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## 2015 Commission Summary for Pierce County

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### Residential Real Property - Current

Number of Sales	171	Median	96.19
Total Sales Price	\$16,302,027	Mean	98.62
Total Adj. Sales Price	\$16,302,027	Wgt. Mean	93.00
Total Assessed Value	\$15,160,470	Average Assessed Value of the Base	\$81,563
Avg. Adj. Sales Price	\$95,333	Avg. Assessed Value	\$88,658

### Confidence Interval - Current

95% Median C.I	95.14 to 96.83
95% Wgt. Mean C.I	90.74 to 95.26
95% Mean C.I	94.06 to 103.18
% of Value of the Class of all Real Property Value in the	12.60
% of Records Sold in the Study Period	5.95
% of Value Sold in the Study Period	6.46

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	163	95	94.71
2013	156	94	94.37
2012	143	95	95.46
2011	154	95	95

## 2015 Commission Summary for Pierce County

### Commercial Real Property - Current

Number of Sales	24	Median	92.37
Total Sales Price	\$1,856,257	Mean	109.15
Total Adj. Sales Price	\$1,833,007	Wgt. Mean	83.82
Total Assessed Value	\$1,536,490	Average Assessed Value of the Base	\$167,797
Avg. Adj. Sales Price	\$76,375	Avg. Assessed Value	\$64,020

### Confidence Interval - Current

95% Median C.I	77.50 to 103.55
95% Wgt. Mean C.I	63.91 to 103.74
95% Mean C.I	57.93 to 160.37
% of Value of the Class of all Real Property Value in the County	3.68
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	2.24

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	18	100	95.72
2013	18		92.85
2012	12		95.75
2011	18	96	96



## 2015 Opinions of the Property Tax Administrator for Pierce 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>96</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>71</b>	Does not meet 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 Pierce County**

The pickup work was completed of the new and omitted construction for the residential class.

The county reviewed Pierce for 2015 and made necessary adjustments as indicated by market analysis. Increases were made to 1 story homes 1970 – 1989.

## 2015 Residential Assessment Survey for Pierce County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor and Staff																				
<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="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Pierce - County seat, located on Hwy. 13 and northwesterly of the city of Norfolk. K-12 school system and approximate population of 1,767</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Plainview - Located in the northwest corner of the county on Hwy. 20. K-12 school system and approximate population of 1,246</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Osmond - Located in the northern portion of the county on Hwy. 20. K-12 school system and approximate population of 783.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Hadar - small village closest to Norfolk, approximate population of 293</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Foster - small village located between Plainview and Pierce on Hwy. 13. Approximate population of 51.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>McLean - Located in the northeast corner, north of Hwy. 20. Approximate population of 36</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Breslau</td> </tr> <tr> <td style="text-align: center;">35</td> <td>West Randolph - Total of 11 parcels bordering the Cedar County line. The majority of the parcels are located in Cedar County</td> </tr> <tr> <td style="text-align: center;">40</td> <td>Rural Acreages</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pierce - County seat, located on Hwy. 13 and northwesterly of the city of Norfolk. K-12 school system and approximate population of 1,767	05	Plainview - Located in the northwest corner of the county on Hwy. 20. K-12 school system and approximate population of 1,246	10	Osmond - Located in the northern portion of the county on Hwy. 20. K-12 school system and approximate population of 783.	15	Hadar - small village closest to Norfolk, approximate population of 293	20	Foster - small village located between Plainview and Pierce on Hwy. 13. Approximate population of 51.	25	McLean - Located in the northeast corner, north of Hwy. 20. Approximate population of 36	30	Breslau	35	West Randolph - Total of 11 parcels bordering the Cedar County line. The majority of the parcels are located in Cedar County	40	Rural Acreages
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	Market Approach																				
<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>																				
	Uses the tables provided by the CAMA vendor																				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																				
	Yes, models are developed by the appraiser when reappraising each valuation group.																				
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																				
	Vacant lot sales.																				
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																				
	N/A																				

