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2015 Commission Summary for Hamilton County

Residential Real Property - Current

Number of Sales	216	Median	95.07
Total Sales Price	\$28,089,850	Mean	95.45
Total Adj. Sales Price	\$28,044,850	Wgt. Mean	92.64
Total Assessed Value	\$25,982,145	Average Assessed Value of the Base	\$101,474
Avg. Adj. Sales Price	\$129,837	Avg. Assessed Value	\$120,288

Confidence Interval - Current

95% Median C.I	93.55 to 96.43
95% Wgt. Mean C.I	90.40 to 94.89
95% Mean C.I	93.44 to 97.46
% of Value of the Class of all Real Property Value in the	14.05
% of Records Sold in the Study Period	5.55
% of Value Sold in the Study Period	6.58

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	205	95	95.47
2013	239	96	95.77
2012	210	96	95.59
2011	197	96	96

2015 Commission Summary for Hamilton County

Commercial Real Property - Current

Number of Sales	23	Median	93.89
Total Sales Price	\$6,075,300	Mean	90.25
Total Adj. Sales Price	\$5,878,800	Wgt. Mean	82.74
Total Assessed Value	\$4,863,920	Average Assessed Value of the Base	\$336,093
Avg. Adj. Sales Price	\$255,600	Avg. Assessed Value	\$211,475

Confidence Interval - Current

95% Median C.I	83.30 to 98.08
95% Wgt. Mean C.I	70.53 to 94.94
95% Mean C.I	83.01 to 97.49
% of Value of the Class of all Real Property Value in the County	6.38
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	2.72

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	25	99	99.00
2013	25	100	99.64
2012	19		99.00
2011	21		100

2015 Opinions of the Property Tax Administrator for Hamilton 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	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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 Hamilton County

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the residential parcels in the county. The areas of Lac Denado, Willow Bend, Platte View Estates, Timber Cove, Turtle Beach, Mariposa Lake, Broadmoor Sub, and Valley View were physically inspected, as well as the town of Marquette. Approximately one-sixth of the residential properties in Aurora were also inspected. These inspections consist of a physical visit to each property with a record card copy, inspecting all property, and taking pictures. Items such as siding, roofing, decks, outbuildings, patios, heating & cooling, finished basements, additions, deletions, and remodeling are included as part of the inspections. A review of rural residential continued, using 2008 and 2013 imagery, before conducting physical inspections, using the same criteria as the aforementioned areas.

Hamilton created new pricing for Aurora State West and West 2nd, Hamilton Heights, Pence and Pence 3rd, and Timbercove.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll. Additionally, new photos of Aurora City parcels were taken.

Finally, all sales were reviewed by Hamilton and a spreadsheet analysis of all sales within the study period was completed.

2015 Residential Assessment Survey for Hamilton County

1.	Valuation data collection done by:																						
	Assessor and Staff																						
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>(Aurora): All parcels located within the town of Aurora, the county seat and largest town in Hamilton County with an estimated population of 4,480. The hub for most activities in the area, Aurora is located in the middle of Hamilton, 3 miles north of Interstate 80. The housing market is quite active with no signs of slowing down. Among the big draws to Aurora are the school system, local hospital, churches and banks, the FFA Leadership Center, 9 hole golf course, aquatic park, and Edgerton Explorit Center. Some residents of Aurora commute to the surrounding larger cities for employment and vice versa. 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2015 Residential Correlation Section for Hamilton County

County Overview

Hamilton County (Hamilton) was founded in 1867 and named for United States founding father Alexander Hamilton. Hamilton is located in the south central portion of the State of Nebraska (Nebraska). The counties of Polk, York Clay, Hall, and Merrick abut Hamilton, which has a total area of 543 miles. Per the Census Bureau Quick Facts for 2014, there are 9,135 residents in Hamilton, a .1% increase over the 2013 population estimate. Between 2009 and 2013, 78% of the county residents were homeowners and 90% of the county residents lived consecutively in one of the 4,010 housing units for over a year. Towns include Aurora, Giltner, Hampton, Hordville, Marquette, Phillips, and Stockham. Aurora, steadily maintaining its population, is the most populous at 4,465. Well-known people with links to Hamilton include former MLB pitcher Dale Jones.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs is a review of the county's valuation groups and an AVU review.

A review of Hamilton's statistical analysis showed 216 residential sales, representing eight of the ten valuation groupings. This is an increase of eleven sales from the prior year and is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals four groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Hamilton's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

2015 Residential Correlation Section for Hamilton County

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Hamilton has an established plan of inspection and review in place which will allow for a timely visit to all residential parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, nine specific residential areas were inspected and reviewed. Based on both Hamilton's commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for residential property within Hamilton is 95% of market value.

2015 Commercial Assessment Actions for Hamilton County

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the commercial parcels in the county. Commercial properties were inspected and reviewed. This consisted of a physical visit with a record card copy, inspecting the property, and taking pictures. Among the inspected commercial parcels were:

- A-1 Fiberglass (a molding and application process business) - 30,000 square foot building
- Aurora Cooperative - a new business facility
- Aventine Renewable Energy Inc. (an ethanol and related-by product producer) - plant
- Central Valley Ag (cooperative)
- Grain Place Foods (an organic whole grains and seeds business) – new bins
- CF Industries (nitrogen fertilizer manufacturer and distributor) – terminal
- Iams Company (premium pet food manufacturer) - plant
- Lucky Yellow Dog (retail store)
- Marquette Post Office
- Nebraska Christian Schools – while located in a neighboring county, a parcel located within Hamilton has been gifted to the school
- Penner Manufacturing, Inc. (nursing home and hospital bathing spa manufacturer) – plant
- Pinnacle Bank
- Pleasant Hill Grain (kitchen products) – warehouse and office
- Sit N Bull Saloon (bar and grill)
- As yet unnamed car dealership

In addition to these noted commercial parcels, the remaining commercial parcels in Hampton were inspected and re-valued and the multiple residential commercial parcels in Aurora were also inspected and re-valued.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll.

Additionally, all sales were reviewed by Hamilton and a spreadsheet analysis of all sales within the study period was completed.

2015 Commercial Assessment Survey for Hamilton County

1.	Valuation data collection done by:			
	Contract Appraiser and 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>		
	1	(Aurora): The county seat and commercial hub for the area. Parcels are subject to a different market based purely on location.		
	2	(Giltner, Hampton): Relatively small commercial districts; comparable market based on locational characteristics.		
	3	(Marquette, Stockham, Phillips, Hordville): Relatively small commercial districts; unique market based on locational characteristics.		
	4	(Rural): Consists of parcels that are largely determined by locational characteristics.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Physical inspection, joint review with commercial appraiser, and locate comparable sales using new state sales file query.			
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 tables are developed by the contract appraiser using information derived from the market.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes			
6.	Describe the methodology used to determine the commercial lot values.			
	Vacant commercial lots are valued primarily using market information from vacant lot sales.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2008	2008	2008
	2	2008	2008	2013
	3	2008	2008	2013
	4	2008	2008	2013
	<u>Date of Last Inspection</u>			
				2009-2014
				2013-2014
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.			

2015 Commercial Correlation Section for Hamilton County

County Overview

The majority of the commercial properties in Hamilton County (Hamilton) convene in and around the county seat of Aurora, the largest city in Hamilton. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

Per the U.S. Census Bureau, 2,437 people are employed in Hamilton and 67% of the residents living in Hamilton also work in Hamilton, a 3% decrease from the year prior. However, there is an expected 4% job growth increase overall in years 2010-2020. Among the top employers in Hamilton are Proctor & Gamble, Memorial Community Hospital, Aurora Public School, Chief Custom Homes, Hamilton Telecommunications, and Hamilton Manor (Nebraska Department of Labor). Hamilton contains 2 grocery stores, 5 full-service restaurants, and 7 gas stations (city-data.com). The IOFF Opera House is listed on the National Register of Historic Places, as is the Streeter-Peterson House. Hamilton is also home to the Edgerton Explorit Center: Strobe Alley.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Hamilton's statistical analysis showed twenty-three commercial sales, representing all four valuation groupings. This is a decrease of two sales from the prior year, but is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals one grouping, Aurora, with a sufficient number of sales to perform a measurement on and it is within range. The stratification by occupancy code reveals no occupancy code large enough to gather any information from.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Hamilton's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

2015 Commercial Correlation Section for Hamilton County

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Hamilton completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely visit to all commercial parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, all, or portions of, two specific commercial areas were inspected and reviewed. Based on both Hamilton's commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the commercial class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for commercial property within Hamilton is 94% of market value.

