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2015 Commission Summary for Hitchcock County

Residential Real Property - Current

Number of Sales	87	Median	93.86
Total Sales Price	\$4,919,820	Mean	101.12
Total Adj. Sales Price	\$4,919,820	Wgt. Mean	92.02
Total Assessed Value	\$4,527,175	Average Assessed Value of the Base	\$38,931
Avg. Adj. Sales Price	\$56,550	Avg. Assessed Value	\$52,036

Confidence Interval - Current

95% Median C.I	89.51 to 100.28
95% Wgt. Mean C.I	87.70 to 96.34
95% Mean C.I	94.23 to 108.01
% of Value of the Class of all Real Property Value in the	8.76
% of Records Sold in the Study Period	5.48
% of Value Sold in the Study Period	7.32

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	89	99	98.93
2013	85	98	97.54
2012	74	97	97.47
2011	79	96	96

2015 Commission Summary for Hitchcock County

Commercial Real Property - Current

Number of Sales	11	Median	99.51
Total Sales Price	\$474,810	Mean	144.29
Total Adj. Sales Price	\$474,810	Wgt. Mean	106.54
Total Assessed Value	\$505,875	Average Assessed Value of the Base	\$210,974
Avg. Adj. Sales Price	\$43,165	Avg. Assessed Value	\$45,989

Confidence Interval - Current

95% Median C.I	45.70 to 191.39
95% Wgt. Mean C.I	90.86 to 122.22
95% Mean C.I	42.35 to 246.23
% of Value of the Class of all Real Property Value in the County	6.49
% of Records Sold in the Study Period	5.07
% of Value Sold in the Study Period	1.10

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	10	100	100.34
2013	8		98.06
2012	11		100.88
2011	19		93

2015 Opinions of the Property Tax Administrator for Hitchcock 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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	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 Hitchcock County

Physical inspections were completed for a portion of the rural properties and approximately half of the Village of Culbertson. Only routine maintenance was conducted in the rest of the county; the pickup work was completed timely.

A sales study was completed, indicating that while the values were holding in most of the county, values within the Village of Trenton seemed to somewhat high. A 15% decrease was applied to residential improvements within Trenton.

2015 Residential Assessment Survey for Hitchcock County

1.	Valuation data collection done by:														
	The assessor														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>Culbertson - located along Hwy 34 near the City of McCook, where job opportunities and goods and services are available. There is a K-12 school system within the community and basic amenities are available locally. Demand for housing is strong, and the market has been increasing in recent years.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Trenton - also on Hwy 34, but further from McCook in the middle of the county. Commuting to McCook is still feasible, and jobs are also available locally, primarily in agribusiness. There is a K-12 school system within the community and basic amenities are available locally. There is demand for residential housing, but the market is not as strong as it is in Culbertson.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Stratton & Palisade - smaller communities with limited employment opportunities or amenities. Both Villages have elementary school systems; however, older children must commute to Benkelman or Wauenta for school. There is less demand for housing here and the market is less organized.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural Residential - all parcels outside the four villages and not located around Swanson Lake. As is typical in this region of the state, rural properties are in demand and will typically sell well.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Culbertson - located along Hwy 34 near the City of McCook, where job opportunities and goods and services are available. There is a K-12 school system within the community and basic amenities are available locally. Demand for housing is strong, and the market has been increasing in recent years.	02	Trenton - also on Hwy 34, but further from McCook in the middle of the county. Commuting to McCook is still feasible, and jobs are also available locally, primarily in agribusiness. There is a K-12 school system within the community and basic amenities are available locally. There is demand for residential housing, but the market is not as strong as it is in Culbertson.	03	Stratton & Palisade - smaller communities with limited employment opportunities or amenities. Both Villages have elementary school systems; however, older children must commute to Benkelman or Wauenta for school. There is less demand for housing here and the market is less organized.	04	Rural Residential - all parcels outside the four villages and not located around Swanson Lake. As is typical in this region of the state, rural properties are in demand and will typically sell well.	05	Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir	Ag	Agricultural homes and outbuildings
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02	Trenton - also on Hwy 34, but further from McCook in the middle of the county. Commuting to McCook is still feasible, and jobs are also available locally, primarily in agribusiness. There is a K-12 school system within the community and basic amenities are available locally. There is demand for residential housing, but the market is not as strong as it is in Culbertson.														
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05	Laker's North Shore & Swanson Lake Cabins - Recreational cabins at Swanson Reservoir														
Ag	Agricultural homes and outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation studies are developed based on local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	All lots are valued by the square foot using local sales information.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	No applications have been received to combine parcels, all lots being held for sale or resale are being valued the same as all other lots within the neighborhood.														

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2013	2012	2013	2006-2015
02	2013	2012	2013	2012
03	2013	2012	2013	2007-2012
04	2012	2012	2013	2002-2014
05	2013	2012	2013	2013
Ag	2012	2012	2013	2002-2014

Approximately half of Culbertson has been reviewed since January 2015; the remaining is scheduled to be complete this spring. A portion of Palisade was last inspected in 2007 and is also scheduled for review in 2015. Slightly over half of the rural residential parcels have been inspected in 2013 and 2014, those will also be completed in 2015.

2015 Residential Correlation Section for Hitchcock County

County Overview

Hitchcock County contains four small communities with populations ranging from 350-600 people each. The economy is largely agricultural based; influences within the communities will vary based on their proximity to job opportunities, amenities available locally, and the presence or absence of a school system within the community. Additionally, there are three areas around Swanson Reservoir that are recreationally influenced, and are less subject to the local economy. Five valuation groupings have been established in the residential class based on these influences.

Description of Analysis

Comparison of the number of residential parcels in each valuation grouping to the corresponding number of sold parcels reveals that each valuation group has a representative presence in the sales file; however, the samples in groups four and five are too small to produce reliable statistics for properties that are not particularly homogeneous. The statistics for both small valuation groups are below the acceptable range. A portion of the parcels in valuation group four have not been inspected recently, indicating that the statistics calculated from the small group of sales should not be unduly relied upon. Because groups four and five have been subjected to the same market analysis and cost and depreciation updates as properties within the villages, they are believed to be assessed within the acceptable range.

Analysis of the sold properties and the abstract support the reported actions; only routine maintenance was conducted with the exception of the rural properties that were physical inspected and a percentage adjustment was applied to properties in Trenton to reduce values there. Review of the statistical profile indicates that where there are a sufficient number of sales, the statistics fall within the acceptable range. Review of the overall statistics shows that the measures of central tendency and the 95% median confidence interval all support a level of value near the acceptable range; based on the analysis the median will be relied upon to describe the level of value of the residential class.

Sales Qualification

A sales qualification review was completed by the Department for all counties. The review involved an analysis of the sale utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

2015 Residential Correlation Section for Hitchcock County

Equalization and Quality of Assessment

The COD is slightly high, but does support that ratios are reasonably clustered around the median. The price related differential is also somewhat high; review of the sales price substrata does show a pattern of median ratios decreasing as selling prices increase. The qualitative statistics are not stand alone indicators of assessment uniformity, but should be reviewed by the county assessor when determining future assessments.

