014
	AG	2015	2014		2014-2015

2015 Residential Correlation Section for Chase County

County Overview

The residential market in Chase County is primarily centered in and about the City of Imperial; the county seat with a population of approximately 2000 residents. Wauneta would be the second largest town with a population of approximately 580 residents, and there are four smaller less populated villages. Beyond the two main towns the residential market is erratic and unorganized. The market in Chase County continues to reflect the fact that agriculture is the driving force of the economy throughout the county. The school, hospital and medical facilities, restaurants and fast food services, car dealership, banks, schools, large grain handling facility and the retail services in Imperial are the hub of the economic activity.

Description of Analysis

The assessor tries to stay on task with the six year review cycle and the three year plan of assessment. The assessment actions included reviewing and revaluing the rural residential properties, utilizing the Marshall and Swift 2014 cost indexes and developing a new depreciation model from the market. The outbuildings were also reviewed and re-priced. Pick-up work was completed in Imperial, Wauneta and the small villages.

The statistical sampling of 101 residential sales is an adequate and reliable sample for the measurement of the residential class of real property in Chase County. Substratum Valuation Grouping 01 (Imperial) and Valuation Grouping 02 (Wauneta) are the only subclasses with sufficient sales to have a reasonable degree of certainty in the statistical measures and both demonstrate an acceptable level of value.

Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Chase County was last reviewed in 2014. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

2015 Residential Correlation Section for Chase County

Level of Value

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

2015 Commercial Assessment Actions for Chase County

The commercial sales were analyzed and it was determined that the values were holding steady and that no adjustments were needed to be in compliance with statistical measurements for 2015. Routine pick-up work was completed and added to the assessment rolls for 2015.

2015 Commercial Assessment Survey for Chase County

1.	Valuation data collection done by:				
	Assessor staff and Stanard Appraisal Service.				
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	Imperial is the county seat and serves as the main community for retail, restaurants, grocery stores, medical services, banking, fuel, and grain elevators.			
	02	Wauneta is the second largest community in the county but offers fewer services.			
	06	The rural market comprises the remainder of the county.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	Cost approach, sales comparison, and income approach when data is available.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Stanard Appraisal Service consults and assists in valuing unique commercial 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?				
	Sales will be reviewed and models built. The sales will be charted for a cost range per square foot based on occupancy code, quality, condition and age. Plus or minus adjustments will be applied when appropriate to arrive at estimated final values per square foot.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	No				
6.	Describe the methodology used to determine the commercial lot values.				
	A square foot cost was derived from the market, and a per acre value from the market is applied to large parcels.				
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	2013	2012	2013	2012
	02	2013	2012	2013	2012
	06	2013	2012	2013	2012

2015 Commercial Correlation Section for Chase County

County Overview

Within Chase County the City of Imperial is the hub of the commercial economy with two grocery stores, multiple gas stations, banks, a restaurant, a car dealership, medical facilities, a large grain handling facility, agricultural supply dealers, and other retail businesses. Local agricultural producers support the business industry in Imperial and Wauneta. Imperial is at the center of three other strong commercial markets, Ogallala to the North, McCook to the East and Sterling, Colorado to the West, all within a sixty-mile radius.

Description of Analysis

The statistical sampling of 13 sales is characterized by two Valuation Groupings, 01 (Imperial) and 02 (the remainder of the county). With such small samples the reliability of the sample representing the population for measurement purposes is reduced. For 2015 the annual maintenance was completed and added to the tax rolls.

The commercial parcels in Chase County are represented by 43 different occupancy codes; over 58% of the population consists of storage facilities, office buildings, retail stores, utility buildings and service repair garages. A large percentage of these occupancy codes are not represented in the sales file, therefore the sample is not considered representative of the commercial population as a whole or by substrata.

Sales Qualification

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

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Chase County was last reviewed in 2014. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

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

2015 Commercial Correlation Section for Chase County

Level of Value

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

2015 Agricultural Assessment Actions for Chase County

The agricultural class of land in Chase County is continually monitored; for change in land use and changes in certified irrigated acres and other issues, with the assistance of the Upper Republican Natural Resource District and verification statements from buyers and sellers of agricultural land.

The agricultural market in Chase County is holding strong and is demonstrated in the market analysis of sales over the last three years. As a result of the analysis the values in all land capability groupings increased for all three classes of land irrigated, dry, and grass.

All outbuildings were revalued and a new depreciation model was built and applied. All rural outbuildings were done equally, whether they were residential or rural farmsteads.

2015 Agricultural Assessment Survey for Chase County

1.	Valuation data collection done by:							
	Assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">01</td> <td>Unique characteristics cannot be identified that would warrant more than one market area within Chase County.</td> <td style="text-align: center;">yearly</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.	yearly
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.	yearly						
	Each year will review parcels for certified irrigation acres, FSA maps, and next year would like to try and identify all CRP acres.							
3.	Describe the process used to determine and monitor market areas.							
	Not applicable.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Property will be identified by its actual use.							
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.							
	Not applicable.							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Chase County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Chase	1	n/a	4,444	4,438	4,444	4,444	4,189	4,188	4,186	4,359
Perkins	1	n/a	3,722	3,703	3,584	3,629	3,478	3,511	3,501	3,630
Lincoln	3	n/a	3,709	3,800	3,800	3,792	3,635	3,714	3,747	3,722
Hayes	1	3,150	3,150	2,830	2,830	2,670	2,670	2,490	2,490	2,886
Hitchcock	1	3,300	3,300	2,900	2,900	2,800	2,800	2,700	2,700	3,161
Dundy	1	n/a	2,944	2,992	2,998	2,924	2,950	2,988	3,003	2,980

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Chase	1	n/a	1,440	1,440	1,440	1,250	1,250	1,250	1,250	1,392
Perkins	1	n/a	1,469	1,463	1,365	1,359	1,343	1,260	1,189	1,409
Lincoln	3	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Hayes	1	1,425	1,425	1,275	1,275	1,225	1,225	1,160	1,160	1,350
Hitchcock	1	1,719	1,607	1,436	1,470	1,301	1,428	1,186	1,166	1,539
Dundy	1	n/a	1,579	1,580	1,580	854	855	835	855	1,342

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Chase	1	n/a	525	525	525	525	525	525	525	525
Perkins	1	n/a	550	550	550	550	550	550	550	550
Lincoln	3	625	625	625	625	625	550	550	544	553
Hayes	1	425	508	508	467	489	484	435	426	443
Hitchcock	1	500	548	496	480	462	513	441	426	442
Dundy	1	n/a	420	420	420	420	422	420	420	420

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

2015 Agricultural Correlation Section for Chase County

County Overview

The agricultural market in Chase County is still reflective of the high prices being paid for agricultural land. The Loam soils in this county are outstanding for crop production and the western two-thirds of the county are saturated with irrigation wells. Chase County is a part of the Upper Republican Natural Resource District which administers well moratoriums and restrictions and monitors wells.