2015 Agricultural Assessment Actions for Hamilton County

For the current assessment year, Hamilton County (Hamilton) conducted a market analysis of the agricultural parcels in the county to ensure that the level of value and quality of assessment is in compliance with state statute. Hamilton continued to review agricultural land, using 2008 and 2013 imagery, in preparation to verify changes with land owners and conduct visual inspections. Hamilton conducted a well permit review and drive by inspections as well.

The assessor analyzed the market area for Hamilton and land use was updated, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences.

All pickup work was completed by Hamilton, as were onsite inspections of any remodeling or new construction (building) permits before being placed on the assessment roll.

Hamilton reviewed all sales and a spreadsheet analysis of all usable sales within the study period was completed. Finally, all agricultural land in Hamilton was updated with the values, as set.

2015 Agricultural Assessment Survey for Hamilton County

1.	Valuation data collection done by:							
	Assessor and Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.</td> <td></td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Market Area 1 consists of the entire county. Primarily irrigated, and relatively flat in topography.							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information and identifies common characteristics of the parcels. The sales support one market area for the entire county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Land is considered residential if it is not being used for ag and has a primary residence. Acreages or parcels with dwellings and/or outbuildings of 20 acres or less would be considered residential.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Interviews with buyers and sellers, and review of questionnaires.							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Hamilton County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Butler	1	6,299	5,500	5,296	5,156	5,147	5,094	4,284	4,158	5,588
Fillmore	1	6,400	6,300	6,200	6,100	5,800	n/a	5,400	5,250	6,174
Polk	1	7,303	6,607	6,173	5,777	5,352	5,233	5,061	4,471	6,661
Saline	1	4,350	4,321	3,499	3,500	3,474	3,475	3,325	3,325	3,893
Saline	3	7,140	7,143	7,037	6,893	6,096	5,150	5,042	4,850	6,792
Seward	1	6,400	6,300	6,150	6,009	5,750	n/a	4,800	4,291	5,984
York	2	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,036

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Butler	1	6,000	5,000	4,899	4,788	4,299	3,999	3,100	3,000	4,503
Fillmore	1	3,855	3,815	3,715	3,665	3,514	n/a	3,223	3,155	3,705
Polk	1	4,697	4,447	3,370	3,370	3,070	2,990	2,890	2,890	4,100
Saline	1	3,698	3,697	3,423	3,422	3,195	3,072	2,900	2,866	3,443
Saline	3	4,693	4,687	4,224	4,141	4,045	3,525	3,514	3,350	4,262
Seward	1	5,800	5,700	5,200	5,200	5,200	3,800	3,749	2,950	5,125
York	2	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,098

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Butler	1	2,765	2,888	2,823	2,482	2,624	2,471	2,288	1,655	2,094
Fillmore	1	1,460	1,441	1,380	1,320	1,326	n/a	1,200	1,200	1,288
Polk	1	1,357	1,438	1,544	1,565	1,518	1,568	1,446	1,343	1,460
Saline	1	1,309	1,853	1,631	1,879	1,780	1,604	1,593	1,201	1,585
Saline	3	1,467	1,864	1,408	1,858	1,805	1,516	1,576	1,019	1,444
Seward	1	1,982	2,127	1,879	1,825	1,777	2,550	1,287	1,521	1,583
York	2	2,118	2,043	1,804	1,801	1,680	n/a	1,560	1,560	1,669

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

2015 Agricultural Correlation Section for Hamilton County

County Overview

Hamilton County (Hamilton), a county with an 84% irrigated land majority composition, lies in the south central portion of the State of Nebraska (Nebraska). Falling within the Upper Blue Natural Resource District (NRD), Hamilton saw thirty-one new wells in 2014, per the Nebraska Department of Natural Resources Well Registration Summary. This brings the total well count in Hamilton to 3,707. The United States Department of Agriculture (USDA) is currently preparing the 2017 Census of Agriculture. According to the most recent USDA Census of Agriculture, there are 572 farms in Hamilton, totaling 304,395 acres. This is a 4% increase in the number of farms, a 5% decrease in production acres, and an 8% decrease in acres per farm since the previous census (Ag Census County Profile). When compared against agricultural product value of the other counties in Nebraska, Hamilton ranks fourth in grains, oilseeds, dry beans, dry peas; fifth in bison; and seventh in popcorn, respectively. Nationally, Hamilton is the sixteenth largest producer of popcorn and twenty-fourth in bison. At 90%, row crop production remains the predominant agricultural use in Hamilton.

Description of Analysis

For 2015, the county assessor analyzed Hamilton as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Hamilton's statistical analysis showed 107 qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2015 assessment level was estimated by Hamilton and then measured against their sale prices. The results of this analysis suggested that Hamilton fell not only into the acceptable overall median range at 70.90%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification

2015 Agricultural Correlation Section for Hamilton County

documentation. The review of Hamilton revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

After first ensuring that Hamilton measured at an appropriate level for their market area, the county's resulting values were then compared with the average assessed values of the comparative counties to confirm equalization. In comparing the average assessed values by LCG of Hamilton to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Hamilton has an established plan of inspection and review that allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific sections were inspected and reviewed, amounting to approximately one-sixth of the agricultural parcels in the county. Based on both Hamilton's adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hamilton is 71%.

**41 Hamilton
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 : 216
 Total Sales Price : 28,089,850
 Total Adj. Sales Price : 28,044,850
 Total Assessed Value : 25,982,145
 Avg. Adj. Sales Price : 129,837
 Avg. Assessed Value : 120,288

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 95
 COD : 11.10
 PRD : 103.03

COV : 15.77
 STD : 15.05
 Avg. Abs. Dev : 10.55
 MAX Sales Ratio : 167.37
 MIN Sales Ratio : 52.46

95% Median C.I. : 93.55 to 96.43
 95% Wgt. Mean C.I. : 90.40 to 94.89
 95% Mean C.I. : 93.44 to 97.46

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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>Qtrrs</u>											
01-OCT-12 To 31-DEC-12	27	94.31	93.44	91.78	08.46	101.81	69.98	118.03	87.27 to 99.02	145,585	133,614
01-JAN-13 To 31-MAR-13	25	95.47	96.91	95.28	10.67	101.71	72.71	129.48	90.19 to 99.42	138,300	131,772
01-APR-13 To 30-JUN-13	16	98.14	99.58	99.16	08.53	100.42	77.52	131.62	91.96 to 106.36	138,275	137,116
01-JUL-13 To 30-SEP-13	26	95.57	95.96	95.73	09.55	100.24	73.01	127.19	87.39 to 99.55	136,740	130,906
01-OCT-13 To 31-DEC-13	34	96.57	96.30	92.91	10.03	103.65	67.93	136.56	92.10 to 98.80	101,663	94,456
01-JAN-14 To 31-MAR-14	28	92.93	94.07	89.89	09.03	104.65	63.34	125.41	90.98 to 98.11	118,366	106,393
01-APR-14 To 30-JUN-14	39	92.80	94.75	89.28	15.36	106.13	52.74	167.37	85.37 to 98.31	140,056	125,036
01-JUL-14 To 30-SEP-14	21	94.45	94.33	90.97	14.81	103.69	52.46	130.74	83.46 to 102.85	126,471	115,046
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	94	95.49	96.10	95.01	09.44	101.15	69.98	131.62	93.53 to 97.61	139,957	132,971
01-OCT-13 To 30-SEP-14	122	94.48	94.95	90.56	12.38	104.85	52.46	167.37	92.10 to 96.58	122,040	110,515
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	101	95.88	96.88	95.44	09.93	101.51	67.93	136.56	94.24 to 97.67	125,561	119,834
<u>ALL</u>	216	95.07	95.45	92.64	11.10	103.03	52.46	167.37	93.55 to 96.43	129,837	120,288

