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2015 Commission Summary for Howard County

Residential Real Property - Current

Number of Sales	155	Median	95.38
Total Sales Price	\$17,454,800	Mean	97.70
Total Adj. Sales Price	\$17,451,300	Wgt. Mean	94.02
Total Assessed Value	\$16,407,383	Average Assessed Value of the Base	\$82,862
Avg. Adj. Sales Price	\$112,589	Avg. Assessed Value	\$105,854

Confidence Interval - Current

95% Median C.I	93.60 to 97.36
95% Wgt. Mean C.I	92.18 to 95.86
95% Mean C.I	95.03 to 100.37
% of Value of the Class of all Real Property Value in the	16.87
% of Records Sold in the Study Period	6.29
% of Value Sold in the Study Period	8.04

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	120	98	97.71
2013	128	99	98.71
2012	122	99	98.64
2011	148	96	96

2015 Commission Summary for Howard County

Commercial Real Property - Current

Number of Sales	18	Median	99.84
Total Sales Price	\$785,127	Mean	103.31
Total Adj. Sales Price	\$765,127	Wgt. Mean	82.58
Total Assessed Value	\$631,814	Average Assessed Value of the Base	\$90,663
Avg. Adj. Sales Price	\$42,507	Avg. Assessed Value	\$35,101

Confidence Interval - Current

95% Median C.I	70.15 to 107.29
95% Wgt. Mean C.I	61.85 to 103.30
95% Mean C.I	72.66 to 133.96
% of Value of the Class of all Real Property Value in the County	3.01
% of Records Sold in the Study Period	4.49
% of Value Sold in the Study Period	1.74

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	11	100	84.08
2013	13		98.60
2012	13		96.72
2011	15		99

2015 Opinions of the Property Tax Administrator for Howard 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	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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 9th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Howard County

Howard County updated their residential pricing and applied 06/2008 Marshall/Swift Costing to existing data countywide in 2009.

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

A complete review of all improved properties in Market Area 7100 was performed for 2015. All properties were physically inspected, with new photos taken. All corrections were made to the property records. A revaluation was then completed based on cost and sales comparison. There was no overall percentage adjustment used, but rather each property looked at separately due to previous equalization issues. New values were created for home and site acres and applied for all rural improved parcels in the county.

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

Permits are logged and reviewed for specific property activities and notable changes to the property valuations. All residential pick-up work and building permits were reviewed and completed in a timely manner.

2015 Residential Assessment Survey for Howard 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;">01</td> <td>St. Paul - City and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island. The residential housing market is active and stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business; stable housing markets</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Rural - all residential parcels not located within the boundaries of a town</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	St. Paul - City and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island. The residential housing market is active and stable.	02	Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business; stable housing markets	03	Rural - all residential parcels not located within the boundaries of a town												
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Cost and sales comparison approaches																							
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?																							
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information are used.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	Depreciation tables are developed on a county-wide basis and then modified with economic depreciation developed for individual valuation groups.																							
6.	Describe the methodology used to determine the residential lot values?																							
	Sales comparison and availability																							
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																							
	All lots are treated the same; no applications to combine lots have been received																							
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01	2008	2008	2012	2012																				
02	2008	2008	2013	2013																				
03	2008	2008	2014	2014																				

2015 Residential Correlation Section for Howard County

County Overview

Howard County is located in central Nebraska and contains seven communities. Located 20 miles north of Grand Island, St. Paul (pop. 2,290) is the county seat and largest community. The residential housing market is active, influenced by the strong agricultural presence as well as proximity to Grand Island. The distance to schools and other amenities will have an effect on the residential market in the smaller communities and rural areas.

Description of Analysis

Howard County has identified three different valuation groups intended to reflect unique market influences. Comparison of the qualified sales roster to the residential parcels in each valuation grouping demonstrates that each grouping is a representative sample and is determined to be an adequate and reliable sample for measurement. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor. The measures of central tendency are a reliable indicator that a level of value within the acceptable range has been achieved.

Sales Qualification

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

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Howard County in 2014. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

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

2015 Commercial Assessment Actions for Howard County

Howard County implemented a new Commercial Appraisal in 2009, completed by Stanard Appraisal.

Annually the county conducts a market analysis that includes the qualified commercial sales that occurred during the current study period (October 1, 2011 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the commercial class of real property.

Typically, the county plans to accomplish a portion of the required 6 year inspection process. However, due to the new commercial appraisal in 2009, no commercial inspections were done for 2015 other than pick up work. Permits are logged and reviewed for specific property activities and notable changes to the property valuations.

Howard County did not adjust commercial property values for 2015.

2015 Commercial Assessment Survey for Howard County

1.	Valuation data collection done by:			
	Assessor and staff			
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	St Paul - Village and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island		
	02	Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business		
	03	Rural - all commercial parcels not located within the boundaries of a town		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Sales comparison, income, and cost approaches			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Physical inspection, joint review with commercial appraiser, 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?			
	A combination of tables provided by the CAMA vendor and depreciation studies based on local market information			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Depreciation tables are developed on a county-wide bases and modified with economic depreciation developed for each valuation group			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales comparison			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2008	2008	2009
	02	2008	2008	2009
	03	2008	2008	2009

2015 Commercial Correlation Section for Howard County

County Overview

Howard County is located in central Nebraska and contains seven communities. Located 20 miles north of Grand Island, St. Paul (pop. 2,290) is the county seat and, as the largest community, is the economic hub for the agricultural-based area. The commercial market is sporadic and not organized.

Description of Analysis

There are 319 improved parcels in Howard County, represented by 65 different occupancy codes. Of the 18 qualified sales that occurred during the study period, eight occurred in Valuation Group 01 (St. Paul); the remaining sales were scattered among the other valuation groups. The sample is considered unrepresentative of the commercial population.

Sales Qualification

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

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Howard County in 2014. Based on the review, 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 the commercial property in Howard County is determined to be at the statutory level of 100%.

2015 Agricultural Assessment Actions for Howard County

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

Annually the county conducts a market analysis that includes the qualified agricultural land sales that occurred the current study period (October 1, 2011 through September 30, 2014). The review and analysis is done to identify any adjustments or other assessment actions that are necessary to properly value the agricultural land class of real property. This analysis included a joint review with the field liaison of the sales file for each market area to determine proportionality, representativeness and adequacy of the sales. After completing the analysis, the county added sales in conformance with the R&O Ag spreadsheet analysis and prepared a new schedule of LVG values for each of the market areas.

