

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

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

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Greeley County

### Residential Real Property - Current

Number of Sales	48	Median	94.52
Total Sales Price	\$1,885,806	Mean	95.69
Total Adj. Sales Price	\$2,042,805	Wgt. Mean	86.96
Total Assessed Value	\$1,776,430	Average Assessed Value of the Base	\$39,594
Avg. Adj. Sales Price	\$42,558	Avg. Assessed Value	\$37,009

### Confidence Interval - Current

95% Median C.I	81.20 to 100.92
95% Wgt. Mean C.I	79.04 to 94.88
95% Mean C.I	86.21 to 105.17
% of Value of the Class of all Real Property Value in the	4.65
% of Records Sold in the Study Period	4.97
% of Value Sold in the Study Period	4.65

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	51	95	94.92
2013	45	97	97.31
2012	44	97	97.41
2011	47	98	98

## 2015 Commission Summary for Greeley County

### Commercial Real Property - Current

Number of Sales	8	Median	57.74
Total Sales Price	\$319,501	Mean	120.54
Total Adj. Sales Price	\$324,501	Wgt. Mean	58.71
Total Assessed Value	\$190,510	Average Assessed Value of the Base	\$49,383
Avg. Adj. Sales Price	\$40,563	Avg. Assessed Value	\$23,814

### Confidence Interval - Current

95% Median C.I	22.33 to 554.20
95% Wgt. Mean C.I	1.22 to 116.20
95% Mean C.I	-28.69 to 269.77
% of Value of the Class of all Real Property Value in the County	1.18
% of Records Sold in the Study Period	4.06
% of Value Sold in the Study Period	1.96

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	9	100	70.79
2013	12		93.77
2012	12		94.53
2011	12		94



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



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Ruth A. Sorensen  
Property Tax Administrator



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

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Annually the county conducts a market analysis that includes the qualified residential sales that occurred during the current study period (October 1, 2012 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the residential class of real property. The county is continuing the systematic review of a portion of the residential properties each year.

The Valuation Groupings 1 through 5 was reviewed for statistical compliance. Some adjustments were made based on the following:

Valuation Grouping 1 (former assessor location Greeley) contained 13 sales. This grouping was combined into one grouping with Greeley-Scotia-Wolbach Villages.

Valuation Grouping 2 (former assessor location Scotia) This grouping had 12 sales and was combined into one grouping with Greeley-Scotia –Wolbach Villages.

Valuation Grouping 3 (former assessor location Spalding) was represented with 13 sales. This grouping received no change based on the grouping being in compliance.

Valuation Grouping 4 (former assessor location Wolbach) was represented with 8 sales. This grouping was combined into one grouping with Greeley-Scotia-Wolbach Villages.

Valuation Grouping 5 (former assessor location Acreage 4500) did not receive an adjustment as this grouping had only 2 sales within the study period.

## 2015 Residential Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	Appraisal staff																							
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Greeley/Scotia/Wolbach - Villages ranging in population from 280 to 460 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Spalding - Largest village in the county; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Acreage - All rural residential properties located outside the villages.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Greeley/Scotia/Wolbach - Villages ranging in population from 280 to 460 located within the same consolidated school system; limited trade. The housing market is limited, consisting of mainly older homes.	03	Spalding - Largest village in the county; population of about 480; has K-12 public and private school systems; limited trade center for an agricultural area more than 60 miles from any major trade center. The residential housing market is limited, but stable, consisting mainly of older homes	05	Acreage - All rural residential properties located outside the villages.												
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																							
	The cost approach is applied using local depreciation derived from local market sales. The sales comparison approach is also utilized through unit of comparison studies.																							
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	Depreciation tables are developed based on local market information.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	No																							
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																							
	Sales comparison; lots are analyzed by the square foot.																							
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																							
	All lots are treated the same; no applications to combine lots have been received																							
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">03</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">05</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	01	2014	2012	2013	2011	03	2014	2012	2013	2013	05	2014	2012	2010	2013
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01	2014	2012	2013	2011																				
03	2014	2012	2013	2013																				
05	2014	2012	2010	2013																				

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

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## **County Overview**

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. The 2013 U.S. Census Bureau estimates a population of 2,494. Of the four villages within the county, Greeley, the county seat, and Spalding are the primary trade centers for this agricultural-based county. The smaller villages of Scotia and Wolbach have limited services. The residential market has remained relatively flat throughout the county.

## **Description of Analysis**

Greeley County has identified three different valuation groups intended to reflect unique market influences. The statistical sampling of 48 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Greeley County. Two of the measures of central tendency are within the acceptable range and show support for each other, with one being below by five points. The qualitative statistics are above the recommended range; low dollar sales in a relatively small sample size have an impact on the overall statistics. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor.

## **Sales Qualification**

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length sales were made available for the measurement of real property in the county. Approximately fifty-six percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of trimming in the file.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Greeley County in 2013. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on the analysis of all available information, the level of value of residential property in Greeley County is determined to be 95%.



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

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorney and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations. The county completed all pick up work in a timely manner.

Greeley County commercial properties were all grouped together for analysis of comparable sales. All the commercial parcels in the county have the same general market characteristics and influences. For 2014 no changes were made due to the lack of sales. The grouping had 8 sales total.

## 2015 Commercial Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor staff			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	All commercial parcels within Greeley County		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The cost approach is applied using Marshall & Swift with depreciation tables supplied by the CAMA vendor, adjusted as needed. The sales comparison approach is also utilized through unit of comparison studies.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Utilization of the state sales file query function and work through the liaisons.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Tables provided by the CAMA vendor are utilized and are adjusted as needed.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Sales comparison; lots are analyzed by the square foot.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011	2009	2011

# 2015 Commercial Correlation Section for Greeley County

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## County Overview

Greeley County is located in central Nebraska near the southeastern edge of the Sandhills region. Four small villages make up the communities in the county. Greeley, the county seat, is located on U.S. Highway 281, approximately 50 miles north of Grand Island. The economy is strongly agricultural; the largest employers are retail-based farm and ranch suppliers. The primary trade centers are Spalding and Greeley.

## Description of Analysis

There are 166 improved commercial parcels in Greeley County, represented by 43 different occupancy codes. Half of the commercial properties in the county are in three occupancy codes. There is not an organized commercial market, and differing market influences have not been identified. There have only been 8 qualified sales during the study period; the sample is considered unrepresentative of the commercial population.

## Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county.

## Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Greeley County in 2013. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

## Level of Value

Based on all available information, Greeley County has met the statutory level of 100% in the commercial class of property.



