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2015 Commission Summary for Merrick County

Residential Real Property - Current

Number of Sales	184	Median	95.57
Total Sales Price	\$18,303,334	Mean	100.75
Total Adj. Sales Price	\$18,303,334	Wgt. Mean	91.67
Total Assessed Value	\$16,779,010	Average Assessed Value of the Base	\$77,533
Avg. Adj. Sales Price	\$99,475	Avg. Assessed Value	\$91,190

Confidence Interval - Current

95% Median C.I	92.68 to 97.75
95% Wgt. Mean C.I	88.48 to 94.86
95% Mean C.I	94.91 to 106.59
% of Value of the Class of all Real Property Value in the	17.92
% of Records Sold in the Study Period	5.50
% of Value Sold in the Study Period	6.47

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	158	98	97.63
2013	171	98	98.14
2012	173	97	96.80
2011	189	97	97

2015 Commission Summary for Merrick County

Commercial Real Property - Current

Number of Sales	12	Median	98.63
Total Sales Price	\$1,427,000	Mean	98.89
Total Adj. Sales Price	\$1,427,000	Wgt. Mean	91.98
Total Assessed Value	\$1,312,510	Average Assessed Value of the Base	\$123,373
Avg. Adj. Sales Price	\$118,917	Avg. Assessed Value	\$109,376

Confidence Interval - Current

95% Median C.I	91.11 to 105.03
95% Wgt. Mean C.I	78.07 to 105.89
95% Mean C.I	81.06 to 116.72
% of Value of the Class of all Real Property Value in the County	3.63
% of Records Sold in the Study Period	2.82
% of Value Sold in the Study Period	2.50

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	14	99	99.09
2013	17		98.22
2012	16		92.43
2011	27	95	95

2015 Opinions of the Property Tax Administrator for Merrick 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Merrick County

For the current assessment year, Merrick County (Merrick) conducted a market analysis of the residential parcels in the county. A rural residential inspection consisting of acreages, farms, and outbuildings was begun. This inspection will be completed over a two-year period, in accordance with their six-year plan of inspection and review. Approximately 750 parcels were reviewed. This review involves a physical visit to each property with a record card copy, inspecting all property, and taking pictures. The listing information was reviewed for each property and market depreciation was applied.

In addition, all pickup work was completed by Merrick, as were onsite inspections of new sales and any remodeling or new construction.

Finally, all sales were reviewed by Merrick and a spreadsheet analysis of all sales within the study period was completed, using the cost approach with market derived depreciation to value.

2015 Residential Assessment Survey for Merrick County

1.	Valuation data collection done by:																										
	Assessor Staff and Contract Appraiser																										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>(Acreages): Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>(Central City Lakes): Five different lakes in the Central City Area; majority are IOLL, all have similar further development restrictions.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>(Central City): The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>(Chapman/Clarks): Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>(CC River): Located along the Platte River in a new subdivision; new homes with year round living.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>(Clarks Lakes): Five lakes in a gated community. Newer and larger improvements when compared to nearby lakes.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>(Grand Island Subdivisions): All parcels in this area are generally newer than 1940.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>(Palmer/Silver Creek): Parcels in this area seem to be influenced by the strong community attitude.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>(Silver Creek Lakes): Located around Thunderbird Lake. Houses are generally newer and of average quality. Sale activity is generally limited for these generally seasonal dwellings.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>(Shoups): Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>(WRP): All sales of remaining non-agricultural interests in WRP tracts.</td> </tr> <tr> <td style="text-align: center;">12</td> <td>(Archer): Unincorporated village</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	(Acreages): Rural parcels of generally less than 20 acres; all sell relatively similar based on location throughout the county.	2	(Central City Lakes): Five different lakes in the Central City Area; majority are IOLL, all have similar further development restrictions.	3	(Central City): The county seat. Parcels vary in age, quality and condition, but have the same economic relationship based on the commerce.	4	(Chapman/Clarks): Parcels within these bedroom communities are subject to little or no development and do not sell frequently. Commerce is nearly nonexistent.	5	(CC River): Located along the Platte River in a new subdivision; new homes with year round living.	6	(Clarks Lakes): Five lakes in a gated community. Newer and larger improvements when compared to nearby lakes.	7	(Grand Island Subdivisions): All parcels in this area are generally newer than 1940.	8	(Palmer/Silver Creek): Parcels in this area seem to be influenced by the strong community attitude.	9	(Silver Creek Lakes): Located around Thunderbird Lake. Houses are generally newer and of average quality. Sale activity is generally limited for these generally seasonal dwellings.	10	(Shoups): Improvement of Leased Lands located on gated pasture parcels around ponds throughout the 2 sections of land. They are seasonal use properties only.	11	(WRP): All sales of remaining non-agricultural interests in WRP tracts.	12	(Archer): Unincorporated village
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Cost approach with market derived depreciation, and sales comparison approach																										
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?																										
	Developed using market derived information.																										
5.	Are individual depreciation tables developed for each valuation grouping?																										
	Yes																										
6.	Describe the methodology used to determine the residential lot values?																										
	Vacant lot sales study.																										

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

This is hired out to an appraisal service. Each set of lots being held for resale are individually studies and compared to the market. The absorption rate is determined and used to calculate the value of hte property. These proeprties are reviewed annually for any necessary adjustments.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2011	2006	2011	2015
2	2009	2006	2009	2014
3	2012	2006	2012	2013
4	2012	2011	2012	2011
5	2009	2006	2009	2014
6	2009	2006	2009	2014
7	2013	2006	2013	2013
8	2012	2011	2012	2012
9	2009	2006	2009	2014
10	2009	2006	2009	2014
11	2011	2006	2011	2015
12	2012	2006	2012	2012

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2015 Residential Correlation Section for Merrick County

County Overview

Merrick County (Merrick) was founded in 1858 and named for Elvira Merrick, the wife of Henry W. DePuy, the first Nebraska territorial legislature member who introduced the bill creating the county. Merrick is located in the south central portion of the State of Nebraska (State). The counties of Platte, Polk, Hamilton, Hall, Howard, and Nance abut Merrick, which has a total area of 485 miles. Per the Census Bureau Quick Facts for 2014, there are 7,766 residents in Merrick, a .5% decline over the 2013 population estimate. Between 2009 and 2013, 73% of the county residents were homeowners and 88% of the county residents lived consecutively in one of the 3,721 housing units for over a year. Towns include Central City, Chapman, Clarks, Palmer, Silver Creek, and Archer. Central City, steadily maintaining its population, is the most populous at 3,948. Well-known people with links to Clay include former professional baseball general manager Dick Wagner.

