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## 2015 Commission Summary for McPherson County

### Residential Real Property - Current

Number of Sales	7	Median	97.26
Total Sales Price	\$163,400	Mean	139.57
Total Adj. Sales Price	\$163,400	Wgt. Mean	98.26
Total Assessed Value	\$160,554	Average Assessed Value of the Base	\$35,635
Avg. Adj. Sales Price	\$23,343	Avg. Assessed Value	\$22,936

### Confidence Interval - Current

95% Median C.I	65.80 to 403.23
95% Wgt. Mean C.I	36.99 to 159.52
95% Mean C.I	28.55 to 250.59
% of Value of the Class of all Real Property Value in the	1.96
% of Records Sold in the Study Period	5.74
% of Value Sold in the Study Period	3.69

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	4	100	113.35
2013	8		83.43
2012	7		90.81
2011	9	0	92

## 2015 Commission Summary for McPherson County

### Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$46,189
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.23
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	0	100	00.00
2013	0		00.00
2012	0		00.00
2011	0	0	0



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



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

All new residential improvements were added to the property record cards. A land study was conducted and indicated the value of the town lots in Tryon and the site values for rural residential homes should be increased. The new lot values were applied for the 2015 year. Pick up work was completed in a timely manner.

The county has been working on contracting with an independent appraisal firm. They are scheduled to complete a re-appraisal of all residences in the county using the June 2014 Marshall and Swift costing tables. The review will begin in the summer of 2015.

## 2015 Residential Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and Tax Valuation, Inc completed pick up work for this year.																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings-Structures located on rural parcels</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.	AG	Outbuildings-Structures located on rural parcels									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Everything in the county is considered rural, even the village of Tryon, since it is unincorporated.																		
AG	Outbuildings-Structures located on rural parcels																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach, sales will be utilized in the development of a depreciation table. There are normally not enough sales to do a true sales comparison or income approach that would be meaningful.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Local market information is used.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	A per square foot cost was developed from the few sales and information provided in the analysis.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	N/A																		
<b>8.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2010</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2010	2011	2014	2010	AG	2013	2011	2014	2010
<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>															
1	2010	2011	2014	2010															
AG	2013	2011	2014	2010															

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

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### **County Overview**

McPherson County is located in west central Nebraska in the Sand hills region. The county is sparsely populated with only 539 residents (2010 census). Cattle outnumber people 50:1 in the region. The county was first settled in 1890 and population base rose in the early nineteenth hundreds with the passing of the Kinkaid Act. There shortly after, the drought and great depression of the 1930's struck. The population decreased as many farmers, unable to make a living in the dry conditions, left the region. As farms were abandoned and businesses closed, the ranches increased in size. Currently the population is close to the initial settlement population.

The county seat of Tryon (unincorporated with a population of 157), has a K-12 school and a few amenities. Ringgold, also unincorporated, has few buildings remaining including a church. The closest larger community is 35 miles to south east. North Platte, NE is within commuting distance to provide many goods and services to the region. Based these economics factors, the residential real estate market within the county is sporadic and unorganized.

### **Description of Analysis**

Very few sales occur in the residential class in McPherson County; therefore only one valuation grouping exists. The statistical profile contains only six sales and is not adequate to reliably measure the level of value within the residential class.

The six year physical inspection and review is done in conjunction with the annual maintenance and is in compliance with the six year inspection requirement. The goals established in the three year plan of assessment however, are not being met. McPherson County has been working to reappraise the residential properties for three years. The county is currently working on a contract with an independent appraisal firm to reappraise the county in its entirety for the 2016 year. In the meantime, the assessor did a study of the few existing lot sales and adjusted the value of the lots in town and also the home site and farm site acres. The sales study reaffirms the assessment actions.

### **Sales Qualification**

A Sales Qualification review is completed by the Department annually for every county. This includes the review of sales utilization rates and a review of the non-qualified sales roster to verify the reasons for disqualifying sales are adequate and documented. There appears to be no bias in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

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

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### **Equalization and Quality of Assessment**

The Department conducts a review of assessment practices for one-half of the counties within the state. McPherson County was selected for review in 2013. The review confirmed that the assessment practices are reliable and the residential class is being treated in a uniform and proportionate manner.

### **Level of Value**

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the residential class.



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

No changes were made to the commercial values for 2015. A complete reappraisal for the commercial class was completed in 2012.