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	134	95.49	95.65	93.86	10.45	101.91	52.74	136.56	93.53 to 97.10	124,425	116,784
02	34	94.08	94.57	89.34	12.33	105.85	60.44	130.74	90.54 to 97.37	168,609	150,629
03	19	95.24	104.22	100.58	13.39	103.62	75.91	167.37	92.80 to 111.74	88,855	89,370
04	2	99.68	99.68	99.78	01.79	99.90	97.90	101.46	N/A	168,250	167,885
05	15	93.40	89.94	90.33	10.60	99.57	52.46	106.20	83.46 to 100.58	60,793	54,914
06	8	84.84	85.94	82.13	10.74	104.64	72.50	115.69	72.50 to 115.69	164,125	134,804
08	2	98.24	98.24	97.96	02.30	100.29	95.98	100.50	N/A	344,250	337,238
09	2	86.66	86.66	85.78	09.98	101.03	78.01	95.30	N/A	350,500	300,665
<u>ALL</u>	216	95.07	95.45	92.64	11.10	103.03	52.46	167.37	93.55 to 96.43	129,837	120,288

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	216	95.07	95.45	92.64	11.10	103.03	52.46	167.37	93.55 to 96.43	129,837	120,288
06											
07											
<u>ALL</u>	216	95.07	95.45	92.64	11.10	103.03	52.46	167.37	93.55 to 96.43	129,837	120,288

**41 Hamilton
RESIDENTIAL**

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COV : 15.77
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 Avg. Abs. Dev : 10.55
 MAX Sales Ratio : 167.37
 MIN Sales Ratio : 52.46

95% Median C.I. : 93.55 to 96.43
 95% Wgt. Mean C.I. : 90.40 to 94.89
 95% Mean C.I. : 93.44 to 97.46

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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	93.40	93.40	93.40	00.00	100.00	93.40	93.40	N/A	2,500	2,335	
Less Than 15,000	3	76.50	81.67	77.62	07.97	105.22	75.11	93.40	N/A	7,000	5,433	
Less Than 30,000	11	105.33	109.35	113.49	22.98	96.35	75.11	167.37	76.50 to 136.56	18,095	20,537	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	215	95.09	95.46	92.64	11.14	103.04	52.46	167.37	93.55 to 96.55	130,430	120,836	
Greater Than 14,999	213	95.10	95.65	92.66	11.05	103.23	52.46	167.37	93.61 to 96.58	131,567	121,905	
Greater Than 29,999	205	95.04	94.71	92.50	10.27	102.39	52.46	131.62	93.43 to 96.43	135,833	125,640	
<u>Incremental Ranges</u>												
0 TO 4,999	1	93.40	93.40	93.40	00.00	100.00	93.40	93.40	N/A	2,500	2,335	
5,000 TO 14,999	2	75.81	75.81	75.49	00.92	100.42	75.11	76.50	N/A	9,250	6,983	
15,000 TO 29,999	8	124.25	119.73	117.73	15.85	101.70	76.70	167.37	76.70 to 167.37	22,256	26,201	
30,000 TO 59,999	28	101.75	104.45	103.41	15.09	101.01	67.93	130.74	94.24 to 118.63	45,152	46,691	
60,000 TO 99,999	52	96.78	96.45	96.00	08.22	100.47	52.46	131.62	94.45 to 98.48	78,318	75,189	
100,000 TO 149,999	54	90.88	90.84	90.69	09.68	100.17	52.74	121.23	86.05 to 95.28	126,450	114,681	
150,000 TO 249,999	57	93.61	93.47	93.60	08.70	99.86	63.34	127.19	90.99 to 96.62	192,039	179,753	
250,000 TO 499,999	13	94.31	90.89	90.33	08.32	100.62	69.98	108.37	78.01 to 99.55	318,808	287,986	
500,000 TO 999,999	1	60.44	60.44	60.44	00.00	100.00	60.44	60.44	N/A	590,000	356,575	
1,000,000 +												
<u>ALL</u>	216	95.07	95.45	92.64	11.10	103.03	52.46	167.37	93.55 to 96.43	129,837	120,288	

41 Hamilton
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 : 23
Total Sales Price : 6,075,300
Total Adj. Sales Price : 5,878,800
Total Assessed Value : 4,863,920
Avg. Adj. Sales Price : 255,600
Avg. Assessed Value : 211,475

MEDIAN : 94
WGT. MEAN : 83
MEAN : 90
COD : 13.15
PRD : 109.08

COV : 18.56
STD : 16.75
Avg. Abs. Dev : 12.35
MAX Sales Ratio : 126.09
MIN Sales Ratio : 46.30

95% Median C.I. : 83.30 to 98.08
95% Wgt. Mean C.I. : 70.53 to 94.94
95% Mean C.I. : 83.01 to 97.49

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	96.16	96.16	106.44	13.37	90.34	83.30	109.02	N/A	274,250	291,908
01-JAN-12 To 31-MAR-12	3	97.44	95.03	95.29	02.91	99.73	89.56	98.08	N/A	107,600	102,533
01-APR-12 To 30-JUN-12	2	99.73	99.73	97.50	03.15	102.29	96.59	102.86	N/A	120,000	117,000
01-JUL-12 To 30-SEP-12	1	85.45	85.45	85.45	00.00	100.00	85.45	85.45	N/A	110,000	94,000
01-OCT-12 To 31-DEC-12	1	66.03	66.03	66.03	00.00	100.00	66.03	66.03	N/A	177,500	117,200
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	89.55	89.55	89.55	00.00	100.00	89.55	89.55	N/A	67,000	60,000
01-JUL-13 To 30-SEP-13	1	109.38	109.38	109.38	00.00	100.00	109.38	109.38	N/A	40,000	43,750
01-OCT-13 To 31-DEC-13	3	76.60	81.92	70.61	13.19	116.02	69.43	99.72	N/A	713,000	503,433
01-JAN-14 To 31-MAR-14	6	95.78	91.75	88.82	16.20	103.30	46.30	126.09	46.30 to 126.09	243,000	215,826
01-APR-14 To 30-JUN-14	2	77.10	77.10	79.04	03.93	97.55	74.07	80.13	N/A	375,000	296,400
01-JUL-14 To 30-SEP-14	1	98.08	98.08	98.08	00.00	100.00	98.08	98.08	N/A	26,000	25,500
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	8	97.02	95.29	99.85	06.76	95.43	83.30	109.02	83.30 to 109.02	152,663	152,427
01-OCT-12 To 30-SEP-13	3	89.55	88.32	77.66	16.14	113.73	66.03	109.38	N/A	94,833	73,650
01-OCT-13 To 30-SEP-14	12	91.20	87.38	78.29	16.30	111.61	46.30	126.09	74.07 to 98.08	364,417	285,296
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	7	96.59	90.86	88.53	08.48	102.63	66.03	102.86	66.03 to 102.86	121,471	107,543
01-JAN-13 To 31-DEC-13	5	89.55	88.94	71.86	14.08	123.77	69.43	109.38	N/A	449,200	322,810
<u>ALL</u>	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	19	93.89	89.41	80.18	13.30	111.51	46.30	126.09	80.13 to 98.08	278,068	222,959
02	2	89.73	89.73	87.80	14.63	102.20	76.60	102.86	N/A	41,000	36,000
03	1	88.50	88.50	88.50	00.00	100.00	88.50	88.50	N/A	20,000	17,700
04	1	109.02	109.02	109.02	00.00	100.00	109.02	109.02	N/A	493,500	538,000
<u>ALL</u>	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	97.02	97.02	97.01	00.44	100.01	96.59	97.44	N/A	205,900	199,750
03	21	89.56	89.61	81.66	14.54	109.74	46.30	126.09	80.13 to 98.08	260,333	212,591
04											
<u>ALL</u>	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475