Description of Analysis

A review of the agricultural sales over the three year study period indicates the sample to be heavily weighted with sales in the third year. The way the sales are distributed over the study period may cause Chase County to be compared to a different time standard than others as the first and second years of the study period are under-represented in comparison to the first year. The ability for Chase County to locate comparable sales is obstructed by abutting the state of Colorado on the west and a lesser agricultural market to the south. The comparable sales that were identified with similar soils and physical characteristics were brought into the analysis. The sample of 49 sales was considered as representative and proportionate as possible.

The assessment actions for Chase County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land. The assessor has analyzed all available information and has tried to equalize values within the county as well as across county lines. Outbuildings were also revalued for 2015.

Sales Qualification

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

Equalization and Quality of Assessment

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

Level of Value

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

**15 Chase
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 : 101
 Total Sales Price : 11,052,199
 Total Adj. Sales Price : 11,052,199
 Total Assessed Value : 10,643,768
 Avg. Adj. Sales Price : 109,428
 Avg. Assessed Value : 105,384

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 101
 COD : 14.09
 PRD : 104.91

COV : 24.97
 STD : 25.23
 Avg. Abs. Dev : 13.68
 MAX Sales Ratio : 217.24
 MIN Sales Ratio : 44.83

95% Median C.I. : 95.62 to 101.57
 95% Wgt. Mean C.I. : 92.96 to 99.65
 95% Mean C.I. : 96.11 to 105.95

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	14	104.51	108.66	107.02	10.84	101.53	94.21	167.50	95.58 to 115.61	120,529	128,996
01-JAN-13 To 31-MAR-13	9	96.57	100.76	100.09	05.94	100.67	93.35	120.26	94.18 to 112.82	88,833	88,916
01-APR-13 To 30-JUN-13	16	100.49	100.29	100.68	04.84	99.61	88.92	113.98	96.96 to 103.25	94,019	94,654
01-JUL-13 To 30-SEP-13	17	99.81	102.39	96.36	15.22	106.26	62.07	204.63	90.05 to 108.58	114,647	110,476
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	13	93.64	97.88	93.05	09.16	105.19	83.66	127.81	88.11 to 108.61	132,346	123,142
01-APR-14 To 30-JUN-14	17	89.85	85.54	83.79	16.28	102.09	44.83	114.39	73.31 to 102.39	115,000	96,362
01-JUL-14 To 30-SEP-14	15	95.16	113.60	97.88	29.16	116.06	79.55	217.24	83.97 to 112.45	95,767	93,735
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	56	99.69	103.10	100.99	10.06	102.09	62.07	204.63	96.69 to 102.59	106,075	107,120
01-OCT-13 To 30-SEP-14	45	92.94	98.46	90.87	18.75	108.35	44.83	217.24	88.11 to 97.73	113,600	103,223
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	42	98.63	101.24	98.59	09.54	102.69	62.07	204.63	95.94 to 102.25	101,257	99,829
<u>ALL</u>	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	77	97.11	102.27	96.74	13.30	105.72	63.50	217.24	95.58 to 101.57	116,051	112,269
02	14	92.55	89.22	78.67	18.62	113.41	44.83	127.81	62.07 to 112.82	60,214	47,370
04	1	101.70	101.70	101.70	00.00	100.00	101.70	101.70	N/A	40,000	40,679
06	9	102.98	108.73	105.02	12.47	103.53	86.14	167.50	94.74 to 120.26	137,033	143,914
<u>ALL</u>	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	100	97.11	101.00	96.28	14.15	104.90	44.83	217.24	95.58 to 101.57	110,122	106,021
06	1	104.23	104.23	104.23	00.00	100.00	104.23	104.23	N/A	40,000	41,692
07											
<u>ALL</u>	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384

**15 Chase
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 : 101
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 Avg. Assessed Value : 105,384

MEDIAN : 97
 WGT. MEAN : 96
 MEAN : 101
 COD : 14.09
 PRD : 104.91

COV : 24.97
 STD : 25.23
 Avg. Abs. Dev : 13.68
 MAX Sales Ratio : 217.24
 MIN Sales Ratio : 44.83

95% Median C.I. : 95.62 to 101.57
 95% Wgt. Mean C.I. : 92.96 to 99.65
 95% Mean C.I. : 96.11 to 105.95

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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	13	111.03	121.45	121.37	23.72	100.07	85.79	217.24	92.18 to 127.81	21,423	26,001	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384	
Greater Than 14,999	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384	
Greater Than 29,999	88	97.03	98.01	95.66	11.88	102.46	44.83	204.63	95.16 to 99.81	122,428	117,111	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	13	111.03	121.45	121.37	23.72	100.07	85.79	217.24	92.18 to 127.81	21,423	26,001	
30,000 TO 59,999	14	102.36	109.96	108.01	12.26	101.81	90.51	204.63	97.11 to 111.71	43,143	46,598	
60,000 TO 99,999	29	95.72	95.29	94.85	11.81	100.46	54.31	149.60	94.18 to 102.25	80,721	76,562	
100,000 TO 149,999	21	97.59	99.58	99.50	14.33	100.08	44.83	167.50	92.91 to 106.44	123,786	123,168	
150,000 TO 249,999	14	94.53	93.98	93.95	09.56	100.03	79.45	108.58	83.66 to 103.25	177,736	166,975	
250,000 TO 499,999	10	93.90	91.55	91.53	05.74	100.02	73.31	99.56	86.14 to 97.44	274,100	250,891	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	101	97.11	101.03	96.30	14.09	104.91	44.83	217.24	95.62 to 101.57	109,428	105,384	

15 Chase
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 : 13
Total Sales Price : 1,531,250
Total Adj. Sales Price : 1,531,250
Total Assessed Value : 1,157,171
Avg. Adj. Sales Price : 117,788
Avg. Assessed Value : 89,013

MEDIAN : 89
WGT. MEAN : 76
MEAN : 85
COD : 23.16
PRD : 113.09

COV : 32.78
STD : 28.01
Avg. Abs. Dev : 20.52
MAX Sales Ratio : 149.06
MIN Sales Ratio : 45.88

95% Median C.I. : 58.51 to 99.91
95% Wgt. Mean C.I. : 63.13 to 88.01
95% Mean C.I. : 68.53 to 102.39