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

All sales are reviewed through research of the deed, supplemental questionnaires to buyers and sellers and on-site reviews of the property as deemed appropriate. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. Permits are logged and reviewed for specific property activities and notable changes to the property valuations.

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred in the current study period (October 1, 2011 through September 30, 2014). Sales were plotted on a large soil map to assist in the market analysis. The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file for each market area to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, sales were added in conformance with the agricultural land analysis procedure for each market area.

All acres in the County were reviewed by using the GIS Workshop mapping system and viewed for proper use.

Annually, the county conducts the pick-up of new construction of the agricultural improvements And updates of any known land use changes in a timely manner. Continued working with the Natural Resource Districts in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding NRD and FSA records, as available.

The county continues to review a portion of the county to meet the required 6 year inspection process. This year we reviewed Parnell-Mt Pleasant-Freeman Valley and Leo Valley precincts.

Market Areas 1 & 2 received an increase in irrigated, dry land and grassland values.

## 2015 Agricultural Assessment Survey for Greeley County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessor staff	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
		<u>Year Land Use Completed</u>
	01	This market area includes the northwesterly portion of Greeley County. The area is typical “sandhills” with excessively drained sandy soils. This area includes center pivot irrigation development which must be approved by county zoning where topography, soils and water table allow irrigated farming. This area is distinctively different to the remainder of the county.
	02	This market area includes all of Greeley County not included in Market Area 1. It includes the North Loup River valley to the southwest and Cedar River valley to the northeast. This area has a significant amount of uplands, silty soils, with center pivot irrigation development scattered throughout the area. Both the North Loup and Cedar River valleys have been extensively developed for gravity and center pivot irrigation.
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	The market areas are developed by topography, similar soil characteristics, and geographic characteristics.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential/recreational land is identified by size of parcel, residence, and non-agricultural influences in the market. Questionnaires from buyers/owners are also used to determine the purpose of their land. Value is then based upon selling prices of vacant land.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	Non-agricultural influences are identified by monitoring and reviewing sales; however, Greeley County has had little, if any, non-agricultural influence, with the understanding that recreation is an incidental use on all classes of property.	
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>	
	No	

## Greeley County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Greeley	1	n/a	3,875	3,865	3,845	3,825	3,800	3,775	3,750	<b>3,792</b>
Boone	2	2,443	4,500	4,463	4,592	4,453	4,043	4,012	3,717	<b>4,128</b>
Garfield	1	n/a	4,100	4,100	3,500	3,500	3,100	3,100	2,400	<b>3,329</b>
Wheeler	1	3,760	3,680	3,570	3,480	3,390	3,310	3,235	3,140	<b>3,260</b>
Greeley	2	n/a	5,050	4,870	4,400	4,300	4,160	4,120	3,790	<b>4,428</b>
Boone	1	5,995	5,993	5,847	5,806	5,646	5,649	5,250	5,155	<b>5,691</b>
Howard	7100	4,950	4,950	4,500	4,400	4,100	3,900	3,600	3,600	<b>4,025</b>
Nance	1	4,508	4,500	4,493	4,479	4,429	4,424	4,398	4,397	<b>4,463</b>
Sherman	1	n/a	4,680	4,510	4,510	4,355	4,355	4,250	4,246	<b>4,406</b>
Valley	1	n/a	5,060	5,060	4,350	4,110	4,110	3,360	3,360	<b>4,412</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Greeley	1	n/a	2,020	2,010	2,000	1,850	1,830	1,575	1,260	<b>1,694</b>
Boone	2	2,105	2,101	1,445	1,618	1,360	1,386	1,168	1,126	<b>1,401</b>
Garfield	1	n/a	1,700	1,700	1,490	1,490	1,240	1,240	1,065	<b>1,379</b>
Wheeler	1	1,785	1,695	1,540	1,470	1,410	1,350	1,270	1,205	<b>1,354</b>
Greeley	2	n/a	2,600	2,500	2,500	2,400	2,300	2,150	2,000	<b>2,284</b>
Boone	1	5,185	5,181	4,913	4,871	4,791	4,805	4,457	4,463	<b>4,836</b>
Howard	7100	2,600	2,600	2,500	2,500	2,400	2,300	2,150	2,000	<b>2,296</b>
Nance	1	3,389	3,386	3,366	3,343	3,340	3,324	3,344	3,344	<b>3,359</b>
Sherman	1	n/a	2,180	2,070	2,070	1,960	1,960	1,850	1,848	<b>1,946</b>
Valley	1	n/a	2,150	2,150	2,150	2,115	2,115	2,115	1,980	<b>2,096</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Greeley	1	n/a	1,000	900	849	850	796	763	757	<b>768</b>
Boone	2	845	911	847	754	771	753	740	753	<b>753</b>
Garfield	1	n/a	965	965	965	895	850	748	617	<b>665</b>
Wheeler	1	1,250	1,180	1,110	1,045	1,005	930	878	780	<b>839</b>
Greeley	2	n/a	1,055	1,003	1,018	990	1,000	968	948	<b>959</b>
Boone	1	1,485	1,632	1,364	1,338	1,482	1,489	1,291	1,283	<b>1,392</b>
Howard	7100	1,450	1,450	1,300	1,300	1,250	1,200	1,175	1,150	<b>1,183</b>
Nance	1	1,229	1,250	1,218	1,221	1,225	1,197	1,224	1,174	<b>1,198</b>
Sherman	1	n/a	1,171	1,134	1,131	1,079	1,077	1,061	1,059	<b>1,066</b>
Valley	1	n/a	1,151	1,151	1,130	1,150	1,105	918	899	<b>931</b>

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

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

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## **County Overview**

Greeley County is a rural area located in the north central portion of the state, near the southeast edge of the Sandhills region. The county is entirely within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is strictly enforced. Two rivers flow through Greeley County, the Cedar River in the northeast corner of the county and the North Loup River in the southwest corner. Gravity irrigated cropland is included in the Twin Loups Irrigation District in the southwest corner of the county. The county is made up of two market areas. Area one is in the northwest portion of the county that is primarily Sandhills. Area two is the remainder of the county, which consists of heavier, silty soils. There are noted differences in the land adjoining Greeley County. Rainfall increases to the east; soils are heavier to the west, south, and east.

## **Description of Analysis**

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Greeley County to be compared to a different time standard than others as the middle year of the study period is overrepresented compared to the first and third years. Sales were sought from comparable areas surrounding Greeley County with similar soils and physical characteristics. A total of 57 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

The assessment actions taken by the assessor reflect adjustments typical for the region; values were increased in all land capability groupings for all three classes of agricultural land and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been obtained.