**41 Hamilton
COMMERCIAL**

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Qualified

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MEDIAN : 94
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 COD : 13.15
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 STD : 16.75
 Avg. Abs. Dev : 12.35
 MAX Sales Ratio : 126.09
 MIN Sales Ratio : 46.30

95% Median C.I. : 83.30 to 98.08
 95% Wgt. Mean C.I. : 70.53 to 94.94
 95% Mean C.I. : 83.01 to 97.49

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SALE PRICE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	4	98.08	95.69	96.12	02.45	99.55	88.50	98.08	N/A	24,500	23,550	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475	
Greater Than 14,999	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475	
Greater Than 29,999	19	89.56	89.11	82.51	15.39	108.00	46.30	126.09	76.60 to 99.72	304,253	251,038	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	4	98.08	95.69	96.12	02.45	99.55	88.50	98.08	N/A	24,500	23,550	
30,000 TO 59,999	4	93.08	93.04	91.28	14.06	101.93	76.60	109.38	N/A	44,250	40,391	
60,000 TO 99,999	3	89.56	92.94	92.75	03.79	100.20	89.55	99.72	N/A	76,333	70,800	
100,000 TO 149,999	3	85.45	95.20	95.44	20.29	99.75	74.07	126.09	N/A	125,000	119,305	
150,000 TO 249,999	3	96.59	86.69	87.68	10.84	98.87	66.03	97.44	N/A	196,433	172,233	
250,000 TO 499,999	2	71.98	71.98	78.28	35.68	91.95	46.30	97.66	N/A	371,000	290,420	
500,000 TO 999,999	3	93.89	94.35	93.28	10.26	101.15	80.13	109.02	N/A	549,500	512,600	
1,000,000 +	1	69.43	69.43	69.43	00.00	100.00	69.43	69.43	N/A	2,020,000	1,402,500	
___ ALL ___	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475	

OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
344	2	77.84	77.84	54.18	40.52	143.67	46.30	109.38	N/A	160,000	86,695	
350	2	89.73	89.73	87.80	14.63	102.20	76.60	102.86	N/A	41,000	36,000	
352	3	96.59	95.97	95.24	01.22	100.77	93.89	97.44	N/A	317,267	302,167	
353	2	84.32	84.32	80.39	04.97	104.89	80.13	88.50	N/A	317,500	255,250	
384	1	89.56	89.56	89.56	00.00	100.00	89.56	89.56	N/A	90,000	80,600	
386	4	98.08	90.07	75.81	08.17	118.81	66.03	98.08	N/A	63,875	48,425	
387	1	69.43	69.43	69.43	00.00	100.00	69.43	69.43	N/A	2,020,000	1,402,500	
391	1	109.02	109.02	109.02	00.00	100.00	109.02	109.02	N/A	493,500	538,000	
410	1	126.09	126.09	126.09	00.00	100.00	126.09	126.09	N/A	130,000	163,915	
471	1	83.30	83.30	83.30	00.00	100.00	83.30	83.30	N/A	55,000	45,815	
528	4	87.50	86.68	91.11	07.91	95.14	74.07	97.66	N/A	193,500	176,300	
533	1	99.72	99.72	99.72	00.00	100.00	99.72	99.72	N/A	72,000	71,800	
___ ALL ___	23	93.89	90.25	82.74	13.15	109.08	46.30	126.09	83.30 to 98.08	255,600	211,475	

41 Hamilton
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 : 107
Total Sales Price : 114,501,149
Total Adj. Sales Price : 117,314,719
Total Assessed Value : 81,688,656
Avg. Adj. Sales Price : 1,096,399
Avg. Assessed Value : 763,445

MEDIAN : 71
WGT. MEAN : 70
MEAN : 76
COD : 22.74
PRD : 109.03

COV : 30.86
STD : 23.43
Avg. Abs. Dev : 16.12
MAX Sales Ratio : 175.13
MIN Sales Ratio : 05.80

95% Median C.I. : 67.35 to 76.17
95% Wgt. Mean C.I. : 66.23 to 73.04
95% Mean C.I. : 71.48 to 80.36

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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>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	8	96.41	94.05	90.62	07.78	103.79	78.00	109.96	78.00 to 109.96	826,830	749,292	
01-JAN-12 To 31-MAR-12	13	80.36	83.92	78.06	14.37	107.51	59.72	113.07	69.86 to 97.89	843,032	658,049	
01-APR-12 To 30-JUN-12	3	81.77	95.67	99.86	32.35	95.80	62.95	142.30	N/A	617,266	616,386	
01-JUL-12 To 30-SEP-12	12	65.31	80.59	66.51	30.59	121.17	58.37	175.13	59.21 to 88.48	1,350,743	898,418	
01-OCT-12 To 31-DEC-12	20	60.03	72.47	64.32	27.70	112.67	49.94	169.54	57.61 to 74.62	1,321,106	849,785	
01-JAN-13 To 31-MAR-13	7	67.57	70.97	65.28	12.30	108.72	57.46	98.81	57.46 to 98.81	1,103,214	720,224	
01-APR-13 To 30-JUN-13	5	59.64	58.75	59.78	11.57	98.28	47.77	69.32	N/A	845,973	505,726	
01-JUL-13 To 30-SEP-13	4	64.79	65.19	63.51	13.75	102.65	54.45	76.75	N/A	829,320	526,664	
01-OCT-13 To 31-DEC-13	14	70.38	64.78	64.45	23.60	100.51	05.80	95.97	51.59 to 84.98	1,256,970	810,146	
01-JAN-14 To 31-MAR-14	17	71.77	77.18	73.58	15.72	104.89	58.51	119.28	66.08 to 80.84	1,193,878	878,490	
01-APR-14 To 30-JUN-14	4	75.48	76.72	74.50	15.01	102.98	64.59	91.32	N/A	523,673	390,147	
01-JUL-14 To 30-SEP-14												
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	36	83.37	86.04	76.27	21.06	112.81	58.37	175.13	69.86 to 88.48	989,855	754,976	
01-OCT-12 To 30-SEP-13	36	63.11	69.46	63.98	21.15	108.57	47.77	169.54	58.11 to 69.32	1,158,105	740,904	
01-OCT-13 To 30-SEP-14	35	71.72	72.16	69.61	18.77	103.66	05.80	119.28	66.19 to 77.43	1,142,520	795,342	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	48	69.11	79.05	68.87	27.28	114.78	49.94	175.13	62.77 to 81.77	1,155,047	795,427	
01-JAN-13 To 31-DEC-13	30	67.21	65.27	63.95	18.78	102.06	05.80	98.81	58.11 to 71.46	1,095,574	700,630	
<u>ALL</u>	107	70.90	75.92	69.63	22.74	109.03	05.80	175.13	67.35 to 76.17	1,096,399	763,445	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	107	70.90	75.92	69.63	22.74	109.03	05.80	175.13	67.35 to 76.17	1,096,399	763,445	
<u>ALL</u>	107	70.90	75.92	69.63	22.74	109.03	05.80	175.13	67.35 to 76.17	1,096,399	763,445	

41 Hamilton
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 95% Wgt. Mean C.I. : 66.23 to 73.04
 95% Mean C.I. : 71.48 to 80.36

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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	59	69.86	73.09	67.42	19.15	108.41	39.32	113.07	63.24 to 76.17	1,253,020	844,782
1	59	69.86	73.09	67.42	19.15	108.41	39.32	113.07	63.24 to 76.17	1,253,020	844,782
_____Dry_____											
County	8	72.98	71.27	70.56	16.54	101.01	47.77	85.79	47.77 to 85.79	627,538	442,785
1	8	72.98	71.27	70.56	16.54	101.01	47.77	85.79	47.77 to 85.79	627,538	442,785
_____Grass_____											
County	1	118.63	118.63	118.63	00.00	100.00	118.63	118.63	N/A	128,000	151,850
1	1	118.63	118.63	118.63	00.00	100.00	118.63	118.63	N/A	128,000	151,850
_____ALL_____	107	70.90	75.92	69.63	22.74	109.03	05.80	175.13	67.35 to 76.17	1,096,399	763,445