Description of Analysis

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

A review of Merrick's statistical analysis revealed 184 residential sales, representing nine of the twelve valuation groupings. This is an increase of twenty-six qualified sales from the prior year and is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals four groups have sufficient numbers of sales to perform measurement on and all are within range.

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

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction

2015 Residential Correlation Section for Merrick County

with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

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

Equalization and Quality of Assessment

Merrick has a five year self-imposed cycle of inspection and review in place. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, rural residential parcels were inspected and reviewed, amounting to over 750 residential properties. Based on both Merrick's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for residential property within Merrick is 96% of market value.

2015 Commercial Assessment Actions for Merrick County

Because all commercial and industrial properties were re-inspected for assessment year 2013 in Merrick County (Merrick), a market analysis was conducted in the current assessment year to determine if an assessment adjustment was necessary to the commercial class.

All pickup work was completed in Merrick by the contract appraiser, as were onsite inspections of new sales and any remodeling or new construction.

All sales were reviewed by Merrick and a spreadsheet analysis of all sales within the study period was completed.

2015 Commercial Assessment Survey for Merrick County

1.	Valuation data collection done by:				
	Contract Appraiser – Stanard Appraisal Services, Inc.				
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>			
	1	All commercial is grouped together for analysis of comparables. All commercial parcels in the county have the same general market characteristics.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	All three approaches are used and reconciled in the commercial valuation.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	This is handled by contract appraiser, Stanard Appraisal Services, Inc.				
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?				
	Local market information				
5.	Are individual depreciation tables developed for each valuation grouping?				
	Yes (only one valuation grouping)				
6.	Describe the methodology used to determine the commercial lot values.				
	Vacant lot sales were used to determine assessed values.				
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2008	2013	2013
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.				

2015 Commercial Correlation Section for Merrick County

County Overview

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

Per the U.S. Census Bureau, 1,872 people are employed in Merrick and 70% of the residents living in Merrick also work in Merrick, a 13% increase over the year prior. However, job growth overall in years 2010-2010 is expected to remain relatively flat (Nebraska Department of Labor). Among the top employers in Merrick are Litzenberg Memorial County Hospital, Central City Public Schools, Hallmark Rehabilitation, and Central City Care Center (Nebraska Department of Labor). Merrick contains 3 grocery stores, 5 full-service restaurants, and 7 gas stations (city-data.com). The Patterson Law Office is listed on the Register of Historic Places, as is the Riverside Park Dance Pavilion.

Description of Analysis

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

A review of Merrick's statistical analysis revealed 14 commercial sales, a 17% decrease in qualified sales from the prior year. Neither the valuation groupings nor occupancy code groupings has a large enough sample to measure reliably. The overall Coefficient of Dispersion (COD) of Merrick's commercial sales is 2.42. Because this group was inspected for assessment year 2013, there is a greater likelihood that sold and unsold properties would be valued in the same relation. For supporting evidence of this theory, the year prior to the inspection was examined, where a COD of 15 was discovered, giving clear credence to that theory.

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

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless

2015 Commercial Correlation Section for Merrick County

determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

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

Equalization and Quality of Assessment

Merrick has a five year self-imposed cycle of inspection and review in place. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. Because Merrick inspects all of their commercial property in one year and the latest inspection and review just occurred for assessment year 2013, no commercial parcels were inspected as part of Merrick's inspection and review cycle. Based on both Merrick's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the commercial class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

The sale information for the commercial class of property alone is not reliable enough to indicate a level of value. However, based on the sale information coupled with other information such as Merrick's acceptable assessment practices, it has been determined that Merrick has achieved an acceptable level of value at the statutory level of 100%.

2015 Agricultural Assessment Actions for Merrick County

For the current assessment year, Merrick County (Merrick) monitored and reviewed land use changes in the county, using GIS, FSA records, owner information, property inspections, and with the cooperation of the Central Platte and Lower Loup NRDs. Based on the results of the land use monitoring, land use was updated accordingly.

Merrick continued to work with GIS, fine-tuning parcel boundaries in the county as a whole and along the Platte River in particular.

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

A market analysis of all sales within the current study period was completed by land classification group.

Finally, all agricultural land in Merrick was updated with the values, as set.

2015 Agricultural Assessment Survey for Merrick County

1.	Valuation data collection done by:							
	Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.</td> <td></td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.		
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Market Area 1 includes the entire county. Primarily irrigated, and relatively flat in topography.							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information annually and identifies common characteristics of the parcels. Similar parcels are grouped together based on how the market appears to recognize those parcels.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Sales analysis							
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.							
	Analysis of comparable sales							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	Special value applications on file but Special Value not instituted.							