The Department conducts a cyclical review of assessment practices in which a portion of counties in the state are reviewed each year. Hitchcock County received this review during 2014. The findings of the review indicated that there was no bias in the treatment of sold and unsold properties; however, the county continues to struggle with completing the six-year inspection requirement. To date a portion of the rural residential parcels and portions of Culbertson and Palisade still need to be reviewed. The newly elected assessor took office in January 2015 and has submitted a plan to complete this work in 2015; the plan can be found following the original Three Year Plan submitted to the Department last October.

Although the inspections are not current, the county has maintained their records, conducted routine sales analysis, and has updated the appraisal tables regularly to maintain values within the acceptable range. Because the residential properties are all assessed at the same relative portion of market value, the assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of residential properties in Hitchcock County is 94%.

2015 Commercial Assessment Actions for Hitchcock County

Only routine maintenance was completed for the commercial class of property; one property that was partially complete at the date of the last commercial reappraisal was picked up by Luhrs Appraisal. The assessor reviewed the assessment of mini-storage units throughout the county and revalued them based on recent sales.

The pickup work was completed timely, and included a new subdivision at Swanson Reservoir that includes four lots and two new commercial buildings. Sixty newly producing oil parcels were also added to the tax rolls this year.

2015 Commercial Assessment Survey for Hitchcock County

1.	Valuation data collection done by:				
	The assessor				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	01	There are no valuation groupings within the commercial class, as there are too few sales in the study period to warrant locational stratification.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	Where sufficient data exists, all three approaches were developed.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Values for commercial parcels were last established by Stanard Appraisal for assessment year 2013; this year a fee appraiser was hired to establish a value on one unique parcel.				
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation is developed using local market information, as well as sales data from outside of the county.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	The contract appraiser developed market models based on the sale price per square foot of different properties with adjustments for various characteristics. Locational adjustments would typically be handled in the land value if necessary.				
6.	Describe the methodology used to determine the commercial lot values.				
	The commercial lot values were established by conducting a sales analysis; values are applied per square foot.				
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2012	2012	2012

2015 Commercial Correlation Section for Hitchcock County

County Overview

In Hitchcock County, the economy is heavily dependent on agriculture. The major employers in the area include agricultural based businesses such as cooperatives, fertilizer companies, and an ethanol plant. All four communities in the county offer some basic services and amenities; but there is little demand for commercial property and the market is not organized. Properties are valued more on occupancy than location, so there are no valuation groupings within the class.

Description of Analysis

There are only eleven sales in the current study period; with such a small sample it is unlikely that the statistics could adequately represent the class. There are 171 improved parcels within the class, half of which are in five occupancy codes including mini-storage and storage warehouses, as well as retail stores, office buildings, and service repair garages. Only two of these occupancy codes are represented in the sales file and storage warehouses are making up over half of the file.

The qualitative statistics are quite high, and are heavily impacted by one extreme low dollar sale; the substratum of sales Greater than \$4,999 displays the effects of this outlier. With so few sales and sample heavily weighted with one type of property, the statistics will not be used to represent the level of value within the county.

The abstract of assessment and review of sold properties confirm the reported actions of the county assessor that primarily only routine maintenance changes occurred this year. The commercial class was last reappraised in 2013.

Sales Qualification

A sales qualification review was completed by the Department of Revenue, Property Assessment Division (Department) for all counties this year. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. Hitchcock County received this review during 2014. The review confirmed that the county is in compliance with the six year inspection requirement

2015 Commercial Correlation Section for Hitchcock County

within the commercial class and also indicated that there was no apparent bias in the assessment of sold and unsold properties.

All factors support that values within the commercial class have been uniformly and equitably assessed. Therefore, commercial property is believed to be assessed in the acceptable range and the quality of assessment within the class is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, Hitchcock County has met the statutory level of value of 100% in the commercial class.

2015 Agricultural Assessment Actions for Hitchcock County

The agricultural improvements in approximately one fourth of the county were physically inspected for 2015. Only routine maintenance was completed for the rest of the county.

CREP and CRP acres were identified by obtaining FSA Contracts and maps after obtaining tax payer permission. Nearly 9,000 acres across the county have been identified in these programs to date. Sales studies were completed and a CREP value was established at \$2,000 per acre and \$900.

A sales study was completed for agricultural land sales and all values increased approximately 20-25%.

2015 Agricultural Assessment Survey for Hitchcock County

1.	Valuation data collection done by:							
	The assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no market areas within the county; as recently as last year two areas have been used with the second area being a one mile corridor along the Republican River; however, these areas have had the same values applied to them since 2012.</td> <td style="text-align: center;">2009</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no market areas within the county; as recently as last year two areas have been used with the second area being a one mile corridor along the Republican River; however, these areas have had the same values applied to them since 2012.	2009
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There are no market areas within the county; as recently as last year two areas have been used with the second area being a one mile corridor along the Republican River; however, these areas have had the same values applied to them since 2012.	2009						
3.	Describe the process used to determine and monitor market areas.							
	Sales analysis conducted over the past several years have indicated that there is not a need for market areas within the county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Generally, all parcels less than 40 acres are typically considered rural residential; however, parcels will be reviewed for present use before a determination is made. The recreational parcels within the county currently only include the seasonal cabins at Swanson Reservoir.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Farm home sites and rural residential home sites are valued the same countywide.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	n/a							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	Yes							
7a.	What process was used to determine if non-agricultural influences exist?							
	Sales studies are conducted annually and continue to indicate that land along the river sells for approximately the same price as agricultural land away from the river.							
7b.	Describe the non-agricultural influences present within the county.							
	n/a							
7c.	How many parcels in the county are receiving special value?							
	None							
7d.	Where is the influenced area located within the county?							
	There are no areas of influence within Hitchcock County.							

7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	All arm's length minimally improved or unimproved agricultural sales are used to establish the agricultural values as there is no indication of non-agricultural influence present in the market.