There are plans to reappraise the commercial class along with the residential class this upcoming year by hiring a contract appraiser for the 2016 year.

## 2015 Commercial Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Will hire someone that is a certified, contract appraiser.				
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	1	There are seldom any commercial sales in McPherson County.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	With only 7 commercial properties in McPherson County, the cost approach carries the most weight. A true sales comparison cannot be relied upon; however the sales are utilized to develop depreciation. Neither is there enough income and expense data available in this area to make the income approach reliable.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	A contracted appraiser will be consulted. There are currently no unique commercial properties at this time.				
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>				
	Depreciation is based on market information.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>				
	No				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to McPherson County. A square foot cost is utilized.				
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2012	2011	2012	2012

## **2015 Commercial Correlation Section for McPherson County**

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### **County Overview**

There are only fifteen commercial parcels within the county. The area is reliant on the larger community of North Platte (35 miles southeast) to provide goods and services. The economics of McPherson County alone do not support a viable commercial market.

### **Description of Analysis**

The commercial properties are comprised of 7 different occupancy codes; each code will consist of 1 to 4 parcels. There are no commercial sales to analyze within the current study period.

The assessor has followed through with the 3 year plan of assessment and the six year physical inspection and review. The commercial properties were last reviewed with the assistance of Stanard Appraisal Service in 2012. The county plans to include the commercial with the reappraisal to be completed in 2016.

### **Sales Qualification**

A Sales Qualification review is completed annually for all counties. This review included the analysis of the non-qualified sales roster to verify that the reason for the disqualification was adequate and documented. There appears to be no bias in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The Department conducts a review of assessment practices for one-half of the counties within the state. McPherson County was selected for review in 2013. With all the available information it is to be believed that the assessment practices are reliable and the Commercial class is being treated in a uniform and proportionate manner.

A commercial sample does not exist to utilize in the measurement of the commercial property.

### **Level of Value**

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class.



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

For assessment year 2015 all new improvements were added to the property record cards and pick up work was completed in a timely manner.

A market study was completed on the agricultural land sales and sales from the surrounding counties. From the analysis it was apparent that the grass land was driving the market and the statistical measure of central tendency was lower than the statutory level of sixty-nine to seventy-five percent of market value. Therefore, it was necessary to increase irrigated, dry and grass land classes for the 2015 year. A land study was conducted and new values implemented for home sites and farm sites.

A physical inspection and review of agricultural properties as part of the six year physical inspection and review, will be completed this summer (for 2016 assessment year) during the re-appraisal of all county improvements using the Marshall and Swift 2014 pricing.

## 2015 Agricultural Assessment Survey for McPherson County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor and may hire certified appraiser for assistance							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<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>Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Due to the fact that McPherson County is very homogenous in makeup there is only one countywide market area.	2014						
	The county does not have a GIS system. The assessor works closely with the local NRDs to track and monitor irrigated acres and also uses the websoil survey as a discovery tool. The county also sends a letter to landowners yearly asking for them to update their land use records if any changes have occurred. If there are any questions, the assessor will contact the landowner directly.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales studies are done to see if there is a difference in the market within the county. Thus far, there have been none, so one countywide market area is sufficient.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. There have been no non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes, farm home sites are priced comparably to the residential home sites in the Village of Tryon.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Not applicable.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## McPherson County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Lincoln	2	2,500	2,500	2,469	2,500	2,500	2,459	2,489	2,489	<b>2,489</b>
Keith	1	n/a	2,101	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
Arthur	1	n/a	n/a	2,100	n/a	2,100	2,100	2,100	2,100	<b>2,100</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>
Thomas	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Logan	1	n/a	3,630	3,495	3,360	2,870	2,870	2,600	2,485	<b>3,048</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Lincoln	2	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<b>1,000</b>
Keith	1	n/a	625	n/a	600	600	600	600	600	<b>601</b>
Arthur	1	n/a	<b>n/a</b>							
Grant	1	n/a	<b>n/a</b>							
Hooker	1	n/a	<b>n/a</b>							
Thomas	1	n/a	<b>n/a</b>							
Logan	1	n/a	1,625	1,560	1,560	1,440	1,440	1,210	1,210	<b>1,441</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
McPherson	1	n/a	n/a	330	330	n/a	330	330	330	<b>330</b>
Lincoln	2	425	425	425	425	425	375	375	374	<b>375</b>
Keith	1	n/a	436	n/a	369	338	343	329	327	<b>328</b>
Arthur	1	n/a	n/a	315	n/a	315	315	315	315	<b>315</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	315	315	315	<b>315</b>
Hooker	1	n/a	n/a	n/a	n/a	320	320	310	310	<b>310</b>
Thomas	1	n/a	n/a	335	335	n/a	335	335	335	<b>335</b>
Logan	1	n/a	415	415	415	415	415	415	415	<b>415</b>