Merrick County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Merrick	1	5,500	5,300	5,100	4,900	4,700	4,600	4,100	3,600	4,798
Buffalo	1	5,450	5,413	5,200	5,047	4,632	4,796	4,394	4,392	4,851
Buffalo	3	5,450	5,450	5,200	5,100	4,900	4,800	4,400	4,291	5,047
Custer	1	n/a	5,240	4,950	4,430	4,200	3,820	3,815	3,810	4,577
Custer	4	n/a	4,355	3,980	3,360	3,115	3,005	2,820	2,652	3,577
Custer	5	n/a	4,355	3,980	3,360	3,115	3,005	2,820	2,652	3,698
Dawson	1	n/a	4,966	4,691	4,250	3,825	3,387	3,347	3,110	4,602
Gosper	1	n/a	4,996	4,235	3,511	3,247	2,727	2,966	2,663	4,777
Greeley	2	n/a	5,050	4,870	4,400	4,300	4,160	4,120	3,790	4,428
Howard	7200	4,950	4,950	4,500	4,400	4,100	3,900	3,600	3,600	4,459
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
Merrick	1	3,100	2,795	2,600	2,475	2,300	2,275	2,000	1,945	2,357
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,365
Buffalo	3	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	2,413
Custer	1	n/a	2,420	2,140	2,025	1,910	1,745	1,740	1,735	2,009
Custer	4	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	1,665
Custer	5	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	1,687
Dawson	1	n/a	2,310	2,080	1,895	1,785	1,694	1,465	1,455	1,879
Gosper	1	n/a	1,930	1,800	1,685	1,550	1,325	1,275	1,275	1,805
Greeley	2	n/a	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,284
Howard	7200	2,600	2,600	2,500	2,500	2,400	2,300	2,150	2,000	2,273
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
Merrick	1	1,962	1,847	1,579	1,495	1,395	1,296	1,244	1,165	1,311
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	1,057
Buffalo	3	1,384	1,373	1,248	1,223	1,088	830	1,042	1,003	1,052
Custer	1	n/a	930	925	925	920	920	877	867	874
Custer	4	n/a	930	928	925	922	920	849	751	789
Custer	5	n/a	938	926	927	925	920	912	872	881
Dawson	1	n/a	1,525	1,309	1,161	1,095	1,010	980	975	1,015
Gosper	1	n/a	1,200	1,065	955	870	870	835	835	871
Greeley	2	n/a	1,055	1,003	1,018	990	1,000	968	948	959
Howard	7200	1,450	1,450	1,306	1,326	1,250	1,248	1,177	1,150	1,195
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

**JANET L. PLACKE
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CENTRAL CITY, NE 68826
(308) 946-2443
Fax 308-946-2332**

February 24, 2015

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
P.O. Box 98919
Lincoln, Ne 68509-8919

Re: Special Value for 2015

Merrick County submits this report pursuant to Title 350, Neb Regulation 11-005.04.

I have reviewed the eight Special Valuation Applications on file in Merrick County.

Although, Merrick County has Special Valuation Applications on file it has not instituted Special Valuation as there is no evidence of any outside influence on the agricultural land values. The parcels identified in the Special Value Applications are valued the same as other agricultural land in the county

The Special Valuation Applications on file are for parcels equally located between the north and south half of the county.

Sincerely,

Jan Placke
Merrick County Assessor

2015 Agricultural Correlation Section for Merrick County

County Overview

Merrick County (Merrick), a county with a 64% irrigated land majority composition, lies in the south central portion of the State of Nebraska (Nebraska). Falling within the Central Platte Natural Resource District (NRD), Merrick saw 165 new wells in 2014, per the Nebraska Department of Natural Resources Well Registration Summary. This brings the total well count in Merrick to 6,273. The United States Department of Agriculture (USDA) is currently preparing the 2017 Census of Agriculture. According to the most recent USDA Census of Agriculture, there are 492 farms in Merrick, totaling 235,072 acres. This is a 4% increase in the number of farms, a 5% decrease in production acres, and a 9% decrease in acres per farm since the previous census (Ag Census County Profile). When compared against agricultural product value of the other counties in Nebraska, Merrick ranks ninth in popcorn. Nationally, Merrick is the eighteenth largest producer of popcorn. At 85%, row crop production remains the predominant agricultural use in Merrick.

Description of Analysis

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

A review of Merrick's statistical analysis showed eighty-six qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2015 assessment level was estimated by Merrick and then measured against their sale prices. The results of this analysis conveyed that Merrick fell not only into the acceptable overall median range at 73.97%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

Sales Qualification

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

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Merrick revealed that no apparent bias existed in the qualification

2015 Agricultural Correlation Section for Merrick County

determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

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

Merrick has a five year self-imposed cycle of inspection and review in place. This allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific geographic areas were inspected and reviewed, amounting to approximately one-sixth of the agricultural parcels in the county. Based on both Merrick's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

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

Special Valuation

A review of the agricultural land values in Merrick in areas that have non-agricultural influences indicates the assessed values used are similar to areas in the County where no non-agricultural influences exist. Based on analysis of this and all available information, the level of value of agricultural land special value in Merrick is 74%.

61 Merrick
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 : 184
Total Sales Price : 18,303,334
Total Adj. Sales Price : 18,303,334
Total Assessed Value : 16,779,010
Avg. Adj. Sales Price : 99,475
Avg. Assessed Value : 91,190

MEDIAN : 96
WGT. MEAN : 92
MEAN : 101
COD : 20.90
PRD : 109.91

COV : 40.12
STD : 40.42
Avg. Abs. Dev : 19.97
MAX Sales Ratio : 408.20
MIN Sales Ratio : 43.09

95% Median C.I. : 92.68 to 97.75
95% Wgt. Mean C.I. : 88.48 to 94.86
95% Mean C.I. : 94.91 to 106.59

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	25	98.68	110.92	98.36	17.95	112.77	75.56	329.70	95.87 to 100.69	91,009	89,517
01-JAN-13 To 31-MAR-13	11	96.74	96.96	91.63	20.04	105.82	59.17	152.91	60.41 to 115.55	97,318	89,171
01-APR-13 To 30-JUN-13	28	95.25	95.78	90.64	17.80	105.67	63.14	156.70	79.89 to 101.98	89,982	81,556
01-JUL-13 To 30-SEP-13	30	91.88	92.08	85.38	17.41	107.85	43.09	158.15	80.03 to 98.51	99,656	85,087
01-OCT-13 To 31-DEC-13	18	98.09	100.03	96.53	16.24	103.63	52.26	188.65	89.20 to 107.84	97,783	94,393
01-JAN-14 To 31-MAR-14	16	94.22	103.32	89.55	23.76	115.38	58.34	225.45	80.95 to 108.60	111,194	99,577
01-APR-14 To 30-JUN-14	25	92.68	109.54	92.91	31.74	117.90	62.03	408.20	84.61 to 101.35	81,269	75,510
01-JUL-14 To 30-SEP-14	31	91.16	98.75	91.40	21.17	108.04	59.82	301.03	84.31 to 102.07	125,081	114,321
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	94	96.79	98.76	90.97	18.08	108.56	43.09	329.70	93.14 to 98.68	94,201	85,692
01-OCT-13 To 30-SEP-14	90	93.00	102.82	92.33	24.04	111.36	52.26	408.20	90.27 to 97.75	104,982	96,933
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	87	96.05	95.53	90.12	17.66	106.00	43.09	188.65	89.46 to 98.51	95,860	86,392
<u>ALL</u>	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	21	93.14	91.45	86.21	10.18	106.08	59.53	114.14	88.23 to 98.65	172,243	148,486
02	2	75.99	75.99	71.24	21.28	106.67	59.82	92.15	N/A	92,000	65,538
03	110	96.44	101.10	94.27	19.25	107.25	58.34	329.70	92.77 to 99.02	96,354	90,835
04	22	96.50	115.71	92.02	36.61	125.74	60.41	408.20	78.15 to 120.07	60,025	55,236
05	2	85.05	85.05	83.99	15.99	101.26	71.45	98.64	N/A	255,142	214,295
06	3	105.47	97.74	94.18	08.83	103.78	79.92	107.84	N/A	197,933	186,405
07	4	89.27	83.94	86.25	07.36	97.32	66.36	90.84	N/A	83,750	72,233
08	16	96.77	105.35	92.16	26.55	114.31	52.26	225.45	77.13 to 123.96	62,138	57,266
12	4	84.52	78.24	86.74	25.25	90.20	43.09	100.82	N/A	37,375	32,418
<u>ALL</u>	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190
06											
07											
<u>ALL</u>	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190

