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2015 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	66	Median	95.62
Total Sales Price	\$5,418,788	Mean	98.57
Total Adj. Sales Price	\$5,418,788	Wgt. Mean	93.42
Total Assessed Value	\$5,062,273	Average Assessed Value of the Base	\$52,998
Avg. Adj. Sales Price	\$82,103	Avg. Assessed Value	\$76,701

Confidence Interval - Current

95% Median C.I	92.07 to 98.21
95% Wgt. Mean C.I	89.69 to 97.15
95% Mean C.I	94.08 to 103.06
% of Value of the Class of all Real Property Value in the	6.82
% of Records Sold in the Study Period	5.83
% of Value Sold in the Study Period	8.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	61	95	95.06
2013	48	99	98.90
2012	58	98	97.71
2011	56	100	100

2015 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	17	Median	101.48
Total Sales Price	\$684,304	Mean	108.36
Total Adj. Sales Price	\$684,304	Wgt. Mean	112.28
Total Assessed Value	\$768,370	Average Assessed Value of the Base	\$110,299
Avg. Adj. Sales Price	\$40,253	Avg. Assessed Value	\$45,198

Confidence Interval - Current

95% Median C.I	85.13 to 111.18
95% Wgt. Mean C.I	81.46 to 143.11
95% Mean C.I	81.74 to 134.98
% of Value of the Class of all Real Property Value in the County	2.46
% of Records Sold in the Study Period	8.67
% of Value Sold in the Study Period	3.55

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	13	100	99.80
2013	13		98.39
2012	12		98.26
2011	16		97

2015 Opinions of the Property Tax Administrator for Frontier 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	96	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 Frontier County

A complete reappraisal including the physical inspection of the rural residential parcels within the county was completed for 2015. As part of the reappraisal, the land tables were updated and new costing was implemented (2012 Marshall and Swift costing tables). A sales study of the rural land indicated the need for an increase to the rural site acres; therefore, rural residential home sites and farm sites increased from \$7,000 to \$17,000 for the first acre. The second thru ninth acre increased \$2,000 to \$4,000. New depreciation studies were also completed for the towns of Curtis and Eustis along with the rural residential. Adjustments were made as warranted. Pickup work was also completed timely.

2015 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:														
	The assessor and deputy assessor														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><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>Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Eustis- is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing but the market is softer than the Curtis Market.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Small Villages - includes the Villages of Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.	02	Eustis- is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing but the market is softer than the Curtis Market.	03	Small Villages - includes the Villages of Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.	04	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.	05	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.	AG	Outbuildings- structures located on rural parcels throughout the county
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AG	Outbuildings- structures located on rural parcels throughout the county														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation is developed using local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	Lot values are established using a cost per square foot analysis.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	They are valued the same as vacant residential lots.														

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	2015	2012	2013	2012
02	2015	2012	2013	2012
03	2013	2012	2013	2012
04	2012	2008	2012	2011
05	2015	2012	2014	2014
AG	2015	2015	2014	2014

2015 Residential Correlation Section for Frontier County

County Overview

The residential market in Frontier County is influenced by the local agriculturally based economy. Additionally, within the town of Curtis the market is influenced by the Nebraska College of Technical Agriculture. The demand for housing by educators, support staff and students has kept the real estate market increasing slightly in recent years with steady annual growth. In the smaller communities the residential market is more sporadic. There are some services and amenities in Maywood and Eustis, but the markets are softer than in Curtis. Eustis is within commuting distance from the larger communities in Dawson County, providing more job opportunities and shopping. For this reason, the real estate market in Eustis, although sporadic, is stronger than Maywood's residential market. There are typically very few sales in Moorefield and Stockville, therefore these villages are assessed using the same appraisal tables as Maywood with an additional economic depreciation applied as warranted. Rural residential and recreational parcels continue to have a strong demand with a slightly increasing market. These economic conditions have prompted the assessor to establish five valuation groupings for use in the residential class.

Description of Analysis

A Comparison of the number of properties and sales in each valuation grouping show that all groups except 04, lake properties, have a representative sample in the sales file. While, Valuation grouping 05 (rural residential) has a representative sample compared to the number of rural residential parcels overall in the county, the sample contains only 4 sales and is considered unreliable for measurement. The Assessment actions state that 05-rural residential was physically reviewed and revalued. The costing was updated to 2012 Marshall and Swift costing tables and new depreciation was applied. The land tables for valuation grouping 5 were created using an analysis of an expanded period of time due to a lack of sales. After reviewing the assessor's assessment practices along with the land analysis, it is concluded that the values within valuation group 05 are acceptable. The assessment actions also indicate that depreciation models were updated for the valuation groupings 01 (Curtis) and 02 (Eustis). Changes in the sales file and the county's abstract of assessment support the reported actions. Based on the analysis, the statistics can be relied on to support a level of value within the acceptable range.

An analysis of the statistical profile reflects that valuation groups 01, 02 and 03 were assessed proportionately to market value. Analyzing the three valuation groupings (01, 02 and 03) together, all three levels of central tendency and the coefficient of dispersion fall within the acceptable range. These measurements validate the recent revaluation of two of the valuation groupings and reflect assessment uniformity. The price related differential is slightly higher than the IAAO standard acceptable range, but if you remove the low dollar sales the PRD falls within the acceptable range. Individually, valuation grouping 03 (small villages) has a higher COD and

2015 Residential Correlation Section for Frontier County

PRD than acceptable, but this is to be expected in smaller, heterogeneous villages where the market is unorganized and unreliable.

Sales Qualification

A Sales Qualification review was completed by the Department for all counties this year. The review involved analyzing the sale utilization rate and reviewing the non-qualified sales roster to ensure that the reasons for disqualifying sales were adequate and documented. The assessor is also an active real estate broker which gives her a comprehensive knowledge of her county's real estate market. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a cyclical review of assessment practices. This review was conducted in Frontier County during 2012; the review revealed that appraisal techniques were consistently and equitably applied within the residential class. Although there are not a sufficient sample of sales in valuation groups four and five, the verification of assessment practices supports that those groups are also in the acceptable range.

Level of Value

Based on the analysis of all available information, the level of value of residential property in Frontier County is 96%

2015 Commercial Assessment Actions for Frontier County

Only routine maintenance was completed within the commercial class for 2015. Pick up work was completed in a timely fashion.