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

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

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### **County Overview**

McPherson County is located in the southern part of the Nebraska Sand Hills region. The Sand Hills are comprised of mixed grass prairie on grass-stabilized sand dunes that sit atop the Ogallala Aquifer. Therefore, shallow lakes are common in the low lying valleys between the dunes. McPherson County is primarily grass land (96%), which is grazed by cattle. The composition of the sandy soils makes most of the area unsuitable for growing row crops, although there is some irrigation in the region with the use of center-pivot irrigation. The surrounding counties (Arthur, Keith, the northern part of Lincoln, portions of Logan, Thomas and Hooker) are also located within the Sand Hills and have the similar physical characteristics.

McPherson County is divided by two natural resource districts; approximately one-third of the eastern part of the county is in the Upper Loup NRD while the remainder of the county is in the Twin Platte NRD. The Upper Loup has moratoriums and restrictions but also has authorized the expansion of irrigated acres (2,500 acre maximum annually) if certain criteria are met.

### **Description of Analysis**

Analysis of the sales file indicates that the sample once stratified by sales date, does not contain a proportionate amount of sales between study periods. The sample is heavily weighted to the oldest study period. Sales were brought in from surrounding counties to help balance and expand the overall and majority land use samples to make the analysis meaningful. The 95% majority land use of grass land is the most representative of the composition of the county and should be used to statistically measure the level of value for McPherson County.

There are a limited number of irrigated sales with only 2 sales appearing the 80% majority land use study and is inconclusive for measurement. A separate, expanded analysis of the irrigated sales throughout the region was also conducted. This study indicated that an increase to the irrigated classes was needed. Many of the Sand Hills counties, including McPherson County, attempted to recognize the market and took another substantial increase (42%) to the irrigated class. This increase generally demonstrates an acceptable portion of market value has been attained. The sales within the analysis indicate that the market value of grass land is still rising. The assessor took a 20% increase to grass land which is consistent with neighboring counties and lacking market evidence the dry land was also increased 20% to parallel the increase in grass land.

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

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### **Sales Qualification**

A Sales Qualification review is completed annually for all counties. This review included the analysis of the non-qualified sales roster to verify that the reason for the disqualification was adequate and documented. There appears to be no bias in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The values established by the assessor fall statistically within the acceptable range in the 95% and 80% majority land use of grassland. These values also blend well with the values of surrounding counties; further illustrating the assessment is acceptable. The evidence supports that agricultural values have been established at uniform portions of market value; the quality of assessment is in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on all available information, the level of value of agricultural land in McPherson County is determined to be 70% of market value for the agricultural land class.



**60 McPherson**

**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 : 7  
 Total Sales Price : 163,400  
 Total Adj. Sales Price : 163,400  
 Total Assessed Value : 160,554  
 Avg. Adj. Sales Price : 23,343  
 Avg. Assessed Value : 22,936

MEDIAN : 97  
 WGT. MEAN : 98  
 MEAN : 140  
 COD : 67.43  
 PRD : 142.04

COV : 86.01  
 STD : 120.04  
 Avg. Abs. Dev : 65.58  
 MAX Sales Ratio : 403.23  
 MIN Sales Ratio : 65.80

95% Median C.I. : 65.80 to 403.23  
 95% Wgt. Mean C.I. : 36.99 to 159.52  
 95% Mean C.I. : 28.55 to 250.59

Printed: 4/2/2015 4:10:04PM

<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	1	149.45	149.45	149.45	00.00	100.00	149.45	149.45	N/A	21,900	32,730
01-JAN-13 To 31-MAR-13	1	75.78	75.78	75.78	00.00	100.00	75.78	75.78	N/A	16,500	12,504
01-APR-13 To 30-JUN-13	1	97.26	97.26	97.26	00.00	100.00	97.26	97.26	N/A	15,000	14,589
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	65.80	65.80	65.80	00.00	100.00	65.80	65.80	N/A	89,000	58,565
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	3	116.69	196.23	200.79	95.54	97.73	68.76	403.23	N/A	7,000	14,055
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	3	97.26	107.50	112.03	25.25	95.96	75.78	149.45	N/A	17,800	19,941
01-OCT-13 To 30-SEP-14	4	92.73	163.62	91.57	103.89	178.68	65.80	403.23	N/A	27,500	25,183
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	2	86.52	86.52	86.01	12.41	100.59	75.78	97.26	N/A	15,750	13,547
<u>ALL</u>	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936
<u>ALL</u>	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936
06											
07											
<u>ALL</u>	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936