## **Sales Qualification**

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates no apparent bias exists in the determination of qualified sales and that all arm's length transactions were made available for the measurement of real property in the county. Measurement was done utilizing all available information; 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 with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

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

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### **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Greeley County is 72%.



**39 Greeley  
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 : 48  
Total Sales Price : 1,885,806  
Total Adj. Sales Price : 2,042,805  
Total Assessed Value : 1,776,430  
Avg. Adj. Sales Price : 42,558  
Avg. Assessed Value : 37,009

MEDIAN : 95  
WGT. MEAN : 87  
MEAN : 96  
COD : 23.84  
PRD : 110.04

COV : 35.03  
STD : 33.52  
Avg. Abs. Dev : 22.53  
MAX Sales Ratio : 252.50  
MIN Sales Ratio : 41.10

95% Median C.I. : 81.20 to 100.92  
95% Wgt. Mean C.I. : 79.04 to 94.88  
95% Mean C.I. : 86.21 to 105.17

Printed:4/1/2015 2:31:26PM

<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	7	95.19	92.35	90.65	16.39	101.88	63.83	125.10	63.83 to 125.10	48,841	44,276
01-JAN-13 To 31-MAR-13	6	94.65	102.44	104.41	16.13	98.11	76.01	144.64	76.01 to 144.64	48,503	50,641
01-APR-13 To 30-JUN-13	7	72.36	88.08	82.51	28.05	106.75	60.59	138.91	60.59 to 138.91	60,143	49,621
01-JUL-13 To 30-SEP-13	6	106.33	100.21	91.61	22.83	109.39	58.68	132.70	58.68 to 132.70	24,750	22,673
01-OCT-13 To 31-DEC-13	9	81.20	88.83	81.80	24.01	108.59	41.10	132.84	73.32 to 109.17	31,211	25,532
01-JAN-14 To 31-MAR-14	4	103.60	107.52	101.28	10.65	106.16	94.44	128.46	N/A	40,625	41,144
01-APR-14 To 30-JUN-14	7	82.98	76.82	68.23	19.19	112.59	53.32	103.17	53.32 to 103.17	53,357	36,408
01-JUL-14 To 30-SEP-14	2	173.35	173.35	127.87	45.66	135.57	94.19	252.50	N/A	11,750	15,025
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	26	94.65	95.34	91.25	21.86	104.48	58.68	144.64	73.38 to 111.74	46,246	42,199
01-OCT-13 To 30-SEP-14	22	94.32	96.09	80.83	26.19	118.88	41.10	252.50	77.77 to 108.40	38,200	30,876
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	28	92.76	94.00	89.10	23.76	105.50	41.10	144.64	76.01 to 109.17	40,765	36,322
<u>ALL</u>	48	94.52	95.69	86.96	23.84	110.04	41.10	252.50	81.20 to 100.92	42,558	37,009

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	33	96.50	101.09	89.67	23.45	112.74	58.04	252.50	83.81 to 108.40	38,471	34,495
03	13	94.44	87.38	89.25	21.54	97.90	41.10	144.64	63.83 to 108.65	45,559	40,662
05	2	60.46	60.46	60.49	00.22	99.95	60.33	60.59	N/A	90,500	54,745
<u>ALL</u>	48	94.52	95.69	86.96	23.84	110.04	41.10	252.50	81.20 to 100.92	42,558	37,009

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	48	94.52	95.69	86.96	23.84	110.04	41.10	252.50	81.20 to 100.92	42,558	37,009
06											
07											
<u>ALL</u>	48	94.52	95.69	86.96	23.84	110.04	41.10	252.50	81.20 to 100.92	42,558	37,009

**39 Greeley  
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 : 48  
 Total Sales Price : 1,885,806  
 Total Adj. Sales Price : 2,042,805  
 Total Assessed Value : 1,776,430  
 Avg. Adj. Sales Price : 42,558  
 Avg. Assessed Value : 37,009

MEDIAN : 95  
 WGT. MEAN : 87  
 MEAN : 96  
 COD : 23.84  
 PRD : 110.04

COV : 35.03  
 STD : 33.52  
 Avg. Abs. Dev : 22.53  
 MAX Sales Ratio : 252.50  
 MIN Sales Ratio : 41.10

95% Median C.I. : 81.20 to 100.92  
 95% Wgt. Mean C.I. : 79.04 to 94.88  
 95% Mean C.I. : 86.21 to 105.17

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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	2	70.90	70.90	66.50	14.54	106.62	60.59	81.20	N/A	78,501	52,203	
Less Than 15,000	11	109.17	117.41	85.47	27.53	137.37	60.59	252.50	79.21 to 132.70	22,127	18,913	
Less Than 30,000	22	96.92	104.17	88.75	26.88	117.37	41.10	252.50	81.20 to 125.10	20,859	18,513	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	46	94.65	96.76	88.66	23.75	109.14	41.10	252.50	82.98 to 103.17	40,996	36,348	
Greater Than 14,999	37	90.92	89.23	87.16	20.82	102.37	41.10	144.64	76.01 to 96.03	48,633	42,389	
Greater Than 29,999	26	85.71	88.51	86.44	21.55	102.39	53.32	144.64	73.32 to 98.54	60,919	52,659	
___ Incremental Ranges ___												
0 TO 4,999	2	70.90	70.90	66.50	14.54	106.62	60.59	81.20	N/A	78,501	52,203	
5,000 TO 14,999	9	113.78	127.75	119.95	24.35	106.50	79.21	252.50	96.50 to 132.70	9,600	11,515	
15,000 TO 29,999	11	94.59	90.94	92.46	19.54	98.36	41.10	132.84	63.83 to 125.10	19,591	18,114	
30,000 TO 59,999	13	95.19	92.45	91.26	19.73	101.30	58.68	138.91	70.61 to 111.74	41,538	37,907	
60,000 TO 99,999	11	87.61	87.98	88.49	19.18	99.42	53.32	144.64	60.33 to 107.79	75,628	66,920	
100,000 TO 149,999	2	65.71	65.71	66.14	11.67	99.35	58.04	73.38	N/A	106,000	70,113	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	48	94.52	95.69	86.96	23.84	110.04	41.10	252.50	81.20 to 100.92	42,558	37,009	

**39 Greeley  
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 : 8  
Total Sales Price : 319,501  
Total Adj. Sales Price : 324,501  
Total Assessed Value : 190,510  
Avg. Adj. Sales Price : 40,563  
Avg. Assessed Value : 23,814