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	82	71.18	75.27	68.96	20.60	109.15	39.32	169.54	66.62 to 76.17	1,256,467	866,447
1	82	71.18	75.27	68.96	20.60	109.15	39.32	169.54	66.62 to 76.17	1,256,467	866,447
_____Dry_____											
County	12	69.32	70.41	70.04	12.05	100.53	47.77	85.79	62.95 to 81.77	586,416	410,720
1	12	69.32	70.41	70.04	12.05	100.53	47.77	85.79	62.95 to 81.77	586,416	410,720
_____Grass_____											
County	2	85.34	85.34	64.16	39.02	133.01	52.04	118.63	N/A	351,500	225,538
1	2	85.34	85.34	64.16	39.02	133.01	52.04	118.63	N/A	351,500	225,538
_____ALL_____	107	70.90	75.92	69.63	22.74	109.03	05.80	175.13	67.35 to 76.17	1,096,399	763,445

Total Real Property Sum Lines 17, 25, & 30	Records : 7,804	Value : 2,809,253,316	Growth 18,293,371	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	297	2,902,692	0	0	99	2,215,545	396	5,118,237	
02. Res Improve Land	2,341	30,336,820	21	325,805	820	22,372,823	3,182	53,035,448	
03. Res Improvements	2,440	201,737,778	26	2,808,115	991	131,174,586	3,457	335,720,479	
04. Res Total	2,737	234,977,290	26	3,133,920	1,090	155,762,954	3,853	393,874,164	11,978,491
% of Res Total	71.04	59.66	0.67	0.80	28.29	39.55	49.37	14.02	65.48
05. Com UnImp Land	94	2,145,091	7	193,965	10	639,870	111	2,978,926	
06. Com Improve Land	315	7,192,377	10	351,610	25	1,898,612	350	9,442,599	
07. Com Improvements	335	51,802,698	25	4,172,695	37	30,623,373	397	86,598,766	
08. Com Total	429	61,140,166	32	4,718,270	47	33,161,855	508	99,020,291	2,525,050
% of Com Total	84.45	61.75	6.30	4.76	9.25	33.49	6.51	3.52	13.80
09. Ind UnImp Land	3	76,392	0	0	0	0	3	76,392	
10. Ind Improve Land	5	2,203,546	13	1,031,480	3	236,455	21	3,471,481	
11. Ind Improvements	6	39,960,916	13	14,045,720	3	22,562,745	22	76,569,381	
12. Ind Total	9	42,240,854	13	15,077,200	3	22,799,200	25	80,117,254	626,240
% of Ind Total	36.00	52.72	52.00	18.82	12.00	28.46	0.32	2.85	3.42
13. Rec UnImp Land	1	8,085	0	0	21	789,505	22	797,590	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	16	162,480	16	162,480	
16. Rec Total	1	8,085	0	0	37	951,985	38	960,070	19,000
% of Rec Total	2.63	0.84	0.00	0.00	97.37	99.16	0.49	0.03	0.10
Res & Rec Total	2,738	234,985,375	26	3,133,920	1,127	156,714,939	3,891	394,834,234	11,997,491
% of Res & Rec Total	70.37	59.51	0.67	0.79	28.96	39.69	49.86	14.05	65.58
Com & Ind Total	438	103,381,020	45	19,795,470	50	55,961,055	533	179,137,545	3,151,290
% of Com & Ind Total	82.18	57.71	8.44	11.05	9.38	31.24	6.83	6.38	17.23
17. Taxable Total	3,176	338,366,395	71	22,929,390	1,177	212,675,994	4,424	573,971,779	15,148,781
% of Taxable Total	71.79	58.95	1.60	3.99	26.60	37.05	56.69	20.43	82.81

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	3,605	255,810	0	0	0
19. Commercial	7	102,275	4,011,055	0	0	0
20. Industrial	3	216,584	14,318,926	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	1	3,605	255,810
19. Commercial	0	0	0	7	102,275	4,011,055
20. Industrial	0	0	0	3	216,584	14,318,926
21. Other	0	0	0	0	0	0
22. Total Sch II				11	322,464	18,585,791

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	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	242	5	125	372

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	11	639,260	14	2,450,550	2,496	1,555,261,375	2,521	1,558,351,185
28. Ag-Improved Land	9	132,625	23	435,215	1,446	605,279,690	1,478	605,847,530
29. Ag Improvements	1	94,870	2	175,240	856	70,812,712	859	71,082,822
30. Ag Total							3,380	2,235,281,537

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	6	5.68	120,000	21	19.66	420,200	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.02	5,610	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	94,870	2	0.00	175,240	
38. FarmSite Total							
39. Road & Ditches	14	6.01	0	15	11.45	0	
40. Other- Non Ag Use	1	0.74	4,080	1	2.73	15,015	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	35	35.50	720,200	35	35.50	720,200	
32. HomeSite Improv Land	1,014	1,010.75	20,564,000	1,041	1,036.09	21,104,200	
33. HomeSite Improvements	382	0.00	37,754,269	382	0.00	37,754,269	0
34. HomeSite Total				417	1,071.59	59,578,669	
35. FarmSite UnImp Land	90	215.41	1,033,355	91	216.43	1,038,965	
36. FarmSite Improv Land	758	2,612.78	13,592,365	758	2,612.78	13,592,365	
37. FarmSite Improvements	848	0.00	33,058,443	851	0.00	33,328,553	3,144,590
38. FarmSite Total				942	2,829.21	47,959,883	
39. Road & Ditches	3,619	7,532.37	0	3,648	7,549.83	0	
40. Other- Non Ag Use	17	86.79	373,235	19	90.26	392,330	
41. Total Section VI				1,359	11,540.89	107,930,882	3,144,590

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	9	808.30	3,154,350	9	808.30	3,154,350

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	142,471.98	52.76%	1,040,053,725	53.11%	7,300.06
46. 1A	62,210.47	23.04%	454,136,765	23.19%	7,300.01
47. 2A1	18,502.34	6.85%	133,216,695	6.80%	7,199.99
48. 2A	889.39	0.33%	6,403,575	0.33%	7,199.96
49. 3A1	26,513.47	9.82%	188,245,495	9.61%	7,099.99
50. 3A	1,197.69	0.44%	8,503,615	0.43%	7,100.01
51. 4A1	13,364.52	4.95%	93,551,885	4.78%	7,000.02
52. 4A	4,865.50	1.80%	34,058,485	1.74%	7,000.00
53. Total	270,015.36	100.00%	1,958,170,240	100.00%	7,252.07
Dry					
54. 1D1	10,349.76	43.94%	51,748,800	44.99%	5,000.00
55. 1D	4,335.28	18.41%	21,676,380	18.85%	5,000.00
56. 2D1	1,877.05	7.97%	9,009,820	7.83%	4,799.99
57. 2D	201.19	0.85%	965,715	0.84%	4,800.01
58. 3D1	3,550.54	15.07%	16,687,520	14.51%	4,699.99
59. 3D	173.46	0.74%	815,255	0.71%	4,699.96
60. 4D1	2,279.36	9.68%	10,485,040	9.12%	4,599.99
61. 4D	787.85	3.34%	3,624,110	3.15%	4,600.00
62. Total	23,554.49	100.00%	115,012,640	100.00%	4,882.83
Grass					
63. 1G1	2,120.63	8.60%	4,877,465	9.51%	2,300.01
64. 1G	1,305.81	5.30%	3,003,375	5.86%	2,300.01
65. 2G1	2,141.14	8.68%	4,710,530	9.18%	2,200.01
66. 2G	551.20	2.24%	1,212,640	2.36%	2,200.00
67. 3G1	2,134.80	8.66%	4,483,050	8.74%	2,099.99
68. 3G	1,980.36	8.03%	4,158,760	8.11%	2,100.00
69. 4G1	3,277.37	13.29%	6,554,745	12.78%	2,000.00
70. 4G	11,143.41	45.20%	22,286,820	43.45%	2,000.00
71. Total	24,654.72	100.00%	51,287,385	100.00%	2,080.23
Irrigated Total					
	270,015.36	83.82%	1,958,170,240	92.05%	7,252.07
Dry Total					
	23,554.49	7.31%	115,012,640	5.41%	4,882.83
Grass Total					
	24,654.72	7.65%	51,287,385	2.41%	2,080.23
72. Waste	1,795.09	0.56%	1,615,550	0.08%	899.98
73. Other	2,108.39	0.65%	1,264,840	0.06%	599.91
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	322,128.05	100.00%	2,127,350,655	100.00%	6,604.05