**60 McPherson  
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 : 7  
 Total Sales Price : 163,400  
 Total Adj. Sales Price : 163,400  
 Total Assessed Value : 160,554  
 Avg. Adj. Sales Price : 23,343  
 Avg. Assessed Value : 22,936

MEDIAN : 97  
 WGT. MEAN : 98  
 MEAN : 140  
 COD : 67.43  
 PRD : 142.04

COV : 86.01  
 STD : 120.04  
 Avg. Abs. Dev : 65.58  
 MAX Sales Ratio : 403.23  
 MIN Sales Ratio : 65.80

95% Median C.I. : 65.80 to 403.23  
 95% Wgt. Mean C.I. : 36.99 to 159.52  
 95% Mean C.I. : 28.55 to 250.59

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	116.69	196.23	200.79	95.54	97.73	68.76	403.23	N/A	7,000	14,055	
Less Than 30,000	6	106.98	151.86	137.08	66.61	110.78	68.76	403.23	68.76 to 403.23	12,400	16,998	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936	
Greater Than 14,999	4	86.52	97.07	83.14	30.37	116.75	65.80	149.45	N/A	35,600	29,597	
Greater Than 29,999	1	65.80	65.80	65.80	00.00	100.00	65.80	65.80	N/A	89,000	58,565	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	116.69	196.23	200.79	95.54	97.73	68.76	403.23	N/A	7,000	14,055	
15,000 TO 29,999	3	97.26	107.50	112.03	25.25	95.96	75.78	149.45	N/A	17,800	19,941	
30,000 TO 59,999												
60,000 TO 99,999	1	65.80	65.80	65.80	00.00	100.00	65.80	65.80	N/A	89,000	58,565	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	97.26	139.57	98.26	67.43	142.04	65.80	403.23	65.80 to 403.23	23,343	22,936	

60 McPherson

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 : 0  
 Total Sales Price : 0  
 Total Adj. Sales Price : 0  
 Total Assessed Value : 0  
 Avg. Adj. Sales Price : 0  
 Avg. Assessed Value : 0

MEDIAN : 0  
 WGT. MEAN : 0  
 MEAN : 0  
 COD : 00.00  
 PRD : 00.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 00.00  
 MIN Sales Ratio : 00.00

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : N/A

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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>Qtrrs</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13											
01-OCT-13 To 30-SEP-14											
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12											
01-JAN-13 To 31-DEC-13											
<u>ALL</u>											

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											
04											
<u>ALL</u>											

**60 McPherson  
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 : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : N/A

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than	5,000											
Less Than	15,000											
Less Than	30,000											
___ Ranges Excl. Low \$ ___												
Greater Than	4,999											
Greater Than	14,999											
Greater Than	29,999											
___ Incremental Ranges ___												
0 TO	4,999											
5,000 TO	14,999											
15,000 TO	29,999											
30,000 TO	59,999											
60,000 TO	99,999											
100,000 TO	149,999											
150,000 TO	249,999											
250,000 TO	499,999											
500,000 TO	999,999											
1,000,000 +												
___ ALL ___												

**60 McPherson**  
**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 : 36  
Total Sales Price : 19,989,542  
Total Adj. Sales Price : 20,672,324  
Total Assessed Value : 13,715,616  
Avg. Adj. Sales Price : 574,231  
Avg. Assessed Value : 380,989

MEDIAN : 70  
WGT. MEAN : 66  
MEAN : 75  
COD : 20.88  
PRD : 112.33

COV : 25.25  
STD : 18.82  
Avg. Abs. Dev : 14.51  
MAX Sales Ratio : 124.93  
MIN Sales Ratio : 36.20

95% Median C.I. : 65.44 to 82.50  
95% Wgt. Mean C.I. : 56.36 to 76.33  
95% Mean C.I. : 68.38 to 80.68