MEDIAN : 58  
WGT. MEAN : 59  
MEAN : 121  
COD : 153.46  
PRD : 205.31

COV : 148.06  
STD : 178.47  
Avg. Abs. Dev : 88.61  
MAX Sales Ratio : 554.20  
MIN Sales Ratio : 22.33

95% Median C.I. : 22.33 to 554.20  
95% Wgt. Mean C.I. : 1.22 to 116.20  
95% Mean C.I. : -28.69 to 269.77

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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	116.31	116.31	116.31	00.00	100.00	116.31	116.31	N/A	18,000	20,935
01-JAN-12 To 31-MAR-12	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	20,000	4,465
01-APR-12 To 30-JUN-12	2	30.36	30.36	26.91	23.35	112.82	23.27	37.45	N/A	97,500	26,235
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	554.20	554.20	554.20	00.00	100.00	554.20	554.20	N/A	10,000	55,420
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	57.74	57.74	68.57	22.60	84.21	44.69	70.78	N/A	38,251	26,228
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	95.30	95.30	95.30	00.00	100.00	95.30	95.30	N/A	5,000	4,765
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	30.36	49.84	33.42	89.06	149.13	22.33	116.31	N/A	58,250	19,468
01-OCT-12 To 30-SEP-13	3	70.78	223.22	124.71	239.95	178.99	44.69	554.20	N/A	28,834	35,958
01-OCT-13 To 30-SEP-14	1	95.30	95.30	95.30	00.00	100.00	95.30	95.30	N/A	5,000	4,765
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	30.36	159.31	49.94	449.64	319.00	22.33	554.20	N/A	56,250	28,089
01-JAN-13 To 31-DEC-13	2	57.74	57.74	68.57	22.60	84.21	44.69	70.78	N/A	38,251	26,228
<u>ALL</u>	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814
<u>ALL</u>	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814

**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	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814
04											
<u>ALL</u>	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814

**39 Greeley  
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 : 8  
 Total Sales Price : 319,501  
 Total Adj. Sales Price : 324,501  
 Total Assessed Value : 190,510  
 Avg. Adj. Sales Price : 40,563  
 Avg. Assessed Value : 23,814

MEDIAN : 58  
 WGT. MEAN : 59  
 MEAN : 121  
 COD : 153.46  
 PRD : 205.31

COV : 148.06  
 STD : 178.47  
 Avg. Abs. Dev : 88.61  
 MAX Sales Ratio : 554.20  
 MIN Sales Ratio : 22.33

95% Median C.I. : 22.33 to 554.20  
 95% Wgt. Mean C.I. : 1.22 to 116.20  
 95% Mean C.I. : -28.69 to 269.77

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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	70.78	70.78	70.78	00.00	100.00	70.78	70.78	N/A	70,001	49,550	
Less Than 15,000	3	70.78	70.26	70.21	23.83	100.07	44.69	95.30	N/A	27,167	19,073	
Less Than 30,000	5	70.78	69.88	69.14	40.86	101.07	22.33	116.31	N/A	23,900	16,524	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	7	44.69	127.65	55.39	218.26	230.46	22.33	554.20	22.33 to 554.20	36,357	20,137	
Greater Than 14,999	5	37.45	150.71	54.85	333.72	274.77	22.33	554.20	N/A	48,600	26,658	
Greater Than 29,999	3	37.45	204.97	52.63	472.58	389.45	23.27	554.20	N/A	68,333	35,963	
<u>Incremental Ranges</u>												
0 TO 4,999	1	70.78	70.78	70.78	00.00	100.00	70.78	70.78	N/A	70,001	49,550	
5,000 TO 14,999	2	70.00	70.00	66.70	36.16	104.95	44.69	95.30	N/A	5,750	3,835	
15,000 TO 29,999	2	69.32	69.32	66.84	67.79	103.71	22.33	116.31	N/A	19,000	12,700	
30,000 TO 59,999	1	37.45	37.45	37.45	00.00	100.00	37.45	37.45	N/A	50,000	18,725	
60,000 TO 99,999	1	554.20	554.20	554.20	00.00	100.00	554.20	554.20	N/A	10,000	55,420	
100,000 TO 149,999	1	23.27	23.27	23.27	00.00	100.00	23.27	23.27	N/A	145,000	33,745	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
353	1	22.33	22.33	22.33	00.00	100.00	22.33	22.33	N/A	20,000	4,465	
406	1	44.69	44.69	44.69	00.00	100.00	44.69	44.69	N/A	6,500	2,905	
442	2	93.55	93.55	80.10	24.34	116.79	70.78	116.31	N/A	44,001	35,243	
471	4	66.38	177.56	53.65	221.75	330.96	23.27	554.20	N/A	52,500	28,164	
<u>ALL</u>	8	57.74	120.54	58.71	153.46	205.31	22.33	554.20	22.33 to 554.20	40,563	23,814	

**39 Greeley**  
**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 : 57  
 Total Sales Price : 38,349,641  
 Total Adj. Sales Price : 39,249,640  
 Total Assessed Value : 29,007,538  
 Avg. Adj. Sales Price : 688,590  
 Avg. Assessed Value : 508,904

MEDIAN : 72  
 WGT. MEAN : 74  
 MEAN : 76  
 COD : 25.31  
 PRD : 102.79

COV : 35.66  
 STD : 27.09  
 Avg. Abs. Dev : 18.10  
 MAX Sales Ratio : 182.46  
 MIN Sales Ratio : 25.33

95% Median C.I. : 65.62 to 78.83  
 95% Wgt. Mean C.I. : 67.23 to 80.58  
 95% Mean C.I. : 68.94 to 83.00