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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	99.91	99.91	99.91	00.00	100.00	99.91	99.91	N/A	165,000	164,848
01-JAN-12 To 31-MAR-12	2	89.84	89.84	91.12	03.06	98.60	87.09	92.58	N/A	61,250	55,814
01-APR-12 To 30-JUN-12	1	92.76	92.76	92.76	00.00	100.00	92.76	92.76	N/A	25,000	23,191
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	114.05	114.05	114.05	00.00	100.00	114.05	114.05	N/A	39,750	45,336
01-JAN-13 To 31-MAR-13	1	149.06	149.06	149.06	00.00	100.00	149.06	149.06	N/A	25,000	37,265
01-APR-13 To 30-JUN-13	1	45.88	45.88	45.88	00.00	100.00	45.88	45.88	N/A	140,000	64,229
01-JUL-13 To 30-SEP-13	1	51.21	51.21	51.21	00.00	100.00	51.21	51.21	N/A	93,500	47,881
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	81.19	81.19	86.50	18.54	93.86	66.14	96.23	N/A	50,250	43,465
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	3	68.94	72.01	70.23	14.55	102.53	58.51	88.59	N/A	273,333	191,955
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	92.67	93.09	95.89	03.51	97.08	87.09	99.91	N/A	78,125	74,917
01-OCT-12 To 30-SEP-13	4	82.63	90.05	65.28	50.24	137.94	45.88	149.06	N/A	74,563	48,678
01-OCT-13 To 30-SEP-14	5	68.94	75.68	72.00	17.45	105.11	58.51	96.23	N/A	184,100	132,559
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	92.67	96.62	96.21	07.33	100.43	87.09	114.05	N/A	46,813	45,039
01-JAN-13 To 31-DEC-13	3	51.21	82.05	57.79	67.15	141.98	45.88	149.06	N/A	86,167	49,792
<u>ALL</u>	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	90.59	86.50	75.23	26.35	114.98	45.88	149.06	51.21 to 114.05	144,125	108,418
02	3	87.09	82.00	81.10	10.18	101.11	66.14	92.76	N/A	30,000	24,330
<u>ALL</u>	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013

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	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013
04											
<u>ALL</u>	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013

**15 Chase
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 : 13
 Total Sales Price : 1,531,250
 Total Adj. Sales Price : 1,531,250
 Total Assessed Value : 1,157,171
 Avg. Adj. Sales Price : 117,788
 Avg. Assessed Value : 89,013

MEDIAN : 89
 WGT. MEAN : 76
 MEAN : 85
 COD : 23.16
 PRD : 113.09

COV : 32.78
 STD : 28.01
 Avg. Abs. Dev : 20.52
 MAX Sales Ratio : 149.06
 MIN Sales Ratio : 45.88

95% Median C.I. : 58.51 to 99.91
 95% Wgt. Mean C.I. : 63.13 to 88.01
 95% Mean C.I. : 68.53 to 102.39

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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	2	120.91	120.91	120.91	23.28	100.00	92.76	149.06	N/A	25,000	30,228	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013	
Greater Than 14,999	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013	
Greater Than 29,999	11	87.09	79.01	74.04	20.94	106.71	45.88	114.05	51.21 to 99.91	134,659	99,701	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	2	120.91	120.91	120.91	23.28	100.00	92.76	149.06	N/A	25,000	30,228	
30,000 TO 59,999	3	87.09	89.09	90.82	18.34	98.10	66.14	114.05	N/A	34,917	31,712	
60,000 TO 99,999	3	92.58	80.01	78.19	16.21	102.33	51.21	96.23	N/A	83,833	65,546	
100,000 TO 149,999	3	58.51	64.33	63.29	24.34	101.64	45.88	88.59	N/A	128,333	81,223	
150,000 TO 249,999	1	99.91	99.91	99.91	00.00	100.00	99.91	99.91	N/A	165,000	164,848	
250,000 TO 499,999												
500,000 TO 999,999	1	68.94	68.94	68.94	00.00	100.00	68.94	68.94	N/A	575,000	396,426	
1,000,000 +												
___ ALL ___	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	149.06	149.06	149.06	00.00	100.00	149.06	149.06	N/A	25,000	37,265	
341	1	51.21	51.21	51.21	00.00	100.00	51.21	51.21	N/A	93,500	47,881	
344	2	84.43	84.43	75.85	18.35	111.31	68.94	99.91	N/A	370,000	280,637	
350	2	90.59	90.59	90.30	02.21	100.32	88.59	92.58	N/A	105,000	94,815	
353	3	66.14	79.57	70.96	27.99	112.13	58.51	114.05	N/A	65,750	46,655	
406	2	89.93	89.93	89.56	03.16	100.41	87.09	92.76	N/A	28,750	25,748	
471	1	45.88	45.88	45.88	00.00	100.00	45.88	45.88	N/A	140,000	64,229	
483	1	96.23	96.23	96.23	00.00	100.00	96.23	96.23	N/A	68,000	65,434	
___ ALL ___	13	88.59	85.46	75.57	23.16	113.09	45.88	149.06	58.51 to 99.91	117,788	89,013	

15 Chase
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 : 49
Total Sales Price : 43,024,058
Total Adj. Sales Price : 42,874,058
Total Assessed Value : 30,498,842
Avg. Adj. Sales Price : 874,981
Avg. Assessed Value : 622,425

MEDIAN : 72
WGT. MEAN : 71
MEAN : 75
COD : 22.49
PRD : 106.09

COV : 27.41
STD : 20.69
Avg. Abs. Dev : 16.09
MAX Sales Ratio : 131.25
MIN Sales Ratio : 42.55

95% Median C.I. : 66.97 to 80.29
95% Wgt. Mean C.I. : 66.79 to 75.48
95% Mean C.I. : 69.68 to 81.26

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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>Qtrrs</u>											
01-OCT-11 To 31-DEC-11	5	92.40	91.63	85.26	11.93	107.47	75.03	117.15	N/A	818,841	698,113
01-JAN-12 To 31-MAR-12	8	86.20	87.87	85.78	21.01	102.44	49.54	117.38	49.54 to 117.38	779,881	668,977
01-APR-12 To 30-JUN-12	2	80.66	80.66	79.52	02.79	101.43	78.41	82.90	N/A	515,500	409,939
01-JUL-12 To 30-SEP-12	4	62.18	66.23	63.65	12.34	104.05	57.21	83.34	N/A	811,125	516,264
01-OCT-12 To 31-DEC-12	8	68.18	71.85	69.10	17.07	103.98	47.59	102.41	47.59 to 102.41	985,463	680,947
01-JAN-13 To 31-MAR-13	5	53.98	69.36	57.86	29.79	119.88	52.34	131.25	N/A	979,800	566,876
01-APR-13 To 30-JUN-13	1	84.17	84.17	84.17	00.00	100.00	84.17	84.17	N/A	210,000	176,757
01-JUL-13 To 30-SEP-13	1	68.74	68.74	68.74	00.00	100.00	68.74	68.74	N/A	900,000	618,620
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	6	69.18	75.50	71.24	12.39	105.98	63.99	109.30	63.99 to 109.30	1,097,600	781,882
01-APR-14 To 30-JUN-14	6	59.50	62.34	61.76	22.74	100.94	42.55	81.97	42.55 to 81.97	775,333	478,857
01-JUL-14 To 30-SEP-14	3	62.79	69.77	67.94	27.42	102.69	47.43	99.08	N/A	1,045,000	709,922
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	19	82.90	83.54	80.28	17.97	104.06	49.54	117.38	71.54 to 93.27	768,882	617,227
01-OCT-12 To 30-SEP-13	15	67.14	71.63	65.34	22.73	109.63	47.59	131.25	53.98 to 84.17	926,180	605,156
01-OCT-13 To 30-SEP-14	15	67.73	69.09	67.45	19.03	102.43	42.55	109.30	52.02 to 78.66	958,173	646,280
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	22	74.55	77.45	74.38	20.12	104.13	47.59	117.38	63.70 to 87.53	836,284	622,015
01-JAN-13 To 31-DEC-13	7	55.36	71.39	60.41	31.99	118.18	52.34	131.25	52.34 to 131.25	858,429	518,536
<u>ALL</u>	49	71.54	75.47	71.14	22.49	106.09	42.55	131.25	66.97 to 80.29	874,981	622,425