Annually, the county plans to accomplish a portion of the required 6 year inspection process. Howard County Assessor and staff continued working on the land use inventory, looking for changes found with new GIS maps. Continued working with the Natural Resource Districts in a cooperative effort focused on coordinating the irrigated acres on the records with the corresponding NRD and FSA records, as available.

This year a common value was again used on all three market areas. The market areas were left in place to better study the values in the three areas in the future.

2015 Agricultural Assessment Survey for Howard 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%;"><u>Market Area</u></th> <th style="width: 60%;"><u>Description of unique characteristics</u></th> <th style="width: 25%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7100</td> <td>This area includes the southerly portion of the county lying south of the Middle Loup and Loup Rivers. This area is characterized by the sandy soils common in the Sandhills of Nebraska, with significant groundwater irrigation development utilizing center pivot systems. The southeast portion of the area is included in the Central Platte Natural Resource District (Platte River drainage area). The northwest portion of the area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">7200</td> <td>This area includes the westerly portion of the county located west of the Middle Loup and North Loup Rivers. The topography ranges from near level along the river valley to rolling uplands, much of which is suitable for center pivot irrigation. The soils in this area are silty. The area is nearly an equal mix of irrigated land and grassland, with a small amount of dry cropland. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">7300</td> <td>This area includes the area located north and east of the North Loup and Loup Rivers. The area is transitional from the sandy soils to the southeast and the silty soils to the southwest. The area consists of more uplands with a limited amount of irrigation and dry cropland. The area is primarily grassland, with most of the irrigation close to the river. Most of the area is utilized as grassland due to topography not suitable for dryland or irrigated cropping. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	7100	This area includes the southerly portion of the county lying south of the Middle Loup and Loup Rivers. This area is characterized by the sandy soils common in the Sandhills of Nebraska, with significant groundwater irrigation development utilizing center pivot systems. The southeast portion of the area is included in the Central Platte Natural Resource District (Platte River drainage area). The northwest portion of the area is included in the Lower Loup Natural Resource District (Loup River drainage area).	2010	7200	This area includes the westerly portion of the county located west of the Middle Loup and North Loup Rivers. The topography ranges from near level along the river valley to rolling uplands, much of which is suitable for center pivot irrigation. The soils in this area are silty. The area is nearly an equal mix of irrigated land and grassland, with a small amount of dry cropland. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).	2010	7300	This area includes the area located north and east of the North Loup and Loup Rivers. The area is transitional from the sandy soils to the southeast and the silty soils to the southwest. The area consists of more uplands with a limited amount of irrigation and dry cropland. The area is primarily grassland, with most of the irrigation close to the river. Most of the area is utilized as grassland due to topography not suitable for dryland or irrigated cropping. The area is included in the Lower Loup Natural Resource District (Loup River drainage area).	2010
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	Although separate market areas have been identified, the same value is currently being applied to all areas; will continue to monitor the market for changes													
3.	Describe the process used to determine and monitor market areas.													
	River boundaries, common geographic characteristics, topography, and market characteristics													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Through review of questionnaires and discussions with owner													
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.													
	Through review of questionnaires, discussions with sellers, buyers, and real estate agents, sales analysis; valued as grass land at 100% of market value													

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 review is conducted annually
7b.	Describe the non-agricultural influences present within the county.
	There are no areas of influence
7c.	How many parcels in the county are receiving special value?
	There are ten applications on file; none are currently receiving special value
7d.	Where is the influenced area located within the county?
	The parcels with applications on file are scattered throughout the county
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	Analysis of agricultural sales; parcels are valued as ag land as there is no indication of non-agricultural influence present in the market

Howard County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Howard	7100	4,950	4,950	4,500	4,400	4,100	3,900	3,600	3,600	4,025
Buffalo	1	5,450	5,413	5,200	5,047	4,632	4,796	4,394	4,392	4,851
Greeley	2	n/a	5,050	4,870	4,400	4,300	4,160	4,120	3,790	4,428
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	5,979
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Merrick	1	5,500	5,300	5,100	4,900	4,700	4,600	4,100	3,600	4,798
Nance	1	4,508	4,500	4,493	4,479	4,429	4,424	4,398	4,397	4,463
Nance	2	5,450	5,430	5,400	5,320	5,315	5,315	5,300	5,295	5,385
Sherman	1	n/a	4,680	4,510	4,510	4,355	4,355	4,250	4,246	4,406
Valley	1	n/a	5,060	5,060	4,350	4,110	4,110	3,360	3,360	4,412

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Howard	7100	2,600	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,296
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,365
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,365
Greeley	2	n/a	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,284
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Merrick	1	3,100	2,795	2,600	2,475	2,300	2,275	2,000	1,945	2,357
Nance	1	3,389	3,386	3,366	3,343	3,340	3,324	3,344	3,344	3,359
Nance	2	5,140	5,100	4,978	4,950	4,950	4,930	4,910	4,850	4,990
Sherman	1	n/a	2,180	2,070	2,070	1,960	1,960	1,850	1,848	1,946
Valley	1	n/a	2,150	2,150	2,150	2,115	2,115	2,115	1,980	2,096

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Howard	7100	1,450	1,450	1,300	1,300	1,250	1,200	1,175	1,150	1,183
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	1,057
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	1,057
Greeley	2	n/a	1,055	1,003	1,018	990	1,000	968	948	959
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Merrick	1	1,962	1,847	1,579	1,495	1,395	1,296	1,244	1,165	1,311
Nance	1	1,229	1,250	1,218	1,221	1,225	1,197	1,224	1,174	1,198
Nance	2	1,697	1,765	1,619	1,621	1,701	1,683	1,637	1,515	1,583
Sherman	1	n/a	1,171	1,134	1,131	1,079	1,077	1,061	1,059	1,066
Valley	1	n/a	1,151	1,151	1,130	1,150	1,105	918	899	931

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

Neal Dethlefs
Howard County Assessor
(308)754-4261

February 27, 2015

Re: Special Value for 2015

I have reviewed the Special Valuation parcels for Howard County for the 2015 tax year. We previously had eleven parcels, but one was removed after it was sold and the new owners filed a rural residential building permit. So currently we have ten parcels.

The highest and best use for these parcels is agricultural. They are not suburban in nature and are not within any town or village's zoning jurisdiction. There are not any residential or commercial influences in regard to value. They are all currently used for agriculture.

They are being valued as agland, based on land use and soil type, which is derived from the three year agland sales file.

The income approach to value does not apply at this time.