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<b>DATE OF SALE *</b>											
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	4	91.67	94.52	86.69	22.54	109.03	56.36	138.36	N/A	279,741	242,520
01-JAN-12 To 31-MAR-12	8	89.10	95.05	88.71	21.44	107.15	65.62	182.46	65.62 to 182.46	462,683	410,437
01-APR-12 To 30-JUN-12	3	76.62	87.35	80.44	26.76	108.59	61.96	123.46	N/A	373,738	300,636
01-JUL-12 To 30-SEP-12	3	55.11	62.41	56.02	15.44	111.41	53.29	78.83	N/A	801,325	448,873
01-OCT-12 To 31-DEC-12	13	69.38	69.60	69.58	14.11	100.03	53.98	109.87	55.56 to 73.63	950,494	661,336
01-JAN-13 To 31-MAR-13	3	47.50	45.26	53.88	26.40	84.00	25.33	62.95	N/A	1,063,000	572,718
01-APR-13 To 30-JUN-13	2	66.43	66.43	66.73	00.78	99.55	65.91	66.94	N/A	917,500	612,283
01-JUL-13 To 30-SEP-13	2	79.97	79.97	78.22	08.77	102.24	72.96	86.97	N/A	335,840	262,700
01-OCT-13 To 31-DEC-13	5	70.05	73.61	98.51	25.25	74.72	51.46	110.81	N/A	983,349	968,728
01-JAN-14 To 31-MAR-14	6	57.81	56.96	53.03	16.92	107.41	41.53	71.50	41.53 to 71.50	651,120	345,296
01-APR-14 To 30-JUN-14	5	79.20	93.56	87.26	28.60	107.22	66.07	155.32	N/A	611,718	533,812
01-JUL-14 To 30-SEP-14	3	86.81	77.25	88.21	19.72	87.58	46.80	98.15	N/A	323,289	285,158
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	18	83.04	88.21	77.91	26.11	113.22	53.29	182.46	65.62 to 91.99	463,645	361,228
01-OCT-12 To 30-SEP-13	20	66.43	66.67	66.84	16.69	99.75	25.33	109.87	60.22 to 72.96	902,605	603,275
01-OCT-13 To 30-SEP-14	19	70.05	74.18	81.23	27.32	91.32	41.53	155.32	53.31 to 86.81	676,417	549,471
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	27	72.44	78.32	72.15	22.32	108.55	53.29	182.46	63.72 to 81.02	725,299	523,311
01-JAN-13 To 31-DEC-13	12	66.43	66.38	78.32	23.05	84.75	25.33	110.81	51.46 to 82.42	884,369	692,647
<u>ALL</u>	57	71.50	75.97	73.91	25.31	102.79	25.33	182.46	65.62 to 78.83	688,590	508,904

<b>AREA (MARKET)</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	24	73.04	78.36	78.63	27.29	99.66	25.33	182.46	65.17 to 86.97	762,338	599,457
2	33	71.24	74.24	69.78	23.46	106.39	41.53	155.32	60.22 to 78.83	634,956	443,047
<u>ALL</u>	57	71.50	75.97	73.91	25.31	102.79	25.33	182.46	65.62 to 78.83	688,590	508,904

**39 Greeley**  
**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 : 57  
Total Sales Price : 38,349,641  
Total Adj. Sales Price : 39,249,640  
Total Assessed Value : 29,007,538  
Avg. Adj. Sales Price : 688,590  
Avg. Assessed Value : 508,904

MEDIAN : 72  
WGT. MEAN : 74  
MEAN : 76  
COD : 25.31  
PRD : 102.79

COV : 35.66  
STD : 27.09  
Avg. Abs. Dev : 18.10  
MAX Sales Ratio : 182.46  
MIN Sales Ratio : 25.33

95% Median C.I. : 65.62 to 78.83  
95% Wgt. Mean C.I. : 67.23 to 80.58  
95% Mean C.I. : 68.94 to 83.00

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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
<b>_____Irrigated_____</b>											
County	4	86.19	83.97	82.24	08.95	102.10	71.50	91.99	N/A	498,840	410,245
2	4	86.19	83.97	82.24	08.95	102.10	71.50	91.99	N/A	498,840	410,245
<b>_____Dry_____</b>											
County	2	73.67	73.67	78.47	23.50	93.88	56.36	90.97	N/A	409,800	321,563
2	2	73.67	73.67	78.47	23.50	93.88	56.36	90.97	N/A	409,800	321,563
<b>_____Grass_____</b>											
County	20	71.67	77.97	71.51	28.71	109.03	25.33	182.46	61.96 to 78.83	437,880	313,132
1	11	69.98	79.79	72.59	36.41	109.92	25.33	182.46	46.80 to 123.46	465,481	337,908
2	9	72.10	75.74	69.99	19.90	108.22	51.46	138.36	55.56 to 79.20	404,146	282,851
<b>_____ALL_____</b>	<b>57</b>	<b>71.50</b>	<b>75.97</b>	<b>73.91</b>	<b>25.31</b>	<b>102.79</b>	<b>25.33</b>	<b>182.46</b>	<b>65.62 to 78.83</b>	<b>688,590</b>	<b>508,904</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	26	74.91	78.57	77.90	23.51	100.86	47.50	155.32	62.95 to 91.19	927,562	722,595
1	9	78.84	78.85	82.68	17.81	95.37	47.50	110.81	62.95 to 98.15	1,259,204	1,041,091
2	17	71.61	78.42	73.67	26.09	106.45	53.29	155.32	55.44 to 91.99	751,987	553,980
<b>_____Dry_____</b>											
County	5	56.36	59.14	52.85	24.86	111.90	41.53	90.97	N/A	591,811	312,791
2	5	56.36	59.14	52.85	24.86	111.90	41.53	90.97	N/A	591,811	312,791
<b>_____Grass_____</b>											
County	22	70.65	77.22	71.20	26.67	108.46	25.33	182.46	61.96 to 78.83	469,590	334,361
1	11	69.98	79.79	72.59	36.41	109.92	25.33	182.46	46.80 to 123.46	465,481	337,908
2	11	71.24	74.65	69.84	16.97	106.89	51.46	138.36	55.56 to 79.20	473,700	330,814
<b>_____ALL_____</b>	<b>57</b>	<b>71.50</b>	<b>75.97</b>	<b>73.91</b>	<b>25.31</b>	<b>102.79</b>	<b>25.33</b>	<b>182.46</b>	<b>65.62 to 78.83</b>	<b>688,590</b>	<b>508,904</b>



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 3,034**

**Value : 822,270,695**

**Growth 3,288,237**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	114	433,295	2	2,450	1	39,990	117	475,735	
<b>02. Res Improve Land</b>	738	1,790,055	34	479,380	50	656,815	822	2,926,250	
<b>03. Res Improvements</b>	748	26,480,910	34	3,596,865	66	4,728,815	848	34,806,590	
<b>04. Res Total</b>	862	28,704,260	36	4,078,695	67	5,425,620	965	38,208,575	957,162
<b>% of Res Total</b>	89.33	75.13	3.73	10.67	6.94	14.20	31.81	4.65	29.11
<b>05. Com UnImp Land</b>	26	98,615	5	38,805	0	0	31	137,420	
<b>06. Com Improve Land</b>	137	387,735	16	266,125	3	71,455	156	725,315	
<b>07. Com Improvements</b>	144	4,585,600	17	2,784,710	5	1,495,350	166	8,865,660	
<b>08. Com Total</b>	170	5,071,950	22	3,089,640	5	1,566,805	197	9,728,395	364,510
<b>% of Com Total</b>	86.29	52.14	11.17	31.76	2.54	16.11	6.49	1.18	11.09
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	862	28,704,260	36	4,078,695	67	5,425,620	965	38,208,575	957,162
<b>% of Res &amp; Rec Total</b>	89.33	75.13	3.73	10.67	6.94	14.20	31.81	4.65	29.11
<b>Com &amp; Ind Total</b>	170	5,071,950	22	3,089,640	5	1,566,805	197	9,728,395	364,510
<b>% of Com &amp; Ind Total</b>	86.29	52.14	11.17	31.76	2.54	16.11	6.49	1.18	11.09
<b>17. Taxable Total</b>	1,032	33,776,210	58	7,168,335	72	6,992,425	1,162	47,936,970	1,321,672
<b>% of Taxable Total</b>	88.81	70.46	4.99	14.95	6.20	14.59	38.30	5.83	40.19