Hitchcock County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hitchcock	1	3,300	3,300	2,900	2,900	2,800	2,800	2,700	2,700	3,161
Red Willow	1	2,970	2,970	2,894	2,786	2,528	2,115	2,029	1,905	2,867
Frontier	1	3,000	2,996	2,928	2,939	2,900	2,900	2,844	2,789	2,968
Hayes	1	3,150	3,150	2,830	2,830	2,670	2,670	2,490	2,490	2,886
Chase	1	n/a	4,444	4,438	4,444	4,444	4,189	4,188	4,186	4,359
Dundy	1	n/a	2,944	2,992	2,998	2,924	2,950	2,988	3,003	2,980

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hitchcock	1	1,719	1,607	1,436	1,470	1,301	1,428	1,186	1,166	1,539
Red Willow	1	1,800	1,800	1,740	1,740	1,620	1,560	1,500	1,440	1,740
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	1,670
Hayes	1	1,425	1,425	1,275	1,275	1,225	1,225	1,160	1,160	1,350
Chase	1	n/a	1,440	1,440	1,440	1,250	1,250	1,250	1,250	1,392
Dundy	1	n/a	1,579	1,580	1,580	854	855	835	855	1,342

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hitchcock	1	500	548	496	480	462	513	441	426	442
Red Willow	1	675	675	675	675	675	675	675	675	675
Frontier	1	650	650	650	650	650	650	650	650	650
Hayes	1	425	508	508	467	489	484	435	426	443
Chase	1	n/a	525	525	525	525	525	525	525	525
Dundy	1	n/a	420	420	420	420	422	420	420	420

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

2015 Hitchcock County Special Value Methodology

A special value area was formed including a mile corridor on each side of the river for nonagricultural influences in 2002. During this beginning era of special value, the county set a higher valuation in the grass sub classifications for approximately 237 parcels within the special valuation area.

As the years followed, there were less signs of any market differences in this special value area. Dundy County to the west of Hitchcock and Red Willow to the east did not recognize any special valuation throughout the neighboring market areas along the Republican River.

For the past several years, both market areas carried the same land values as the market was predominate with increased agricultural land values in all sub classifications. No further applications have been filed since 2002. A review of the sales in both prior market areas reflects similar agricultural influences and there are no signs of non-agricultural influences in the Hitchcock County market. Therefore, both market areas will be joined to be one market area and continued reviews will be made on the use of each parcel for the primary use of the property in 2015.

Marlene Bedore

Hitchcock County Assessor

2015 Agricultural Correlation Section for Hitchcock County

County Overview

Agricultural land in Hitchcock County primarily consists of equal amounts of dry cropland and grassland, with little irrigated farmland. The county is in the Middle Republican Natural Resource District, which imposes water allocation restrictions on irrigated parcels. The counties surrounding Hitchcock County are all considered to be comparable. A number of years ago, the county had recognized nonagricultural influence along the Republican River and special value applications were filed. With the rising market value of agricultural land, recreational influence became increasingly difficult to identify. The county ceased differentiating market and special value along the river in 2012; for 2015 the market area around the Republican River was dissolved and special valuation is no longer used.

Description of Analysis

Analysis of sales within the county showed them to be disproportionate when stratified by time and heavily weighted with dry land acres. The sample was expanded to achieve a proportionate distribution among the study period years; because there are few irrigated and grassland sales in the region, the sample remains heavily weighted with dry land acres. The county assessor has valued all land uses at a similar portion of market value; therefore, the imbalance of land use in the file is not skewing the calculated statistical measures.

Review of the statistical profile supports that all agricultural values are within the acceptable range. The median is the best indicator of the level of value within the class.

Sales Qualification

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

Equalization and Quality of Assessment

A comparison of values to adjoining counties shows them to be well equalized with the adjoining counties; within the county the land use subclasses have been assessed at uniform portions of market value. The evidence supports that agricultural values in Hitchcock County have been uniformly and proportionately established. The quality of assessment within the class meets generally accepted mass appraisal standards.

2015 Agricultural Correlation Section for Hitchcock County

Level of Value

Based on analysis of all available information, the level of value of agricultural land is 74%.

**44 Hitchcock
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 : 87
 Total Sales Price : 4,919,820
 Total Adj. Sales Price : 4,919,820
 Total Assessed Value : 4,527,175
 Avg. Adj. Sales Price : 56,550
 Avg. Assessed Value : 52,036

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 101
 COD : 23.26
 PRD : 109.89

COV : 32.41
 STD : 32.77
 Avg. Abs. Dev : 21.83
 MAX Sales Ratio : 245.70
 MIN Sales Ratio : 43.26

95% Median C.I. : 89.51 to 100.28
 95% Wgt. Mean C.I. : 87.70 to 96.34
 95% Mean C.I. : 94.23 to 108.01

Printed:3/30/2015 9:47:22AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	6	97.78	99.38	98.25	05.32	101.15	91.71	112.11	91.71 to 112.11	56,250	55,267
01-JAN-13 To 31-MAR-13	16	98.48	107.26	95.87	26.14	111.88	51.09	180.94	89.36 to 132.51	50,613	48,521
01-APR-13 To 30-JUN-13	11	93.86	97.22	94.83	13.85	102.52	71.78	124.23	78.74 to 120.66	51,752	49,076
01-JUL-13 To 30-SEP-13	10	92.38	98.02	91.10	21.52	107.60	69.30	174.78	76.84 to 109.79	83,900	76,433
01-OCT-13 To 31-DEC-13	11	92.20	121.26	99.72	39.02	121.60	72.99	245.70	84.08 to 189.33	40,650	40,535
01-JAN-14 To 31-MAR-14	13	84.25	97.59	87.90	26.33	111.02	54.97	165.40	76.86 to 125.17	45,669	40,145
01-APR-14 To 30-JUN-14	9	80.61	81.79	78.84	14.96	103.74	43.26	121.21	74.78 to 96.92	61,378	48,388
01-JUL-14 To 30-SEP-14	11	100.70	99.73	92.32	20.43	108.03	52.25	176.93	71.32 to 116.67	70,091	64,710
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	43	97.19	101.44	94.39	18.86	107.47	51.09	180.94	91.62 to 104.60	59,432	56,095
01-OCT-13 To 30-SEP-14	44	89.74	100.81	89.46	27.64	112.69	43.26	245.70	80.65 to 100.78	53,733	48,070
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	48	95.27	106.24	94.79	25.30	112.08	51.09	245.70	89.97 to 107.32	55,526	52,633
<u>ALL</u>	87	93.86	101.12	92.02	23.26	109.89	43.26	245.70	89.51 to 100.28	56,550	52,036

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	23	92.04	96.26	93.66	18.63	102.78	43.26	164.33	82.13 to 103.26	65,021	60,899
02	22	94.89	105.47	92.34	26.07	114.22	52.25	245.70	80.65 to 121.21	33,836	31,245
03	27	97.19	109.72	98.59	26.29	111.29	71.78	189.33	84.25 to 112.91	35,019	34,526
04	11	91.23	91.93	90.89	13.57	101.14	69.30	132.51	76.03 to 102.48	130,991	119,062
05	4	64.23	72.37	67.18	30.11	107.73	51.09	109.94	N/A	73,388	49,300
<u>ALL</u>	87	93.86	101.12	92.02	23.26	109.89	43.26	245.70	89.51 to 100.28	56,550	52,036

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	79	93.64	100.62	93.05	21.59	108.14	43.26	245.70	89.51 to 98.83	57,820	53,802
06	3	54.97	59.85	64.46	13.59	92.85	51.09	73.49	N/A	92,000	59,302
07	5	124.68	133.79	130.05	18.48	102.88	104.60	165.40	N/A	15,210	19,780
<u>ALL</u>	87	93.86	101.12	92.02	23.26	109.89	43.26	245.70	89.51 to 100.28	56,550	52,036