2015 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:			
	The assessor and deputy assessor			
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	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using all sales, and is applied by age and condition.			
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 is developed based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	n/a			
6.	Describe the methodology used to determine the commercial lot values.			
	Lot values are established using a cost per square foot analysis.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2013	2014
				<u>Date of Last Inspection</u>
				2013

2015 Commercial Correlation Section for Frontier County

County Overview

The economy in Frontier County is almost entirely based on agriculture. The largest employers in the county include agricultural cooperatives and the Nebraska College of Technical Agriculture in Curtis. The majority of commercial parcels are primarily in Curtis and Eustis. Although both communities are small, they have fairly active business districts and similar economic conditions. The market for commercial parcels in these towns can be sporadic and unorganized. In Maywood, Stockville, and Moorefield commercial parcels rarely sell and are primarily agricultural businesses. Maywood does have a main street district, but it is less active than Curtis and Eustis.

Description of Analysis

While there are some economic differences between the Villages in Frontier County, there are typically few commercial sales. Parcels are depreciated using the same tables countywide and market differences are accounted for in the land values; therefore, there are no valuation groupings within the class. Nine occupancy codes make up 70% of the counties commercial properties while the other occupancy codes are unique properties with five or fewer properties.

Upon examination of the sales sample, only four of the nine primary occupancy codes are represented. Only code 353 (retail stores) has more than one sale. Also included in the sample are the only two ArchRibbed Quonsets in the county. Low dollar sales (\$20,000 and under) represent 42% of the current sales sample. If the extremely low dollar sales (under \$10,000) were to be removed, the median would fall within the acceptable range. Although the PRD seems to indicate assessment progressivity; upon further review, this is the result of one outlier sale that once removed from the study brings the PRD into the acceptable range.

It is concluded that the sample is small and unrepresentative of the county; therefore the statistics are not a reliable indicator of the level of value within the class. The assessment actions indicate that only routine maintenance was done in the commercial class this year since a full reappraisal was done last year for the 2014 assessment year. The assessor is thorough in documenting her assessment process and continues to communicate her assessment practices openly with the Department.

Sales Qualification

A sales qualification review is completed by the Department annually. The review involved screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

2015 Commercial Correlation Section for Frontier County

Equalization and Quality of Assessment

The Department conducts a cyclical review of assessment practices. This review as conducted in Frontier County during 2012; the review confirmed that appraisal techniques were consistently and equitably applied within the commercial class. After reviewing all available evidence, the quality of assessment in the commercial class is believed to be in compliance with the professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of commercial property in Frontier County is determined to be at the statutory level of 100% of market value.

2015 Agricultural Assessment Actions for Frontier County

Agricultural improvements and outbuildings were physically reviewed and revalued as part of the reappraisal of the rural parcels conducted for 2015. New photographs were taken and condition was adjusted as warranted. The costing tables were updated to the Marshall & Swift June, 2012 costing tables for all rural homes.

A market analysis of the value of outbuildings and grain bins was conducted and the valuation table was implemented as a result of this study.

A land study was also completed as part of the reappraisal. Land values for home site acres and farm site acres increased from \$7,000 to \$17,000 for the first acre.

A ratio study was completed of agricultural land sales, the analysis indicated that all land uses need to increase for 2015. Irrigated land class values increased 15-16%, while Dry land classes increased 36-41%. All grass land increased 25%.

Pick up work was also completed in a timely manner.

2015 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:						
	The assessor and the deputy assessor						
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>There are no market areas within the county.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	There are no market areas within the county.	2014					
	Land use was reviewed with the rural inspection in 2014.						
3.	Describe the process used to determine and monitor market areas.						
	N/A						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes, farm home sites and rural residential home sites are valued the same.						
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Parcels that are enrolled in the Wetland Reserve Program are assessed at full market value of grass.						
7.	Have special valuation applications been filed in the county? If so, answer the following:						
	No						

Frontier County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	3,000	2,996	2,928	2,939	2,900	2,900	2,844	2,789	2,968
Red Willow	1	2,970	2,970	2,894	2,786	2,528	2,115	2,029	1,905	2,867
Hitchcock	1	3,300	3,300	2,900	2,900	2,800	2,800	2,700	2,700	3,161
Hayes	1	3,150	3,150	2,830	2,830	2,670	2,670	2,490	2,490	2,886
Lincoln	4	2,700	2,680	2,422	2,700	2,618	2,700	2,418	2,537	2,612
Dawson	2	n/a	3,445	3,335	2,775	1,978	n/a	1,440	1,410	3,154
Gosper	1	n/a	4,996	4,235	3,511	3,247	2,727	2,966	2,663	4,777
Gosper	4	n/a	5,003	4,235	3,535	3,296	n/a	3,037	2,814	4,206
Furnas	1	5,040	5,040	4,080	3,840	3,000	2,820	2,700	2,700	4,464

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	1,670
Red Willow	1	1,800	1,800	1,740	1,740	1,620	1,560	1,500	1,440	1,740
Hitchcock	1	1,719	1,607	1,436	1,470	1,301	1,428	1,186	1,166	1,539
Hayes	1	1,425	1,425	1,275	1,275	1,225	1,225	1,160	1,160	1,350
Lincoln	4	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
Dawson	2	n/a	1,595	1,475	1,280	1,160	n/a	915	835	1,229
Gosper	1	n/a	1,930	1,800	1,685	1,550	1,325	1,275	1,275	1,805
Gosper	4	n/a	1,930	1,799	1,685	1,550	n/a	1,275	1,275	1,786
Furnas	1	2,000	2,000	1,560	1,560	1,375	1,375	1,250	1,250	1,762

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	650	650	650	650	650	650	650	650	650
Red Willow	1	675	675	675	675	675	675	675	675	675
Hitchcock	1	500	548	496	480	462	513	441	426	442
Hayes	1	425	508	508	467	489	484	435	426	443
Lincoln	4	500	500	500	500	500	440	440	440	445
Dawson	2	n/a	1,035	935	805	805	n/a	585	585	646
Gosper	1	n/a	1,200	1,065	955	870	870	835	835	871
Gosper	4	n/a	1,200	1,064	954	870	n/a	835	835	866
Furnas	1	1,215	1,215	1,150	1,150	945	945	880	880	915

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

2015 Agricultural Correlation Section for Frontier County

County Overview

Agricultural land in Frontier County consists of rolling plains with moderate to steep slopes. The majority of the county is grass land and dry cropland with little irrigation. Most parcels in the county are mixed use; nearly every sale will contain some portion of dry and grass acres. The county is in the Middle Republican Natural Resource District (NRD), which imposes water allocation restrictions on irrigated parcels. In general, the counties adjoining Frontier are comparable markets. Exceptions exist with irrigated land in Dawson and portions of Gosper counties due to NRD differences, and the north east corner of Hayes County where soil differences exist at the county line.