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<b>DATE OF SALE *</b>											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-11 To 31-DEC-11	3	94.14	100.81	96.14	14.72	104.86	83.35	124.93	N/A	450,568	433,167	
01-JAN-12 To 31-MAR-12	6	67.56	74.94	75.75	13.94	98.93	65.44	98.41	65.44 to 98.41	447,083	338,674	
01-APR-12 To 30-JUN-12	4	95.76	91.72	74.78	18.84	122.65	62.76	112.59	N/A	692,035	517,537	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	3	82.50	84.18	85.60	02.04	98.34	82.50	87.55	N/A	389,691	333,595	
01-JAN-13 To 31-MAR-13	3	60.03	61.70	60.84	03.38	101.41	59.49	65.58	N/A	287,227	174,746	
01-APR-13 To 30-JUN-13	2	74.15	74.15	76.09	10.95	97.45	66.03	82.27	N/A	801,000	609,444	
01-JUL-13 To 30-SEP-13	2	69.15	69.15	71.68	08.89	96.47	63.00	75.29	N/A	203,860	146,121	
01-OCT-13 To 31-DEC-13	2	51.10	51.10	49.17	06.38	103.93	47.84	54.35	N/A	586,250	288,281	
01-JAN-14 To 31-MAR-14	3	59.49	54.90	51.87	18.39	105.84	36.20	69.01	N/A	412,684	214,073	
01-APR-14 To 30-JUN-14	5	69.47	65.25	52.10	10.52	125.24	50.04	73.33	N/A	1,308,786	681,922	
01-JUL-14 To 30-SEP-14	3	88.00	82.27	74.21	14.31	110.86	60.51	98.29	N/A	291,676	216,459	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	13	84.60	86.07	79.41	19.09	108.39	62.76	124.93	65.53 to 106.92	523,257	415,515	
01-OCT-12 To 30-SEP-13	10	70.66	72.42	75.14	13.59	96.38	59.49	87.55	60.03 to 82.50	404,047	303,615	
01-OCT-13 To 30-SEP-14	13	60.51	64.61	53.69	20.77	120.34	36.20	98.29	50.04 to 73.33	756,116	405,982	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	13	82.50	82.23	77.09	15.27	106.67	62.76	112.59	65.53 to 98.41	509,209	392,537	
01-JAN-13 To 31-DEC-13	9	63.00	63.76	64.59	11.90	98.71	47.84	82.27	54.35 to 75.29	449,322	290,214	
<u>ALL</u>	36	69.50	74.53	66.35	20.88	112.33	36.20	124.93	65.44 to 82.50	574,231	380,989	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	36	69.50	74.53	66.35	20.88	112.33	36.20	124.93	65.44 to 82.50	574,231	380,989	
<u>ALL</u>	36	69.50	74.53	66.35	20.88	112.33	36.20	124.93	65.44 to 82.50	574,231	380,989	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681	
1	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681	
<u>Grass</u>												
County	32	69.50	74.12	71.35	19.40	103.88	36.20	124.93	65.44 to 82.50	427,298	304,898	
1	32	69.50	74.12	71.35	19.40	103.88	36.20	124.93	65.44 to 82.50	427,298	304,898	
<u>ALL</u>	36	69.50	74.53	66.35	20.88	112.33	36.20	124.93	65.44 to 82.50	574,231	380,989	

**60 McPherson**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 Avg. Adj. Sales Price : 574,231  
 Avg. Assessed Value : 380,989

MEDIAN : 70  
 WGT. MEAN : 66  
 MEAN : 75  
 COD : 20.88  
 PRD : 112.33

COV : 25.25  
 STD : 18.82  
 Avg. Abs. Dev : 14.51  
 MAX Sales Ratio : 124.93  
 MIN Sales Ratio : 36.20

95% Median C.I. : 65.44 to 82.50  
 95% Wgt. Mean C.I. : 56.36 to 76.33  
 95% Mean C.I. : 68.38 to 80.68