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	81.05	591,385	312.91	2,277,195	269,621.40	1,955,301,660	270,015.36	1,958,170,240
77. Dry Land	9.53	47,650	14.93	74,065	23,530.03	114,890,925	23,554.49	115,012,640
78. Grass	3.88	8,545	42.97	93,175	24,607.87	51,185,665	24,654.72	51,287,385
79. Waste	0.25	225	0.56	505	1,794.28	1,614,820	1,795.09	1,615,550
80. Other	0.00	0	0.00	0	2,108.39	1,264,840	2,108.39	1,264,840
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	94.71	647,805	371.37	2,444,940	321,661.97	2,124,257,910	322,128.05	2,127,350,655

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	270,015.36	83.82%	1,958,170,240	92.05%	7,252.07
Dry Land	23,554.49	7.31%	115,012,640	5.41%	4,882.83
Grass	24,654.72	7.65%	51,287,385	2.41%	2,080.23
Waste	1,795.09	0.56%	1,615,550	0.08%	899.98
Other	2,108.39	0.65%	1,264,840	0.06%	599.91
Exempt	0.00	0.00%	0	0.00%	0.00
Total	322,128.05	100.00%	2,127,350,655	100.00%	6,604.05

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

41 Hamilton

	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	376,260,591	393,874,164	17,613,573	4.68%	11,978,491	1.50%
02. Recreational	942,495	960,070	17,575	1.86%	19,000	-0.15%
03. Ag-Homesite Land, Ag-Res Dwelling	58,438,815	59,578,669	1,139,854	1.95%	0	1.95%
04. Total Residential (sum lines 1-3)	435,641,901	454,412,903	18,771,002	4.31%	11,997,491	1.55%
05. Commercial	94,282,009	99,020,291	4,738,282	5.03%	2,525,050	2.35%
06. Industrial	69,023,604	80,117,254	11,093,650	16.07%	626,240	15.16%
07. Ag-Farmsite Land, Outbuildings	45,985,653	47,959,883	1,974,230	4.29%	3,144,590	-2.55%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	209,291,266	227,097,428	17,806,162	8.51%	6,295,880	5.50%
10. Total Non-Agland Real Property	644,933,167	681,902,661	36,969,494	5.73%	18,293,371	2.90%
11. Irrigated	1,769,688,020	1,958,170,240	188,482,220	10.65%		
12. Dryland	88,241,210	115,012,640	26,771,430	30.34%		
13. Grassland	34,537,575	51,287,385	16,749,810	48.50%		
14. Wasteland	1,622,990	1,615,550	-7,440	-0.46%		
15. Other Agland	1,474,575	1,264,840	-209,735	-14.22%		
16. Total Agricultural Land	1,895,564,370	2,127,350,655	231,786,285	12.23%		
17. Total Value of all Real Property (Locally Assessed)	2,540,497,537	2,809,253,316	268,755,779	10.58%	18,293,371	9.86%

~2014 Plan of Assessment for Hamilton County~

(For Assessment years 2015, 2016, and 2017)

Date: June 15th, 2014

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 and subclasses of real property that the County Assessor plans to examine during the years contained in the Plan. 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 try to complete those actions while staying in compliance with Statutes and Regs.

As per Nebraska Statute 77-1311.02, on or before July 31 each year, the Assessor shall present the Plan to the County Board of Equalization and the Assessor may amend the Plan, if necessary, after the budget is approved by the County Board. A copy of the Plan and any amendments thereto shall be mailed to the Nebraska 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.”

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

General Description of Real Property in Hamilton County

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

	<u>Parcels</u>	<u>Value \$</u>
Residential:	3841	376,077,145
Commercial:	492	95,041,504
Industrial:	25	69,019,809
Recreational:	36	942,495
Agricultural:	3385	1,998,586,168
TIF	11	18,864,865

The total value of Hamilton County for 2013 was an impressive \$2,213,570,210.

For fiscal year June 15th, 2013 to June 1st, 2014, an estimated 170 zoning/building permits were filed for new property construction/additions County wide. Also the Assessor and staff discover many new and altered structures where no permit was applied for or issued. Approximately 40 parcels are affected in that way. In these incidences, the changes are noted, and the applicable property record card is updated

For more information see 2014 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

There are currently four full time employees on staff including the Assessor. The Assessor, her Deputy and the two office clerks are certified by the Property Tax Administrator. All four certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Assessment Division. At least part of these hours will be courses offered by IAAO or the equivalent.

The Assessor and/or a staff member will attend all the district meetings and workshops provided. Current Statutes and Regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made to them.

The cadastral maps are updated as the transfer statements are processed. They are in very poor condition, but with the implementation of GIS, the information is available electronically.

Proposed submitted General Budget for July 1, 2014 – June 30, 2015 is \$165,812. The proposed submitted Reappraisal Budget for July 1, 2014 – June 30, 2015 is \$50,950. The Reappraisal Budget includes all the Maintenance agreements for GIS, CAMA, MIPS PC Admin and the web site.

Adopted General budget by the Board for 2013-2014 was \$149,968 and the adopted Reappraisal budget was \$43,125.

The Assessor did receive a 2005 Chevy Colorado 4x4 pick up from Emergency Manager. The car that was used by Assessor and staff was a 2009 Ford Crown Vic and it has been placed on the County's surplus listing.

The Assessor employs the services of Stanard Appraisal Services, Inc. to review and assess the commercial and industrial properties for the county.

MIPS, Inc. in Lincoln, Nebraska is the vendor for the assessment administration and CAMA.

ArcView is the GIS software and ARC 10.2.1 is currently being used by Hamilton County and is supported by GIS Workshop in Lincoln, Nebraska. ARC 10.2.1 was implemented May 22nd, 2014.

GIS Workshop also is the host for the Hamilton County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, NRD districts, Fire Districts and aerial photos on the rural sites. The Hamilton County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program when the deed or subdivision approvals are filed and become available in the Assessor's office.

Numerous GPS points are now available. Currently there are approximately 1200 points currently found and GPS'd. The work is ongoing and will never really be considered "completed".

Current Assessment Procedures for Real Property

On average, 55 deeds per month are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Depending on the number of transfers filed, there is usually a one week turn around time. Ownership changes are made in the administrative package and updated on the website daily. Agricultural and some commercial sales are verified by telephone call and physical inspections as necessary. Most residential sales are inspected and new photos taken if necessary. Zoning/building permits are constantly being verified in the field. Pickup work is to be completed by March 10th of each year.

Appraisal Property Record Cards for all properties reflect the current owner and their mailing address, the latest purchase price with a copy of the recorded deed or similar instrument. If the property is improved, a situs address, photos and a sketch of the

dwelling/commercial building(s) is included. The aerial photos therein reflect the date of approximately March 1, 2008 and/or May 1, 2013.

Several "Sales Books" are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These Sales Books are used by incoming independent appraisers, the general public, and this office staff.

It is a continuing practice to send out questionnaires to property owners in regards to the correct interior info on their appraisal cards. We are having a good success rate in the questionnaires being returned to us in a timely manner.

Nebraska Statute 77-1311.03 states that a portion of the real property parcels in the county are to be reviewed and inspected to complete a total review of all properties every six years. To comply with this statute, it is the goal of the office to try to review at least 17% of the properties yearly. Market data is gathered and reviewed yearly.