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2010	2010	2010	2010
05	2008	2008	2008	2008
10	2007	2007	2007	2014
15	2010	2010	2010	2010
20	2008	2008	2008	2008
25	2008	2008	2008	2008
30	2008	2008	2008	2008
35	2008	2008	2008	2008
40	2011	2011	2011	2014

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

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## **County Overview**

Pierce County is located north of Madison County and is considered an extension of the economic conditions related to the city of Norfolk. The city of Pierce (Valuation Group 01) is northwest of Norfolk approximately 15 miles. There are several other communities in Pierce County. Three of the communities have a population of less than 100 persons. The community of Osmond (Valuation Group 10) has a population of over 750 and the community of Plainview (Valuation Group 05) has a population of over 1200.

## **Description of Analysis**

Residential parcels are valued utilizing five valuation groupings that closely follow the assessor locations or towns in the county. The largest in the valuation grouping would be Pierce, the county seat followed by Plainview. The residential sales file for Pierce County consists of 171 qualified arm's length sales. The sample is considered adequate and reliable for the measurement of the residential class of property. All measures of central tendency are within the acceptable range and demonstrate support for each other. All of the valuation groups are considered adequate and represent the population of the group with the exception of Hadar.

## **Sales Qualification**

Pierce County has a consistent process in place for the verification of sales of the residential class of property. The Division has reviewed each county's sales verification and documentation. The conclusion is that there was no bias in the sales verification and that the Pierce County Assessor utilized all arm's length transactions available.

## **Equalization and Quality of Assessment**

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, it has been confirmed that the assessment practices are reliable and applied consistently. It is believed that the residential property is treated in a uniform and proportionate manner.

## **Level of Value**

Based on the analysis of all available information the level of value is determined to be 96% of market value for the residential class of property.



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

The pickup work was completed of the new and omitted construction for the commercial class.

## 2015 Commercial Assessment Survey for Pierce County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor and Staff																				
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																				
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																				
	Market approach																				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																				
	Check with other counties - use existing model, sales and Marshall and Swift																				
<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>																				
	Yes																				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																				
	The whole county is valued the same.																				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																				
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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>
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# **2015 Commercial Correlation Section for Pierce County**

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## **County Overview**

Pierce County is north of Norfolk Nebraska on highway 81 and then westerly on highway 13 approximately 15 miles. Norfolk, located in Madison County is a large economically based city with numerous active commercial properties. The villages of Plainview and Osmond are north of Pierce approximately 13 to 18 miles and located on Hwy. 20. Each of those towns has a small hospital, mini marts, and other commercial properties typical of the small towns. The commercial base for the remainder of the villages is limited. The commercial improved parcel count in Pierce County consists of 267 parcels as reported by the County Assessor.

## **Description of Analysis**

Pierce County completed a commercial reappraisal in 2010. Since that time the county monitors the sales activity and considers all characteristics of the market when determining adjustments.

The statistical profile consists of 24 sales distributed amongst eight occupancy codes and will not be relied on to determine a level of value for Pierce County. The limited representation of the occupancy codes does not reflect the entire population of the commercial class of property.

## **Sales Qualification**

The Department implemented a review of the sales verification and documentation. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. The measurement of the commercial class was completed utilizing all available information. The conclusion is that there is no bias in the sales verification and that Pierce County has utilized all arm's length transactions available.

The six year inspection and review cycle for the commercial class has been met with the completion of a reappraisal of the commercial class of property in 2010.

## **Equalization and Quality of Assessment**

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole or by substratum.

## **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 of property.



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

A market analysis was completed using the qualified sales required for the study period and increases were made in response of the analysis.