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	83.51	83.51	76.38	28.04	109.33	60.09	106.92	N/A	574,945	439,127
1	2	83.51	83.51	76.38	28.04	109.33	60.09	106.92	N/A	574,945	439,127
<b>_____Grass_____</b>											
County	32	69.50	74.12	71.35	19.40	103.88	36.20	124.93	65.44 to 82.50	427,298	304,898
1	32	69.50	74.12	71.35	19.40	103.88	36.20	124.93	65.44 to 82.50	427,298	304,898
<b>_____ALL_____</b>	<b>36</b>	<b>69.50</b>	<b>74.53</b>	<b>66.35</b>	<b>20.88</b>	<b>112.33</b>	<b>36.20</b>	<b>124.93</b>	<b>65.44 to 82.50</b>	<b>574,231</b>	<b>380,989</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,595</b>	<b>Value : 222,206,672</b>	<b>Growth 87,016</b>	<b>Sum Lines 17, 25, &amp; 41</b>
------------------------------------------------------	------------------------	----------------------------	----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	0	0	0	0	31	163,834	31	163,834	
<b>02. Res Improve Land</b>	0	0	0	0	88	556,706	88	556,706	
<b>03. Res Improvements</b>	0	0	0	0	91	3,626,869	91	3,626,869	
<b>04. Res Total</b>	0	0	0	0	122	4,347,409	122	4,347,409	1,873
<b>% of Res Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.65	1.96	2.15
<b>05. Com UnImp Land</b>	0	0	0	0	4	10,597	4	10,597	
<b>06. Com Improve Land</b>	0	0	0	0	7	30,310	7	30,310	
<b>07. Com Improvements</b>	0	0	0	0	7	467,177	7	467,177	
<b>08. Com Total</b>	0	0	0	0	11	508,084	11	508,084	0
<b>% of Com Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.69	0.23	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	0	0	0	0	122	4,347,409	122	4,347,409	1,873
<b>% of Res &amp; Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	7.65	1.96	2.15
<b>Com &amp; Ind Total</b>	0	0	0	0	11	508,084	11	508,084	0
<b>% of Com &amp; Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.69	0.23	0.00
<b>17. Taxable Total</b>	0	0	0	0	133	4,855,493	133	4,855,493	1,873
<b>% of Taxable Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	8.34	2.19	2.15

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	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	0	1	33	34

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,279	174,526,906	1,279	174,526,906
28. Ag-Improved Land	0	0	0	0	177	33,377,588	177	33,377,588
29. Ag Improvements	0	0	0	0	183	9,446,685	183	9,446,685
30. Ag Total							1,462	217,351,179

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	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	4,000	1	1.00	4,000	
32. HomeSite Improv Land	126	144.00	576,000	126	144.00	576,000	
33. HomeSite Improvements	118	131.00	7,067,423	118	131.00	7,067,423	85,143
34. HomeSite Total				<b>119</b>	<b>145.00</b>	<b>7,647,423</b>	
35. FarmSite UnImp Land	2	8.00	2,640	2	8.00	2,640	
36. FarmSite Improv Land	172	587.00	230,760	172	587.00	230,760	
37. FarmSite Improvements	178	0.00	2,379,262	178	0.00	2,379,262	0
38. FarmSite Total				<b>180</b>	<b>595.00</b>	<b>2,612,662</b>	
39. Road & Ditches	0	1,597.03	0	0	1,597.03	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>299</b>	<b>2,337.03</b>	<b>10,260,085</b>	<b>85,143</b>