61 Merrick
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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	10	160.11	196.91	174.34	39.96	112.95	96.05	408.20	100.82 to 329.70	9,400	16,388	
Less Than 30,000	25	121.23	143.08	120.70	45.57	118.54	43.09	408.20	99.69 to 158.15	16,500	19,915	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190	
Greater Than 14,999	174	93.97	95.22	91.25	16.22	104.35	43.09	301.03	91.71 to 97.65	104,651	95,489	
Greater Than 29,999	159	93.67	94.09	91.00	14.57	103.40	58.34	301.03	91.16 to 96.83	112,521	102,397	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	10	160.11	196.91	174.34	39.96	112.95	96.05	408.20	100.82 to 329.70	9,400	16,388	
15,000 TO 29,999	15	101.35	107.19	104.87	30.36	102.21	43.09	188.65	72.11 to 140.80	21,233	22,267	
30,000 TO 59,999	37	99.58	107.97	104.90	19.53	102.93	66.36	301.03	95.75 to 104.66	46,584	48,865	
60,000 TO 99,999	48	92.46	90.57	90.23	12.07	100.38	60.41	118.51	87.73 to 97.74	77,888	70,276	
100,000 TO 149,999	40	88.88	87.52	87.61	11.66	99.90	59.17	113.49	81.37 to 95.87	121,373	106,335	
150,000 TO 249,999	26	97.14	94.08	94.65	12.13	99.40	58.34	119.43	89.18 to 104.18	191,692	181,430	
250,000 TO 499,999	8	85.54	83.86	82.22	16.05	101.99	59.53	109.71	59.53 to 109.71	323,713	266,159	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	184	95.57	100.75	91.67	20.90	109.91	43.09	408.20	92.68 to 97.75	99,475	91,190	

61 Merrick
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 : 12
Total Sales Price : 1,427,000
Total Adj. Sales Price : 1,427,000
Total Assessed Value : 1,312,510
Avg. Adj. Sales Price : 118,917
Avg. Assessed Value : 109,376

MEDIAN : 99
WGT. MEAN : 92
MEAN : 99
COD : 15.21
PRD : 107.51

COV : 28.39
STD : 28.07
Avg. Abs. Dev : 15.00
MAX Sales Ratio : 171.29
MIN Sales Ratio : 47.36

95% Median C.I. : 91.11 to 105.03
95% Wgt. Mean C.I. : 78.07 to 105.89
95% Mean C.I. : 81.06 to 116.72

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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>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	3	98.00	98.05	95.51	04.73	102.66	91.11	105.03	N/A	188,333	179,878
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	1	98.22	98.22	98.22	00.00	100.00	98.22	98.22	N/A	127,500	125,235
01-OCT-12 To 31-DEC-12	3	99.03	99.60	102.51	03.96	97.16	94.01	105.76	N/A	75,000	76,883
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	8,000	7,960
01-JUL-13 To 30-SEP-13	1	102.72	102.72	102.72	00.00	100.00	102.72	102.72	N/A	131,500	135,080
01-OCT-13 To 31-DEC-13	1	74.67	74.67	74.67	00.00	100.00	74.67	74.67	N/A	180,000	134,400
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	171.29	171.29	171.29	00.00	100.00	171.29	171.29	N/A	40,000	68,515
01-JUL-14 To 30-SEP-14	1	47.36	47.36	47.36	00.00	100.00	47.36	47.36	N/A	150,000	71,035
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	98.11	98.09	96.01	03.61	102.17	91.11	105.03	N/A	173,125	166,218
01-OCT-12 To 30-SEP-13	5	99.50	100.20	102.52	03.11	97.74	94.01	105.76	N/A	72,900	74,738
01-OCT-13 To 30-SEP-14	3	74.67	97.77	74.04	55.32	132.05	47.36	171.29	N/A	123,333	91,317
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	7	98.22	98.74	97.60	03.88	101.17	91.11	105.76	91.11 to 105.76	131,071	127,931
01-JAN-13 To 31-DEC-13	3	99.50	92.30	86.84	09.40	106.29	74.67	102.72	N/A	106,500	92,480
<u>ALL</u>	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376
<u>ALL</u>	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	102.72	102.72	102.72	00.00	100.00	102.72	102.72	N/A	131,500	135,080
03	11	98.22	98.54	90.89	16.24	108.42	47.36	171.29	74.67 to 105.76	117,773	107,039
04											
<u>ALL</u>	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376

**61 Merrick
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

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 Total Adj. Sales Price : 1,427,000
 Total Assessed Value : 1,312,510
 Avg. Adj. Sales Price : 118,917
 Avg. Assessed Value : 109,376

MEDIAN : 99
 WGT. MEAN : 92
 MEAN : 99
 COD : 15.21
 PRD : 107.51

COV : 28.39
 STD : 28.07
 Avg. Abs. Dev : 15.00
 MAX Sales Ratio : 171.29
 MIN Sales Ratio : 47.36

95% Median C.I. : 91.11 to 105.03
 95% Wgt. Mean C.I. : 78.07 to 105.89
 95% Mean C.I. : 81.06 to 116.72