Description of Analysis

Analysis of the sales within the county indicated that the sample was disproportionate when stratified by the sales date, heavily weighted in the new year study period. The majority land use subclasses contained unreliably small samples of sales. Sales from comparable areas were brought in to the analysis to maximize the majority land use samples in a uniform manner.

The statistical analysis supports that the grass and irrigated subclasses of agricultural land have been assessed at uniform portions of market value and the adjustments were in the typical range for agricultural land in this part of the state. Although the dry subclass does not fall within the acceptable range, it is believed to be valued at an acceptable portion of market value. The dryland class contains a small sample of 80% majority land use sales and is considered unreliable. Since the county is mainly mixed use parcels, additional analysis was done studying MLU classes under 80%. This brought in additional sales to expand the sample and the resulting medians consistently fell within the acceptable range in all three land subclasses. Upon additional examination, all dryland sales in the surrounding counties were brought in to expand the sample. This analysis further indicated the dry cropland values set by the assessor for 2015 would fall with the acceptable range. The assessor was aggressive in the increase (36-41%) to dry cropland values for 2015 and the resulting values blend well with neighboring counties. These factors support that the agricultural assessments are acceptable and equalized both within the county and with similar land across county lines.

Sales Qualification

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

2015 Agricultural Correlation Section for Frontier County

Equalization and Quality of Assessment

The evidence supports that agricultural subclasses are valued at uniform portions of market value; the quality of assessment for the agricultural class is believed to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of agricultural land in Frontier County is 73%

**32 Frontier
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 : 66
 Total Sales Price : 5,418,788
 Total Adj. Sales Price : 5,418,788
 Total Assessed Value : 5,062,273
 Avg. Adj. Sales Price : 82,103
 Avg. Assessed Value : 76,701

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 12.99
 PRD : 105.51

COV : 18.88
 STD : 18.61
 Avg. Abs. Dev : 12.42
 MAX Sales Ratio : 182.00
 MIN Sales Ratio : 69.37

95% Median C.I. : 92.07 to 98.21
 95% Wgt. Mean C.I. : 89.69 to 97.15
 95% Mean C.I. : 94.08 to 103.06

Printed: 4/2/2015 3:21:39PM

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>Qtrts</u>											
01-OCT-12 To 31-DEC-12	11	96.56	98.01	96.01	09.53	102.08	80.00	143.50	81.52 to 103.62	57,545	55,250
01-JAN-13 To 31-MAR-13	7	95.03	99.21	98.32	17.30	100.91	73.33	122.72	73.33 to 122.72	87,429	85,961
01-APR-13 To 30-JUN-13	8	98.50	100.54	97.20	11.58	103.44	73.51	137.82	73.51 to 137.82	90,688	88,147
01-JUL-13 To 30-SEP-13	10	89.28	97.28	87.25	18.06	111.50	70.58	182.00	81.25 to 103.12	101,550	88,603
01-OCT-13 To 31-DEC-13	3	104.16	103.45	96.33	06.83	107.39	92.43	113.77	N/A	63,667	61,333
01-JAN-14 To 31-MAR-14	3	96.81	101.18	105.71	09.24	95.71	89.94	116.80	N/A	53,333	56,379
01-APR-14 To 30-JUN-14	12	94.92	96.46	94.08	08.43	102.53	78.11	116.78	89.34 to 101.90	81,183	76,375
01-JUL-14 To 30-SEP-14	12	96.51	98.69	89.56	15.26	110.19	69.37	128.55	86.87 to 117.18	92,299	82,664
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	36	95.05	98.60	93.79	14.26	105.13	70.58	182.00	90.31 to 98.55	82,944	77,797
01-OCT-13 To 30-SEP-14	30	96.50	98.52	92.96	11.39	105.98	69.37	128.55	92.07 to 101.90	81,093	75,387
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	28	95.05	99.36	93.43	15.61	106.35	70.58	182.00	90.24 to 103.12	90,857	84,890
<u>ALL</u>	66	95.62	98.57	93.42	12.99	105.51	69.37	182.00	92.07 to 98.21	82,103	76,701

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	37	96.81	100.24	96.75	10.59	103.61	73.51	182.00	92.43 to 98.55	75,754	73,289
02	11	97.96	97.97	93.02	11.42	105.32	69.51	120.06	78.55 to 114.49	107,864	100,331
03	10	97.82	101.60	86.76	23.91	117.10	69.37	143.50	70.58 to 137.82	44,640	38,729
04	4	90.68	91.12	89.63	08.79	101.66	80.00	103.12	N/A	79,500	71,254
05	4	84.45	84.60	86.41	08.21	97.91	73.33	96.18	N/A	166,250	143,663
<u>ALL</u>	66	95.62	98.57	93.42	12.99	105.51	69.37	182.00	92.07 to 98.21	82,103	76,701

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	58	96.37	99.41	93.94	12.89	105.82	69.37	182.00	92.43 to 98.21	85,902	80,698
06	4	90.68	91.12	89.63	08.79	101.66	80.00	103.12	N/A	79,500	71,254
07	4	92.57	93.78	81.67	17.66	114.83	73.33	116.63	N/A	29,625	24,196
<u>ALL</u>	66	95.62	98.57	93.42	12.99	105.51	69.37	182.00	92.07 to 98.21	82,103	76,701

**32 Frontier
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 : 66
 Total Sales Price : 5,418,788
 Total Adj. Sales Price : 5,418,788
 Total Assessed Value : 5,062,273
 Avg. Adj. Sales Price : 82,103
 Avg. Assessed Value : 76,701

MEDIAN : 96
 WGT. MEAN : 93
 MEAN : 99
 COD : 12.99
 PRD : 105.51

COV : 18.88
 STD : 18.61
 Avg. Abs. Dev : 12.42
 MAX Sales Ratio : 182.00
 MIN Sales Ratio : 69.37