In one years' time this office physically inspects approximately 540 parcels, both residential and rural properties; equivalent to 50 days "out" of the office. About 30% of those viewed (165+/-) are from both rural and in-town building permits. The Assessor has no desire to hire out this portion of her assessment work. She believes the accuracy of her records and her ability to visit with constituents about their properties is invaluable. She is also saving the county a great deal of money, estimated \$43,000+/year, by continuing this practice along with her staff. An independent appraisal company would charge the County at least \$80/parcel to perform the same service as the Assessor and staff are now completing.

With the help and guidance of the Nebraska Department of Revenue Property Assessment Division Field Liaison, Bridget Barclay-Sudol, ratio studies are done on all the sales beginning in the early fall. These studies are used to determine the areas that are out of compliance that need reviewing for the next assessment cycle.

The CAMA costing program for commercial is April 2008. Residential property is June 2007. Depreciation studies are done yearly in the areas that are scheduled for review or have been determined through ratio studies that need review. The cost approach is used to establish the cost new and depreciation is used to bring the properties to market value. The income approach is also used on the commercial and some of the industrial properties by Stanard Appraisal Services, Inc. for the Assessor.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Hamilton is in compliance to State Statutes to facilitate equalization within the classes and subclasses of Hamilton County.

Agricultural land values are established yearly. The entire County remains in one market area. Land use is also being updated as the owners have been reporting their acres to the Assessor's office. Our office has been working in cooperation with the Upper Big Blue NRD and Central Platte NRD offices to report land use to assist them in allocating water for irrigation.

Generally, before March 5 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Change are mailed to the property owners on or before June 1. There were approximately 4800 on May 30th, 2014.

Level of Value, Quality, and Uniformity for Assessment Year 2014:

<u>Property Class</u>	<u>Median</u>
Residential	95%
Commercial	99%
Agricultural Land	75%

For more information regarding statistical measures see 2014 Reports & Opinions.

Current Assessment Procedures for Personal Property

Out of an estimated 1500 Personal Property Schedules, approximately 79 Personal Property Schedules were delinquent as of May 1, 2014. The County Assessor notified the late filers by mail, and over two-thirds responded with a filing of their schedules. A 10% penalty was assessed to these schedules. A 25% penalty will be assessed as well as an "Assessor's estimated acquisition amount" to the ones still delinquent as of July 1, 2014.

Current Assessment Procedures for Homestead Exemptions

The Assessor and her staff currently receive approximately 330 Homestead Exemptions in the office. Quite a few of the applicants need assistance and rely upon this staff in correctly filling out their forms. The County Assessor arranges personal visits to the residence of several homestead applicants to assist in the filing process of their Homestead Exemption forms. Reminders were mailed out June 13th, for those not having yet filed for 2014.

Assessment actions completed for assessment year 2014:

Residential / Rural Residential:

The village of Marquette was revalued in its entirety. The appraisal card was compared with what was actually at the property. Siding, roofing, decks, outbuildings, patios, heating & cooling, finished basements, additions, deletions, and remodeling were included as part of these inspections.

All of the following subdivisions in Aurora are now on the new CAMA pricing: Parkview Add, McBride Sub, McBride 2nd Sub, Lincolnshire Sub, Northridge Sub, North Acres Sub, Lincoln Creek Sub, Eberly Sub, Greenway Sub, Willow Bend Sub and Timbercove Sub.

The second through ninth acre of rural building site was increased in value from \$4500/ac to \$5500/ac County wide.

A new rural subdivision was platted and two lots sold. Mariposa Lake Development has lots for sale and the two that sold were for \$105,000/ac sales. It is secured by a coded electronic entrance gate. Two new homes are under construction and the Assessor and Deputy have physically inspected the new structures. Due to the new platting of this subdivision, the Assessor equalized her lakes, lake roads and boat docks across the County.

Commercial:

With the assistance of Stanard Appraisal Inc. the following were newly added or changed in assessment: Henderson State Bank completed (bank in Giltner), Syngenta completed, Top Flite completed, Aurora Coop new office building, Grain Place Foods Inc., Charles Sargent Irrigation Inc. new building, and Pinnacle Bank remodel.

Agricultural Land:

The County remains in one market area. All irrigated crop ground, dry cropable and pasture lands increased in value for the County to be in compliance.

Feedlots, when found on an appraisal card, were be revalued to be equalized county wide.

Assessment actions planned for assessment year 2015:

The County's vendor, GISW, is currently working on a new Aurora City wall map detailing all of the city's subdivisions, block and lot numbers, streets, alleys and highways. The new map will also have the parks, courthouse square and other significant

places of interest properly marked. The cost of this project is estimated at \$15,000. The current wall map in use is from 1974. The new map should be available the fall of 2014.

Residential:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

The Assessor will continue to study to see where “trouble spots” arise where it appears her stats are not in compliance. The continual growth of the city of Aurora will need to be monitored often.

A total review of the village of Hampton is scheduled to begin this summer. It needs to be assessed on the new CAMA pricing and new photos taken and each card inspected with what is physically existing on each parcel. There are approximately 270 parcels to review.

Rural Residential:

A market study will be conducted to bring rural residential properties to 100% of market value.

A review of rural residential properties will continue. The appraisal card will be reviewed in office comparing the 2008 aerial with the 2013 aerial along with the building assessment record. When differences are found, Assessor and/or staff will physically inspect the property with the record to verify. If no changes are noted, the property will be considered “inspected” as part of the six year cycle review process. We are in great hopes to get one fourth of the county reviewed per/year and this process to continue.

The new CAMA pricing needs to be applied to dwellings in Turtle Beach, Platte View Estates as well as the small town of Giltner.

Reviews & new CAMA pricing will hopefully be completed for Aurora State West & West 2nd, Holtzen & Holtzen 2nd, Broadmoor Sub, LacDenado and Valley View subs.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19, 2015.

Commercial:

Commercial properties will be reviewed and re-priced as necessary for 2015 with the assistance of Stanard Appraisal Inc.

Agricultural Land:

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Well permits as received from Upper Big Blue and Central Platte NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed.

Assessment Actions Planned for Assessment Year 2016:

Residential:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Aurora City needs to be priced out in the new CAMA pricing system. Sketches of dwellings will be updated.

Pick-up work and building permits will be checked and placed on the assessment roll by March 1, 2016.

Rural Residential:

A review of rural residential properties will continue. The appraisal card will be reviewed in office comparing the 2008 aerial with the 2013 aerial along with the building assessment record. When differences are found, Assessor and/or staff will physically inspect the property with the record to verify. If no changes are noted, the property will be considered “inspected” as part of the six year cycle review process. We are in great hopes to get the second quarter of the county reviewed.

Commercial:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and zoning/building permits will be conducted by Stanard Appraisal Services, Inc with verification by the Assessor before being placed on the assessment roll by March 1, 2016. Including, but not limited to: Harv’s Farm Supply, Iams, Grain Place Foods, Pinnacle Bank and Aventine.

Agricultural Land:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use.

Assessment Actions Planned for Assessment Year 2017

Residential:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Rural Residential:

A review of rural residential properties will continue. The appraisal card will be reviewed in office comparing the 2008 aerial with the 2013 aerial along with the building assessment record. When differences are found, Assessor and/or staff will physically inspect the property with the record to verify. If no changes are noted, the property will be considered “inspected” as part of the six year cycle review process. We are in great hopes to get the second quarter of the county reviewed.

Commercial:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19, 2017. A commercial appraiser will be used again to assist the Assessor in completing the commercial assessments.

Agricultural Land:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use when needed.