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	222,140	1,586,080
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	1	222,140	1,586,080
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1</b>	<b>222,140</b>	<b>1,586,080</b>

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	140	23	41	204

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	369,785	57	9,263,015	1,230	425,132,065	1,297	434,764,865
28. Ag-Improved Land	4	197,085	47	12,268,535	514	280,736,865	565	293,202,485
29. Ag Improvements	1	39,630	41	2,316,695	533	44,010,050	575	46,366,375
<b>30. Ag Total</b>							<b>1,872</b>	<b>774,333,725</b>

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	1	1.00	12,000	19	20.13	243,555	
33. HomeSite Improvements	0	0.00	0	19	0.00	1,409,400	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.58	435	5	5.81	9,120	
36. FarmSite Improv Land	4	6.49	9,685	34	110.77	193,165	
37. FarmSite Improvements	1	0.00	39,630	40	0.00	907,295	
38. FarmSite Total							
39. Road & Ditches	3	1.02	0	63	152.60	0	
40. Other- Non Ag Use	0	0.00	0	3	8.40	16,800	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	11	11.00	116,000	11	11.00	116,000	
32. HomeSite Improv Land	279	296.61	3,016,590	299	317.74	3,272,145	
33. HomeSite Improvements	285	0.00	13,670,635	304	0.00	15,080,035	0
34. HomeSite Total				<b>315</b>	<b>328.74</b>	<b>18,468,180</b>	
35. FarmSite UnImp Land	50	129.44	112,240	56	135.83	121,795	
36. FarmSite Improv Land	482	1,872.25	2,105,505	520	1,989.51	2,308,355	
37. FarmSite Improvements	517	0.00	30,339,415	558	0.00	31,286,340	1,966,565
38. FarmSite Total				<b>614</b>	<b>2,125.34</b>	<b>33,716,490</b>	
39. Road & Ditches	1,263	4,098.19	0	1,329	4,251.81	0	
40. Other- Non Ag Use	2	0.63	630	5	9.03	17,430	
41. Total Section VI				<b>929</b>	<b>6,714.92</b>	<b>52,202,100</b>	<b>1,966,565</b>

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	896.80	4.06%	3,475,135	4.14%	3,875.04
47. 2A1	1,926.31	8.71%	7,445,195	8.88%	3,865.00
48. 2A	1,186.39	5.37%	4,561,680	5.44%	3,845.01
49. 3A1	1,596.55	7.22%	6,106,825	7.28%	3,825.01
50. 3A	3,034.06	13.72%	11,529,425	13.75%	3,800.00
51. 4A1	8,819.85	39.90%	33,294,980	39.71%	3,775.01
52. 4A	4,647.11	21.02%	17,426,885	20.79%	3,750.05
53. Total	22,107.07	100.00%	83,840,125	100.00%	3,792.46
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	154.58	2.48%	312,240	2.96%	2,019.92
56. 2D1	717.17	11.51%	1,441,505	13.65%	2,009.99
57. 2D	379.19	6.08%	758,380	7.18%	2,000.00
58. 3D1	778.97	12.50%	1,441,115	13.65%	1,850.03
59. 3D	975.99	15.66%	1,786,065	16.92%	1,830.00
60. 4D1	2,390.90	38.36%	3,765,670	35.67%	1,575.00
61. 4D	835.42	13.40%	1,052,645	9.97%	1,260.02
62. Total	6,232.22	100.00%	10,557,620	100.00%	1,694.04
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	152.44	0.21%	152,385	0.28%	999.64
65. 2G1	709.72	0.98%	638,620	1.15%	899.82
66. 2G	586.37	0.81%	498,005	0.90%	849.30
67. 3G1	4,447.27	6.17%	3,779,500	6.83%	849.85
68. 3G	1,952.37	2.71%	1,553,970	2.81%	795.94
69. 4G1	14,743.68	20.45%	11,245,460	20.32%	762.73
70. 4G	49,487.14	68.66%	37,469,260	67.71%	757.15
71. Total	72,078.99	100.00%	55,337,200	100.00%	767.73
<b>Irrigated Total</b>					
	22,107.07	22.01%	83,840,125	55.99%	3,792.46
<b>Dry Total</b>					
	6,232.22	6.21%	10,557,620	7.05%	1,694.04
<b>Grass Total</b>					
	72,078.99	71.77%	55,337,200	36.96%	767.73
72. Waste	6.17	0.01%	1,240	0.00%	200.97
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	100,424.45	100.00%	149,736,185	100.00%	1,491.03