Sincerely,

Neal Dethlefs
Howard County Assessor

2015 Agricultural Correlation Section for Howard County

County Overview

Howard County is located in central Nebraska. Agricultural land within the county is comprised of approximately 41% irrigated land, 11% dry land, and 47% grass. The remainder is attributed to waste and other. The majority of irrigated land is center pivot or gravity irrigated. The North Loup River and the Middle Loup River converge to form the Loup River just northeast of St. Paul. The majority of Howard County is within the Lower Loup Natural Resource District (LLNRD). Certification of irrigated acres is enforced. The southeast corner of the county is located in the Central Platte Natural Resource District (CPNRD). The CPNRD has a groundwater management program that includes certification of irrigated acres, well registration and metering, nitrogen use, irrigation runoff, and groundwater level monitoring as part of participation in the Cooperative Agreement on the Platte River.

Description of Analysis

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Howard County to be compared to a different time standard than others as the third year of the study period is underrepresented compared to the first and second years. Sales were sought from comparable areas surrounding Howard County with similar soils and physical characteristics. A total of 94 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

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

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates no apparent bias exists in the determination of qualified sales and that all arm's length transactions were made available for the measurement of real property in the county. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

2015 Agricultural Correlation Section for Howard County

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Howard County is 70%.

**47 Howard
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 : 155
 Total Sales Price : 17,454,800
 Total Adj. Sales Price : 17,451,300
 Total Assessed Value : 16,407,383
 Avg. Adj. Sales Price : 112,589
 Avg. Assessed Value : 105,854

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 98
 COD : 11.60
 PRD : 103.91

COV : 17.36
 STD : 16.96
 Avg. Abs. Dev : 11.06
 MAX Sales Ratio : 199.64
 MIN Sales Ratio : 53.74

95% Median C.I. : 93.60 to 97.36
 95% Wgt. Mean C.I. : 92.18 to 95.86
 95% Mean C.I. : 95.03 to 100.37

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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-12 To 31-DEC-12	17	102.36	104.63	102.74	11.35	101.84	85.16	135.96	93.21 to 120.59	73,888	75,914
01-JAN-13 To 31-MAR-13	17	92.53	92.77	91.74	06.72	101.12	75.25	112.11	85.78 to 99.23	123,559	113,352
01-APR-13 To 30-JUN-13	21	97.36	95.46	95.56	08.41	99.90	77.68	111.75	87.50 to 101.49	116,991	111,802
01-JUL-13 To 30-SEP-13	22	94.22	96.27	93.33	09.68	103.15	73.34	136.20	89.37 to 103.71	115,882	108,153
01-OCT-13 To 31-DEC-13	20	92.59	98.44	93.24	18.48	105.58	53.74	166.65	89.23 to 100.42	95,837	89,357
01-JAN-14 To 31-MAR-14	8	99.87	99.97	99.39	04.96	100.58	84.68	115.75	84.68 to 115.75	134,188	133,365
01-APR-14 To 30-JUN-14	34	94.40	94.92	90.42	10.10	104.98	76.52	123.01	86.08 to 97.37	139,686	126,308
01-JUL-14 To 30-SEP-14	16	98.39	104.32	97.42	17.36	107.08	76.29	199.64	83.53 to 113.45	84,309	82,132
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	77	95.04	97.12	95.00	09.53	102.23	73.34	136.20	92.86 to 98.41	108,608	103,178
01-OCT-13 To 30-SEP-14	78	96.46	98.27	93.11	13.49	105.54	53.74	199.64	92.29 to 98.29	116,519	108,496
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	80	94.60	95.86	93.55	11.03	102.47	53.74	166.65	91.73 to 97.23	112,793	105,517
<u>ALL</u>	155	95.38	97.70	94.02	11.60	103.91	53.74	199.64	93.60 to 97.36	112,589	105,854

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	97	95.87	98.25	95.32	11.64	103.07	53.74	199.64	94.04 to 98.05	98,989	94,357
02	28	96.58	96.48	94.14	10.26	102.49	68.82	136.20	91.96 to 100.32	63,737	60,003
03	30	92.61	97.05	91.92	12.33	105.58	76.52	166.65	89.37 to 98.29	202,157	185,821
<u>ALL</u>	155	95.38	97.70	94.02	11.60	103.91	53.74	199.64	93.60 to 97.36	112,589	105,854

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	155	95.38	97.70	94.02	11.60	103.91	53.74	199.64	93.60 to 97.36	112,589	105,854
06											
07											
<u>ALL</u>	155	95.38	97.70	94.02	11.60	103.91	53.74	199.64	93.60 to 97.36	112,589	105,854

**47 Howard
RESIDENTIAL**

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Qualified

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 WGT. MEAN : 94
 MEAN : 98
 COD : 11.60
 PRD : 103.91

COV : 17.36
 STD : 16.96
 Avg. Abs. Dev : 11.06
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 95% Mean C.I. : 95.03 to 100.37

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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	98.73	98.73	98.73	00.00	100.00	98.73	98.73	N/A	3,550	3,505	
Less Than 15,000	4	108.51	125.05	116.92	31.26	106.95	83.53	199.64	N/A	7,138	8,345	
Less Than 30,000	8	99.41	112.21	103.48	22.70	108.44	81.43	199.64	81.43 to 199.64	12,756	13,200	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	154	95.29	97.69	94.02	11.66	103.90	53.74	199.64	93.60 to 97.23	113,297	106,519	
Greater Than 14,999	151	95.20	96.97	93.98	10.93	103.18	53.74	166.65	93.21 to 97.23	115,382	108,437	
Greater Than 29,999	147	95.20	96.91	93.96	10.90	103.14	53.74	166.65	93.21 to 97.22	118,022	110,896	
<u>Incremental Ranges</u>												
0 TO 4,999	1	98.73	98.73	98.73	00.00	100.00	98.73	98.73	N/A	3,550	3,505	
5,000 TO 14,999	3	118.29	133.82	119.50	32.72	111.98	83.53	199.64	N/A	8,333	9,958	
15,000 TO 29,999	4	97.47	99.37	98.26	11.52	101.13	81.43	121.12	N/A	18,375	18,055	
30,000 TO 59,999	31	99.46	106.27	106.55	16.43	99.74	53.74	166.65	95.93 to 116.42	46,474	49,517	
60,000 TO 99,999	47	97.37	98.24	98.07	10.22	100.17	73.34	132.49	94.04 to 102.78	78,812	77,287	
100,000 TO 149,999	33	92.89	92.59	92.30	08.27	100.31	72.89	123.01	87.98 to 97.05	121,746	112,377	
150,000 TO 249,999	23	92.53	92.77	92.79	06.07	99.98	78.29	113.45	89.71 to 96.00	192,624	178,727	
250,000 TO 499,999	13	89.37	88.04	88.25	06.43	99.76	76.52	99.96	82.04 to 93.13	288,955	255,008	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	155	95.38	97.70	94.02	11.60	103.91	53.74	199.64	93.60 to 97.36	112,589	105,854	