95% Median C.I. : 92.07 to 98.21
 95% Wgt. Mean C.I. : 89.69 to 97.15
 95% Mean C.I. : 94.08 to 103.06

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	116.63	116.63	116.63	00.00	100.00	116.63	116.63	N/A	3,000	3,499	
Less Than 15,000	5	128.55	133.83	134.10	15.41	99.80	104.16	182.00	N/A	9,438	12,656	
Less Than 30,000	10	115.20	118.84	113.22	16.25	104.96	81.52	182.00	97.53 to 137.82	16,819	19,042	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	65	95.06	98.29	93.41	12.92	105.22	69.37	182.00	92.07 to 97.96	83,320	77,827	
Greater Than 14,999	61	95.03	95.68	93.06	10.80	102.82	69.37	143.50	91.92 to 97.71	88,059	81,951	
Greater Than 29,999	56	93.61	94.95	92.79	10.53	102.33	69.37	143.50	91.65 to 97.29	93,761	86,997	
<u>Incremental Ranges</u>												
0 TO 4,999	1	116.63	116.63	116.63	00.00	100.00	116.63	116.63	N/A	3,000	3,499	
5,000 TO 14,999	4	133.19	138.13	135.29	16.35	102.10	104.16	182.00	N/A	11,047	14,946	
15,000 TO 29,999	5	103.62	103.85	105.07	11.11	98.84	81.52	122.83	N/A	24,200	25,428	
30,000 TO 59,999	19	96.81	100.44	99.59	11.51	100.85	69.37	143.50	91.28 to 113.04	42,258	42,085	
60,000 TO 99,999	15	91.65	91.94	92.77	10.35	99.11	73.33	116.80	81.25 to 99.28	76,900	71,337	
100,000 TO 149,999	14	93.61	93.52	93.32	10.40	100.21	70.58	120.06	78.55 to 101.90	121,371	113,260	
150,000 TO 249,999	6	94.36	94.78	95.01	02.63	99.76	91.92	97.88	91.92 to 97.88	179,167	170,220	
250,000 TO 499,999	2	75.77	75.77	76.01	08.26	99.68	69.51	82.02	N/A	260,000	197,614	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	66	95.62	98.57	93.42	12.99	105.51	69.37	182.00	92.07 to 98.21	82,103	76,701	

**32 Frontier
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 : 17
 Total Sales Price : 684,304
 Total Adj. Sales Price : 684,304
 Total Assessed Value : 768,370
 Avg. Adj. Sales Price : 40,253
 Avg. Assessed Value : 45,198

MEDIAN : 101
 WGT. MEAN : 112
 MEAN : 108
 COD : 24.08
 PRD : 96.51

COV : 47.79
 STD : 51.78
 Avg. Abs. Dev : 24.44
 MAX Sales Ratio : 291.80
 MIN Sales Ratio : 55.80

95% Median C.I. : 85.13 to 111.18
 95% Wgt. Mean C.I. : 81.46 to 143.11
 95% Mean C.I. : 81.74 to 134.98

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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-11 To 31-DEC-11	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	100,000	97,164
01-JAN-12 To 31-MAR-12	2	100.69	100.69	101.36	00.88	99.34	99.80	101.58	N/A	71,750	72,729
01-APR-12 To 30-JUN-12	1	85.13	85.13	85.13	00.00	100.00	85.13	85.13	N/A	20,000	17,026
01-JUL-12 To 30-SEP-12	1	105.57	105.57	105.57	00.00	100.00	105.57	105.57	N/A	15,000	15,835
01-OCT-12 To 31-DEC-12	2	103.68	103.68	100.73	07.76	102.93	95.63	111.73	N/A	50,500	50,871
01-JAN-13 To 31-MAR-13	2	106.95	106.95	93.71	42.52	114.13	61.48	152.42	N/A	28,217	26,442
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	7,000	7,123
01-OCT-13 To 31-DEC-13	1	101.48	101.48	101.48	00.00	100.00	101.48	101.48	N/A	35,000	35,518
01-JAN-14 To 31-MAR-14	1	55.80	55.80	55.80	00.00	100.00	55.80	55.80	N/A	25,000	13,951
01-APR-14 To 30-JUN-14	1	79.41	79.41	79.41	00.00	100.00	79.41	79.41	N/A	21,370	16,970
01-JUL-14 To 30-SEP-14	4	106.61	148.29	165.44	49.90	89.63	88.15	291.80	N/A	40,000	66,175
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	5	99.80	97.85	98.92	04.98	98.92	85.13	105.57	N/A	55,700	55,097
01-OCT-12 To 30-SEP-13	5	101.76	104.60	98.37	21.04	106.33	61.48	152.42	N/A	32,887	32,349
01-OCT-13 To 30-SEP-14	7	101.48	118.55	137.19	39.65	86.41	55.80	291.80	55.80 to 291.80	34,481	47,306
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	6	100.69	99.91	100.20	06.35	99.71	85.13	111.73	85.13 to 111.73	46,583	46,677
01-JAN-13 To 31-DEC-13	4	101.62	104.29	97.04	22.45	107.47	61.48	152.42	N/A	24,609	23,881
<u>ALL</u>	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198
<u>ALL</u>	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198
04											
<u>ALL</u>	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198

**32 Frontier
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 : 17
 Total Sales Price : 684,304
 Total Adj. Sales Price : 684,304
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 Avg. Adj. Sales Price : 40,253
 Avg. Assessed Value : 45,198

MEDIAN : 101
 WGT. MEAN : 112
 MEAN : 108
 COD : 24.08
 PRD : 96.51

COV : 47.79
 STD : 51.78
 Avg. Abs. Dev : 24.44
 MAX Sales Ratio : 291.80
 MIN Sales Ratio : 55.80

95% Median C.I. : 85.13 to 111.18
 95% Wgt. Mean C.I. : 81.46 to 143.11
 95% Mean C.I. : 81.74 to 134.98