## 2015 Agricultural Assessment Survey for Pierce County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor and staff.							
<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="text-align: center;"><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>The entire county is one 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	The entire county is one market area.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	The entire county is one market area.	2014						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Class or subclass includes, but not limited to, the classification of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size, and market characteristics. Each year the sales are analyzed and all aspects of the valuation process are considered to determine if there is enough information to create a market area. To date Pierce County is considered one market area.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	There is a 20 acre consideration for those parcels to be identified as residential.							
<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>							
	They are valued the same.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The value we have was determined by sales from nearby counties because we have no sales of WRP.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No.							

## Pierce County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	<b>5,391</b>
Antelope	1	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	<b>5,140</b>
Antelope	3	6,800	6,575	6,135	6,090	5,800	5,800	5,400	5,400	<b>6,159</b>
Knox	1	6,115	6,100	5,900	5,898	5,729	5,749	5,639	5,663	<b>5,846</b>
Cedar	1	6,155	6,155	6,095	6,095	5,465	5,465	4,830	4,830	<b>5,513</b>
Cedar	2	6,545	6,545	6,310	6,310	6,220	6,220	5,035	5,035	<b>5,956</b>
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	<b>5,825</b>
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	<b>5,800</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	<b>4,521</b>
Antelope	1	3,360	3,240	3,240	3,240	3,150	3,150	1,860	1,530	<b>3,095</b>
Antelope	3	5,375	5,065	5,065	5,065	4,800	4,800	4,080	3,432	<b>4,768</b>
Knox	1	4,695	4,695	4,510	4,314	4,205	3,935	3,680	3,680	<b>4,193</b>
Cedar	1	5,380	5,380	5,345	5,345	5,329	5,330	4,155	4,155	<b>4,916</b>
Cedar	2	5,875	5,875	5,680	5,678	5,645	5,645	4,420	4,420	<b>5,418</b>
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	<b>5,475</b>
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	<b>5,244</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	<b>1,617</b>
Antelope	1	1,241	1,264	1,246	1,312	1,266	1,286	1,196	1,065	<b>1,210</b>
Antelope	3	1,340	1,425	1,373	1,444	1,481	1,283	1,411	1,249	<b>1,322</b>
Knox	1	1,425	1,440	1,438	1,440	1,430	1,430	1,427	1,430	<b>1,431</b>
Cedar	1	1,915	2,119	1,853	1,979	1,770	1,843	1,619	1,331	<b>1,606</b>
Cedar	2	2,202	2,180	2,020	2,020	1,811	1,791	1,630	1,639	<b>1,851</b>
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	<b>1,793</b>
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	<b>2,176</b>

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

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

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## **County Overview**

Pierce County is located in the northeastern portion of the state and is currently defined as one market area. A large portion of the county is identified with excessively drained sandy soils. The land use is represented by 45% irrigated acres, 35% dry acres, 19% grass acres and the remainder is wasteland and other classification. The adjoining counties around Pierce County represent similar soil characteristics and the sandy soils tend to extend through the adjacent counties. Pierce County is bordered on the north by Knox County, on the east by Cedar and Wayne Counties on the south by Madison County and on the west by Antelope County.

## **Description of Analysis**

An analysis was completed of the three year sample. The sample was expanded with comparable sales from Pierce's neighboring counties to ensure time proportionality while maintaining representativeness by Majority Land use.

The total of 78 sales was used in the agricultural analysis of the County. The current values are comparable with the adjoining county values. When reviewing the per acre value in the irrigated class for Pierce County the values are comparable if not slightly higher than the values in neighboring counties. Therefore, it is believed that the county has achieved an acceptable level for the irrigated land.

## **Sales Qualification**

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

## **Equalization and Quality of Assessment**

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that the values are acceptable.

## **Level of Value**

Based on the analysis of all available information, the level of value is determined to be 71% of market value for the agricultural class of property, and all subclasses with sufficient representation are determined to be valued within the acceptable range.