**44 Hitchcock
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 : 87
 Total Sales Price : 4,919,820
 Total Adj. Sales Price : 4,919,820
 Total Assessed Value : 4,527,175
 Avg. Adj. Sales Price : 56,550
 Avg. Assessed Value : 52,036

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 101
 COD : 23.26
 PRD : 109.89

COV : 32.41
 STD : 32.77
 Avg. Abs. Dev : 21.83
 MAX Sales Ratio : 245.70
 MIN Sales Ratio : 43.26

95% Median C.I. : 89.51 to 100.28
 95% Wgt. Mean C.I. : 87.70 to 96.34
 95% Mean C.I. : 94.23 to 108.01

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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	180.94	180.94	180.94	00.00	100.00	180.94	180.94	N/A	3,200	5,790	
Less Than 15,000	10	141.34	141.66	128.55	32.70	110.20	52.25	245.70	82.13 to 189.33	8,470	10,889	
Less Than 30,000	30	108.63	120.52	110.96	32.11	108.62	43.26	245.70	96.92 to 132.51	17,784	19,733	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	86	93.75	100.19	91.96	22.47	108.95	43.26	245.70	89.51 to 98.93	57,170	52,574	
Greater Than 14,999	77	92.20	95.86	91.38	18.48	104.90	43.26	176.93	89.36 to 98.36	62,794	57,380	
Greater Than 29,999	57	90.44	90.92	89.72	13.95	101.34	51.09	132.94	84.08 to 93.86	76,953	69,038	
<u>Incremental Ranges</u>												
0 TO 4,999	1	180.94	180.94	180.94	00.00	100.00	180.94	180.94	N/A	3,200	5,790	
5,000 TO 14,999	9	124.68	137.29	126.50	36.17	108.53	52.25	245.70	82.13 to 189.33	9,056	11,455	
15,000 TO 29,999	20	105.88	109.95	107.64	24.62	102.15	43.26	176.93	95.92 to 124.23	22,441	24,156	
30,000 TO 59,999	26	93.03	95.48	94.66	14.04	100.87	54.97	125.17	89.36 to 109.63	39,446	37,339	
60,000 TO 99,999	17	83.23	84.93	85.94	11.53	98.82	51.09	109.42	77.96 to 93.64	78,059	67,080	
100,000 TO 149,999	9	91.23	92.54	91.93	14.36	100.66	69.30	132.94	76.03 to 102.48	112,756	103,654	
150,000 TO 249,999	4	76.08	81.05	81.78	11.36	99.11	71.32	100.70	N/A	169,975	139,014	
250,000 TO 499,999	1	98.83	98.83	98.83	00.00	100.00	98.83	98.83	N/A	339,000	335,050	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	87	93.86	101.12	92.02	23.26	109.89	43.26	245.70	89.51 to 100.28	56,550	52,036	

**44 Hitchcock
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 : 11
 Total Sales Price : 474,810
 Total Adj. Sales Price : 474,810
 Total Assessed Value : 505,875
 Avg. Adj. Sales Price : 43,165
 Avg. Assessed Value : 45,989

MEDIAN : 100
 WGT. MEAN : 107
 MEAN : 144
 COD : 71.10
 PRD : 135.43

COV : 105.17
 STD : 151.75
 Avg. Abs. Dev : 70.75
 MAX Sales Ratio : 584.57
 MIN Sales Ratio : 34.55

95% Median C.I. : 45.70 to 191.39
 95% Wgt. Mean C.I. : 90.86 to 122.22
 95% Mean C.I. : 42.35 to 246.23

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	1	91.20	91.20	91.20	00.00	100.00	91.20	91.20	N/A	30,000	27,360	
01-JAN-12 To 31-MAR-12												
01-APR-12 To 30-JUN-12												
01-JUL-12 To 30-SEP-12	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	5,000	4,790	
01-OCT-12 To 31-DEC-12	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	105,000	104,485	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13	2	118.55	118.55	153.05	61.45	77.46	45.70	191.39	N/A	9,500	14,540	
01-JUL-13 To 30-SEP-13	1	117.85	117.85	117.85	00.00	100.00	117.85	117.85	N/A	150,000	176,780	
01-OCT-13 To 31-DEC-13	1	87.47	87.47	87.47	00.00	100.00	87.47	87.47	N/A	100,000	87,470	
01-JAN-14 To 31-MAR-14	1	127.41	127.41	127.41	00.00	100.00	127.41	127.41	N/A	40,000	50,965	
01-APR-14 To 30-JUN-14	1	111.70	111.70	111.70	00.00	100.00	111.70	111.70	N/A	15,000	16,755	
01-JUL-14 To 30-SEP-14	2	309.56	309.56	75.76	88.84	408.61	34.55	584.57	N/A	5,405	4,095	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	2	93.50	93.50	91.86	02.46	101.79	91.20	95.80	N/A	17,500	16,075	
01-OCT-12 To 30-SEP-13	4	108.68	113.61	113.26	37.73	100.31	45.70	191.39	N/A	68,500	77,586	
01-OCT-13 To 30-SEP-14	5	111.70	189.14	98.53	105.63	191.96	34.55	584.57	N/A	33,162	32,676	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	2	97.66	97.66	99.34	01.90	98.31	95.80	99.51	N/A	55,000	54,638	
01-JAN-13 To 31-DEC-13	4	102.66	110.60	109.04	42.88	101.43	45.70	191.39	N/A	67,250	73,333	
<u>ALL</u>	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989	
<u>ALL</u>	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	10	105.61	149.97	111.63	72.55	134.35	34.55	584.57	45.70 to 191.39	37,481	41,841	
04	1	87.47	87.47	87.47	00.00	100.00	87.47	87.47	N/A	100,000	87,470	
<u>ALL</u>	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989	

**44 Hitchcock
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 : 11
 Total Sales Price : 474,810
 Total Adj. Sales Price : 474,810
 Total Assessed Value : 505,875
 Avg. Adj. Sales Price : 43,165
 Avg. Assessed Value : 45,989

MEDIAN : 100
 WGT. MEAN : 107
 MEAN : 144
 COD : 71.10
 PRD : 135.43

COV : 105.17
 STD : 151.75
 Avg. Abs. Dev : 70.75
 MAX Sales Ratio : 584.57
 MIN Sales Ratio : 34.55

95% Median C.I. : 45.70 to 191.39
 95% Wgt. Mean C.I. : 90.86 to 122.22
 95% Mean C.I. : 42.35 to 246.23