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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	3	101.76	97.32	95.79	04.55	101.60	88.15	102.04	N/A	9,000	8,621	
Less Than 30,000	9	99.80	96.68	94.33	17.06	102.49	55.80	152.42	79.41 to 105.57	16,208	15,288	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198	
Greater Than 14,999	14	100.64	110.73	112.96	28.49	98.03	55.80	291.80	79.41 to 111.73	46,950	53,036	
Greater Than 29,999	8	101.53	121.51	117.15	32.08	103.72	61.48	291.80	61.48 to 291.80	67,304	78,847	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	101.76	97.32	95.79	04.55	101.60	88.15	102.04	N/A	9,000	8,621	
15,000 TO 29,999	6	92.47	96.36	93.99	24.78	102.52	55.80	152.42	55.80 to 152.42	19,812	18,622	
30,000 TO 59,999	4	106.61	141.62	156.14	56.41	90.70	61.48	291.80	N/A	38,359	59,893	
60,000 TO 99,999	2	103.41	103.41	104.43	07.52	99.02	95.63	111.18	N/A	79,500	83,024	
100,000 TO 149,999	2	99.37	99.37	99.63	02.22	99.74	97.16	101.58	N/A	113,000	112,579	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
311	1	111.73	111.73	111.73	00.00	100.00	111.73	111.73	N/A	32,000	35,754	
326	1	152.42	152.42	152.42	00.00	100.00	152.42	152.42	N/A	20,000	30,484	
350	1	101.58	101.58	101.58	00.00	100.00	101.58	101.58	N/A	126,000	127,993	
352	1	111.18	111.18	111.18	00.00	100.00	111.18	111.18	N/A	90,000	100,061	
353	9	99.80	112.93	129.21	31.69	87.40	55.80	291.80	79.41 to 105.57	28,874	37,308	
442	1	61.48	61.48	61.48	00.00	100.00	61.48	61.48	N/A	36,434	22,399	
528	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	100,000	97,164	
557	2	95.10	95.10	93.71	07.31	101.48	88.15	102.04	N/A	10,000	9,371	
___ ALL ___	17	101.48	108.36	112.28	24.08	96.51	55.80	291.80	85.13 to 111.18	40,253	45,198	

32 Frontier
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 : 90
Total Sales Price : 44,418,809
Total Adj. Sales Price : 44,368,809
Total Assessed Value : 33,470,708
Avg. Adj. Sales Price : 492,987
Avg. Assessed Value : 371,897

MEDIAN : 73
WGT. MEAN : 75
MEAN : 79
COD : 28.34
PRD : 104.43

COV : 34.18
STD : 26.93
Avg. Abs. Dev : 20.73
MAX Sales Ratio : 170.17
MIN Sales Ratio : 38.12

95% Median C.I. : 67.73 to 79.80
95% Wgt. Mean C.I. : 70.96 to 79.92
95% Mean C.I. : 73.22 to 84.34

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-11 To 31-DEC-11	7	115.09	124.00	122.55	16.73	101.18	92.49	170.17	92.49 to 170.17	407,937	499,934
01-JAN-12 To 31-MAR-12	7	98.86	103.55	104.16	20.46	99.41	67.73	130.80	67.73 to 130.80	531,271	553,348
01-APR-12 To 30-JUN-12	6	88.58	89.77	88.97	21.30	100.90	63.98	119.24	63.98 to 119.24	346,796	308,530
01-JUL-12 To 30-SEP-12	7	74.88	75.48	69.03	27.90	109.34	44.83	130.36	44.83 to 130.36	355,077	245,127
01-OCT-12 To 31-DEC-12	13	79.19	84.17	81.51	23.61	103.26	46.43	123.81	68.07 to 110.86	377,515	307,724
01-JAN-13 To 31-MAR-13	3	82.41	77.04	76.24	16.33	101.05	54.16	94.55	N/A	252,923	192,837
01-APR-13 To 30-JUN-13	6	52.25	61.20	50.41	30.11	121.40	40.22	111.26	40.22 to 111.26	507,804	256,001
01-JUL-13 To 30-SEP-13	5	54.91	54.64	54.62	08.85	100.04	46.67	61.30	N/A	470,567	257,044
01-OCT-13 To 31-DEC-13	15	67.74	70.91	71.34	13.97	99.40	54.62	95.97	62.94 to 81.25	684,579	488,399
01-JAN-14 To 31-MAR-14	12	72.56	70.70	68.20	15.96	103.67	46.84	97.84	55.31 to 81.27	619,750	422,672
01-APR-14 To 30-JUN-14	5	67.62	66.42	68.18	22.54	97.42	38.12	99.58	N/A	435,644	297,036
01-JUL-14 To 30-SEP-14	4	52.88	55.17	54.75	26.85	100.77	38.80	76.10	N/A	569,500	311,821
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	27	94.67	98.51	98.20	26.39	100.32	44.83	170.17	75.34 to 119.24	412,621	405,187
01-OCT-12 To 30-SEP-13	27	68.07	72.80	66.87	29.25	108.87	40.22	123.81	52.97 to 82.41	409,856	274,080
01-OCT-13 To 30-SEP-14	36	68.70	68.47	68.27	17.74	100.29	38.12	99.58	62.62 to 73.75	615,609	420,292
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	33	82.49	87.46	86.72	26.09	100.85	44.83	130.80	72.73 to 98.86	399,785	346,694
01-JAN-13 To 31-DEC-13	29	63.93	66.73	65.29	20.29	102.21	40.22	111.26	54.91 to 73.75	566,452	369,852
<u>ALL</u>	90	73.15	78.78	75.44	28.34	104.43	38.12	170.17	67.73 to 79.80	492,987	371,897

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	90	73.15	78.78	75.44	28.34	104.43	38.12	170.17	67.73 to 79.80	492,987	371,897
<u>ALL</u>	90	73.15	78.78	75.44	28.34	104.43	38.12	170.17	67.73 to 79.80	492,987	371,897

32 Frontier
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 : 90
 Total Sales Price : 44,418,809
 Total Adj. Sales Price : 44,368,809
 Total Assessed Value : 33,470,708
 Avg. Adj. Sales Price : 492,987
 Avg. Assessed Value : 371,897

MEDIAN : 73
 WGT. MEAN : 75
 MEAN : 79
 COD : 28.34
 PRD : 104.43

COV : 34.18
 STD : 26.93
 Avg. Abs. Dev : 20.73
 MAX Sales Ratio : 170.17
 MIN Sales Ratio : 38.12

95% Median C.I. : 67.73 to 79.80
 95% Wgt. Mean C.I. : 70.96 to 79.92
 95% Mean C.I. : 73.22 to 84.34