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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	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	8,000	7,960	
Less Than 30,000	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	8,000	7,960	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376	
Greater Than 14,999	11	98.22	98.84	91.93	16.53	107.52	47.36	171.29	74.67 to 105.76	129,000	118,595	
Greater Than 29,999	11	98.22	98.84	91.93	16.53	107.52	47.36	171.29	74.67 to 105.76	129,000	118,595	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	99.50	99.50	99.50	00.00	100.00	99.50	99.50	N/A	8,000	7,960	
15,000 TO 29,999												
30,000 TO 59,999	4	102.03	117.34	117.37	20.41	99.97	94.01	171.29	N/A	40,000	46,949	
60,000 TO 99,999												
100,000 TO 149,999	2	100.47	100.47	100.51	02.24	99.96	98.22	102.72	N/A	129,500	130,158	
150,000 TO 249,999	3	74.67	75.93	75.85	26.07	100.11	47.36	105.76	N/A	160,000	121,357	
250,000 TO 499,999	2	94.56	94.56	94.69	03.65	99.86	91.11	98.00	N/A	260,000	246,185	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
340	1	99.03	99.03	99.03	00.00	100.00	99.03	99.03	N/A	30,000	29,710	
344	6	98.75	107.08	96.09	18.42	111.44	74.67	171.29	74.67 to 171.29	98,000	94,173	
350	1	47.36	47.36	47.36	00.00	100.00	47.36	47.36	N/A	150,000	71,035	
352	2	100.47	100.47	100.51	02.24	99.96	98.22	102.72	N/A	129,500	130,158	
386	1	105.76	105.76	105.76	00.00	100.00	105.76	105.76	N/A	150,000	158,635	
470	1	91.11	91.11	91.11	00.00	100.00	91.11	91.11	N/A	250,000	227,780	
___ ALL ___	12	98.63	98.89	91.98	15.21	107.51	47.36	171.29	91.11 to 105.03	118,917	109,376	

61 Merrick
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 : 86
Total Sales Price : 52,067,305
Total Adj. Sales Price : 51,896,305
Total Assessed Value : 38,661,665
Avg. Adj. Sales Price : 603,445
Avg. Assessed Value : 449,554

MEDIAN : 74
WGT. MEAN : 75
MEAN : 81
COD : 26.24
PRD : 109.06

COV : 34.90
STD : 28.36
Avg. Abs. Dev : 19.41
MAX Sales Ratio : 186.29
MIN Sales Ratio : 00.00

95% Median C.I. : 70.18 to 79.80
95% Wgt. Mean C.I. : 70.01 to 78.98
95% Mean C.I. : 75.26 to 87.24

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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	11	91.37	96.22	78.29	36.65	122.90	00.00	186.29	70.11 to 142.45	511,341	400,322
01-JAN-12 To 31-MAR-12	5	77.51	78.06	76.44	09.39	102.12	65.17	89.27	N/A	442,836	338,487
01-APR-12 To 30-JUN-12	7	106.09	104.82	99.88	20.12	104.95	74.68	169.65	74.68 to 169.65	408,474	407,964
01-JUL-12 To 30-SEP-12	6	82.68	85.62	81.22	13.73	105.42	63.45	118.97	63.45 to 118.97	683,829	555,437
01-OCT-12 To 31-DEC-12	18	70.65	79.46	75.45	26.72	105.31	40.50	159.08	61.23 to 86.02	682,871	515,201
01-JAN-13 To 31-MAR-13	8	59.03	71.51	64.45	26.21	110.95	55.32	126.42	55.32 to 126.42	628,080	404,803
01-APR-13 To 30-JUN-13	2	99.28	99.28	82.52	25.28	120.31	74.18	124.37	N/A	1,079,500	890,825
01-JUL-13 To 30-SEP-13	1	74.17	74.17	74.17	00.00	100.00	74.17	74.17	N/A	235,000	174,290
01-OCT-13 To 31-DEC-13	15	67.01	72.21	69.88	19.25	103.33	49.16	123.28	62.37 to 73.76	549,189	383,799
01-JAN-14 To 31-MAR-14	7	60.93	64.39	59.99	10.93	107.33	55.61	76.35	55.61 to 76.35	704,365	422,517
01-APR-14 To 30-JUN-14	4	75.89	80.94	76.22	17.30	106.19	64.01	107.97	N/A	823,250	627,465
01-JUL-14 To 30-SEP-14	2	79.46	79.46	74.17	09.48	107.13	71.93	86.99	N/A	461,690	342,435
Study Yrs											
01-OCT-11 To 30-SEP-12	29	85.32	92.97	83.00	27.05	112.01	00.00	186.29	76.92 to 104.75	510,387	423,598
01-OCT-12 To 30-SEP-13	29	71.11	78.45	73.40	26.30	106.88	40.50	159.08	61.23 to 84.24	679,666	498,896
01-OCT-13 To 30-SEP-14	28	67.50	72.02	68.50	17.59	105.14	49.16	123.28	62.51 to 73.76	620,885	425,334
Calendar Yrs											
01-JAN-12 To 31-DEC-12	36	79.98	85.22	79.91	23.47	106.64	40.50	169.65	71.11 to 89.01	596,337	476,512
01-JAN-13 To 31-DEC-13	26	67.38	74.15	69.95	22.83	106.00	49.16	126.42	61.51 to 74.17	602,172	421,206
ALL	86	73.97	81.25	74.50	26.24	109.06	00.00	186.29	70.18 to 79.80	603,445	449,554

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	86	73.97	81.25	74.50	26.24	109.06	00.00	186.29	70.18 to 79.80	603,445	449,554
ALL	86	73.97	81.25	74.50	26.24	109.06	00.00	186.29	70.18 to 79.80	603,445	449,554

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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 : 86
Total Sales Price : 52,067,305
Total Adj. Sales Price : 51,896,305
Total Assessed Value : 38,661,665
Avg. Adj. Sales Price : 603,445
Avg. Assessed Value : 449,554

MEDIAN : 74
WGT. MEAN : 75
MEAN : 81
COD : 26.24
PRD : 109.06

COV : 34.90
STD : 28.36
Avg. Abs. Dev : 19.41
MAX Sales Ratio : 186.29
MIN Sales Ratio : 00.00