**70 Pierce**  
**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 : 171  
Total Sales Price : 16,302,027  
Total Adj. Sales Price : 16,302,027  
Total Assessed Value : 15,160,470  
Avg. Adj. Sales Price : 95,333  
Avg. Assessed Value : 88,658

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 99  
COD : 15.22  
PRD : 106.04

COV : 30.82  
STD : 30.39  
Avg. Abs. Dev : 14.64  
MAX Sales Ratio : 284.86  
MIN Sales Ratio : 46.06

95% Median C.I. : 95.14 to 96.83  
95% Wgt. Mean C.I. : 90.74 to 95.26  
95% Mean C.I. : 94.06 to 103.18

Printed:3/18/2015 4:30:36PM

<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-12 To 31-DEC-12	21	98.56	102.66	98.04	11.09	104.71	75.88	184.90	95.07 to 100.35	68,993	67,640
01-JAN-13 To 31-MAR-13	12	95.62	95.99	95.90	02.79	100.09	90.80	109.65	92.91 to 96.79	73,125	70,125
01-APR-13 To 30-JUN-13	25	94.84	98.48	87.36	21.12	112.73	46.06	262.60	84.91 to 97.13	88,976	77,731
01-JUL-13 To 30-SEP-13	19	96.70	92.72	91.42	10.23	101.42	59.79	111.94	81.99 to 99.65	120,663	110,314
01-OCT-13 To 31-DEC-13	22	96.60	102.81	98.90	15.47	103.95	69.24	177.48	91.95 to 113.82	75,727	74,898
01-JAN-14 To 31-MAR-14	19	95.58	91.76	92.89	09.18	98.78	66.84	114.78	80.63 to 98.02	139,971	130,017
01-APR-14 To 30-JUN-14	26	96.79	107.52	94.50	27.30	113.78	56.95	284.86	84.66 to 99.55	106,232	100,393
01-JUL-14 To 30-SEP-14	27	95.98	93.79	89.87	13.75	104.36	57.74	161.46	83.36 to 97.79	87,822	78,925
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	77	96.26	97.81	92.08	12.98	106.22	46.06	262.60	95.07 to 97.13	88,875	81,834
01-OCT-13 To 30-SEP-14	94	96.17	99.29	93.66	17.05	106.01	56.95	284.86	92.98 to 97.38	100,624	94,248
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	78	96.00	97.92	92.47	14.08	105.89	46.06	262.60	93.83 to 96.83	90,519	83,699
<u>ALL</u>	171	96.19	98.62	93.00	15.22	106.04	46.06	284.86	95.14 to 96.83	95,333	88,658

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	66	92.36	90.92	87.17	15.22	104.30	46.06	158.05	83.29 to 94.30	94,454	82,337
05	46	98.46	113.38	98.21	29.59	115.45	54.50	284.86	92.97 to 107.80	46,013	45,189
10	25	96.85	96.87	97.09	01.34	99.77	92.87	99.59	96.26 to 97.96	59,550	57,819
15	3	82.34	84.69	85.01	07.52	99.62	76.58	95.14	N/A	118,000	100,312
40	31	96.87	95.89	96.60	02.96	99.27	56.95	100.00	96.03 to 98.42	197,057	190,358
<u>ALL</u>	171	96.19	98.62	93.00	15.22	106.04	46.06	284.86	95.14 to 96.83	95,333	88,658

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	170	96.23	98.66	93.00	15.29	106.09	46.06	284.86	95.14 to 96.85	95,850	89,138
06											
07	1	92.87	92.87	92.87	00.00	100.00	92.87	92.87	N/A	7,500	6,965
<u>ALL</u>	171	96.19	98.62	93.00	15.22	106.04	46.06	284.86	95.14 to 96.83	95,333	88,658

**70 Pierce  
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 : 171  
 Total Sales Price : 16,302,027  
 Total Adj. Sales Price : 16,302,027  
 Total Assessed Value : 15,160,470  
 Avg. Adj. Sales Price : 95,333  
 Avg. Assessed Value : 88,658