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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	2	65.40	65.40	64.35	12.39	101.63	57.30	73.50	N/A	708,000	455,595
1	2	65.40	65.40	64.35	12.39	101.63	57.30	73.50	N/A	708,000	455,595
_____Dry_____											
County	7	70.40	71.74	69.46	13.59	103.28	53.23	94.67	53.23 to 94.67	446,124	309,860
1	7	70.40	71.74	69.46	13.59	103.28	53.23	94.67	53.23 to 94.67	446,124	309,860
_____Grass_____											
County	31	72.73	78.84	72.90	35.38	108.15	38.12	126.40	54.62 to 94.55	316,493	230,733
1	31	72.73	78.84	72.90	35.38	108.15	38.12	126.40	54.62 to 94.55	316,493	230,733
_____ALL_____	90	73.15	78.78	75.44	28.34	104.43	38.12	170.17	67.73 to 79.80	492,987	371,897

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	11	73.50	76.72	72.85	22.07	105.31	46.84	109.77	52.97 to 106.78	645,836	470,511
1	11	73.50	76.72	72.85	22.07	105.31	46.84	109.77	52.97 to 106.78	645,836	470,511
_____Dry_____											
County	12	68.48	81.25	76.24	32.45	106.57	50.32	170.17	54.91 to 94.67	431,808	329,200
1	12	68.48	81.25	76.24	32.45	106.57	50.32	170.17	54.91 to 94.67	431,808	329,200
_____Grass_____											
County	38	70.40	78.67	73.78	36.90	106.63	38.12	130.36	55.31 to 94.16	406,042	299,577
1	38	70.40	78.67	73.78	36.90	106.63	38.12	130.36	55.31 to 94.16	406,042	299,577
_____ALL_____	90	73.15	78.78	75.44	28.34	104.43	38.12	170.17	67.73 to 79.80	492,987	371,897

Total Real Property Sum Lines 17, 25, & 30	Records : 4,044	Value : 879,708,817	Growth 3,161,861	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	76	435,555	14	152,242	7	49,311	97	637,108	
02. Res Improve Land	698	4,431,589	44	646,508	69	2,659,243	811	7,737,340	
03. Res Improvements	703	36,355,876	45	4,132,843	74	5,218,935	822	45,707,654	
04. Res Total	779	41,223,020	59	4,931,593	81	7,927,489	919	54,082,102	256,204
% of Res Total	84.77	76.22	6.42	9.12	8.81	14.66	22.73	6.15	8.10
05. Com UnImp Land	21	116,193	1	8,960	4	143,600	26	268,753	
06. Com Improve Land	125	608,250	2	30,510	16	574,105	143	1,212,865	
07. Com Improvements	136	13,830,876	4	96,640	30	6,209,532	170	20,137,048	
08. Com Total	157	14,555,319	5	136,110	34	6,927,237	196	21,618,666	2,007,909
% of Com Total	80.10	67.33	2.55	0.63	17.35	32.04	4.85	2.46	63.50
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	11	230,764	11	230,764	
14. Rec Improve Land	0	0	0	0	193	1,766,550	193	1,766,550	
15. Rec Improvements	0	0	0	0	202	3,914,062	202	3,914,062	
16. Rec Total	0	0	0	0	213	5,911,376	213	5,911,376	14,942
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	5.27	0.67	0.47
Res & Rec Total	779	41,223,020	59	4,931,593	294	13,838,865	1,132	59,993,478	271,146
% of Res & Rec Total	68.82	68.71	5.21	8.22	25.97	23.07	27.99	6.82	8.58
Com & Ind Total	157	14,555,319	5	136,110	34	6,927,237	196	21,618,666	2,007,909
% of Com & Ind Total	80.10	67.33	2.55	0.63	17.35	32.04	4.85	2.46	63.50
17. Taxable Total	936	55,778,339	64	5,067,703	328	20,766,102	1,328	81,612,144	2,279,055
% of Taxable Total	70.48	68.35	4.82	6.21	24.70	25.44	32.84	9.28	72.08

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	3	43,938	761,345	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	3	43,938	761,345
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	43,938	761,345

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	10	2,872,710	10	2,872,710	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	10	2,872,710	10	2,872,710	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	96	1	274	371

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	13	189,731	0	0	2,025	499,377,477	2,038	499,567,208
28. Ag-Improved Land	4	127,561	3	534,346	633	242,942,272	640	243,604,179
29. Ag Improvements	4	215,028	3	366,180	661	51,471,368	668	52,052,576
30. Ag Total							2,706	795,223,963

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	3	3.00	51,000	3	3.00	51,000	
33. HomeSite Improvements	3	3.00	151,409	3	3.00	310,795	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	4.19	16,760	3	6.73	26,920	
37. FarmSite Improvements	4	0.00	63,619	3	0.00	55,385	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	51,000	3	3.00	51,000	
32. HomeSite Improv Land	383	399.05	6,783,850	389	405.05	6,885,850	
33. HomeSite Improvements	384	395.05	28,688,710	390	401.05	29,150,914	882,806
34. HomeSite Total				393	408.05	36,087,764	
35. FarmSite UnImp Land	41	114.46	450,010	41	114.46	450,010	
36. FarmSite Improv Land	612	3,109.84	10,886,560	618	3,120.76	10,930,240	
37. FarmSite Improvements	643	0.00	22,782,658	650	0.00	22,901,662	0
38. FarmSite Total				691	3,235.22	34,281,912	
39. Road & Ditches	0	5,652.60	0	0	5,652.60	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,084	9,295.87	70,369,676	882,806