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	49	71.54	75.47	71.14	22.49	106.09	42.55	131.25	66.97 to 80.29	874,981	622,425
<u>ALL</u>	49	71.54	75.47	71.14	22.49	106.09	42.55	131.25	66.97 to 80.29	874,981	622,425

15 Chase
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

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STD : 20.69
Avg. Abs. Dev : 16.09
MAX Sales Ratio : 131.25
MIN Sales Ratio : 42.55

95% Median C.I. : 66.97 to 80.29
95% Wgt. Mean C.I. : 66.79 to 75.48
95% Mean C.I. : 69.68 to 81.26

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	5	62.43	63.64	65.58	12.85	97.04	53.86	74.29	N/A	1,489,250	976,640
1	5	62.43	63.64	65.58	12.85	97.04	53.86	74.29	N/A	1,489,250	976,640
_____Dry_____											
County	8	73.29	74.95	68.92	20.07	108.75	42.55	117.38	42.55 to 117.38	301,788	207,985
1	8	73.29	74.95	68.92	20.07	108.75	42.55	117.38	42.55 to 117.38	301,788	207,985
_____Grass_____											
County	4	100.66	99.14	94.75	24.90	104.63	63.99	131.25	N/A	182,701	173,101
1	4	100.66	99.14	94.75	24.90	104.63	63.99	131.25	N/A	182,701	173,101
_____ALL_____	49	71.54	75.47	71.14	22.49	106.09	42.55	131.25	66.97 to 80.29	874,981	622,425

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	29	68.74	70.75	69.46	17.95	101.86	47.59	104.78	62.43 to 78.41	1,211,043	841,133
1	29	68.74	70.75	69.46	17.95	101.86	47.59	104.78	62.43 to 78.41	1,211,043	841,133
_____Dry_____											
County	9	71.54	71.89	65.77	22.03	109.31	42.55	117.38	47.43 to 83.34	314,367	206,746
1	9	71.54	71.89	65.77	22.03	109.31	42.55	117.38	47.43 to 83.34	314,367	206,746
_____Grass_____											
County	5	113.02	101.92	101.42	17.74	100.49	63.99	131.25	N/A	230,161	233,419
1	5	113.02	101.92	101.42	17.74	100.49	63.99	131.25	N/A	230,161	233,419
_____ALL_____	49	71.54	75.47	71.14	22.49	106.09	42.55	131.25	66.97 to 80.29	874,981	622,425

Total Real Property Sum Lines 17, 25, & 30	Records : 4,881	Value : 1,405,348,457	Growth 3,492,864	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	182	1,028,749	4	81,970	17	129,350	203	1,240,069	
02. Res Improve Land	1,201	5,693,619	26	398,477	153	3,007,578	1,380	9,099,674	
03. Res Improvements	1,301	100,015,943	26	4,626,687	192	24,741,387	1,519	129,384,017	
04. Res Total	1,483	106,738,311	30	5,107,134	209	27,878,315	1,722	139,723,760	1,823,229
% of Res Total	86.12	76.39	1.74	3.66	12.14	19.95	35.28	9.94	52.20
05. Com UnImp Land	43	388,788	2	15,664	12	34,217	57	438,669	
06. Com Improve Land	357	3,376,564	3	59,174	21	881,648	381	4,317,386	
07. Com Improvements	376	47,628,769	5	647,243	28	19,363,421	409	67,639,433	
08. Com Total	419	51,394,121	7	722,081	40	20,279,286	466	72,395,488	532,357
% of Com Total	89.91	70.99	1.50	1.00	8.58	28.01	9.55	5.15	15.24
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	1	4,811	1	4,811	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	27	1,356,250	27	1,356,250	
16. Rec Total	0	0	0	0	28	1,361,061	28	1,361,061	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.10	0.00
Res & Rec Total	1,483	106,738,311	30	5,107,134	237	29,239,376	1,750	141,084,821	1,823,229
% of Res & Rec Total	84.74	75.66	1.71	3.62	13.54	20.72	35.85	10.04	52.20
Com & Ind Total	419	51,394,121	7	722,081	40	20,279,286	466	72,395,488	532,357
% of Com & Ind Total	89.91	70.99	1.50	1.00	8.58	28.01	9.55	5.15	15.24
17. Taxable Total	1,902	158,132,432	37	5,829,215	277	49,518,662	2,216	213,480,309	2,355,586
% of Taxable Total	85.83	74.07	1.67	2.73	12.50	23.20	45.40	15.19	67.44

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	13,713	2,126,610	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	5	13,713	2,126,610
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				5	13,713	2,126,610

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	33	3,426,175	33	3,426,175	0
24. Non-Producing	0	0	0	0	32	18,447	32	18,447	0
25. Total	0	0	0	0	65	3,444,622	65	3,444,622	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	244	26	63	333

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	701,679	30	13,724,509	1,978	826,231,654	2,015	840,657,842
28. Ag-Improved Land	3	107,411	18	8,127,914	526	273,400,535	547	281,635,860
29. Ag Improvements	3	10,428	18	3,068,659	564	63,050,737	585	66,129,824
30. Ag Total							2,600	1,188,423,526