MEDIAN : 96  
 WGT. MEAN : 93  
 MEAN : 99  
 COD : 15.22  
 PRD : 106.04

COV : 30.82  
 STD : 30.39  
 Avg. Abs. Dev : 14.64  
 MAX Sales Ratio : 284.86  
 MIN Sales Ratio : 46.06

95% Median C.I. : 95.14 to 96.83  
 95% Wgt. Mean C.I. : 90.74 to 95.26  
 95% Mean C.I. : 94.06 to 103.18

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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	12	98.19	130.91	126.54	42.22	103.45	69.24	284.86	92.87 to 158.05	7,533	9,533	
Less Than 30,000	31	99.14	124.03	118.46	33.62	104.70	54.50	284.86	96.85 to 115.89	15,706	18,606	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	171	96.19	98.62	93.00	15.22	106.04	46.06	284.86	95.14 to 96.83	95,333	88,658	
Greater Than 14,999	159	96.15	96.19	92.81	13.10	103.64	46.06	280.55	95.07 to 96.80	101,960	94,629	
Greater Than 29,999	140	95.80	93.00	92.21	10.77	100.86	46.06	161.46	93.89 to 96.43	112,965	104,169	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	12	98.19	130.91	126.54	42.22	103.45	69.24	284.86	92.87 to 158.05	7,533	9,533	
15,000 TO 29,999	19	105.37	119.69	116.62	26.43	102.63	54.50	280.55	96.85 to 125.32	20,868	24,337	
30,000 TO 59,999	30	97.38	100.47	99.31	14.78	101.17	73.79	161.46	87.89 to 105.87	43,762	43,462	
60,000 TO 99,999	41	95.49	92.96	93.11	11.61	99.84	63.78	147.14	84.91 to 97.13	78,724	73,296	
100,000 TO 149,999	36	92.94	86.96	87.11	10.49	99.83	56.95	105.36	83.77 to 95.72	121,621	105,942	
150,000 TO 249,999	27	96.03	91.73	92.17	06.46	99.52	46.06	100.00	94.24 to 97.79	187,120	172,475	
250,000 TO 499,999	6	97.88	97.82	97.83	01.29	99.99	94.79	99.65	94.79 to 99.65	307,333	300,658	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	171	96.19	98.62	93.00	15.22	106.04	46.06	284.86	95.14 to 96.83	95,333	88,658	

**70 Pierce**  
**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 : 24  
Total Sales Price : 1,856,257  
Total Adj. Sales Price : 1,833,007  
Total Assessed Value : 1,536,490  
Avg. Adj. Sales Price : 76,375  
Avg. Assessed Value : 64,020

MEDIAN : 92  
WGT. MEAN : 84  
MEAN : 109  
COD : 47.32  
PRD : 130.22

COV : 111.12  
STD : 121.29  
Avg. Abs. Dev : 43.71  
MAX Sales Ratio : 665.25  
MIN Sales Ratio : 24.48

95% Median C.I. : 77.50 to 103.55  
95% Wgt. Mean C.I. : 63.91 to 103.74  
95% Mean C.I. : 57.93 to 160.37