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	21,039.90	24.89%	106,251,700	28.39%	5,050.01
47. 2A1	15,152.67	17.93%	73,793,510	19.72%	4,870.00
48. 2A	3,487.37	4.13%	15,344,410	4.10%	4,399.99
49. 3A1	3,858.86	4.57%	16,593,120	4.43%	4,300.01
50. 3A	3,209.47	3.80%	13,351,385	3.57%	4,160.00
51. 4A1	17,460.68	20.66%	71,937,950	19.22%	4,120.00
52. 4A	20,310.08	24.03%	76,975,255	20.57%	3,790.00
<b>53. Total</b>	<b>84,519.03</b>	<b>100.00%</b>	<b>374,247,330</b>	<b>100.00%</b>	<b>4,427.97</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,083.64	18.15%	13,217,455	20.66%	2,600.00
56. 2D1	5,475.44	19.55%	13,688,600	21.40%	2,500.00
57. 2D	908.25	3.24%	2,270,625	3.55%	2,500.00
58. 3D1	1,214.20	4.34%	2,914,095	4.56%	2,400.01
59. 3D	600.87	2.15%	1,381,970	2.16%	2,299.95
60. 4D1	6,941.49	24.78%	14,924,490	23.33%	2,150.04
61. 4D	7,784.68	27.79%	15,569,360	24.34%	2,000.00
<b>62. Total</b>	<b>28,008.57</b>	<b>100.00%</b>	<b>63,966,595</b>	<b>100.00%</b>	<b>2,283.82</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,040.07	2.89%	4,263,560	3.18%	1,055.32
65. 2G1	4,279.15	3.06%	4,292,780	3.20%	1,003.19
66. 2G	1,514.50	1.08%	1,542,330	1.15%	1,018.38
67. 3G1	1,219.51	0.87%	1,207,765	0.90%	990.37
68. 3G	1,647.78	1.18%	1,647,025	1.23%	999.54
69. 4G1	31,373.14	22.45%	30,355,735	22.66%	967.57
70. 4G	95,682.41	68.46%	90,659,925	67.67%	947.51
<b>71. Total</b>	<b>139,756.56</b>	<b>100.00%</b>	<b>133,969,120</b>	<b>100.00%</b>	<b>958.59</b>
<b>Irrigated Total</b>	<b>84,519.03</b>	<b>33.36%</b>	<b>374,247,330</b>	<b>65.38%</b>	<b>4,427.97</b>
<b>Dry Total</b>	<b>28,008.57</b>	<b>11.06%</b>	<b>63,966,595</b>	<b>11.18%</b>	<b>2,283.82</b>
<b>Grass Total</b>	<b>139,756.56</b>	<b>55.16%</b>	<b>133,969,120</b>	<b>23.40%</b>	<b>958.59</b>
72. Waste	1,061.92	0.42%	212,395	0.04%	200.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>253,346.08</b>	<b>100.00%</b>	<b>572,395,440</b>	<b>100.00%</b>	<b>2,259.34</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	36.96	158,465	3,213.23	14,281,265	103,375.91	443,647,725	106,626.10	458,087,455
<b>77. Dry Land</b>	96.27	226,390	962.75	2,094,450	33,181.77	72,203,375	34,240.79	74,524,215
<b>78. Grass</b>	166.74	159,895	5,111.97	4,663,840	206,556.84	184,482,585	211,835.55	189,306,320
<b>79. Waste</b>	0.00	0	146.77	29,355	921.32	184,280	1,068.09	213,635
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>299.97</b>	<b>544,750</b>	<b>9,434.72</b>	<b>21,068,910</b>	<b>344,035.84</b>	<b>700,517,965</b>	<b>353,770.53</b>	<b>722,131,625</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	106,626.10	30.14%	458,087,455	63.44%	4,296.20
<b>Dry Land</b>	34,240.79	9.68%	74,524,215	10.32%	2,176.47
<b>Grass</b>	211,835.55	59.88%	189,306,320	26.21%	893.65
<b>Waste</b>	1,068.09	0.30%	213,635	0.03%	200.02
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>353,770.53</b>	<b>100.00%</b>	<b>722,131,625</b>	<b>100.00%</b>	<b>2,041.24</b>

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

### 39 Greeley

	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	37,504,395	38,208,575	704,180	1.88%	957,162	-0.67%
02. Recreational	224,450	0	-224,450	-100.00%	0	-100.00%
03. Ag-Homesite Land, Ag-Res Dwelling	18,722,435	18,468,180	-254,255	-1.36%	0	-1.36%
<b>04. Total Residential (sum lines 1-3)</b>	<b>56,451,280</b>	<b>56,676,755</b>	<b>225,475</b>	<b>0.40%</b>	<b>957,162</b>	<b>-1.30%</b>
05. Commercial	9,351,620	9,728,395	376,775	4.03%	364,510	0.13%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	32,716,040	33,716,490	1,000,450	3.06%	1,966,565	-2.95%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>42,067,660</b>	<b>43,444,885</b>	<b>1,377,225</b>	<b>3.27%</b>	<b>2,331,075</b>	<b>-2.27%</b>
<b>10. Total Non-Agland Real Property</b>	<b>98,518,940</b>	<b>100,139,070</b>	<b>1,620,130</b>	<b>1.64%</b>	<b>3,288,237</b>	<b>-1.69%</b>
11. Irrigated	379,435,195	458,087,455	78,652,260	20.73%		
12. Dryland	63,035,675	74,524,215	11,488,540	18.23%		
13. Grassland	154,063,680	189,306,320	35,242,640	22.88%		
14. Wasteland	114,280	213,635	99,355	86.94%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>596,648,830</b>	<b>722,131,625</b>	<b>125,482,795</b>	<b>21.03%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>695,167,770</b>	<b>822,270,695</b>	<b>127,102,925</b>	<b>18.28%</b>	<b>3,288,237</b>	<b>17.81%</b>

**2014 PLAN OF ASSESSMENT FOR GREELEY COUNTY**  
**Assessment Years 2015, 2016 and 2017**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after any changes are made by either the appraiser or county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Reference, Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Greeley County:

Per the 2014 County Abstract, Greeley County consists of 3,027 parcels with the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	961	31.75%	5.41%
Commercial	197	6.51%	1.36%
Industrial	NA	NA	NA
Recreational	10	.33%	.03%
Agricultural	1,859	61.41%	93.19%
Special Value	NA	NA	NA

Agricultural land - taxable acres: 353,045.17

Other pertinent facts: Approximately 95% acres of the county is agricultural land and of that 60% is grassland, 30% is irrigated cropland and 10% consists of dry cropland and waste.

Current Resources:

- A. Staff –one Assessor, one Deputy Assessor, and one Staff Assistant. The assessor is required to obtain 60 hours of continuing education every 4 years. The Deputy is also required to meet the same required education. Both attend workshops and meetings to further their knowledge of the assessment field.

The Assessor is also licensed with the Nebraska Real Property Appraiser Board and is required to obtain 28 hours of continuing education every two years.

- B. Cadastral Maps –  
The Greeley County cadastral maps were originally done in 1969. The assessment staff maintains the cadastral maps. All changes such as annexation and parcel splits are kept up to date, as well as ownership transfers.
- C. Property Record Cards - quantity and quality of property information, current listings, photo, sketches, etc.  
A concentrated effort towards a “paperless” property record card is in effect. Greeley County Assessment Office went on-line June, 2006 with the property record information.
- D. Software for CAMA, Assessment Administration.  
Greeley County uses the MIPS software for CAMA and Assessment Administration. Greeley County does have a GIS system.
- E. Web based – property record information access – Property record information is available at: <http://greeley.gisworkshop.com> and [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us)

- F. GIS software is used to measure rural parcels to aid the conversion from old alpha soil symbols to new numeric symbols. This change was completed for tax year 2010. This software program is also beneficial in processing splits of property.