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	584.57	584.57	584.57	00.00	100.00	584.57	584.57	N/A	810	4,735
Less Than 15,000	5	95.80	190.40	120.83	145.24	157.58	34.55	584.57	N/A	6,962	8,412
Less Than 30,000	6	103.75	177.29	118.08	114.31	150.14	34.55	584.57	34.55 to 584.57	8,302	9,803
Ranges Excl. Low \$											
Greater Than 4,999	10	97.66	100.26	105.73	30.01	94.83	34.55	191.39	45.70 to 127.41	47,400	50,114
Greater Than 14,999	6	105.61	105.86	105.41	12.43	100.43	87.47	127.41	87.47 to 127.41	73,333	77,303
Greater Than 29,999	5	99.51	104.69	105.19	13.39	99.52	87.47	127.41	N/A	85,000	89,412
Incremental Ranges											
0 TO 4,999	1	584.57	584.57	584.57	00.00	100.00	584.57	584.57	N/A	810	4,735
5,000 TO 14,999	4	70.75	91.86	109.78	73.13	83.68	34.55	191.39	N/A	8,500	9,331
15,000 TO 29,999	1	111.70	111.70	111.70	00.00	100.00	111.70	111.70	N/A	15,000	16,755
30,000 TO 59,999	2	109.31	109.31	111.89	16.57	97.69	91.20	127.41	N/A	35,000	39,163
60,000 TO 99,999											
100,000 TO 149,999	2	93.49	93.49	93.64	06.44	99.84	87.47	99.51	N/A	102,500	95,978
150,000 TO 249,999	1	117.85	117.85	117.85	00.00	100.00	117.85	117.85	N/A	150,000	176,780
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	122.63	122.63	119.87	03.90	102.30	117.85	127.41	N/A	95,000	113,873
349	1	191.39	191.39	191.39	00.00	100.00	191.39	191.39	N/A	14,000	26,795
352	1	99.51	99.51	99.51	00.00	100.00	99.51	99.51	N/A	105,000	104,485
384	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	5,000	4,790
406	6	89.34	159.20	88.34	115.61	180.21	34.55	584.57	34.55 to 584.57	26,802	23,677
ALL	11	99.51	144.29	106.54	71.10	135.43	34.55	584.57	45.70 to 191.39	43,165	45,989

44 Hitchcock
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 : 62
 Total Sales Price : 32,834,983
 Total Adj. Sales Price : 33,164,983
 Total Assessed Value : 22,648,802
 Avg. Adj. Sales Price : 534,919
 Avg. Assessed Value : 365,303

MEDIAN : 74
 WGT. MEAN : 68
 MEAN : 76
 COD : 26.26
 PRD : 110.81

COV : 36.17
 STD : 27.37
 Avg. Abs. Dev : 19.44
 MAX Sales Ratio : 158.39
 MIN Sales Ratio : 07.64

95% Median C.I. : 69.14 to 80.22
 95% Wgt. Mean C.I. : 60.28 to 76.30
 95% Mean C.I. : 68.86 to 82.48

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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	4	96.38	109.54	108.69	20.34	100.78	87.00	158.39	N/A	304,400	330,855
01-JAN-12 To 31-MAR-12	6	76.49	84.40	82.40	21.66	102.43	66.37	121.11	66.37 to 121.11	535,833	441,507
01-APR-12 To 30-JUN-12	10	68.72	77.66	67.84	39.04	114.48	30.72	127.43	50.03 to 113.85	190,728	129,385
01-JUL-12 To 30-SEP-12	2	97.11	97.11	82.16	19.80	118.20	77.88	116.33	N/A	337,500	277,275
01-OCT-12 To 31-DEC-12	11	76.40	70.10	68.39	20.27	102.50	45.10	91.91	48.22 to 87.24	553,252	378,347
01-JAN-13 To 31-MAR-13	1	75.91	75.91	75.91	00.00	100.00	75.91	75.91	N/A	246,000	186,740
01-APR-13 To 30-JUN-13	1	82.05	82.05	82.05	00.00	100.00	82.05	82.05	N/A	830,000	680,990
01-JUL-13 To 30-SEP-13	7	69.47	60.62	64.08	17.89	94.60	20.30	80.22	20.30 to 80.22	640,834	410,631
01-OCT-13 To 31-DEC-13	8	67.99	72.50	57.49	16.52	126.11	52.94	113.33	52.94 to 113.33	1,245,750	716,194
01-JAN-14 To 31-MAR-14	6	76.00	76.12	76.84	32.51	99.06	07.64	144.79	07.64 to 144.79	315,333	242,291
01-APR-14 To 30-JUN-14	5	77.41	74.06	70.08	09.44	105.68	55.33	86.50	N/A	487,299	341,501
01-JUL-14 To 30-SEP-14	1	15.95	15.95	15.95	00.00	100.00	15.95	15.95	N/A	208,000	33,180
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	22	84.61	87.06	82.98	28.74	104.92	30.72	158.39	66.37 to 110.31	318,858	264,584
01-OCT-12 To 30-SEP-13	20	70.36	67.67	67.86	20.14	99.72	20.30	91.91	56.63 to 80.22	582,381	395,198
01-OCT-13 To 30-SEP-14	20	72.12	71.15	61.53	24.61	115.63	07.64	144.79	63.03 to 78.21	725,125	446,199
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	29	76.40	77.53	72.87	26.52	106.39	30.72	127.43	58.30 to 87.24	409,760	298,595
01-JAN-13 To 31-DEC-13	17	69.41	68.37	61.00	16.67	112.08	20.30	113.33	62.25 to 80.22	913,402	557,159
<u>ALL</u>	62	74.02	75.67	68.29	26.26	110.81	07.64	158.39	69.14 to 80.22	534,919	365,303

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	62	74.02	75.67	68.29	26.26	110.81	07.64	158.39	69.14 to 80.22	534,919	365,303
<u>ALL</u>	62	74.02	75.67	68.29	26.26	110.81	07.64	158.39	69.14 to 80.22	534,919	365,303

44 Hitchcock
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 : 62
 Total Sales Price : 32,834,983
 Total Adj. Sales Price : 33,164,983
 Total Assessed Value : 22,648,802
 Avg. Adj. Sales Price : 534,919
 Avg. Assessed Value : 365,303

MEDIAN : 74
 WGT. MEAN : 68
 MEAN : 76
 COD : 26.26
 PRD : 110.81

COV : 36.17
 STD : 27.37
 Avg. Abs. Dev : 19.44
 MAX Sales Ratio : 158.39
 MIN Sales Ratio : 07.64

95% Median C.I. : 69.14 to 80.22
 95% Wgt. Mean C.I. : 60.28 to 76.30
 95% Mean C.I. : 68.86 to 82.48

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	5	69.49	70.79	67.27	12.03	105.23	58.30	82.22	N/A	1,281,200	861,861
1	5	69.49	70.79	67.27	12.03	105.23	58.30	82.22	N/A	1,281,200	861,861
_____Dry_____											
County	11	71.23	75.53	72.99	12.07	103.48	56.77	116.33	66.37 to 86.64	374,182	273,131
1	11	71.23	75.53	72.99	12.07	103.48	56.77	116.33	66.37 to 86.64	374,182	273,131
_____Grass_____											
County	10	71.63	76.09	62.17	42.51	122.39	15.95	127.43	45.10 to 113.85	173,305	107,745
1	10	71.63	76.09	62.17	42.51	122.39	15.95	127.43	45.10 to 113.85	173,305	107,745
_____ALL_____	62	74.02	75.67	68.29	26.26	110.81	07.64	158.39	69.14 to 80.22	534,919	365,303