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	55.00	0.38%	115,500	0.38%	2,100.00
48. 2A	1,379.60	9.42%	2,897,160	9.42%	2,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3,758.70	25.66%	7,893,270	25.66%	2,100.00
51. 4A1	4,470.83	30.53%	9,388,743	30.53%	2,100.00
52. 4A	4,982.10	34.02%	10,462,410	34.02%	2,100.00
<b>53. Total</b>	<b>14,646.23</b>	<b>100.00%</b>	<b>30,757,083</b>	<b>100.00%</b>	<b>2,100.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	591.30	22.13%	428,694	22.13%	725.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	550.80	20.61%	399,331	20.61%	725.00
60. 4D1	548.80	20.54%	397,882	20.54%	725.00
61. 4D	981.32	36.72%	711,461	36.72%	725.00
<b>62. Total</b>	<b>2,672.22</b>	<b>100.00%</b>	<b>1,937,368</b>	<b>100.00%</b>	<b>725.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	251.00	0.05%	82,830	0.05%	330.00
66. 2G	3,869.83	0.73%	1,277,044	0.73%	330.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	21,054.89	3.99%	6,948,113	3.99%	330.00
69. 4G1	50,325.15	9.52%	16,607,301	9.52%	330.00
70. 4G	452,851.77	85.71%	149,441,086	85.71%	330.00
<b>71. Total</b>	<b>528,352.64</b>	<b>100.00%</b>	<b>174,356,374</b>	<b>100.00%</b>	<b>330.00</b>
<hr/>					
<b>Irrigated Total</b>	<b>14,646.23</b>	<b>2.66%</b>	<b>30,757,083</b>	<b>14.85%</b>	<b>2,100.00</b>
<b>Dry Total</b>	<b>2,672.22</b>	<b>0.49%</b>	<b>1,937,368</b>	<b>0.94%</b>	<b>725.00</b>
<b>Grass Total</b>	<b>528,352.64</b>	<b>96.12%</b>	<b>174,356,374</b>	<b>84.19%</b>	<b>330.00</b>
72. Waste	4,026.93	0.73%	40,269	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.63	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>549,698.02</b>	<b>100.00%</b>	<b>207,091,094</b>	<b>100.00%</b>	<b>376.74</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	14,646.23	30,757,083	14,646.23	30,757,083
<b>77. Dry Land</b>	0.00	0	0.00	0	2,672.22	1,937,368	2,672.22	1,937,368
<b>78. Grass</b>	0.00	0	0.00	0	528,352.64	174,356,374	528,352.64	174,356,374
<b>79. Waste</b>	0.00	0	0.00	0	4,026.93	40,269	4,026.93	40,269
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	13.63	0	13.63	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>549,698.02</b>	<b>207,091,094</b>	<b>549,698.02</b>	<b>207,091,094</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	14,646.23	2.66%	30,757,083	14.85%	2,100.00
<b>Dry Land</b>	2,672.22	0.49%	1,937,368	0.94%	725.00
<b>Grass</b>	528,352.64	96.12%	174,356,374	84.19%	330.00
<b>Waste</b>	4,026.93	0.73%	40,269	0.02%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	13.63	0.00%	0	0.00%	0.00
<b>Total</b>	<b>549,698.02</b>	<b>100.00%</b>	<b>207,091,094</b>	<b>100.00%</b>	<b>376.74</b>

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

60 McPherson

	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	4,271,814	4,347,409	75,595	1.77%	1,873	1.73%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,206,684	7,647,423	440,739	6.12%	85,143	4.93%
<b>04. Total Residential (sum lines 1-3)</b>	<b>11,478,498</b>	<b>11,994,832</b>	<b>516,334</b>	<b>4.50%</b>	<b>87,016</b>	<b>3.74%</b>
05. Commercial	508,084	508,084	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,432,029	2,612,662	180,633	7.43%	0	7.43%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>2,940,113</b>	<b>3,120,746</b>	<b>180,633</b>	<b>6.14%</b>	<b>0</b>	<b>6.14%</b>
<b>10. Total Non-Agland Real Property</b>	<b>14,418,611</b>	<b>15,115,578</b>	<b>696,967</b>	<b>4.83%</b>	<b>87,016</b>	<b>4.23%</b>
11. Irrigated	21,125,389	30,757,083	9,631,694	45.59%		
12. Dryland	1,638,543	1,937,368	298,825	18.24%		
13. Grassland	145,360,548	174,356,374	28,995,826	19.95%		
14. Wasteland	40,269	40,269	0	0.00%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>168,164,749</b>	<b>207,091,094</b>	<b>38,926,345</b>	<b>23.15%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>182,583,360</b>	<b>222,206,672</b>	<b>39,623,312</b>	<b>21.70%</b>	<b>87,016</b>	<b>21.65%</b>

McPHERSON COUNTY  
2014 PLAN OF ASSESSMENT  
(FOR THE YEARS 2015, 2016, 2017)

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and the 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 amendment shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

General Description of the County:

McPherson County has 1,593 parcels of taxable real property and 34 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 92%. Exempt parcels represent 2% of the total county parcels. The taxable value of real property in the County for the 2014 year was \$182,715,213, with approximately .023% attributed to residential .003% to Commercial and 99.97% to agricultural.

McPherson County has 549,640.21 acres of taxable agricultural land. Of that 96.1% consists primarily of grassland. For assessment 2014, there were 6 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

Staff/Training/Budget

Due to the population of the county, the McPherson County Clerk is required to be an Ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

The Assessor will be working with Accredited Rural Appraiser Darrell Stanard on an as needed basis, to assist the Assessor in finalizing a new depreciation schedule to be used on all residential properties in the county, to review sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 50 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation. The Assessor's general budget for 2014-2015 is \$32,220 including \$6,618 for Appraisal Fees.