Other functions performed by the Assessor's Office, but not limited to:

1. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the Assessor's offices from the Register of Deeds and the 'green sheets' are worked and exported via internet to the Nebraska Department of Revenue Property Assessment Division. Splits and subdivision changes are made as they become available to the Assessor's office from County Clerk, through a filed survey and/or deed, or are printed from the Nebraska State Surveyor's webpage. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package.
2. Assessor, occasionally with the help of her staff, annually prepare and file Assessor Administrative Reports required by law/regulation as follows:
 - a. Abstracts (Real and Personal Property)
 - b. Assessor Survey
 - c. Sales information to Dept of Revenue 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
 - g. Certificate of Taxes Levied Report
 - h. Report of all exempt property and taxable government owned property
 - i. Annual Plan of Assessment Report
3. Personal Property: administer annual filing of approximately 1470 Schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. The Personal Property Schedules are now available on the web and about 380 were filed on line in 2013 with minimal fixable problems.
4. Permissive Exemptions: administer annual filings of Applications for new or continued exempt use, review and make recommendations to County Board of Equalization.
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 approximately 330 annual filings of applications with assistance to applicants, conduct the approval/denial process along with proper taxpayer notifications.

7. A copy machine is available for appraisers to make copies and get a receipt for monies paid for said copies. A fee sheet is submitted monthly to the County Board.
8. Centrally Assessed: review of valuations as certified by Nebraska Department of Revenue Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Tax Increment Financing: management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.
10. 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.
11. Tax Lists: prepare and certify tax lists to County Treasurer for real property, personal property, and centrally assessed.
12. Tax List Corrections: prepare tax correction documents to inform the County Board of Equalization of changes in value and for the Chairman's signature.
13. County Board of Equalization: either the Assessor or her Deputy attend County Board of Equalization meetings for valuation protests – assemble and provide necessary information.
14. Prepare the Physical Visitation Map and Daily Schedule for County Board of Equalization field reviews on all protested properties.
15. Tax Equalization & Review Commission Appeals: prepare information and attend taxpayer appeal hearings before TERC, update County Attorney to accompany Assessor to said hearing(s). Defend valuation set by the County Board of Equalization. Encourage County Board of Equalization member attendance to said hearing(s). Continue to do my very best to work with the property owners and County Board of Equalization on an agreement of a taxable value on protested properties, thus avoiding a TERC filing by said property owners.
16. TERC Statewide Equalization: attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

17. Education: Assessor Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The four certificate holders of the assessor’s office will meet their 60 hours of education in a four year period to maintain their certification. The Assessment Clerks will attend some of the monthly Central District Association meetings with the County Assessor and/or her Deputy.
18. Safety procedures are practiced to the highest degree possible in this office. Usually, the Sheriff’s office is notified of a work area before any staff leaves the office for assessment work in the county. It is office policy and mandatory that “in house” appraisal staff is always sent out in ‘pairs’ for field assessment work. The county vehicle is equipped with pepper spray and orange safety vests, tape measures, county & village maps, office supplies, extra winter gear as well as toilet paper, flashlight, binoculars & dog biscuits.
19. The County Safety Handbook originated in this office and we assist in keeping it current through photos and detailed instructions for solving problems that have arisen or may arise in the Courthouse. The Assessor, at times, contacts NIRMA with any safety issues facing her office or in regards to others that are employed by Hamilton County.
20. The Assessor and at least one of her staff will continue to attend the monthly Central Nebraska County Assessors Association meetings. In attendance are also Liaisons from the same area and, at times, state employees.
21. The Assessor attends the County Board of Equalization meetings. Her Deputy has attended the CBE meeting in her stead when needed.
22. The Assessor will continue to e-mail press releases from the State to the Aurora News Register for their publication for the public.
23. The Assessor and her staff know that any questions/concerns/problems that arise in the office can be handled quickly, by a phone call or email to the Department of Revenue Property Assessment Division. A listing of those employees by their specialty area is available to the Assessor and her staff.
24. The Assessor currently sits as the Vice President for the Central Nebraska County Officials Association, Central District Executive Board. Her term is for 2 years starting June 2014 to June 2016.

In Conclusion:

The Hamilton County Assessor's Office will strive to maintain an efficient and professional office while continuing to be courteous and respectful to property owners, visitors and co-workers of this County.

Patricia E Sandberg

June 16th, 2014

As per Nebraska Statute 77-1311.02, a copy of this report was submitted to all 5 of the members of the Hamilton County Board of Equalization on Monday, July 14th, 2014.

Currently this County Board of Equalization is still awaiting the results from a TERC hearing, Case No 10C 100, that was conducted in September 2011.

Amended Assessment Actions (June 15th, 2014 – October 30th, 2014)

In June a total of 81 protests were filed; 47 commercial, eight residential, 25 agricultural and one was withdrawn. In June and July, the Assessor, Deputy and, at least one, of the County Board of Equalization Commissioners physically inspected and reviewed the majority of the filed Real Estate Protests. Several were viewed by the Assessor, Deputy, and her Liaison only. The commercial ones were viewed by all aforementioned and the Assessor's commercial appraiser.

The Assessor presented her proposed budgets to the County Board on June 9th.

The pick up work is well under way and the Assessor and/or her staff are continually going out and doing field work throughout the county.

The Assessor and one staff is verifying all property record cards in the village of Hampton in order to revalue Hampton for 2015. New photos are being taken and appraisal card information verified on all real property.

The Assessor and Deputy plan to verify all of Turtle Beach Sub by taking new photos and verifying appraisal card info. Said subdivision will also be re-priced for 2015.

The rural residential properties need reviewed as there is no consistency in the time frame of them being physically inspected county wide. One township is completed at this writing. The County Assessor and Deputy will continue this process in hopes of finishing three to four townships/year.

Approximately 25 Personal Property Schedules were given a 25% penalty on July 1st, with Assessor's Estimated Acquisitions added to each. We are continually receiving federal depreciation worksheets from property owners to update their 2014 Personal Property schedule, which at times involves tax corrections for previous years.

August 25th through 28th the Assessor attended the Assessor's Annual Workshop in Kearney.

September 8th, the County Board approved the Assessor's budget as follows: Reappraisal at \$42,450.00; General at \$165,816.00.

On October 6th the County Board of Equalization approved the levies.

On October 9th, the Assessor and Deputy attended NACO's 9th Annual Legislative Conference in Kearney.

The Assessor's Liaison from Dept of Revenue, Bridget Barclay-Sudol, will be assisting the Assessor in proposed 2015 valuations for her ag land countywide before the first of the year. The Assessor is planning on increasing the values on the rural residential lands also.

Stanard Appraisals Inc will assist in the valuing of approximately 20 commercial properties within the county for 2015 assessment purposes.

Unfortunately, staff is unable to work on the ownership parcel lines along the Platte River as previously hoped. Due to conflicts the County Board has with the Surveyor's last fiscal budget. This office does not have the information from the County Surveyor that is needed to complete the assessment work along the river for new acre counts for accretion lands. The Assessor has no idea as to when the project will, if ever, be completed. She is in great hopes to have the former Co Surveyor meet with the board and see if a compromise can be accomplished to get this vital river ownership information.

The Assessor and her Deputy are not planning on attending the NACO Annual Conference in December in Omaha.

The Assessor sits on the Central Nebraska County Officials Association Executive Board as the Vice President for a term from July, 2014 through July 2016.

The Assessor sits on the Nebraska Assessment Education Certification Advisory Board for an indefinite term.

Hamilton County will host the November Central District Assessors Association meeting.

Respectfully submitted this 27th day of October, 2013.

/s/ Patricia E Sandberg
Hamilton County Assessor
Aurora, Nebraska

2015 Assessment Survey for Hamilton County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	General - \$165,816 Reappraisal - \$42,450
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	Contracted - \$3,000 In-House - \$39,450
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:
	CAMA/MIPS \$18,000; GIS \$14,000; Maintenance computers \$1,700
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,300 (all staff)
12.	Other miscellaneous funds:
	Office equipment \$1,500
13.	Amount of last year's assessor's budget not used:
	General \$173.04; Reappraisal \$55.54

B. Computer, Automation Information and GIS

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

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?
	All towns in the county are zoned.
4.	When was zoning implemented?
	1970

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal appraises commercial and industrial parcels with Assessor and Staff.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes. Commercial and Industrial only.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	That the appraiser be licensed/registered.
4.	Have the existing contracts been approved by the PTA?
	Mass reappraisals – yes; annual pickup work – no.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No – they assist assessor in setting values, but the assessor has final say.

2015 Certification for Hamilton 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 Hamilton 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