**47 Howard
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 : 18
 Total Sales Price : 785,127
 Total Adj. Sales Price : 765,127
 Total Assessed Value : 631,814
 Avg. Adj. Sales Price : 42,507
 Avg. Assessed Value : 35,101

MEDIAN : 100
 WGT. MEAN : 83
 MEAN : 103
 COD : 34.11
 PRD : 125.10

COV : 59.66
 STD : 61.63
 Avg. Abs. Dev : 34.06
 MAX Sales Ratio : 325.40
 MIN Sales Ratio : 45.96

95% Median C.I. : 70.15 to 107.29
 95% Wgt. Mean C.I. : 61.85 to 103.30
 95% Mean C.I. : 72.66 to 133.96

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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	102.65	102.65	102.65	00.00	100.00	102.65	102.65	N/A	48,000	49,273
01-JAN-12 To 31-MAR-12	1	325.40	325.40	325.40	00.00	100.00	325.40	325.40	N/A	500	1,627
01-APR-12 To 30-JUN-12	3	98.98	104.14	77.31	25.84	134.70	68.35	145.10	N/A	31,933	24,688
01-JUL-12 To 30-SEP-12	1	81.71	81.71	81.71	00.00	100.00	81.71	81.71	N/A	30,000	24,513
01-OCT-12 To 31-DEC-12	2	88.72	88.72	78.72	20.93	112.70	70.15	107.29	N/A	26,000	20,468
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	72.59	72.59	72.59	00.00	100.00	72.59	72.59	N/A	45,367	32,931
01-JUL-13 To 30-SEP-13	1	75.78	75.78	75.78	00.00	100.00	75.78	75.78	N/A	51,000	38,647
01-OCT-13 To 31-DEC-13	2	75.95	75.95	58.98	36.46	128.77	48.26	103.64	N/A	62,000	36,568
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	4	111.74	98.89	92.28	22.87	107.16	45.96	126.13	N/A	65,865	60,777
01-JUL-14 To 30-SEP-14	1	61.53	61.53	61.53	00.00	100.00	61.53	61.53	N/A	7,000	4,307
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	7	102.65	132.12	89.41	45.10	147.77	68.35	325.40	68.35 to 325.40	31,757	28,393
01-OCT-12 To 30-SEP-13	4	74.19	81.45	75.83	13.59	107.41	70.15	107.29	N/A	37,092	28,129
01-OCT-13 To 30-SEP-14	7	100.70	87.00	81.26	27.91	107.06	45.96	126.13	45.96 to 126.13	56,351	45,793
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	7	98.98	128.14	79.16	51.61	161.87	68.35	325.40	68.35 to 325.40	25,471	20,163
01-JAN-13 To 31-DEC-13	4	74.19	75.07	65.67	19.73	114.31	48.26	103.64	N/A	55,092	36,178
<u>ALL</u>	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	75.93	82.79	78.14	32.41	105.95	45.96	126.13	45.96 to 126.13	64,875	50,693
02	10	102.65	119.73	91.93	36.12	130.24	61.53	325.40	72.59 to 145.10	24,613	22,627
<u>ALL</u>	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101
04											
<u>ALL</u>	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101

**47 Howard
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 Avg. Assessed Value : 35,101

MEDIAN : 100
 WGT. MEAN : 83
 MEAN : 103
 COD : 34.11
 PRD : 125.10

COV : 59.66
 STD : 61.63
 Avg. Abs. Dev : 34.06
 MAX Sales Ratio : 325.40
 MIN Sales Ratio : 45.96

95% Median C.I. : 70.15 to 107.29
 95% Wgt. Mean C.I. : 61.85 to 103.30
 95% Mean C.I. : 72.66 to 133.96

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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	2	235.25	235.25	162.11	38.32	145.12	145.10	325.40	N/A	2,650	4,296
Less Than 15,000	5	107.29	148.00	105.08	57.46	140.85	61.53	325.40	N/A	5,952	6,254
Less Than 30,000	7	103.64	134.66	103.19	43.64	130.50	61.53	325.40	61.53 to 325.40	9,966	10,283
Ranges Excl. Low \$											
Greater Than 4,999	16	90.35	86.82	82.02	23.55	105.85	45.96	126.13	68.35 to 103.64	47,489	38,951
Greater Than 14,999	13	81.71	86.12	81.67	25.96	105.45	45.96	126.13	68.35 to 103.64	56,567	46,196
Greater Than 29,999	11	75.78	83.36	80.51	27.66	103.54	45.96	126.13	48.26 to 122.77	63,215	50,894
Incremental Ranges											
0 TO 4,999	2	235.25	235.25	162.11	38.32	145.12	145.10	325.40	N/A	2,650	4,296
5,000 TO 14,999	3	100.70	89.84	92.72	15.14	96.89	61.53	107.29	N/A	8,153	7,560
15,000 TO 29,999	2	101.31	101.31	101.78	02.30	99.54	98.98	103.64	N/A	20,000	20,355
30,000 TO 59,999	6	78.75	84.26	84.88	14.50	99.27	70.15	102.65	70.15 to 102.65	43,728	37,116
60,000 TO 99,999	2	97.24	97.24	90.02	29.71	108.02	68.35	126.13	N/A	60,000	54,011
100,000 TO 149,999	3	48.26	72.33	73.20	53.05	98.81	45.96	122.77	N/A	104,333	76,371
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	3	100.70	95.35	92.30	07.26	103.30	81.71	103.64	N/A	19,820	18,295
344	4	87.38	92.76	91.65	22.66	101.21	70.15	126.13	N/A	38,000	34,826
384	1	68.35	68.35	68.35	00.00	100.00	68.35	68.35	N/A	75,000	51,261
386	1	122.77	122.77	122.77	00.00	100.00	122.77	122.77	N/A	108,000	132,589
406	6	104.97	140.77	103.34	49.38	136.22	61.53	325.40	61.53 to 325.40	20,050	20,720
442	1	72.59	72.59	72.59	00.00	100.00	72.59	72.59	N/A	45,367	32,931
470	2	47.11	47.11	47.08	02.44	100.06	45.96	48.26	N/A	102,500	48,262
ALL	18	99.84	103.31	82.58	34.11	125.10	45.96	325.40	70.15 to 107.29	42,507	35,101