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	11	69.49	68.66	61.38	16.15	111.86	51.58	87.24	52.94 to 82.22	1,496,182	918,285
1	11	69.49	68.66	61.38	16.15	111.86	51.58	87.24	52.94 to 82.22	1,496,182	918,285
_____Dry_____											
County	21	71.23	77.83	76.65	21.77	101.54	46.34	158.39	66.38 to 79.61	336,040	257,589
1	21	71.23	77.83	76.65	21.77	101.54	46.34	158.39	66.38 to 79.61	336,040	257,589
_____Grass_____											
County	14	73.81	73.53	69.69	40.54	105.51	07.64	127.43	45.10 to 113.33	249,968	174,204
1	14	73.81	73.53	69.69	40.54	105.51	07.64	127.43	45.10 to 113.33	249,968	174,204
_____ALL_____	62	74.02	75.67	68.29	26.26	110.81	07.64	158.39	69.14 to 80.22	534,919	365,303

Total Real Property Sum Lines 17, 25, & 30	Records : 4,364	Value : 705,832,981	Growth 16,990,437	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	160	479,515	0	0	37	209,170	197	688,685	
02. Res Improve Land	958	3,009,665	0	0	229	2,581,050	1,187	5,590,715	
03. Res Improvements	966	31,987,793	0	0	242	19,726,304	1,208	51,714,097	
04. Res Total	1,126	35,476,973	0	0	279	22,516,524	1,405	57,993,497	173,957
% of Res Total	80.14	61.17	0.00	0.00	19.86	38.83	32.20	8.22	1.02
05. Com UnImp Land	27	73,155	0	0	11	105,490	38	178,645	
06. Com Improve Land	127	357,900	0	0	27	291,525	154	649,425	
07. Com Improvements	133	10,195,805	0	0	44	11,821,785	177	22,017,590	
08. Com Total	160	10,626,860	0	0	55	12,218,800	215	22,845,660	265,875
% of Com Total	74.42	46.52	0.00	0.00	25.58	53.48	4.93	3.24	1.56
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	37,290	0	0	1	126,000	2	163,290	
11. Ind Improvements	1	4,772,450	0	0	1	18,000,000	2	22,772,450	
12. Ind Total	1	4,809,740	0	0	1	18,126,000	2	22,935,740	0
% of Ind Total	50.00	20.97	0.00	0.00	50.00	79.03	0.05	3.25	0.00
13. Rec UnImp Land	0	0	0	0	7	19,800	7	19,800	
14. Rec Improve Land	1	6,000	0	0	174	473,180	175	479,180	
15. Rec Improvements	1	13,335	0	0	175	3,317,250	176	3,330,585	
16. Rec Total	1	19,335	0	0	182	3,810,230	183	3,829,565	1,825
% of Rec Total	0.55	0.50	0.00	0.00	99.45	99.50	4.19	0.54	0.01
Res & Rec Total	1,127	35,496,308	0	0	461	26,326,754	1,588	61,823,062	175,782
% of Res & Rec Total	70.97	57.42	0.00	0.00	29.03	42.58	36.39	8.76	1.03
Com & Ind Total	161	15,436,600	0	0	56	30,344,800	217	45,781,400	265,875
% of Com & Ind Total	74.19	33.72	0.00	0.00	25.81	66.28	4.97	6.49	1.56
17. Taxable Total	1,288	50,932,908	0	0	517	56,671,554	1,805	107,604,462	441,657
% of Taxable Total	71.36	47.33	0.00	0.00	28.64	52.67	41.36	15.25	2.60

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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	289	76,564,940	289	76,564,940	16,547,780
24. Non-Producing	0	0	0	0	23	49,710	23	49,710	0
25. Total	0	0	0	0	312	76,614,650	312	76,614,650	16,547,780

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	136	0	156	292

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	65,960	0	0	1,767	355,292,445	1,775	355,358,405
28. Ag-Improved Land	3	119,460	0	0	447	142,142,085	450	142,261,545
29. Ag Improvements	0	0	0	0	472	23,993,919	472	23,993,919
30. Ag Total							2,247	521,613,869

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	2	2.00	12,000	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	3.68	1,840	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	8.00	48,000	8	8.00	48,000	
32. HomeSite Improv Land	278	287.01	1,722,060	280	289.01	1,734,060	
33. HomeSite Improvements	462	0.00	23,746,229	462	0.00	23,746,229	0
34. HomeSite Total				470	297.01	25,528,289	
35. FarmSite UnImp Land	427	817.73	408,865	430	821.41	410,705	
36. FarmSite Improv Land	20	39.65	19,825	20	39.65	19,825	
37. FarmSite Improvements	20	0.00	247,690	20	0.00	247,690	1,000
38. FarmSite Total				450	861.06	678,220	
39. Road & Ditches	1,471	5,017.91	0	1,471	5,017.91	0	
40. Other- Non Ag Use	94	621.09	0	94	621.09	0	
41. Total Section VI				920	6,797.07	26,206,509	1,000

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	1,683.58	4.68%	5,555,800	4.89%	3,299.99
46. 1A	23,741.76	66.01%	78,347,840	68.91%	3,300.00
47. 2A1	3,709.17	10.31%	10,756,605	9.46%	2,900.00
48. 2A	2,338.78	6.50%	6,782,465	5.97%	2,900.00
49. 3A1	839.24	2.33%	2,349,865	2.07%	2,799.99
50. 3A	449.24	1.25%	1,257,880	1.11%	2,800.02
51. 4A1	1,732.60	4.82%	4,678,025	4.11%	2,700.00
52. 4A	1,472.13	4.09%	3,974,745	3.50%	2,700.00
53. Total	35,966.50	100.00%	113,703,225	100.00%	3,161.36
Dry					
54. 1D1	663.34	0.36%	1,140,450	0.40%	1,719.25
55. 1D	147,369.50	79.07%	236,750,995	82.53%	1,606.51
56. 2D1	2,627.62	1.41%	3,772,920	1.32%	1,435.87
57. 2D	2,590.05	1.39%	3,807,870	1.33%	1,470.19
58. 3D1	18,532.03	9.94%	24,110,710	8.40%	1,301.03
59. 3D	358.57	0.19%	512,075	0.18%	1,428.10
60. 4D1	8,235.06	4.42%	9,764,745	3.40%	1,185.75
61. 4D	6,005.31	3.22%	7,004,495	2.44%	1,166.38
62. Total	186,381.48	100.00%	286,864,260	100.00%	1,539.12
Grass					
63. 1G1	338.01	0.16%	169,005	0.18%	500.00
64. 1G	20,445.62	9.54%	11,195,005	11.81%	547.55
65. 2G1	2,962.70	1.38%	1,469,195	1.55%	495.90
66. 2G	3,721.76	1.74%	1,785,940	1.88%	479.86
67. 3G1	6,884.03	3.21%	3,178,425	3.35%	461.71
68. 3G	980.86	0.46%	503,000	0.53%	512.82
69. 4G1	15,723.80	7.34%	6,929,950	7.31%	440.73
70. 4G	163,147.95	76.16%	69,538,115	73.38%	426.23
71. Total	214,204.73	100.00%	94,768,635	100.00%	442.42
Irrigated Total					
	35,966.50	8.21%	113,703,225	22.95%	3,161.36
Dry Total					
	186,381.48	42.56%	286,864,260	57.90%	1,539.12
Grass Total					
	214,204.73	48.91%	94,768,635	19.13%	442.42
72. Waste	1,363.23	0.31%	68,190	0.01%	50.02
73. Other	61.02	0.01%	3,050	0.00%	49.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	437,976.96	100.00%	495,407,360	100.00%	1,131.13