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	11	11.00	121,000	
33. HomeSite Improvements	1	0.00	1,935	8	8.00	1,410,805	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	7.60	5,752	
36. FarmSite Improv Land	2	4.44	4,440	17	43.35	57,836	
37. FarmSite Improvements	2	0.00	8,493	16	0.00	1,657,854	
38. FarmSite Total							
39. Road & Ditches	0	4.85	0	0	82.67	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	21	22.00	242,000	21	22.00	242,000	
32. HomeSite Improv Land	318	370.15	4,335,540	329	381.15	4,456,540	
33. HomeSite Improvements	322	329.95	32,627,046	331	337.95	34,039,786	1,137,278
34. HomeSite Total				352	403.15	38,738,326	
35. FarmSite UnImp Land	77	233.58	276,425	79	241.18	282,177	
36. FarmSite Improv Land	493	2,369.30	2,791,928	512	2,417.09	2,854,204	
37. FarmSite Improvements	531	0.00	30,423,691	549	0.00	32,090,038	0
38. FarmSite Total				628	2,658.27	35,226,419	
39. Road & Ditches	0	5,752.99	0	0	5,840.51	0	
40. Other- Non Ag Use	0	0.15	0	0	0.15	0	
41. Total Section VI				980	8,902.08	73,964,745	1,137,278

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	34,890.02	21.14%	155,062,212	21.56%	4,444.31
47. 2A1	32,161.32	19.49%	142,745,709	19.85%	4,438.43
48. 2A	12,345.69	7.48%	54,859,301	7.63%	4,443.60
49. 3A1	31,493.53	19.09%	139,971,543	19.46%	4,444.45
50. 3A	14,657.28	8.88%	61,401,222	8.54%	4,189.13
51. 4A1	26,822.36	16.25%	112,333,861	15.62%	4,188.07
52. 4A	12,641.40	7.66%	52,915,775	7.36%	4,185.91
53. Total	165,011.60	100.00%	719,289,623	100.00%	4,359.02
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	53,021.82	52.74%	76,351,417	54.56%	1,440.00
56. 2D1	14,520.31	14.44%	20,909,258	14.94%	1,440.00
57. 2D	7,543.47	7.50%	10,862,592	7.76%	1,440.00
58. 3D1	10,252.20	10.20%	12,815,398	9.16%	1,250.01
59. 3D	4,846.02	4.82%	6,057,637	4.33%	1,250.02
60. 4D1	7,353.92	7.31%	9,192,578	6.57%	1,250.02
61. 4D	2,999.84	2.98%	3,749,915	2.68%	1,250.04
62. Total	100,537.58	100.00%	139,938,795	100.00%	1,391.91
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,582.16	1.54%	1,880,682	1.54%	525.01
65. 2G1	3,687.89	1.58%	1,936,193	1.58%	525.01
66. 2G	11,277.41	4.83%	5,920,710	4.83%	525.01
67. 3G1	5,102.44	2.19%	2,678,830	2.19%	525.01
68. 3G	6,794.48	2.91%	3,567,155	2.91%	525.01
69. 4G1	43,641.72	18.71%	22,912,077	18.71%	525.00
70. 4G	159,204.23	68.24%	83,582,463	68.24%	525.00
71. Total	233,290.33	100.00%	122,478,110	100.00%	525.00
Irrigated Total					
	165,011.60	32.96%	719,289,623	73.27%	4,359.02
Dry Total					
	100,537.58	20.08%	139,938,795	14.25%	1,391.91
Grass Total					
	233,290.33	46.60%	122,478,110	12.48%	525.00
72. Waste	990.25	0.20%	19,809	0.00%	20.00
73. Other	788.07	0.16%	15,763	0.00%	20.00
74. Exempt	2.13	0.00%	0	0.00%	0.00
75. Market Area Total	500,617.83	100.00%	981,742,100	100.00%	1,961.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,587.41	36.20%	16,435,502	35.72%	3,582.74
47. 2A1	1,493.34	11.79%	5,502,194	11.96%	3,684.49
48. 2A	652.94	5.15%	2,436,302	5.29%	3,731.28
49. 3A1	1,785.18	14.09%	6,637,898	14.43%	3,718.34
50. 3A	599.83	4.73%	2,058,818	4.47%	3,432.34
51. 4A1	2,248.08	17.74%	8,178,938	17.77%	3,638.19
52. 4A	1,304.46	10.29%	4,766,441	10.36%	3,653.96
53. Total	12,671.24	100.00%	46,016,093	100.00%	3,631.54
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,007.82	35.55%	1,451,258	37.75%	1,440.00
56. 2D1	421.63	14.87%	607,146	15.79%	1,440.00
57. 2D	151.07	5.33%	217,539	5.66%	1,439.99
58. 3D1	681.26	24.03%	851,585	22.15%	1,250.01
59. 3D	287.53	10.14%	359,418	9.35%	1,250.02
60. 4D1	148.84	5.25%	186,055	4.84%	1,250.03
61. 4D	136.76	4.82%	170,955	4.45%	1,250.04
62. Total	2,834.91	100.00%	3,843,956	100.00%	1,355.94
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	90.51	1.12%	47,520	1.12%	525.02
65. 2G1	89.34	1.11%	46,904	1.11%	525.01
66. 2G	289.79	3.59%	152,143	3.59%	525.01
67. 3G1	265.53	3.29%	139,406	3.29%	525.01
68. 3G	223.97	2.78%	117,588	2.78%	525.02
69. 4G1	1,720.26	21.34%	903,146	21.34%	525.01
70. 4G	5,383.64	66.77%	2,826,418	66.77%	525.00
71. Total	8,063.04	100.00%	4,233,125	100.00%	525.00
Irrigated Total					
	12,671.24	53.59%	46,016,093	85.07%	3,631.54
Dry Total					
	2,834.91	11.99%	3,843,956	7.11%	1,355.94
Grass Total					
	8,063.04	34.10%	4,233,125	7.83%	525.00
72. Waste	41.81	0.18%	836	0.00%	20.00
73. Other	31.65	0.13%	633	0.00%	20.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	23,642.65	100.00%	54,094,643	100.00%	2,288.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,346.93	19.15%	12,352,131	17.74%	3,690.59
47. 2A1	2,521.47	14.43%	10,517,085	15.10%	4,171.01
48. 2A	1,268.87	7.26%	5,186,713	7.45%	4,087.66
49. 3A1	3,277.77	18.75%	13,532,682	19.44%	4,128.62
50. 3A	2,444.01	13.98%	9,784,595	14.05%	4,003.50
51. 4A1	2,964.86	16.96%	11,820,021	16.98%	3,986.70
52. 4A	1,654.30	9.46%	6,435,471	9.24%	3,890.15
53. Total	17,478.21	100.00%	69,628,698	100.00%	3,983.74
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,203.48	29.69%	1,733,014	31.60%	1,440.00
56. 2D1	642.37	15.85%	925,013	16.86%	1,440.00
57. 2D	351.82	8.68%	506,616	9.24%	1,439.99
58. 3D1	692.75	17.09%	865,950	15.79%	1,250.02
59. 3D	505.75	12.48%	632,198	11.53%	1,250.02
60. 4D1	409.11	10.09%	511,404	9.32%	1,250.04
61. 4D	248.55	6.13%	310,699	5.66%	1,250.05
62. Total	4,053.83	100.00%	5,484,894	100.00%	1,353.02
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	138.65	2.08%	72,794	2.08%	525.02
65. 2G1	102.53	1.53%	53,832	1.53%	525.04
66. 2G	354.10	5.30%	185,907	5.30%	525.01
67. 3G1	235.01	3.52%	123,384	3.52%	525.02
68. 3G	454.92	6.81%	238,838	6.81%	525.01
69. 4G1	1,521.78	22.78%	798,946	22.78%	525.01
70. 4G	3,873.29	57.98%	2,033,486	57.98%	525.00
71. Total	6,680.28	100.00%	3,507,187	100.00%	525.01
Irrigated Total					
	17,478.21	61.81%	69,628,698	88.56%	3,983.74
Dry Total					
	4,053.83	14.34%	5,484,894	6.98%	1,353.02
Grass Total					
	6,680.28	23.63%	3,507,187	4.46%	525.01
72. Waste	20.92	0.07%	418	0.00%	19.98
73. Other	42.15	0.15%	841	0.00%	19.95
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	28,275.39	100.00%	78,622,038	100.00%	2,780.58