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property – Real estate transfers are entered into the computer sales file which changes the ownership on the property record card and ownership changes are made on the cadastral maps as each transfer statement is processed. Sales questionnaires are sent to both the buyer and seller for further sales analysis. Telephone calls are sometimes made to realtors, attorneys and brokers when further information is needed. The appraisal staff reviews the sales, takes new pictures, and checks the accuracy of the data we currently are using, and visits with property owners whenever possible. Current photos are taken and later entered in the CAMA system. Building permits and information statements are received from city and county zoning personnel, individual taxpayers, and from personal knowledge of changes to the property are entered in the computer for later review.
- B. Data Collection – In accordance with Neb. Statute 77-1311.03 the county is working to ensure that all parcels of real property are reviewed no less frequently than every six years. Further, properties are reviewed as deemed necessary from analysis of the market conditions with each Assessor Location. These are onsite inspections. The market areas are reviewed annually and compared for equity between like classes of property as well as other classes. If necessary a market boundary will be adjusted to more accurately reflect the market activity. The statistics of the assessor locations are also reviewed annually to determine if new adjustments are necessary to stay current with the sales and building activity that is taking place.

The permit and sales review system offer opportunity for individual property reviews annually. Working with agricultural property owners or tenants with land certification requirements between the Farm Service Agency and the Natural Resource District provides updates for changes.

- C. Review assessment sales ratio studies before assessment actions – Sales ratio studies are done on an ongoing basis to stay informed with trends in the market. This information is reviewed several times throughout the year. For each assessor location and market area consideration is given to the number of sales in the study and the time frames of the parcel data. Analysis of this data is reviewed with the assigned Field Liaison and the plan of action for the year is developed.
- D. Approaches to Value
  - 1) Market Approach; sales comparisons – Similar properties are studied to determine if and what actions will be necessary for the upcoming year

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study—

The MIPS CAMA system is used for costing and applying market depreciation. Marshall & Swift cost manuals are updated when appropriate to revaluing and introducing updated depreciation tables. The latest depreciation study varies by assessor location and property class.

- 3) Income Approach; income and expense data collection/analysis from the market –

Gather income information as available on commercial properties. Rental income has been requested from residential rental property owners. The income approach generally is not used since income/expense data is not readily available.

- 4) Land valuation studies, establish market areas, special value for agricultural land -

Sales are plotted on a map indicate to the land use at 80% of each class i.e. irrigation, grassland, or dry cropland with the selling price per acre listed. Analysis is completed for agricultural sales based on but not limited to the following components: Number of sales, time frame of sales, and number of acres sold. Further review is completed in an attempt to make note of any difference in price paid per acre to be classed as special value.

- E. Reconciliation of Final Value and documentation – The market is analyzed based on the standard approaches to value with the final valuation based on the most appropriate method.
- F. Review assessment sales ratio studies after assessment actions - Sales assessment ratios are reviewed after final values are applied to the sales base within all sub-classes and classes of properties and then applied to the entire population of properties within the sub-classes and classes within the county. Finally a unit of comparison analysis is completed to insure uniformity with the class or sub-class.
- G. Notices and Public Relations – Notice of Valuation Changes are mailed to property owners on or before June 1<sup>st</sup> of each year. These are mailed to the last known address of property owners. The appraisal staff is available to answer any questions or concerns from the taxpayers with support from the assessment staff as needed.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95%	0	0
Commercial	100%	0	0
Agricultural Land	70%	0	0
Special Value Agland	N/A	N\A	N\A

\*COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2014 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2015:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Begin the new Commercial Appraisal review for all Commercial properties located in the county. Review sales transactions and buyer/seller questionnaires. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Agricultural Land (and/or subclass): Update sales to the current study period for the current assessment year. Review statistics for any needed changes to remain in compliance for the year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. And last but not least correct data on the CAMA system to correct errors contained in the conversion and review all data on file.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

### **Assessment Actions Planned for Assessment Year 2016:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six year cycle review process for Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Apply the new Reappraisal from the Commercial review done last year. Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the cycle of the rural review of Greeley County. This includes onsite inspections and new photos of the houses and outbuildings for current assessment year. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural: Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

### **Assessment Actions Planned for Assessment Year 2017:**

Residential (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the six year cycle review process for Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Commercial (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year. Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes. Apply the new Commercial Appraisal to the Commercial parcels.

Agricultural Land (and/or subclasses): Update sales to the current study period for the coming year. Review statistics for any needed changes to remain in compliance for the coming year.

Review sales transactions and buyer/seller questionnaires to determine which sales warrant an onsite review. Continue the cycle of the rural review of Greeley County. Complete annual pickup work specific to permits, information statements and other relevant notification of property changes.

Special Value – Agricultural – Review sales within the current study period for a use other than agricultural. If so determine special value area and steps to implement.

Other functions performed by the assessor’s office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstract of Real Property
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Department of Revenue, Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
10. Tax List Corrections – prepare tax list correction documents for county board approval.
11. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
12. Tax Equalization and Review Commission Appeals – appraiser prepares information and attends taxpayer appeal hearings before the Commission, defend valuation.
13. Tax Equalization and Review Commission Statewide Equalization – appraiser attends hearings if applicable to county, defend values, and/or implement orders of the Commission.
14. Education: Assessor and/or Appraiser Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Retention of the assessor certification requires 60 hours of approved continuing education every four years. Retention of the appraiser license requires 28 hours of continuing education every two years.

Conclusion:

With all the entities of county government that utilize the assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Joan M Goodrich  
Assessor  
For Greeley County

## 2015 Assessment Survey for Greeley County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	-
3.	<b>Other full-time employees:</b>
	-
4.	<b>Other part-time employees:</b>
	1
5.	<b>Number of shared employees:</b>
	-
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$151,300
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$120,800
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	-
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$30,000 - General Fund
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$18,000
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
12.	<b>Other miscellaneous funds:</b>
	\$15,100
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$3,878

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes greeley.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor staff and GIS Workshop Inc
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Scotia, Spalding, Greeley, and Wolbach
4.	<b>When was zoning implemented?</b>
	Spalding - 1998; Scotia and Greeley - 1999; Wolbach - 2008

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal Inc
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop Inc
<b>3.</b>	<b>Other services:</b>
	-

**E. Appraisal /Listing Services**

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



# 2015 Certification for Greeley County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Greeley County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