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.73	90,320	0.00	0	35,938.77	113,612,905	35,966.50	113,703,225
77. Dry Land	28.00	38,720	0.00	0	186,353.48	286,825,540	186,381.48	286,864,260
78. Grass	94.02	42,540	0.00	0	214,110.71	94,726,095	214,204.73	94,768,635
79. Waste	0.00	0	0.00	0	1,363.23	68,190	1,363.23	68,190
80. Other	0.00	0	0.00	0	61.02	3,050	61.02	3,050
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	149.75	171,580	0.00	0	437,827.21	495,235,780	437,976.96	495,407,360

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	35,966.50	8.21%	113,703,225	22.95%	3,161.36
Dry Land	186,381.48	42.56%	286,864,260	57.90%	1,539.12
Grass	214,204.73	48.91%	94,768,635	19.13%	442.42
Waste	1,363.23	0.31%	68,190	0.01%	50.02
Other	61.02	0.01%	3,050	0.00%	49.98
Exempt	0.00	0.00%	0	0.00%	0.00
Total	437,976.96	100.00%	495,407,360	100.00%	1,131.13

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

44 Hitchcock

	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	59,695,239	57,993,497	-1,701,742	-2.85%	173,957	-3.14%
02. Recreational	3,751,680	3,829,565	77,885	2.08%	1,825	2.03%
03. Ag-Homesite Land, Ag-Res Dwelling	18,745,405	25,528,289	6,782,884	36.18%	0	36.18%
04. Total Residential (sum lines 1-3)	82,192,324	87,351,351	5,159,027	6.28%	175,782	6.06%
05. Commercial	21,509,273	22,845,660	1,336,387	6.21%	265,875	4.98%
06. Industrial	23,536,565	22,935,740	-600,825	-2.55%	0	-2.55%
07. Ag-Farmsite Land, Outbuildings	8,045,410	678,220	-7,367,190	-91.57%	1,000	-91.58%
08. Minerals	136,599,230	76,614,650	-59,984,580	-43.91	16,547,780	-56.03
09. Total Commercial (sum lines 5-8)	189,690,478	123,074,270	-66,616,208	-35.12%	16,814,655	-43.98%
10. Total Non-Agland Real Property	271,882,802	210,425,621	-61,457,181	-22.60%	16,990,437	-28.85%
11. Irrigated	99,886,125	113,703,225	13,817,100	13.83%		
12. Dryland	236,836,475	286,864,260	50,027,785	21.12%		
13. Grassland	76,191,965	94,768,635	18,576,670	24.38%		
14. Wasteland	70,505	68,190	-2,315	-3.28%		
15. Other Agland	0	3,050	3,050			
16. Total Agricultural Land	412,985,070	495,407,360	82,422,290	19.96%		
17. Total Value of all Real Property (Locally Assessed)	684,867,872	705,832,981	20,965,109	3.06%	16,990,437	0.58%

**2013 PLAN OF ASSESSMENT
FOR
HITCHCOCK COUNTY
By Judy McDonald**

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 the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, 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 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 (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.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Hitchcock County:

Per the 2013 County Abstract, Hitchcock County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,403	32%	11%
Commercial	200	4%	3%
Recreational	183	4%	1%
Agricultural	2,213	50%	60%
Industrial	7	0%	4%
Mineral	239	5%	20%
Exempt	201	4%	0%

Agricultural land - taxable acres 429,333.15

Other pertinent facts: For agland, 48% of county is grass, 9% is irrigated, 43% is dry, and 0% is other.

For more information see 2013 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Deputy

1 Clerk

Hitchcock County Assessor's requested budget is \$178,650.83 for 2013-2014 fiscal year.

The assessor is required to obtain 60 hours of continuing education every 4 years. To date, the assessor has 31.25 hours of continuing education for the current term.

The deputy assessor is required to obtain 27.5 hours of continuing education by December 31, 2014. To date this requirement has been fulfilled. The clerical staff at this time does not have continuing education requirements.

B. Cadastral Maps

The counties cadastral maps are not dated and are assumed to be around 1930. Rural maps are 4 sections to a page and a scale of 1" = 660'. There are scaled city maps with scale of 1" = 100'. All split parcels and new subdivisions are kept up to date by the assessment staff, as well as ownership changes. At the present time, they are in need of updating and some repair work as many years of use has taken its toll. The county is currently under contract with GIS Workshop Inc. for a mapping system. The system is in place but not quite complete.

C. Property Record Cards

The system contains information from the current county wide review and yearly updated figures. The rural parcels each contain a map from the FSA Office. We utilize the property records available from the Orion system by printing property cards and also appraisal print-outs.

D. Software for CAMA, Assessment Administration, GIS

All data is entered into the Orion CAMA System. All properties have digital pictures in the appraisal file. We have completed drawing new sketches in the Orion system for every property record. We have been working to update the data on the property record cards. In 2011, the residential data was updated for Trenton, Stratton, and a portion of Palisade. In 2012 all commercial properties were updated.

E. Web based – property record information access provided by Tyler Technologies

Web site: <http://hitchcock.realproperty.nebraska.gov>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2012:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	.98	16.18	103.77
Commercial	N/A	11.71	105.19
Agricultural Land	.74	25.31	107.33
Special Value Agland	.74	25.81	107.33

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2013 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2014:

Residential: Complete the physical review of parcels within the villages by reviewing Culbertson and finishing Palisade (approximately 40-50 parcels remain to be reviewed) and rural homes and outbuildings, with the anticipation that the rural area will be completed and implemented for 2014. A sales study will also be completed, and adjustments to the depreciation tables will be made as warranted.

Commercial: Only Pickup work and routine maintenance are expected for 2014 since the entire class was recently reappraised.