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	129.13	547,367	4,530.77	19,747,692	190,501.15	814,639,355	195,161.05	834,934,414
77. Dry Land	126.80	182,022	898.16	1,253,766	106,401.36	147,831,857	107,426.32	149,267,645
78. Grass	143.32	75,244	1,267.84	665,622	246,622.49	129,477,556	248,033.65	130,218,422
79. Waste	0.85	17	18.51	370	1,033.62	20,676	1,052.98	21,063
80. Other	0.00	0	19.34	385	842.53	16,852	861.87	17,237
81. Exempt	2.13	0	0.00	0	0.00	0	2.13	0
82. Total	400.10	804,650	6,734.62	21,667,835	545,401.15	1,091,986,296	552,535.87	1,114,458,781

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	195,161.05	35.32%	834,934,414	74.92%	4,278.18
Dry Land	107,426.32	19.44%	149,267,645	13.39%	1,389.49
Grass	248,033.65	44.89%	130,218,422	11.68%	525.00
Waste	1,052.98	0.19%	21,063	0.00%	20.00
Other	861.87	0.16%	17,237	0.00%	20.00
Exempt	2.13	0.00%	0	0.00%	0.00
Total	552,535.87	100.00%	1,114,458,781	100.00%	2,016.99

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

15 Chase

	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	129,229,196	139,723,760	10,494,564	8.12%	1,823,229	6.71%
02. Recreational	1,361,061	1,361,061	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	32,942,219	38,738,326	5,796,107	17.59%	1,137,278	14.14%
04. Total Residential (sum lines 1-3)	163,532,476	179,823,147	16,290,671	9.96%	2,960,507	8.15%
05. Commercial	71,909,127	72,395,488	486,361	0.68%	532,357	-0.06%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	32,670,451	35,226,419	2,555,968	7.82%	0	7.82%
08. Minerals	411,002	3,444,622	3,033,620	738.10	0	738.10
09. Total Commercial (sum lines 5-8)	104,990,580	111,066,529	6,075,949	5.79%	532,357	5.28%
10. Total Non-Agland Real Property	268,523,056	290,889,676	22,366,620	8.33%	3,492,864	7.03%
11. Irrigated	666,469,903	834,934,414	168,464,511	25.28%		
12. Dryland	119,039,542	149,267,645	30,228,103	25.39%		
13. Grassland	101,800,036	130,218,422	28,418,386	27.92%		
14. Wasteland	21,222	21,063	-159	-0.75%		
15. Other Agland	16,388	17,237	849	5.18%		
16. Total Agricultural Land	887,347,091	1,114,458,781	227,111,690	25.59%		
17. Total Value of all Real Property (Locally Assessed)	1,155,870,147	1,405,348,457	249,478,310	21.58%	3,492,864	21.28%

CHASE COUNTY ASSESSOR
921 BROADWAY P O BOX 1299
IMPERIAL, NE 69033
308-882-5207

Dorothy Bartels, Assessor

Terrie State, Deputy

JUNE 15, 2014

PLAN OF ASSESSMENT FOR CHASE COUNTY
ASSESSMENT YEARS 2015, 2016, AND 2017

RE: CHASE COUNTY THREE-YEAR PLAN

INTRODUCTION

PURSUANT TO NEBR. LAWS 2005, LB 263, SECTION 9. The former provisions relating to the assessor's 5-year plan of assessment in Neb. Rev. Stat. 77-1311(8) were repealed and the new language of LB 263 Section 9 instituted a 3-year plan of assessment. LB 263 passed with an emergency clause and was signed by the governor on March 9, 2005 and therefore, these changes are effective immediately.

The County Assessor shall prepare a plan of Assessment each year, shall describe the assessment actions planned for the next assessment year and two years thereafter. A copy of the plan will be submitted to the Department of Property Assessment and Taxation on or before October 31 each year. The plan shall be presented to the county board of equalization on or before July 31. If amendments are made to this plan they must be sent to the Department on or before October 31.

Chase County's office has the Assessor, a deputy assessor, and one full time clerk. Most all of the Appraisal work is done by this staff. Educational requirements set out in Regulation 71 require continuing education for certificate holders approved by the Property Tax Administrator for re-certification. Our budget has adequate funding for the certificate holders in our office to maintain these requirements and be certified.

GENERAL DESCRIPTION OF REAL PROPERTY FOR CHASE COUNTY

Chase County for the year 2014 has 4860 Records, a Total Value of \$1,155,609,098 and Total growth of \$9,353,068 as of March 19, 2014

	Parcels	% of total Parcels	% of Taxable Value Base
Residential	1718	35.35	11.16
Commercial	465	9.57	6.21

Recreational	29	.60	.12
Agricultural	2586	53.21	84.47
Mineral	62	1.27	.04

Chase County for the year 2014 has a total of 552,612.76 Acres, with a total value of \$887,433,179

	Acres	% of total Ag Acres	% of total Ag Value Base
Irrigation	195,237.27	35.33	75.10
Dry	107,297.13	19.42	13.42
Grassland	248,201.87	44.91	11.47
Waste	1,057.98	.19	.01
Other	818.51	.15	

Exempt Records for 2014 is 331

Personal Property Schedules filed for Commercial is 276 and for Ag is 363 for a total of 639 schedules for 2014

Homestead Exemptions for the year 2013 totaled 157 parcels.