95% Median C.I. : 70.18 to 79.80
95% Wgt. Mean C.I. : 70.01 to 78.98
95% Mean C.I. : 75.26 to 87.24

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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	29	71.62	74.14	69.50	22.90	106.68	00.00	118.97	61.94 to 82.99	812,729	564,814
1	29	71.62	74.14	69.50	22.90	106.68	00.00	118.97	61.94 to 82.99	812,729	564,814
_____Dry_____											
County	2	89.92	89.92	90.69	37.11	99.15	56.55	123.28	N/A	161,250	146,238
1	2	89.92	89.92	90.69	37.11	99.15	56.55	123.28	N/A	161,250	146,238
_____Grass_____											
County	14	71.61	78.23	75.56	28.88	103.53	40.50	186.29	52.69 to 89.27	282,550	213,495
1	14	71.61	78.23	75.56	28.88	103.53	40.50	186.29	52.69 to 89.27	282,550	213,495
_____ALL_____	86	73.97	81.25	74.50	26.24	109.06	00.00	186.29	70.18 to 79.80	603,445	449,554

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	46	70.22	76.21	70.48	23.74	108.13	00.00	169.65	64.01 to 75.41	813,094	573,069
1	46	70.22	76.21	70.48	23.74	108.13	00.00	169.65	64.01 to 75.41	813,094	573,069
_____Dry_____											
County	3	77.89	85.91	82.83	28.55	103.72	56.55	123.28	N/A	278,667	230,807
1	3	77.89	85.91	82.83	28.55	103.72	56.55	123.28	N/A	278,667	230,807
_____Grass_____											
County	15	71.11	77.76	75.32	27.14	103.24	40.50	186.29	60.61 to 89.01	278,775	209,973
1	15	71.11	77.76	75.32	27.14	103.24	40.50	186.29	60.61 to 89.01	278,775	209,973
_____ALL_____	86	73.97	81.25	74.50	26.24	109.06	00.00	186.29	70.18 to 79.80	603,445	449,554

Total Real Property Sum Lines 17, 25, & 30	Records : 6,723	Value : 1,447,773,384	Growth 12,819,895	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	188	1,050,550	8	78,635	103	2,734,585	299	3,863,770	
02. Res Improve Land	1,833	11,988,010	148	2,153,300	798	16,881,355	2,779	31,022,665	
03. Res Improvements	1,891	98,889,760	152	10,159,260	983	114,636,755	3,026	223,685,775	
04. Res Total	2,079	111,928,320	160	12,391,195	1,086	134,252,695	3,325	258,572,210	6,396,170
% of Res Total	62.53	43.29	4.81	4.79	32.66	51.92	49.46	17.86	49.89
05. Com UnImp Land	56	514,325	1	6,640	18	425,540	75	946,505	
06. Com Improve Land	275	3,388,400	2	33,680	30	985,790	307	4,407,870	
07. Com Improvements	295	28,497,360	2	710,710	51	16,299,785	348	45,507,855	
08. Com Total	351	32,400,085	3	751,030	69	17,711,115	423	50,862,230	1,757,700
% of Com Total	82.98	63.70	0.71	1.48	16.31	34.82	6.29	3.51	13.71
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	2	297,345	0	0	0	0	2	297,345	
11. Ind Improvements	3	1,397,455	0	0	0	0	3	1,397,455	
12. Ind Total	3	1,694,800	0	0	0	0	3	1,694,800	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.04	0.12	0.00
13. Rec UnImp Land	1	0	0	0	17	500,425	18	500,425	
14. Rec Improve Land	0	0	0	0	4	380,390	4	380,390	
15. Rec Improvements	0	0	0	0	4	49,830	4	49,830	
16. Rec Total	1	0	0	0	21	930,645	22	930,645	0
% of Rec Total	4.55	0.00	0.00	0.00	95.45	100.00	0.33	0.06	0.00
Res & Rec Total	2,080	111,928,320	160	12,391,195	1,107	135,183,340	3,347	259,502,855	6,396,170
% of Res & Rec Total	62.15	43.13	4.78	4.77	33.07	52.09	49.78	17.92	49.89
Com & Ind Total	354	34,094,885	3	751,030	69	17,711,115	426	52,557,030	1,757,700
% of Com & Ind Total	83.10	64.87	0.70	1.43	16.20	33.70	6.34	3.63	13.71
17. Taxable Total	2,434	146,023,205	163	13,142,225	1,176	152,894,455	3,773	312,059,885	8,153,870
% of Taxable Total	64.51	46.79	4.32	4.21	31.17	49.00	56.12	21.55	63.60

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	41	224,005	5,696,859	0	0	0
19. Commercial	7	163,430	5,488,075	0	0	0
20. Industrial	1	182,345	26,958,340	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	41	224,005	5,696,859
19. Commercial	0	0	0	7	163,430	5,488,075
20. Industrial	0	0	0	1	182,345	26,958,340
21. Other	0	0	0	0	0	0
22. Total Sch II				49	569,780	38,143,274

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	0	0	0	4	585	5	585	0
25. Total	1	0	0	0	4	585	5	585	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	217	2	652	871

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	193,815	3	11,040	2,056	683,423,170	2,065	683,628,025
28. Ag-Improved Land	4	46,890	5	31,065	1,426	383,629,215	1,435	383,707,170
29. Ag Improvements	2	12,425	0	0	878	68,365,294	880	68,377,719
30. Ag Total							2,945	1,135,712,914

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	3.66	9,150	
32. HomeSite Improv Land	2	12.38	23,245	3	8.77	21,915	
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	2	3.53	8,825	0	0.00	0	
37. FarmSite Improvements	2	0.00	12,425	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.11	0	1	0.16	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	66	247.96	1,338,150	68	251.62	1,347,300	
32. HomeSite Improv Land	1,005	3,194.80	14,286,880	1,010	3,215.95	14,332,040	
33. HomeSite Improvements	500	0.00	42,678,505	500	0.00	42,678,505	0
34. HomeSite Total				568	3,467.57	58,357,845	
35. FarmSite UnImp Land	56	184.21	360,625	56	184.21	360,625	
36. FarmSite Improv Land	717	2,759.75	6,227,450	719	2,763.28	6,236,275	
37. FarmSite Improvements	842	0.00	25,686,789	844	0.00	25,699,214	4,666,025
38. FarmSite Total				900	2,947.49	32,296,114	
39. Road & Ditches	2,730	5,550.97	0	2,732	5,551.24	0	
40. Other- Non Ag Use	66	3,092.49	2,186,085	66	3,092.49	2,186,085	
41. Total Section VI				1,468	15,058.79	92,840,044	4,666,025