47 Howard
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 : 94
Total Sales Price : 44,161,121
Total Adj. Sales Price : 44,395,939
Total Assessed Value : 31,326,323
Avg. Adj. Sales Price : 472,297
Avg. Assessed Value : 333,259

MEDIAN : 70
WGT. MEAN : 71
MEAN : 77
COD : 25.79
PRD : 108.62

COV : 34.22
STD : 26.23
Avg. Abs. Dev : 18.11
MAX Sales Ratio : 195.61
MIN Sales Ratio : 23.25

95% Median C.I. : 66.76 to 76.07
95% Wgt. Mean C.I. : 67.13 to 73.99
95% Mean C.I. : 71.34 to 81.94

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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
Qrtrs											
01-OCT-11 To 31-DEC-11	10	95.97	104.06	82.95	33.81	125.45	54.64	195.61	56.43 to 151.43	331,809	275,221
01-JAN-12 To 31-MAR-12	8	87.53	90.61	81.28	15.33	111.48	68.68	142.06	68.68 to 142.06	544,184	442,317
01-APR-12 To 30-JUN-12	8	81.93	82.96	80.45	14.20	103.12	64.84	106.09	64.84 to 106.09	473,563	380,991
01-JUL-12 To 30-SEP-12	4	65.70	66.23	70.51	17.26	93.93	50.35	83.17	N/A	918,494	647,642
01-OCT-12 To 31-DEC-12	18	77.69	83.70	81.42	20.11	102.80	55.67	135.38	70.33 to 88.20	353,919	288,148
01-JAN-13 To 31-MAR-13	6	69.94	73.13	71.67	22.22	102.04	51.77	97.99	51.77 to 97.99	533,408	382,302
01-APR-13 To 30-JUN-13	10	65.07	67.06	61.26	20.72	109.47	42.05	99.18	47.05 to 94.24	410,385	251,402
01-JUL-13 To 30-SEP-13	2	60.07	60.07	60.33	04.71	99.57	57.24	62.89	N/A	261,330	157,653
01-OCT-13 To 31-DEC-13	9	64.92	69.39	65.08	24.00	106.62	42.38	115.11	45.59 to 80.09	444,976	289,602
01-JAN-14 To 31-MAR-14	11	65.72	65.27	58.66	15.89	111.27	43.95	111.99	52.21 to 70.08	550,321	322,844
01-APR-14 To 30-JUN-14	3	59.58	60.18	59.59	04.38	100.99	56.57	64.40	N/A	1,120,289	667,551
01-JUL-14 To 30-SEP-14	5	57.15	50.27	56.34	28.10	89.23	23.25	69.97	N/A	329,042	185,392
Study Yrs											
01-OCT-11 To 30-SEP-12	30	83.09	89.81	78.82	25.06	113.94	50.35	195.61	71.96 to 93.65	504,468	397,641
01-OCT-12 To 30-SEP-13	36	71.67	76.00	72.62	21.81	104.65	42.05	135.38	63.38 to 80.08	394,375	286,383
01-OCT-13 To 30-SEP-14	28	64.33	63.37	60.32	19.82	105.06	23.25	115.11	56.57 to 67.40	538,014	324,547
Calendar Yrs											
01-JAN-12 To 31-DEC-12	38	80.58	83.16	78.98	18.44	105.29	50.35	142.06	71.47 to 85.61	478,592	377,992
01-JAN-13 To 31-DEC-13	27	63.80	68.67	65.33	21.88	105.11	42.05	115.11	57.24 to 76.07	438,213	286,279
ALL	94	70.21	76.64	70.56	25.79	108.62	23.25	195.61	66.76 to 76.07	472,297	333,259

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	94	70.21	76.64	70.56	25.79	108.62	23.25	195.61	66.76 to 76.07	472,297	333,259
ALL	94	70.21	76.64	70.56	25.79	108.62	23.25	195.61	66.76 to 76.07	472,297	333,259

47 Howard
AGRICULTURAL LAND

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Qualified

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Number of Sales : 94
Total Sales Price : 44,161,121
Total Adj. Sales Price : 44,395,939
Total Assessed Value : 31,326,323
Avg. Adj. Sales Price : 472,297
Avg. Assessed Value : 333,259

MEDIAN : 70
WGT. MEAN : 71
MEAN : 77
COD : 25.79
PRD : 108.62

COV : 34.22
STD : 26.23
Avg. Abs. Dev : 18.11
MAX Sales Ratio : 195.61
MIN Sales Ratio : 23.25

95% Median C.I. : 66.76 to 76.07
95% Wgt. Mean C.I. : 67.13 to 73.99
95% Mean C.I. : 71.34 to 81.94

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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	13	71.47	73.37	70.78	10.63	103.66	56.57	97.99	64.84 to 80.09	735,214	520,375
1	13	71.47	73.37	70.78	10.63	103.66	56.57	97.99	64.84 to 80.09	735,214	520,375
_____Dry_____											
County	7	69.33	78.35	78.59	24.79	99.69	54.64	115.11	54.64 to 115.11	240,939	189,342
1	7	69.33	78.35	78.59	24.79	99.69	54.64	115.11	54.64 to 115.11	240,939	189,342
_____Grass_____											
County	35	69.04	77.01	71.06	30.55	108.37	23.25	195.61	63.10 to 75.96	312,562	222,097
1	35	69.04	77.01	71.06	30.55	108.37	23.25	195.61	63.10 to 75.96	312,562	222,097
_____ALL_____	94	70.21	76.64	70.56	25.79	108.62	23.25	195.61	66.76 to 76.07	472,297	333,259

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	29	69.76	70.09	66.45	15.78	105.48	45.59	112.28	63.45 to 77.67	754,115	501,124
1	29	69.76	70.09	66.45	15.78	105.48	45.59	112.28	63.45 to 77.67	754,115	501,124
_____Dry_____											
County	9	69.33	78.61	77.41	29.70	101.55	47.05	115.11	54.64 to 111.99	223,624	173,117
1	9	69.33	78.61	77.41	29.70	101.55	47.05	115.11	54.64 to 111.99	223,624	173,117
_____Grass_____											
County	36	68.86	76.76	70.97	29.81	108.16	23.25	195.61	63.10 to 75.96	312,213	221,591
1	36	68.86	76.76	70.97	29.81	108.16	23.25	195.61	63.10 to 75.96	312,213	221,591
_____ALL_____	94	70.21	76.64	70.56	25.79	108.62	23.25	195.61	66.76 to 76.07	472,297	333,259