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	139.85	0.18%	419,550	0.18%	3,000.00
46. 1A	60,614.72	79.11%	181,624,022	79.87%	2,996.37
47. 2A1	1,814.92	2.37%	5,314,458	2.34%	2,928.21
48. 2A	955.75	1.25%	2,808,786	1.24%	2,938.83
49. 3A1	5,514.71	7.20%	15,992,659	7.03%	2,900.00
50. 3A	9.56	0.01%	27,724	0.01%	2,900.00
51. 4A1	1,576.29	2.06%	4,483,453	1.97%	2,844.31
52. 4A	5,997.76	7.83%	16,729,997	7.36%	2,789.37
53. Total	76,623.56	100.00%	227,400,649	100.00%	2,967.76
Dry					
54. 1D1	737.87	0.47%	1,254,379	0.48%	1,700.00
55. 1D	114,948.65	73.62%	195,412,708	74.94%	1,700.00
56. 2D1	2,247.82	1.44%	3,708,945	1.42%	1,650.02
57. 2D	1,305.86	0.84%	2,154,705	0.83%	1,650.03
58. 3D1	21,069.98	13.49%	33,711,973	12.93%	1,600.00
59. 3D	0.70	0.00%	1,120	0.00%	1,600.00
60. 4D1	4,795.65	3.07%	7,433,468	2.85%	1,550.04
61. 4D	11,026.07	7.06%	17,091,063	6.55%	1,550.06
62. Total	156,132.60	100.00%	260,768,361	100.00%	1,670.17
Grass					
63. 1G1	561.45	0.15%	364,960	0.15%	650.03
64. 1G	29,603.04	8.13%	19,243,122	8.13%	650.04
65. 2G1	2,637.91	0.72%	1,714,707	0.72%	650.02
66. 2G	968.18	0.27%	629,373	0.27%	650.06
67. 3G1	5,092.95	1.40%	3,310,711	1.40%	650.06
68. 3G	1.85	0.00%	1,203	0.00%	650.27
69. 4G1	7,740.46	2.13%	5,031,580	2.13%	650.04
70. 4G	317,520.92	87.20%	206,389,621	87.20%	650.00
71. Total	364,126.76	100.00%	236,685,277	100.00%	650.01
Irrigated Total					
	76,623.56	12.84%	227,400,649	31.37%	2,967.76
Dry Total					
	156,132.60	26.16%	260,768,361	35.98%	1,670.17
Grass Total					
	364,126.76	61.00%	236,685,277	32.65%	650.01
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	161.03	0.03%	0	0.00%	0.00
75. Market Area Total	596,882.92	100.00%	724,854,287	100.00%	1,214.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	2.01	5,871	0.00	0	76,621.55	227,394,778	76,623.56	227,400,649
77. Dry Land	127.75	213,628	150.79	254,919	155,854.06	260,299,814	156,132.60	260,768,361
78. Grass	46.19	30,033	310.01	201,507	363,770.56	236,453,737	364,126.76	236,685,277
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.91	0	160.12	0	161.03	0
82. Total	175.95	249,532	460.80	456,426	596,246.17	724,148,329	596,882.92	724,854,287

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,623.56	12.84%	227,400,649	31.37%	2,967.76
Dry Land	156,132.60	26.16%	260,768,361	35.98%	1,670.17
Grass	364,126.76	61.00%	236,685,277	32.65%	650.01
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	161.03	0.03%	0	0.00%	0.00
Total	596,882.92	100.00%	724,854,287	100.00%	1,214.40

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

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	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	51,403,749	54,082,102	2,678,353	5.21%	256,204	4.71%
02. Recreational	5,861,438	5,911,376	49,938	0.85%	14,942	0.60%
03. Ag-Homesite Land, Ag-Res Dwelling	27,218,575	36,087,764	8,869,189	32.59%	882,806	29.34%
04. Total Residential (sum lines 1-3)	84,483,762	96,081,242	11,597,480	13.73%	1,153,952	12.36%
05. Commercial	19,833,229	21,618,666	1,785,437	9.00%	2,007,909	-1.12%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	22,894,876	34,281,912	11,387,036	49.74%	0	49.74%
08. Minerals	5,049,660	2,872,710	-2,176,950	-43.11	0	-43.11
09. Total Commercial (sum lines 5-8)	47,777,765	58,773,288	10,995,523	23.01%	2,007,909	18.81%
10. Total Non-Agland Real Property	132,261,527	154,854,530	22,593,003	17.08%	3,161,861	14.69%
11. Irrigated	193,782,968	227,400,649	33,617,681	17.35%		
12. Dryland	192,026,028	260,768,361	68,742,333	35.80%		
13. Grassland	189,141,036	236,685,277	47,544,241	25.14%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
16. Total Agricultural Land	574,950,032	724,854,287	149,904,255	26.07%		
17. Total Value of all Real Property (Locally Assessed)	707,211,559	879,708,817	172,497,258	24.39%	3,161,861	23.94%

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2015, 2016, and 2017 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	162	32%	4,894,211	11%
Agricultural	357	68%	43,799,005	89%
2014 Total	519		48,693,216	

2013 totals: Parcel count: 496 Total value: \$45,531,620 increase in value for '14 by \$3,161,596

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		28	166	194	5%	19,840,442	3.74%
Agricultural	596,651	2020	687	2707	67% Irrigated= 13% Dry= 26% Grass= 61%	625,061,014	84.40%
Residential		97	825	922	23%	51,348,328	10.66%
Recreational	0	11	202	213	5%	5,861,438	1.22%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2013 Total	596,651	2156	1880	4046	100%	702,111,222	100%

2013 totals:

Parcel count: 4,046 - increase of 1 for '14

Commercial: \$18,169,208 – increase of \$1,671,234 for '14

Agricultural: \$473,002,933 – increase of \$152,058,081 for '14

Residential: \$50,965,293 – increase of \$383,035 for '14

Recreational: \$5,807,294 – increase of \$54,144 for '14

Total value for '13: \$547,944,728 increase of \$154,166,494 for '14

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	3	Excess= 761,345 Base=43,938
Mineral / Oil Interest	10	5,049,660
Exempt	366	0
Homesteads Applications for 2013	113	5,325,745
Building / Zoning Info Applications for 2013	Permits = 33	

2013 totals: TIF Ex: \$763,014 – decrease of 1,669 for '14
Mineral: \$4,932,970 – decrease of \$116,690 for '14

Current Resources in Frontier County:

Budget: Requested Budget for 2014-2015 = \$ 115,844
Requested Reappraisal Budget for 2014-2015 = \$ 0
Adopted Budget for 2014-2015 = \$ 115,844
Adopted Reappraisal Budget for 2014-2015 = \$ 0

Staffing: Assessor – Regina Andrijeski
Deputy Assessor – Starlin Russell

Training: The assessor has her assessor's certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2014, and to continue to further her education in every area of her job. So far the assessor has taken a total of 122.25 hours toward her required 60 hours for recertification.

The deputy assessor has her assessor's certificate and is in good standing with the State and is completing continuing education to comply with required hours to be current through December 31, 2014. So far the deputy assessor has taken a total of 56.25 hours toward her required 60 hours for recertification.

Maps: Frontier County has contracted with GIS Workshop for their GIS mapping program and on January 1st, 2008 it was fully implemented. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.