### Responsibilities

#### Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format.

#### Mapping/Software

The County has contracted with ASI/Terra Scan computer services through Manitron. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

#### Reports

Assessor is responsible for the timely filings of the additional following schedules & reports:

Personal Property	Certificate of Taxes Levied
County Abstract	Generate the County Tax Roll
Certification of Values to Subdivisions	Tax List Corrections as needed
School District Taxable Value Report	Administer Homestead Exemptions

#### Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deeds and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

#### County Progress for the Three Property Classes:

Residential: A county-wide inspection & review was completed on all residential properties and mobile homes in 2011. It consisted of data collection and new pictures as needed. A new depreciation schedule, derived from the sales is in progress, and will be applied to all residences and mobile homes in the County. The RCN has been updated, using the June/2011 Marshall Swift costing index. New reappraisal values have been applied to all rural and residential outbuildings in the county. Property record cards were updated. Market studies are done each year on Residential Property sales. Adjustments are made, if needed, or a county wide revaluation will be implemented if warranted.

Commercial: There are a total of 9 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was conducted by Appraiser Darrell Stanard in 2011, with the new values being applied to all commercial property. New listings were made with re-measuring and new data collected, and property cards were updated. Pictures of the commercial property were also updated. Market studies are done each year on any Commercial Property sales.

Agricultural:

The new 2009 soil survey was implemented in 2010. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage for all ag parcels were reviewed & updated as needed. Land values were set based on market value. New reappraisal values have been applied to all rural and residential outbuildings in the county. A county-wide inspection & review was completed on all ag residences and mobile homes in 2011. It consisted of data collection and new pictures as needed. A new depreciation schedule, derived from the sales is in progress, and will be applied to all residences and mobile homes in the County. The RCN has been updated, using the June/2011 Marshall Swift costing index. Property record cards were updated.

Pickup Work:

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-Ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 19<sup>th</sup> deadline.

Future Appraisal Plans:

2015: Add new improvements to the property record cards. The new soil survey & conversion has been implemented. Terra Scan records & Property Record cards were updated with the new information. A county-wide inspection & review was completed on all residential properties and mobile homes. It consisted of data collection and new pictures as needed. Continue working on the reappraisal process on all homes and mobile homes in the County during this year. Upon completion, new values, based on a new residential depreciation schedule compiled, using the updated RCN of June/2011 Marshall Swift costing index, will be applied to all homes & mobile homes, countywide.

Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements. Conduct ongoing visual inspection of McPherson County properties when picking up new improvements.

2016: Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes and residential property. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

2017: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land ( dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned.

This report is submitted June 10, 2014.

JUDY M. DAILEY

McPherson County Clerk/Assessor

## 2015 Assessment Survey for McPherson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 32,220
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 8,736
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 4,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 1,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$ 8,225

## B. Computer, Automation Information and GIS

<b>1.</b>	<b>Administrative software:</b>
	TerraScan owned by Thomson Reuters
<b>2.</b>	<b>CAMA software:</b>
	TerraScan owned by Thomson Reuters
<b>3.</b>	<b>Are cadastral maps currently being used?</b>
	No – a wall map is updated and kept current.
<b>4.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	Not applicable.
<b>5.</b>	<b>Does the county have GIS software?</b>
	No - the Web Soil Survey/Natural Resource Conservation Service is utilized.
<b>6.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not applicable.
<b>7.</b>	<b>Who maintains the GIS software and maps?</b>
	Not applicable.
<b>8.</b>	<b>Personal Property software:</b>
	TerraScan owned by Thomson Reuters

## C. Zoning Information

<b>1.</b>	<b>Does the county have zoning?</b>
	Yes
<b>2.</b>	<b>If so, is the zoning countywide?</b>
	Yes
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	The unincorporated Village of Tryon has been zoned as a transitional area including a two mile radius around the village, the remainder of the county is zoned agricultural.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation, Inc will be hired next year. They completed pick-up work for this year.
<b>2.</b>	<b>GIS Services:</b>
	None
<b>3.</b>	<b>Other services:</b>
	TerraScan owned by Thomson Reuters

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, when needed.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Must be a certified appraiser that is knowledgeable in all phases of appraisal work.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No, but once a contract has been drawn up it will be presented to the PTA
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	All work will be discussed and the assessor will consider any suggestions before making the final decision of value.



# 2015 Certification for Mcpherson County

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

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

One copy by electronic transmission to the Mcpherson County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