Total Real Property Sum Lines 17, 25, & 30	Records : 5,581	Value : 1,209,602,917	Growth 6,699,374	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	170	982,219	0	0	153	3,046,100	323	4,028,319	
02. Res Improve Land	1,322	10,575,964	0	0	688	21,436,074	2,010	32,012,038	
03. Res Improvements	1,348	82,692,105	0	0	750	76,134,438	2,098	158,826,543	
04. Res Total	1,518	94,250,288	0	0	903	100,616,612	2,421	194,866,900	3,597,275
% of Res Total	62.70	48.37	0.00	0.00	37.30	51.63	43.38	16.11	53.70
05. Com UnImp Land	77	630,698	0	0	5	36,164	82	666,862	
06. Com Improve Land	272	2,464,110	0	0	36	2,405,541	308	4,869,651	
07. Com Improvements	276	24,581,576	0	0	43	6,237,759	319	30,819,335	
08. Com Total	353	27,676,384	0	0	48	8,679,464	401	36,355,848	148,974
% of Com Total	88.03	76.13	0.00	0.00	11.97	23.87	7.19	3.01	2.22
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	19	2,833,829	19	2,833,829	
14. Rec Improve Land	0	0	0	0	23	3,543,456	23	3,543,456	
15. Rec Improvements	0	0	0	0	23	2,845,788	23	2,845,788	
16. Rec Total	0	0	0	0	42	9,223,073	42	9,223,073	115,332
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.75	0.76	1.72
Res & Rec Total	1,518	94,250,288	0	0	945	109,839,685	2,463	204,089,973	3,712,607
% of Res & Rec Total	61.63	46.18	0.00	0.00	38.37	53.82	44.13	16.87	55.42
Com & Ind Total	353	27,676,384	0	0	48	8,679,464	401	36,355,848	148,974
% of Com & Ind Total	88.03	76.13	0.00	0.00	11.97	23.87	7.19	3.01	2.22
17. Taxable Total	1,871	121,926,672	0	0	993	118,519,149	2,864	240,445,821	3,861,581
% of Taxable Total	65.33	50.71	0.00	0.00	34.67	49.29	51.32	19.88	57.64

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	6	299,165	1,520,353	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	6	299,165	1,520,353
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	299,165	1,520,353

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	149	0	305	454

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	84,100	0	0	1,696	513,140,389	1,699	513,224,489
28. Ag-Improved Land	0	0	0	0	970	378,246,210	970	378,246,210
29. Ag Improvements	0	0	0	0	1,018	77,686,397	1,018	77,686,397
30. Ag Total							2,717	969,157,096

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	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	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	680	703.00	10,525,500	680	703.00	10,525,500	
33. HomeSite Improvements	708	689.00	56,359,588	708	689.00	56,359,588	2,837,793
34. HomeSite Total				708	703.00	66,885,088	
35. FarmSite UnImp Land	46	118.23	382,700	46	118.23	382,700	
36. FarmSite Improv Land	909	4,439.67	13,610,039	909	4,439.67	13,610,039	
37. FarmSite Improvements	961	0.00	21,326,809	961	0.00	21,326,809	0
38. FarmSite Total				1,007	4,557.90	35,319,548	
39. Road & Ditches	0	5,961.35	0	0	5,961.35	0	
40. Other- Non Ag Use	0	223.81	67,143	0	223.81	67,143	
41. Total Section VI				1,715	11,446.06	102,271,779	2,837,793

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	3	580.00	801,168	3	580.00	801,168

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	10	160.79	328,486	10	160.79	328,486
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 7100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	435.09	0.94%	2,153,702	1.16%	4,950.01
46. 1A	3,551.86	7.68%	17,581,742	9.45%	4,950.01
47. 2A1	3,595.42	7.78%	16,179,390	8.69%	4,500.00
48. 2A	1,905.53	4.12%	8,384,332	4.51%	4,400.00
49. 3A1	12,749.24	27.57%	52,271,888	28.09%	4,100.00
50. 3A	10,419.76	22.53%	40,637,064	21.84%	3,900.00
51. 4A1	3,471.11	7.51%	12,495,996	6.71%	3,600.00
52. 4A	10,112.45	21.87%	36,404,820	19.56%	3,600.00
53. Total	46,240.46	100.00%	186,108,934	100.00%	4,024.81
Dry					
54. 1D1	72.23	0.71%	187,798	0.80%	2,600.00
55. 1D	563.31	5.52%	1,464,606	6.25%	2,600.00
56. 2D1	581.23	5.70%	1,453,075	6.20%	2,500.00
57. 2D	832.97	8.17%	2,082,425	8.89%	2,500.00
58. 3D1	2,532.41	24.83%	6,077,777	25.95%	2,400.00
59. 3D	2,467.50	24.19%	5,675,250	24.23%	2,300.00
60. 4D1	1,185.88	11.63%	2,549,667	10.89%	2,150.02
61. 4D	1,964.67	19.26%	3,929,348	16.78%	2,000.00
62. Total	10,200.20	100.00%	23,419,946	100.00%	2,296.03
Grass					
63. 1G1	27.70	0.06%	40,165	0.08%	1,450.00
64. 1G	419.39	0.94%	608,136	1.16%	1,450.05
65. 2G1	614.70	1.38%	799,107	1.52%	1,300.00
66. 2G	1,503.37	3.39%	1,954,381	3.72%	1,300.00
67. 3G1	2,952.93	6.65%	3,691,229	7.03%	1,250.02
68. 3G	9,952.31	22.41%	11,942,768	22.73%	1,200.00
69. 4G1	8,930.02	20.11%	10,492,821	19.97%	1,175.01
70. 4G	20,001.93	45.05%	23,002,255	43.79%	1,150.00
71. Total	44,402.35	100.00%	52,530,862	100.00%	1,183.06
Irrigated Total					
	46,240.46	45.21%	186,108,934	70.73%	4,024.81
Dry Total					
	10,200.20	9.97%	23,419,946	8.90%	2,296.03
Grass Total					
	44,402.35	43.42%	52,530,862	19.96%	1,183.06
72. Waste	1,179.55	1.15%	884,671	0.34%	750.01
73. Other	250.27	0.24%	187,705	0.07%	750.01
74. Exempt	611.82	0.60%	0	0.00%	0.00
75. Market Area Total	102,272.83	100.00%	263,132,118	100.00%	2,572.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7200