PROCEDURES MANUAL

Chase County has updated the Office Procedure Manual. This manual outlines Office and Assessment procedures such as: Mail, Appraisal Cards, Soil Codes, and Values per Acre, Minerals, Photo copies, Faxes, Searching Fees, and Misc. issues in our office. Assessment procedures will include but not limited too:

- Assessment of Real Property and Personal Property Jan.1, 12:01 am to list and value. 77-1301 & 77-1201
- Permissive Exemption Recommendations. 77-202.01
- Assessor issues notice of approval or denial of applicants of beginning farmer Exemption (Form 1027) 77-5209.02
- Assessor notifies Gov't subdivisions of intent to Tax property not used for Public purpose & not paying an In Lieu of Tax. 77-202.12
- Assessor certifies to the PTA whether agricultural land has influences outside the typical market Reg. 17-003.03
- Inspect and review a portion of the real property parcels in the county such that all real property parcels in the county are inspected and reviewed no less than every 6 years. 77-1311.03
- Mail Homestead Exemption on or before February 1st with all the statutory requirements 77-3513, 77-3514
- Assessor completes assessment of real property 77-1301
- Abstract of Real Property to PA&T. 77-1514
- Certify Completion of Real Property Roll and Publish in Newspaper. 77-1315
- Send Notice of Valuation Change to owners of record as of May 20, if that

property has increased or decreased in value: with final date for filing a valuation protest with the County Board of Equalization – 77-1315
 Recertifies Abstract to PA&T from TERC action. 77-5029
 Assessor mails assessment /sales ratio statistics (as determined by TERC) to media and posts in assessor’s office 77-1315
 Prepare Plan of Assessment for Next 3 assessment years, files with Board of equalization by July 31 and sent to Dept. of Rev. with all amendments by Oct.31. 77-1311.02
 Accept Application & Waiver for late permissive exemptions 77-202.01
 County Board of Equalization & Protest Hearings. 77-1502
 CBE equalizes overvalued, undervalued, and omitted real property 77-1504
 Assessor approves or denies Special Value Application and notifies applicant On or before July 22. 77-1345.01
 Homestead Applications to TC. 77-3517
 Send Homestead Exemption rejection letters 77-3516
 Apply Penalty’s applicable to Personal Property Schedules not filed by May 1st Of 10% and if not filed by July 1st a 25% -77-1233.04
 Reject Homestead exemption claimants based on Owner/Occupancy through August 15. 77-3502
 Make a review of the ownership and use of all cemetery real property and reports such to the County Board. 77-202.10
 Certifies School District Taxable Report to PTA. 79-1016
 Certifies Taxable Valuations and growth value, if applicable, to Political Subdivisions, CRA, and county treasurer. 13-509 &13-518 & 18-2148
 Present annual inventory list to County Board. 23-347
 Average Residential value for Homestead Exemptions & Send to Department of Revenue. 77-3506.02
 Deliver the Tax List to Treasurer for Real and Personal Property along with a signed warrant for collection of taxes. 77-1616
 Certificate of Taxes Levied Report to the Property Tax Commissioner. 77-1613.01
 Certified Homestead Tax Loss to Tax Commissioner. 77-3523
 Qualifications and duties of the Chase County Assessor
 Job Descriptions and qualifications of Office Staff
 521 Procedures and Sales verifications
 Valuations and Definitions
 Accelerations
 Soil Conversion Table
 CBE procedures for hearings 77-1502
 Mineral Interests
 County Policies to follow City Ordinances
 “Steps in a Revaluation” found in the text, Mass Appraisal of Real Property
 This office will value property using Appraisal Techniques according to Nebraska Statues 77-112, 77-1301.01, and all other rules and regulations set forth from Property

Assessment and Taxation. Marshall and Swift programs and manuals are used in our office. The Standards on Ratio Studies approved July 1999 by IAAO is also used for appraisal purposes. All the Reports are generated on the administrative software.

Homestead Exemptions: Chase County accepts form 458 for filing between the dates set forth by the Nebraska Department of Revenue. 77-3510 through 77-3528

Personal Property: Chase County accepts filings from January 1 to on or before May 1 of each year. Penalties are applied if applicable. Abstract eliminated beginning 2012

REAL PROPERTY

Property review by Classification in Chase County is done by the assessor's office.

RESIDENTIAL: New cost tables, Marshall & Swift June, 2012, are the current cost tables for Residential. As the residential properties are inspected, measured, and reviewed in each location, value will be implemented as of January 1, of the following year. New depreciation factor will be applied per study from the market in each location. The list of 'Steps in a Revaluation' drawn from the textbook, "Mass Appraisal of Real Property", by International Association of Assessing Officers, 1999, Chapter 2, in particular, will be utilized whether this project is completed by the Assessor's Office or a contracted Appraisal service. Land in Imperial was all equalized in 2014. We will study market sales of the vacant land to remain equalized for the next 3 years. We will update our cost tables for Rural Houses to June 2013 and begin the appraisal process of inspection, photos, sketches, data, and new depreciation analysis for 2015 Abstract. In 2016 our plan is to have small villages updated to the June 2014 costing with new information, photos, sketches, data, and Depreciation analysis if measurement Statistics change. Imperial will be monitored by Statistics to remain in the measurement guidelines. We will continue to monitor our sales and our statistics to stay in compliance in all of our locations. We will continue to update pictures on files and pickup new construction and additions annually and add to the valuation for the following assessment year. As part of the Equalization process, Property Tax Administrator has filed a Statistical & Narrative Report to The Tax Equalization & Review Commission. The Commission, after reviewing the report, certifies the level and quality of assessment for each class of property to each County. The "findings of fact", for Chase County Residential Class by the Tax Equalization and Review Commission for 2014 is as follows: Median indicated level of value is 100.00% of actual or fair market value. Coefficient of Dispersion (COD) is 7.27%, and Price Related Differential is 103.56%. The city of Imperial has a strong residential market where the resources of medical, school and major retail businesses bring residents into the Imperial community to live and conduct their business. Residential sales for statistical sampling are considered adequate for reliability of the measurement of improved property in Chase County. It is confirmed by the Property Assessment and Taxation, that the inspection and review process for the six year cycle is being completed.

COMMERCIAL: All the data information, photos, sketches, and Depreciation analysis was completed and all electronic Record Card were updated. Stanard Appraisal completed all the pickup and we will maintain and study the market and Statistical Measures each year to stay in compliance. Commercial land sales continue to be active in the Imperial area. Our Cost table for Commercial is June 2012. All pick-up of new Improvements and Additions will continue thru 2015, and 2016. Study of the sales will be monitored to stay in compliance with the Statistical Measurements as part of the Equalization process. We will be making plans for a new reappraisal in 2016 to be implemented by Abstract of 2017. Property Tax Administrator has filed a Statistical & Narrative Report to The Tax Equalization and Review Commission. The makeup of the 14 sales is not reliable for measurement purposes. A thorough review to verify each sale is used in Chase County.