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	2	100.68	100.68	100.15	20.06	100.53	80.48	120.88	N/A	51,350	51,428
01-JAN-12 To 31-MAR-12	3	81.31	78.55	72.83	08.25	107.85	67.10	87.24	N/A	50,019	36,427
01-APR-12 To 30-JUN-12	2	67.50	67.50	61.99	32.61	108.89	45.49	89.50	N/A	40,000	24,798
01-JUL-12 To 30-SEP-12	3	102.70	103.27	107.11	04.78	96.41	96.19	110.91	N/A	35,467	37,987
01-OCT-12 To 31-DEC-12	1	101.17	101.17	101.17	00.00	100.00	101.17	101.17	N/A	61,500	62,220
01-JAN-13 To 31-MAR-13	3	103.55	102.27	104.66	11.69	97.72	83.47	119.80	N/A	94,333	98,733
01-APR-13 To 30-JUN-13	1	95.24	95.24	95.24	00.00	100.00	95.24	95.24	N/A	10,500	10,000
01-JUL-13 To 30-SEP-13	1	114.01	114.01	114.01	00.00	100.00	114.01	114.01	N/A	38,000	43,325
01-OCT-13 To 31-DEC-13	1	56.45	56.45	56.45	00.00	100.00	56.45	56.45	N/A	31,000	17,500
01-JAN-14 To 31-MAR-14	4	54.76	60.04	68.72	58.05	87.37	24.48	106.17	N/A	200,750	137,958
01-APR-14 To 30-JUN-14	2	362.74	362.74	126.01	83.40	287.87	60.22	665.25	N/A	28,050	35,345
01-JUL-14 To 30-SEP-14	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	110,750	109,035
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	10	88.37	88.18	85.55	17.95	103.07	45.49	120.88	67.10 to 110.91	43,916	37,569
01-OCT-12 To 30-SEP-13	6	102.36	102.87	104.77	09.36	98.19	83.47	119.80	83.47 to 119.80	65,500	68,624
01-OCT-13 To 30-SEP-14	8	68.86	140.07	74.84	140.55	187.16	24.48	665.25	24.48 to 665.25	125,106	93,632
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	9	89.50	86.85	84.19	16.12	103.16	45.49	110.91	67.10 to 102.70	44,217	37,228
01-JAN-13 To 31-DEC-13	6	99.40	95.42	101.25	17.13	94.24	56.45	119.80	56.45 to 119.80	60,417	61,171
<u>ALL</u>	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	95.34	88.99	87.65	22.55	101.53	45.49	119.80	N/A	44,875	39,335
05	9	102.70	159.30	104.15	70.00	152.95	67.10	665.25	83.47 to 114.01	82,944	86,384
10	6	84.28	87.47	92.21	17.47	94.86	56.45	120.88	56.45 to 120.88	49,085	45,263
15	1	110.91	110.91	110.91	00.00	100.00	110.91	110.91	N/A	74,500	82,625
40	4	46.12	48.56	46.00	44.04	105.57	24.48	77.50	N/A	134,500	61,873
<u>ALL</u>	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020

**70 Pierce  
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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MEDIAN : 92  
 WGT. MEAN : 84  
 MEAN : 109  
 COD : 47.32  
 PRD : 130.22

COV : 111.12  
 STD : 121.29  
 Avg. Abs. Dev : 43.71  
 MAX Sales Ratio : 665.25  
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95% Median C.I. : 77.50 to 103.55  
 95% Wgt. Mean C.I. : 63.91 to 103.74  
 95% Mean C.I. : 57.93 to 160.37

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**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	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020
04											
<u>ALL</u>	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	102.70	287.73	228.76	185.00	125.78	95.24	665.25	N/A	8,867	20,283
Less Than 30,000	7	95.24	173.06	120.31	91.82	143.85	81.31	665.25	81.31 to 665.25	16,222	19,517
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020
Greater Than 14,999	21	87.24	83.64	81.69	24.68	102.39	24.48	120.88	67.10 to 103.55	86,019	70,269
Greater Than 29,999	17	89.50	82.83	81.41	28.34	101.74	24.48	120.88	56.45 to 110.91	101,144	82,345
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	102.70	287.73	228.76	185.00	125.78	95.24	665.25	N/A	8,867	20,283
15,000 TO 29,999	4	85.36	87.05	87.14	05.46	99.90	81.31	96.19	N/A	21,739	18,943
30,000 TO 59,999	8	84.99	85.85	85.05	29.64	100.94	45.49	120.88	45.49 to 120.88	42,463	36,114
60,000 TO 99,999	2	106.04	106.04	106.50	04.59	99.57	101.17	110.91	N/A	68,000	72,423
100,000 TO 149,999	3	67.10	65.86	66.65	33.00	98.81	32.02	98.45	N/A	104,583	69,705
150,000 TO 249,999	3	77.50	68.51	68.71	34.01	99.71	24.48	103.55	N/A	205,000	140,850
250,000 TO 499,999	1	106.17	106.17	106.17	00.00	100.00	106.17	106.17	N/A	315,000	334,450
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	24	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020