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	2	255.80	169,975	2	255.80	169,975

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	8	249.19	860,010	8	249.19	860,010
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	6,510.84	3.46%	35,809,600	3.96%	5,500.00
46. 1A	14,779.70	7.85%	78,332,395	8.67%	5,300.00
47. 2A1	37,918.65	20.14%	193,385,040	21.41%	5,100.00
48. 2A	46,147.62	24.51%	226,123,465	25.03%	4,900.00
49. 3A1	3,084.73	1.64%	14,498,250	1.61%	4,700.01
50. 3A	59,212.75	31.45%	272,378,615	30.15%	4,600.00
51. 4A1	17,132.17	9.10%	70,241,885	7.78%	4,100.00
52. 4A	3,483.63	1.85%	12,541,080	1.39%	3,600.00
53. Total	188,270.09	100.00%	903,310,330	100.00%	4,797.95
Dry					
54. 1D1	200.23	1.24%	620,700	1.63%	3,099.94
55. 1D	967.95	5.98%	2,705,415	7.09%	2,794.99
56. 2D1	2,458.74	15.18%	6,392,675	16.74%	2,599.98
57. 2D	4,492.23	27.73%	11,118,345	29.12%	2,475.02
58. 3D1	236.30	1.46%	543,495	1.42%	2,300.02
59. 3D	4,183.23	25.83%	9,517,010	24.92%	2,275.04
60. 4D1	3,087.85	19.06%	6,175,700	16.17%	2,000.00
61. 4D	570.74	3.52%	1,110,065	2.91%	1,944.96
62. Total	16,197.27	100.00%	38,183,405	100.00%	2,357.40
Grass					
63. 1G1	270.78	0.39%	531,380	0.59%	1,962.40
64. 1G	672.32	0.97%	1,241,740	1.37%	1,846.95
65. 2G1	2,178.46	3.15%	3,440,480	3.80%	1,579.32
66. 2G	11,756.69	17.01%	17,579,715	19.41%	1,495.29
67. 3G1	1,345.77	1.95%	1,877,305	2.07%	1,394.97
68. 3G	20,301.41	29.38%	26,306,330	29.05%	1,295.79
69. 4G1	20,531.88	29.71%	25,550,975	28.22%	1,244.45
70. 4G	12,038.78	17.42%	14,028,280	15.49%	1,165.26
71. Total	69,096.09	100.00%	90,556,205	100.00%	1,310.58
Irrigated Total					
	188,270.09	64.48%	903,310,330	86.62%	4,797.95
Dry Total					
	16,197.27	5.55%	38,183,405	3.66%	2,357.40
Grass Total					
	69,096.09	23.67%	90,556,205	8.68%	1,310.58
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	18,406.67	6.30%	10,822,930	1.04%	587.99
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	291,970.12	100.00%	1,042,872,870	100.00%	3,571.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	41.30	192,730	2.40	11,040	188,226.39	903,106,560	188,270.09	903,310,330
77. Dry Land	5.51	14,055	0.00	0	16,191.76	38,169,350	16,197.27	38,183,405
78. Grass	0.00	0	0.00	0	69,096.09	90,556,205	69,096.09	90,556,205
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	5.80	1,850	0.00	0	18,400.87	10,821,080	18,406.67	10,822,930
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	52.61	208,635	2.40	11,040	291,915.11	1,042,653,195	291,970.12	1,042,872,870

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	188,270.09	64.48%	903,310,330	86.62%	4,797.95
Dry Land	16,197.27	5.55%	38,183,405	3.66%	2,357.40
Grass	69,096.09	23.67%	90,556,205	8.68%	1,310.58
Waste	0.00	0.00%	0	0.00%	0.00
Other	18,406.67	6.30%	10,822,930	1.04%	587.99
Exempt	0.00	0.00%	0	0.00%	0.00
Total	291,970.12	100.00%	1,042,872,870	100.00%	3,571.85

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

61 Merrick

	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	250,606,883	258,572,210	7,965,327	3.18%	6,396,170	0.63%
02. Recreational	916,245	930,645	14,400	1.57%	0	1.57%
03. Ag-Homesite Land, Ag-Res Dwelling	57,150,555	58,357,845	1,207,290	2.11%	0	2.11%
04. Total Residential (sum lines 1-3)	308,673,683	317,860,700	9,187,017	2.98%	6,396,170	0.90%
05. Commercial	49,162,320	50,862,230	1,699,910	3.46%	1,757,700	-0.12%
06. Industrial	1,694,800	1,694,800	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	29,849,026	32,296,114	2,447,088	8.20%	4,666,025	-7.43%
08. Minerals	585	585	0	0.00%	0	0.00%
09. Total Commercial (sum lines 5-8)	80,706,731	84,853,729	4,146,998	5.14%	6,423,725	-2.82%
10. Total Non-Agland Real Property	389,380,414	404,900,514	15,520,100	3.99%	12,819,895	0.69%
11. Irrigated	747,241,200	903,310,330	156,069,130	20.89%		
12. Dryland	33,213,685	38,183,405	4,969,720	14.96%		
13. Grassland	77,283,550	90,556,205	13,272,655	17.17%		
14. Wasteland	0	0	0			
15. Other Agland	12,784,840	10,822,930	-1,961,910	-15.35%		
16. Total Agricultural Land	870,523,275	1,042,872,870	172,349,595	19.80%		
17. Total Value of all Real Property (Locally Assessed)	1,259,903,689	1,447,773,384	187,869,695	14.91%	12,819,895	13.89%

**2013 Plan of Assessment for Merrick County
Assessment Years 2014, 2015 and 2016**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, §9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. 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 sent 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.” Neb.Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land;

Reference, Nebraska Rev. Stat.77-201 and LB 968

General Description of Real Property in Merrick County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	3326	49.75%	22.55%
Commercial	425	6.36%	4.58%
Industrial	3	.03%	.16%
Recreational	20	.03%	.09%
Agricultural	2907	43.49%	72.61%

Other pertinent facts: Annually an estimated 250 building permits and/or information statements are filed for new property construction or additions and agland use update in the county.