CAMA: Frontier County uses the TerraScan Administrative System. This county began using the system in 1999. As stated above the office is now contracting its mapping system with GIS Workshop. The office server was updated in 2012. The office purchased a new Dell PC for the deputy assessor's workstation in 2013. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Terra-Scan electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.

Web: Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
 - ◆ Current owner and address
 - ◆ Ownership changes, sales information, splits or additions, and deed recordings
 - ◆ Legal description and situs
 - ◆ Property classification code, tax district, and school district
 - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

Sales review and procedures for processing 521's in Frontier County:

* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. October 1 – Sept 30
2. Residential = 2 years of data. October 1 – September 30

* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card,

electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 35% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Terra-scan permits file.

Data Collection:

* Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & deputy, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduling detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle. Rural properties and all Ag parcels for 2015, lake properties for 2016, Residential properties for 2017, Commercial properties for 2018 and then the process starts again. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out reminders one month prior to the May first deadline as well as make phone calls to remind those that have not filed a week prior to the May 1st deadline.

* Ag land:

January 1st 2008 Frontier County fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

Assessment sales ratios and assessment actions:

* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house “what if’s” spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:

- * 92-100% for residential properties
- * 92-100% for commercial properties
- * 69-75% for Agland

* In normal distribution all 3 should be equal

2. COD lies between:

- * <15 for residential
- * <20 for Agland & commercial
- * <5 considered extremely low, maybe a flawed study

3. PRD lies between:

- * 98-103% for all types of properties
- * PRD <98 means high value parcels are over appraised
- * PRD >103 means high valued parcels are under appraised and low valued parcels are overappraised

4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

Approaches to value:

* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data

- a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or

unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.

b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.

2. Market sales data

a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

4. Cost approach.

- Estimate replacement cost of improvements using Marshall & Swift cost handbook for year 2012 for residential, 2008 for lake and Ag improvements, and 2013 for commercial.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2013 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2014 by the assessor. For rural residential, percent depreciation was reviewed and rebuilt in 2011 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2012 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website that requires a \$300/year subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 5 premium subscribers.

* In addition to the required publications our office publishes reminders and notices regarding several issues. Such topics include personal property schedule reminders and homestead application reminders.

* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces a property information newsletter. It is mailed to all property owners in their valuation change notice. We also publish some of these informational items as articles in our local paper.

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

Property Class	Median	COD	PRD
Residential	95.06% (92-100)	16.75 (<15)	106.73 (98-103)
Commercial	99.80 (92-100)	8.96 (<20)	91.78 (98-103)
Ag-land	75.00% (69-75)	36.99 (<20)	108.42 (98-103)

Functions performed by the Assessor's Office:

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor's office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.

5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.
10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and deputy complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of

Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.

21. Re-grade land at owners request or because of changes noticed upon evaluation of GIS maps.

3-Year Appraisal Plan

2015:

Residential. Appraisal maintenance will only be performed for residential properties located in Curtis, Eustis, Maywood, Stockville & Eustis for the 2015 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Commercial. A complete review (reappraisal) was completed for tax year 2014 on all commercial properties located in the county. Therefore this year a maintenance appraisal will be done. Maintenance appraisals include an evaluation of all physical property and site data for accuracy in the computer and hard copy appraisal files as well as information gained from pickup work or sales questionnaires.

Ag-land. A complete review was completed by the assessor and deputy on all Ag land in 2014 for the tax year 2015. Land use maps for each Ag parcel were printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of agricultural sales by land classification group was conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. A complete review (reappraisal) was completed by the assessor and deputy on all Ag improvements in the county in 2014 for the 2015 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Recreational improvements. A complete review (reappraisal) by the assessor and deputy will be completed in 2015 for the tax year 2016 on all recreational properties in the county. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken, measured and

any needed updating of improvement sketches performed. The cost and sales value approaches will be used whenever applicable to the property.

2016:

Residential. A complete review (reappraisal) by the assessor and deputy will be completed in 2016 for the tax year 2017 on all residential properties in Curtis, Maywood, Eustis, Stockville & Moorefield. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches will be used whenever applicable to the property.

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2016 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Ag-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2016 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Recreational improvements. A complete review (reappraisal) was completed by the assessor and deputy on all recreational properties in the county in 2015 for the 2016 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

2017:

Residential. A complete review (reappraisal) was completed by the assessor and deputy on all residential properties in Curtis, Maywood, Eustis, Stockville & Moorefield in 2016 for the 2017 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

Commercial. A complete review (reappraisal) by the assessor and deputy will be completed in 2017 for the tax year 2018 on all commercial. All properties will be physically inspected, interior inspections done when possible, new digital

photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches will be used whenever applicable to the property.

Ag-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2017 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Ag-land. A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

Recreational improvements. Appraisal maintenance will only be performed for commercial properties in the county for the 2017 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

CLASS	2015	2016	2017
Residential	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all agriculture parcels in the county for tax year 2017
Recreational / lake MH	Appraisal maintenance	Complete reappraisal of all agriculture parcels in the county for tax year 2016	Appraisal maintenance
Commercial	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Complete reappraisal of all agriculture parcels in the county for tax year 2015	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements

Miscellaneous Accomplishments for 2013-2014

- * Created and mailed out information letters to go along with the valuation changes notices and tax statements.
- * In regards to the homestead exemption application process our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- * Upgraded our web page so now contains parcel information, sales information and searches, aerial maps, land use maps, tools and much more.
<http://frontier.gisworkshop.com>
- * Continue to update and modify features in Terrascan to make office more efficient and up to date.
- * Have an in office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- * Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- * Scan all new 521's, deeds and mobile home transfers and attach to appropriate Terrascan record.
- * Created a farm site for each improved Ag parcels and electronically attach to appropriate Terrascan record.
- * Created a Facebook page to help keep taxpayers informed of important dates and just everyday activities in the Assessors office.

2015 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	115,844.00
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$345 for the oil and gas mineral appraisal
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$21,329 for the CAMA and GIS Systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,600
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$136

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.frontier.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The assessor
8.	Personal Property software:
	TerraScan

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?
	Curtis, Eustis, and Maywood
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	none

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only for the valuation of oil and gas mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified professionals who conduct work within the county.
4.	
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the oil and gas mineral interests only.

2015 Certification for Frontier 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 Frontier 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