UNIMPROVED AGLAND: The Assessor's Staff has kept all Agland maps current with changes and surveys. We are using 2008 soil conversions, from old symbols to new numeric symbols. We use many resources available to keep the land use current. We physically inspect periodically for sales inspections, pivots, and other concerns in the office. Soil types and LVG's are captured in the TerraScan Computer System. Hard Copies of the Land sheets are placed in each parcel and updated each year. Agland subclasses of Irrigation, Dry, and Grass are studied for level of value and quality of assessment each year. The unimproved Agland Sales qualified by PA&T are monitored for Statistical Information to set Agricultural Land Values. GIS Workshop has had our records on the Website since October 2007. We have completed the process of applying our parcel ID numbers, surveys, land use layer, registered wells, E911 layer, railroad layer, and the soil layer on our GIS. New oblique aerial photos were flown in spring of 2012. Our present software is Arc GIS Version 10 installed August 2011. Chase County has completed the land use acres in conjunction with the certified allocation Natural Resource District Acres. Our GIS has been an extreme asset in this process. We will continue to monitor very closely the water issues in Chase County with the assistance of the NRD. Chase County Agland is very strong. We will continue to monitor and value accordingly with the Market in the next two years. As a part of the Equalization Process, Property Tax Administrator has filed a Statistical and Narrative Report to The Tax Equalization and Review Commission. The Commission, after reviewing the report, certifies the level and quality of assessment for each class of property to each County. The "findings of fact", for Chase County Agland Class by The Tax Equalization and Review Commission for 2014 is as follows: Median indicated level of value is 73% of actual or fair market value. The coefficient of Dispersion (COD) is 33.22%. Price Related Differential (PRD) is 113.97. We conduct a sales verification process to ensure each sale is an arm's length transaction. The values created by the Assessor have created equalization within the County and across County lines.

IMPROVEMENTS: The rural area improvements reappraisal was completed in 2011, including inspection, measurement, sketches, and photos. New Electronic Property Record Cards were completed. GIS Workshop new oblique photos in 2012 will be added to our GIS system. In 2012 we will compare our oblique photos to discover new improvements. All new construction discovered with photos or building permits such as machine sheds, bins, etc. are picked-up annually and valued each year for the next assessment year

Legislative changes effecting classification of Real Property is implemented and the assessment of Real Property is completed by March 19, (77-1301) each year. Real Property Abstract is filed with Property Assessment and Taxation in a timely manner. (77-1514)

RESPONSIBILITIES OF ASSESSMENT

Record Maintenance

Chase County Record Cards contain information as set forth in Regulation 10-004.01 including legal description, current owner and address, previous owner, situs address, sketch, photo, book and page of last deed of record, sale date, property type, geo code, map reference data, parcel ID, property classification code, (10-004.02) taxing district, land value and size, building characteristics and annual value postings. New Electronic Record Cards are being used now from our Administrative System. The Assessor's Staff keeps the Record Cards current.

Mapping

Chase County Cadastral Maps are dated 1966 and are kept current by the assessor's staff for the taxpayer's convenience. The Geographic Information Systems is currently being used for all of the mapping purposes. Maps can be created for many uses. The Assessor's office staff maintains, updates, and continues to keep very current and accurate Records.

Software

On August 22, 2001, Chase County converted to TerraScan Administrative System. The Marshall and Swift cost tables are used in Chase County.

Computerized

Chase County has all the equipment to use our TerraScan System. Our PCs are updated every 4 to 5 years. We have a Konica Minolta bizhub with the capability to copy, print, fax, and scan. This printer is networked to all of our PC's. The Fax Machine in our office is a Brothers brand. We take all of our photos for our record cards with a digital camera. Our budget allows us to update our equipment as needed to keep our records current and up-to-date.

Depreciation

Our Sales Analysis is done in the location of Residential and Commercial to determine the depreciation. Our vacant land in each subdivision are studied and analyzed in Residential and Commercial, to determine lot or land values. Our Agland has special value of 75% of actual market value. All the sales are studied and the land classifications are studied to determine the market value. Irrigation, Dry, and Grass are studied individually using 80% majority land use.

Pick-up

Defined in Reg 50-001.06

The Assessor does Chase County Residential and Ag Outbuildings pick-up work. Commercial pick up is contracted by Stanard Appraisal. Residential, Commercial, and Ag Outbuilding improvements are reported by Rural Zoning administrator, City building inspectors, personal knowledge, and third party or self reporting. In our local newspapers we publish, 77-1318.01. Our pick-up work is completed by December 31 each year for the following year assessment.

Sales Review

Timely filing of the 521's- Reg. 12-003, Auth. Directive 12-7

Assessor shall forward the completed "original" Real Estate Transfer Statement, Form 521, for all deeds recorded, on or before the 15th of the second month following the month the deed was recorded to: Nebraska Dept. of Revenue, P. O. Box 94818, Lincoln, NE 68509-4818. Assessor shall process the sales file electronically. The Assessor and Staff verify Chase County sales. Verification forms from the Assessor's Office are sent to the buyer of each sale. If no information is returned, or the information is questionable, the Assessor contacts personally or via telephone, the seller, buyer, broker, or any other party knowledgeable of the sale. The use of this information is to confirm an "arms length transaction", and qualification or non-qualification of the Sale. Other resources used for verification are personal knowledge of sale property and publicized information from broker. Corrections to the sale property data, if necessary, are made at the proper time.

Staff

Chase County has an Assessor, Deputy Assessor, and one Clerk. Responsibilities are shared to achieve our work satisfactorily for all deadlines and reports. The Assessor and the Deputy Assessor attend IAAO classes, workshops, and mandatory educational classes to keep their Certifications current and up-to- date. The Clerk attends educational classes to assist her in her office duties. Assessor and Staff prepare and file all reports required by law/regulation, in a timely manner.

Conclusion

Chase County will continue in the next three years to implement the latest technology, maintain assessment records, and follow Assessment procedures as set forth by The

Department of Revenue, Property Assessment and Taxation Division, and the Tax Equalization and Review Commission. The Commissioners, the Board of Equalization, for Chase County continues to support the Assessor's Office to maintain the resources needed for the future achievement of the assessment actions planned.

Respectfully submitted,

Dorothy Bartels
Chase County Assessor

CC: Board of Equalization

CC: Department of Revenue

2015 Assessment Survey for Chase County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1 clerk
4.	Other part-time employees:
	1 lister
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 151,950
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 5,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 17,800
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 3,000
12.	Other miscellaneous funds:
	\$ 126,150
13.	Amount of last year's assessor's budget not used:
	Approximately \$ 6,000

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor's Office
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - chase.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Assessor's Office
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Imperial and Wauneta
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott is contracted for producing mineral valuations and Stanard Appraisal Service is hired as needed.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal Service is hired for the commercial appraisal work.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified credentials.
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?
	Yes with input from the assessor for the commercial properties.

2015 Certification for Chase 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 Chase 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