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,833.22	2.41%	9,074,466	2.68%	4,950.01
46. 1A	41,023.39	53.96%	203,065,973	59.91%	4,950.00
47. 2A1	4,571.02	6.01%	20,569,590	6.07%	4,500.00
48. 2A	1,062.07	1.40%	4,673,108	1.38%	4,400.00
49. 3A1	4,557.98	6.00%	18,687,718	5.51%	4,100.00
50. 3A	598.99	0.79%	2,336,061	0.69%	3,900.00
51. 4A1	16,598.10	21.83%	59,753,160	17.63%	3,600.00
52. 4A	5,780.84	7.60%	20,811,031	6.14%	3,600.00
53. Total	76,025.61	100.00%	338,971,107	100.00%	4,458.64
Dry					
54. 1D1	438.10	2.57%	1,139,060	2.94%	2,600.00
55. 1D	3,285.61	19.29%	8,542,581	22.06%	2,600.00
56. 2D1	1,138.25	6.68%	2,845,625	7.35%	2,500.00
57. 2D	370.81	2.18%	927,025	2.39%	2,500.00
58. 3D1	934.74	5.49%	2,243,376	5.79%	2,400.00
59. 3D	396.66	2.33%	912,318	2.36%	2,300.00
60. 4D1	7,768.95	45.61%	16,703,356	43.14%	2,150.01
61. 4D	2,701.60	15.86%	5,403,204	13.96%	2,000.00
62. Total	17,034.72	100.00%	38,716,545	100.00%	2,272.80
Grass					
63. 1G1	883.15	1.48%	1,280,583	1.79%	1,450.02
64. 1G	3,833.90	6.41%	5,559,277	7.78%	1,450.03
65. 2G1	1,870.41	3.13%	2,442,263	3.42%	1,305.74
66. 2G	1,038.75	1.74%	1,377,055	1.93%	1,325.68
67. 3G1	1,253.71	2.10%	1,567,176	2.19%	1,250.03
68. 3G	2,176.44	3.64%	2,715,476	3.80%	1,247.67
69. 4G1	17,218.04	28.78%	20,258,323	28.34%	1,176.58
70. 4G	31,548.42	52.74%	36,282,477	50.76%	1,150.06
71. Total	59,822.82	100.00%	71,482,630	100.00%	1,194.91
Irrigated Total					
	76,025.61	49.31%	338,971,107	75.30%	4,458.64
Dry Total					
	17,034.72	11.05%	38,716,545	8.60%	2,272.80
Grass Total					
	59,822.82	38.80%	71,482,630	15.88%	1,194.91
72. Waste	1,172.83	0.76%	897,519	0.20%	765.26
73. Other	136.35	0.09%	102,264	0.02%	750.01
74. Exempt	2,672.12	1.73%	0	0.00%	0.00
75. Market Area Total	154,192.33	100.00%	450,170,065	100.00%	2,919.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	586.30	3.97%	2,902,193	4.41%	4,950.01
46. 1A	7,505.73	50.84%	37,153,411	56.46%	4,950.01
47. 2A1	1,165.16	7.89%	5,243,220	7.97%	4,500.00
48. 2A	501.20	3.39%	2,205,280	3.35%	4,400.00
49. 3A1	206.13	1.40%	845,133	1.28%	4,100.00
50. 3A	592.91	4.02%	2,312,349	3.51%	3,900.00
51. 4A1	2,022.68	13.70%	7,281,648	11.07%	3,600.00
52. 4A	2,182.98	14.79%	7,858,728	11.94%	3,600.00
53. Total	14,763.09	100.00%	65,801,962	100.00%	4,457.19
Dry					
54. 1D1	138.10	1.31%	359,060	1.45%	2,600.00
55. 1D	4,425.05	42.02%	11,505,130	46.61%	2,600.00
56. 2D1	386.42	3.67%	966,050	3.91%	2,500.00
57. 2D	326.83	3.10%	817,075	3.31%	2,500.00
58. 3D1	155.25	1.47%	372,600	1.51%	2,400.00
59. 3D	88.91	0.84%	204,493	0.83%	2,300.00
60. 4D1	2,936.94	27.89%	6,314,447	25.58%	2,150.01
61. 4D	2,073.49	19.69%	4,146,980	16.80%	2,000.00
62. Total	10,530.99	100.00%	24,685,835	100.00%	2,344.11
Grass					
63. 1G1	174.10	0.33%	252,450	0.40%	1,450.03
64. 1G	2,097.65	3.92%	3,041,643	4.84%	1,450.02
65. 2G1	504.92	0.94%	656,396	1.05%	1,300.00
66. 2G	752.63	1.41%	978,419	1.56%	1,300.00
67. 3G1	174.53	0.33%	218,165	0.35%	1,250.01
68. 3G	502.74	0.94%	603,288	0.96%	1,200.00
69. 4G1	11,662.79	21.78%	13,703,824	21.83%	1,175.00
70. 4G	37,677.85	70.36%	43,329,620	69.01%	1,150.00
71. Total	53,547.21	100.00%	62,783,805	100.00%	1,172.49
Irrigated Total					
	14,763.09	18.63%	65,801,962	42.84%	4,457.19
Dry Total					
	10,530.99	13.29%	24,685,835	16.07%	2,344.11
Grass Total					
	53,547.21	67.57%	62,783,805	40.88%	1,172.49
72. Waste	410.79	0.52%	311,532	0.20%	758.37
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	648.81	0.82%	0	0.00%	0.00
75. Market Area Total	79,252.08	100.00%	153,583,134	100.00%	1,937.91

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	12.00	59,400	0.00	0	137,017.16	590,822,603	137,029.16	590,882,003
77. Dry Land	9.50	24,700	0.00	0	37,756.41	86,797,626	37,765.91	86,822,326
78. Grass	0.00	0	0.00	0	157,772.38	186,797,297	157,772.38	186,797,297
79. Waste	0.00	0	0.00	0	2,763.17	2,093,722	2,763.17	2,093,722
80. Other	0.00	0	0.00	0	386.62	289,969	386.62	289,969
81. Exempt	30.93	0	0.00	0	3,901.82	0	3,932.75	0
82. Total	21.50	84,100	0.00	0	335,695.74	866,801,217	335,717.24	866,885,317

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	137,029.16	40.82%	590,882,003	68.16%	4,312.09
Dry Land	37,765.91	11.25%	86,822,326	10.02%	2,298.96
Grass	157,772.38	47.00%	186,797,297	21.55%	1,183.97
Waste	2,763.17	0.82%	2,093,722	0.24%	757.72
Other	386.62	0.12%	289,969	0.03%	750.01
Exempt	3,932.75	1.17%	0	0.00%	0.00
Total	335,717.24	100.00%	866,885,317	100.00%	2,582.19