Current Resources

A. Staff consists of Assessor, Clerk & part time clerk. All currently hold assessor certificates. The 2013-2014 office budget requests \$127,395. An additional \$45,440 was requested for contract appraisal services.

B. Merrick County currently uses 1989 Cadastral maps with ownership updates done on a monthly basis. Agricultural land is based on the latest soil survey which was implemented in 2010.

C. Property Record Cards contain current listings along with a sketch of the dwelling and a 2003 digital aerial photo of rural improvements.

D. On June 28, 2011 Merrick County updated to MIPS CAMA and PC Administration.

Current Assessment Procedures for Real Property

A. Real Estate Transfers and ownership changes are handled on a monthly basis by the clerk.

B. Initial sales reviews are done by the staff with follow-up sales letters mailed both to the seller and the buyer.

C. The county maintains a sales file that is available for staff and contract appraisal. Each sale is physically reviewed by staff or outside appraisal for verification. Building permits are required for the removal or additions of improvements

D. Merrick County uses Market, Cost and/or Income approach to value according to IAAO standards. Modeling is handled by Stanard Appraisal Services. The county is currently using Marshall and Swift Cost information.

E. Merrick County will work with Stanard Appraisal in establishing market areas and land values.

F. Reconciliation of final value, documentation and review of assessment sales ratios has been handled by Stanard Appraisal.

G. Board of Supervisors is kept informed as to the actions of the assessor's office. Notices of valuation changes are sent to the property owner on or before June 1 of each year.

Level of Value, Quality, and Uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98	9.70	105.74
Commercial	Insufficient information to determine level of value		
Agricultural Land	73	25.43	103.67

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

Assessment Actions Planned for Assessment Year 2014

Residential

The county plans to review the Clarks and Central Lakes, Thunderbird, Flatwater, Riverside and Equineus. This will include drive-by-inspections along with taking new digital pictures. These

properties will be valued using the cost approach with market derived depreciation. Sales review and pick-up will be completed for residential properties.

Commercial

There will be a statistical analysis done for commercial and industrial properties to determine if an assessment adjustment is necessary to comply with statistical measures as required by law. The commercial and industrial properties in Merrick County were re-appraised in 2013. Sales and pick up work will be completed.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house and as necessary in consultation with an outside appraiser. Sales review and pick-up work will be completed for agricultural properties. Merrick County continues to monitor land use changes, using GIS, FSA records, owner information, property inspections and in cooperation with Central Platte and Lower Loup Natural Resources Districts

Assessment Actions Planned for Assessment Year 2015

Residential

The county plans to begin the review of rural improvements. This will include drive-by-inspections along with taking new digital pictures. This will include acreages and farms along with any outbuildings. There are approximately 1530 in the rural area. These properties will be valued using the cost approach with market derived depreciation. Sales review and pick-up will be completed for residential properties.

Commercial

There will be a statistical analysis done for commercial and industrial properties to determine if an assessment adjustment is necessary to comply with statistical measures as required by law. The commercial and industrial properties in Merrick County were re-appraised in 2013. Sales and pick up work will be completed.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house and as necessary in consultation with an outside appraiser. Sales review and pick-up work will be completed for agricultural properties. Merrick County continues to cooperate with the Central Platte and Lower Loup Natural Resource districts to monitor land use changes along with GIS, FSA records, owner information, and property inspections.

Assessment Actions Planned for Assessment Year 2016

Residential

The county will complete the appraisal update of rural residential improvements started in 2015. These properties will be valued using the cost approach using market derived depreciation. All other residential properties will be maintained including statistical and sales review. Pick-up will also be completed for residential properties.

Commercial

There will be a statistical analysis done for commercial and industrial properties to determine if an assessment adjustment is necessary to comply with statistical measures as required by law. The commercial and industrial properties in Merrick County were re-appraised in 2013. Sales and pick up work will be completed.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The market analysis is conducted in-house and as necessary in consultation with an outside appraiser. Sales review and pick-up work will be completed for agricultural properties. Merrick County continues to monitor land use changes, using GIS, FSA records, owner information, property inspections and in cooperation with Central Platte and Lower Loup Natural Resources Districts.

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

1. Record Maintenance, Mapping updates, & Ownership changes done on a monthly basis
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of approximately 1,200 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 400 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T 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 - attends 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 Clerks – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification. This is made available to all staff even though scheduling is difficult due to limited staff.

Additional Information:

At the request of the assessor, assessor and tax information is now available on line. The assessor is requesting that mapping information, also, be made available on line.

Katt Surveying in cooperation with the Merrick County Surveyor is continuing survey work along the Merrick/Hamilton County line on the Platte River to ascertain proper number of acres and boundary lines. This has been a multi-year project and is projected to be completed for 2014. The Merrick-Hamilton County line was established by the 2011 State Legislature. The Polk-Merrick County line was established in 2010.

Conclusion:

In order to achieve assessment actions, \$127,395* was requested to be budgeted for the office including wages for permanent staff. This is 6.6% increase due to a request to purchase a combination color printer-copier. An additional \$45,440 was requested for contract appraisal services including \$4,000 for Terc review. The assessor requested that survey work continue on the Platte River along the Merrick/Hamilton and Polk County line to ascertain proper number of acres.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Assessor signature: _____

*\$132,194 was adopted by the board after adding \$4,800 in anticipation of receiving a grant for development of a web page for interactive mapping.

2015 Assessment Survey for Merrick County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1 (same person as the one part-time employee)
6.	Assessor's requested budget for current fiscal year:
	Office Budget Only \$129,657
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	Mileage \$2,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$65,590
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$6,600-Request software to compliment surveyor
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,700
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$6,749.03

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Central City, Chapman, Clarks, Palmer, Silver Creek
4.	When was zoning implemented?
	1970's

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal
2.	GIS Services:
	GIS Workshop
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Per State qualifications
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2015 Certification for Merrick 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 Merrick 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