Agricultural: Begin reviewing agricultural homes and outbuildings (in conjunction with the rural residential review). We anticipate that the agricultural review will be completed and implemented for 2014. Conduct a depreciation study to update the depreciation tables for agricultural outbuildings (the current depreciation is from Marshall and Swift). A sales study will be conducted of agricultural land to determine what adjustments to the land tables are necessary. This study will include an analysis of special valuation market area 100 to determine whether a non-agricultural influence exists in the market. Land use changes will be made as warranted.

Assessment Actions Planned for Assessment Year 2015:

Residential: Begin a new inspection cycle. A sales study will be completed, with adjustments to the depreciation tables as warranted.

Commercial: Complete pickup work and routine maintenance as necessary.

Agricultural: Complete pickup work and routine maintenance as necessary. A sales study will be conducted of agricultural land to determine what adjustments to the land tables are necessary. Land use changes will be made as warranted.

Assessment Actions Planned for Assessment Year 2016:

Continue a new inspection cycle that includes a physical review of 1/6th of the county each year. The cycle will be setup in such a way to include updates to the appraisal tables in conjunction with the physical inspection. Sales studies will also be completed to determine whether adjustments to the depreciation tables are warranted.

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. Abstracts (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 600 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 180 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. 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.
9. 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.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion:

With all the entities of county government that utilize the assessor 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:

Judy McDonald, Assessor

Date

HITCHCOCK COUNTY PLAN OF ASSESSMENT - AMENDED

Assessment Years 2015, 2016, 2017

Date: January 8, 2015

Pursuant to Nebr. 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 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 the quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department 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 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R.S.Supp 2004).

As of January 8, 2015 a new assessor was sworn into office in Hitchcock County and at that time it was a necessary requirement to review the assessment goals and plan for the years 2015-2017. After a review of prior work accomplished versus the plan of assessment, it was necessary to develop a plan with the current assessment year changes and status of land uses and a listing of six year review processes.

General Description of Real Property in Hitchcock County

The Villages within Hitchcock County are the majority of the residential valuation base. Culbertson, is the largest with 174 families according to the 2010 census data. Culbertson also has a major industrial plant, Kugler Oil Co. that produces fertilizer and agricultural chemicals.

This community serves as a nice country atmosphere and housing for several residents commuting to McCook for employment.

Right West of Culbertson you will find Trenton, the County Seat. The town consists of approximately 134 families. In 2003 an addition to the County was the construction of an Ethanol Plant right east of Trenton. Swanson Lake also serves as the recreational living and atmosphere in the good climate months.

West of Trenton sits the Village of Stratton and has nearly 100 families. The smaller Villages have struggled with any new construction or businesses moving into the communities. The major source of income throughout the County is Agricultural.

Palisade is located on the north end of Hitchcock County where the Village is shared with Hayes County along one street boundary. It is also near 100 families and have merged school districts with Wauneta to stay alive and keep families in the County.

The following assessment plan is a current plan for 2015 and the next three years in conjunction with the regular statutory duties of the Hitchcock County Assessor.

Assessment Year 2015

Inspection and reviews of parcels within the Village of Culbertson were started prior to March 19th and will be finished to complete Culbertson Village, and reviews of Palisade Village will be completed during the 2015 year. New measurements, physical inspections of the condition and all improvements on each property record card in these two Villages will be used to input data into the new costing table in MIPS and converted to the administrative software for the January 1, 2016 values.

New record cards will be produced with the updated inspection history, photos, field review notes and any data used in the physical reviews of these residential parcels. Rural parcels that have not been reviewed in township one, ranges 31, 32, and 33 will also be completed in the summer months with new record cards using the Marshall and Swift costing tables with new photos and develop record cards.

Commercial assessment work that will be done prior to March 19th is the review all storage unit facilities and revaluing them according to market value. Two new commercial buildings were constructed at the Castaways Subdivision and they will be valued in the pickup for 2015.

Agricultural property that will be part of the assessment work is the process to identify all government program acres. Letters and release forms were sent to owners requesting information from the Farm Service Agency. The release form was scanned and emailed to either the McCook, Hayes Center, Benkelman or Atwood agencies where the operator completes farm business.

The Farm Service Agency emailed our office the contracts and colored field maps with acre amounts and the type of program the acres are enrolled in. From that we sent the information to GIS workshop and they updated the soil codes into the parcel identification number. Our office updated each record card from the updated GIS soil codes and corresponding LVG's. To date this process has identified and properly 2,721.03 acres enrolled in the Conservation Reserve Enhancement Program, 6,098.08 acres in the Conservation Reserve Program and 88 acres enrolled in the Environmental Quality Incentives Program. These totaled 8,907.11 acres. This identification and process brings the agricultural land in Hitchcock County in compliance with Directive 09-4.

Assessment Year 2016

Inspection and reviews of parcels within the Villages of Stratton and Trenton will be completed to finish Villages in the County. New measurements, physical inspections of the condition and all improvements on each property record card in these two Villages will be used to input data into the new costing table in MIPS and converted to the administrative software for the January 1, 2016 values. After completion of all the Villages in 2015 and 2016 the Villages will be on a systematic review process to keep current with the 6 year inspection cycle. When necessary, new depreciation tables will be reviewed depending on market information available.

Commercial parcels will be inspected with the new lots and in conjunction with building permits in the County.

Agricultural properties will include inspections for Township 2; ranges 31, 32, 33, and 34.

Assessment Year 2017

Rural parcels and rural residential parcels in townships three and four will be reviewed to complete the entire county within this three year cycle. The commercial property class will continue to be monitored with building permits and market data. For properties with special uses, a certified general appraiser will be used for appraisal work. Pritchard and Abbott Inc. will continue to provide mineral appraisal values. New record cards will be produced as each property record card is reviewed throughout the three year period.

2015 Assessment Survey for Hitchcock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
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:
	\$177,799
7.	Adopted budget, or granted budget if different from above:
	n/a
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$21,000
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:
	\$40,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$39,924

B. Computer, Automation Information and GIS

1.	Administrative software:
	The county recently converted to MIPS, but also still holds a contract with Orion.
2.	CAMA software:
	The county recently converted to MIPS PCv2.5, but also still holds a contract with Orion.
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	n/a
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	yes, www.hitchcock.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The maps and software are maintained by the county's GIS vendor.
8.	Personal Property software:
	The County recently converted to MIPS, but also still holds a contract with Orion.

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?
	Culbertson and Trenton
4.	When was zoning implemented?
	June 2000

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott
2.	GIS Services:
	GIS Workshop, Inc.
3.	Other services:
	n/a

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for the appraisal of oil and gas minerals and a fee appraiser was hired to value one commercial property.
2.	If so, is the appraisal or listing service performed under contract?
	Yes, only for the oil and gas mineral appraisal
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify requirements; however, Pritchard and Abbott are experts in the field of oil and gas mineral appraisal. Tom Luhrs, Luhrs Real Estate and Appraisal was hired to do one commercial appraisal; he is a Certified General Appraiser.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2015 Certification for Hitchcock 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 Hitchcock County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