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

47 Howard

	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	182,435,383	194,866,900	12,431,517	6.81%	3,597,275	4.84%
02. Recreational	6,741,518	9,223,073	2,481,555	36.81%	115,332	35.10%
03. Ag-Homesite Land, Ag-Res Dwelling	60,422,489	66,885,088	6,462,599	10.70%	2,837,793	6.00%
04. Total Residential (sum lines 1-3)	249,599,390	270,975,061	21,375,671	8.56%	6,550,400	5.94%
05. Commercial	35,857,594	36,355,848	498,254	1.39%	148,974	0.97%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	30,612,568	35,319,548	4,706,980	15.38%	0	15.38%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	66,470,162	71,675,396	5,205,234	7.83%	148,974	7.61%
10. Total Non-Agland Real Property	316,069,552	342,717,600	26,648,048	8.43%	6,699,374	6.31%
11. Irrigated	499,243,266	590,882,003	91,638,737	18.36%		
12. Dryland	59,847,264	86,822,326	26,975,062	45.07%		
13. Grassland	135,653,900	186,797,297	51,143,397	37.70%		
14. Wasteland	1,417,850	2,093,722	675,872	47.67%		
15. Other Agland	242,754	289,969	47,215	19.45%		
16. Total Agricultural Land	696,405,034	866,885,317	170,480,283	24.48%		
17. Total Value of all Real Property (Locally Assessed)	1,012,474,586	1,209,602,917	197,128,331	19.47%	6,699,374	18.81%

2014 Plan of Assessment for Howard County

Assessment years 2015, 2016, 2017

Date: June 15, 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 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 Property Assessment and Taxation 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 horticulture land

General Description of Real Property in Howard County

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2450	44%	18.5%
Commercial	400	7%	3.5%
Agricultural	2714	49%	78%

Agricultural land – value for taxable acres for 2014 assessment was \$715,302,845

Agricultural land is 69% of the real property valuation base in Howard County and of that 72% is assessed as irrigated, 19% is assessed as grass and 9% is assessed as dry.

For assessment year 2014, an estimated 200 permits were filed for new property construction/additions in the county.

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

Current Resources

There are currently three full time employees on staff including the assessor. Also there is one part-time summer help. The assessor and deputy are certified by the Property Tax Administrator.

The certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Tax Division. At least part of these hours will be courses offered by IAAO or the equivalent. The assessor 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 county started a GIS project in 2005, which was greatly needed as Howard County does not have Cadastral Maps. The Howard County Assessor's office is currently working on correcting and completing the county map. GIS Workshop completed our land use conversion prior to January 1, 2010 and also put Howard County Assessor data on line. Our website is <http://howard.assessor.gisworkshop.com>. The Howard County Board accepted GIS Workshop's proposal for maintenance for the mapping and the website. With the GIS Workshop completion of the mapping information, maps will be printed in the future when the information is available.

Office Budget for July 1, 2013 – June 30, 2014 was \$117,655. Office Budget for July 1, 2014 –June 30, 2015 is \$123,320.

Terra Scan is the vendor for the assessment administration and CAMA. Howard County has the GIS mapping on a public website, which has the mapping and assessment information available.

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2-4 week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified by sales questionnaires by telephone calls to sellers, buyers and realtors involved in the sale. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Most residential sales are inspected and new photos taken if necessary. Building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2008 Marshall & Swift costing was implemented for 2009.

It is the goal of the office to review at least 25 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

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

By approximately March 1 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 Changes are mailed to the property owners on or before June 1.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98	10.97	104.08
Commercial	100	51.81	159.29
Agricultural Land	71	29.28	113.46

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

Assessment Actions Planned for Assessment Year 2015:

Residential:

A physical review will be completed for all improved parcels in Market Area 7100. This review will be of all improvements, including homes, garages and outbuildings. All residential pick-up work and building permits will be reviewed and completed by March 1, 2015. A ratio study will be done on all other residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A ratio study will be completed for 2015 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2015. Commercial appraisal was done for 2009 by Stanard Appraisal and implemented by Assessor's Office.

Agricultural Land:

A market analysis will be conducted for 2015 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also with changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained. The certification of irrigated acres for the NRD was completed and those changes were updated for the 2009 assessment year. New land use conversion was implemented for 2010. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment actions planned for assessment year 2016:

Residential:

A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All residential pick-up work and building permits will be reviewed and completed by March 1, 2016. Corrections of listing errors will be done when information is obtained.

Commercial:

A physical review of all commercial properties in the county will be completed for 2016. The review and market study will be completed for adjusting values for 2016. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2016.

Agricultural:

A market analysis will be conducted for 2016 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will begin a land use study to update our property record cards with possible changes.

Assessment actions planned for assessment year 2017:

Residential:

A complete physical review of St Paul city residential properties will be completed for 2017. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All residential pick-up work and building permits will be reviewed and completed by March 1, 2017. Corrections of listing errors will be done when information is obtained.

Commercial:

A ratio study will be completed for 2017 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2017.

Agricultural Land:

A market analysis will be conducted for 2017 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will continue to do a land use study to update our property record cards with possible changes.

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 office from the register of deeds and the green sheets are worked and forwarded to the property tax division electronically on a quarterly basis. Splits and subdivision changes are made as they become available to the assessor's office from the county clerk. These will be updated in the GIS system at the same time they are changed on the appraisal cards and in the computer administrative package. Assessor's website is updated monthly by GIS Workshop.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update & w/Abstract
 - d. Certification of Value to Political Subdivision
 - 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 780 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 approximately 325 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 Appraisal Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification and work toward an appraiser license. The staff of the assessor’s office with an assessor’s certificate will meet their 60 hours of education in the 4 year period to maintain it.

Conclusion:

The Howard County Assessor’s Office will strive for a uniform and proportionate valuing of property throughout the county.

Amendment

The County Board approved the Adopted Budget at \$122,820.

2015 Assessment Survey for Howard County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	-
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1 - summer help to assist with property reviews
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$122,820
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	-
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	-
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$9,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,400
12.	Other miscellaneous funds:
	\$1,600
13.	Amount of last year's assessor's budget not used:
	\$4,167

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	St. Paul and Boelus
4.	When was zoning implemented?
	1973

D. Contracted Services

1.	Appraisal Services:
	-
2.	GIS Services:
	GIS Workshop Inc.
3.	Other services:
	-

E. Appraisal /Listing Services

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

2015 Certification for Howard 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 Howard 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