**70 Pierce  
COMMERCIAL**

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

Qualified

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 Avg. Adj. Sales Price : 76,375  
 Avg. Assessed Value : 64,020

MEDIAN : 92  
 WGT. MEAN : 84  
 MEAN : 109  
 COD : 47.32  
 PRD : 130.22

COV : 111.12  
 STD : 121.29  
 Avg. Abs. Dev : 43.71  
 MAX Sales Ratio : 665.25  
 MIN Sales Ratio : 24.48

95% Median C.I. : 77.50 to 103.55  
 95% Wgt. Mean C.I. : 63.91 to 103.74  
 95% Mean C.I. : 57.93 to 160.37

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	96.19	96.19	96.19	00.00	100.00	96.19	96.19	N/A	21,900	21,065
344	3	101.17	94.09	86.54	15.46	108.72	67.10	114.01	N/A	66,500	57,547
352	1	103.55	103.55	103.55	00.00	100.00	103.55	103.55	N/A	230,000	238,155
353	9	87.24	146.24	64.57	94.14	226.48	24.48	665.25	56.45 to 120.88	46,144	29,797
406	7	77.50	75.81	82.60	32.76	91.78	32.02	119.80	32.02 to 119.80	108,000	89,203
426	1	98.45	98.45	98.45	00.00	100.00	98.45	98.45	N/A	110,750	109,035
442	1	110.91	110.91	110.91	00.00	100.00	110.91	110.91	N/A	74,500	82,625
444	1	81.31	81.31	81.31	00.00	100.00	81.31	81.31	N/A	25,057	20,375
<u>ALL</u>	<u>24</u>	92.37	109.15	83.82	47.32	130.22	24.48	665.25	77.50 to 103.55	76,375	64,020

**70 Pierce**  
**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 : 78  
Total Sales Price : 68,785,374  
Total Adj. Sales Price : 67,873,876  
Total Assessed Value : 49,007,065  
Avg. Adj. Sales Price : 870,178  
Avg. Assessed Value : 628,296

MEDIAN : 71  
WGT. MEAN : 72  
MEAN : 77  
COD : 21.61  
PRD : 106.22

COV : 33.63  
STD : 25.79  
Avg. Abs. Dev : 15.28  
MAX Sales Ratio : 212.42  
MIN Sales Ratio : 35.42

95% Median C.I. : 66.93 to 74.41  
95% Wgt. Mean C.I. : 68.97 to 75.43  
95% Mean C.I. : 70.97 to 82.41

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	11	83.70	96.60	78.53	35.29	123.01	61.30	212.42	65.52 to 138.77	652,879	512,703
01-JAN-12 To 31-MAR-12	3	96.25	86.37	84.32	12.86	102.43	62.85	100.00	N/A	602,231	507,802
01-APR-12 To 30-JUN-12	9	66.47	64.47	66.76	11.95	96.57	50.37	74.41	50.37 to 74.08	1,115,403	744,600
01-JUL-12 To 30-SEP-12	1	78.90	78.90	78.90	00.00	100.00	78.90	78.90	N/A	1,103,000	870,250
01-OCT-12 To 31-DEC-12	18	74.29	79.84	76.63	17.85	104.19	59.35	158.35	65.04 to 85.47	564,711	432,718
01-JAN-13 To 31-MAR-13	5	68.27	70.78	75.93	18.40	93.22	44.07	93.45	N/A	1,867,603	1,418,009
01-APR-13 To 30-JUN-13	3	87.02	79.78	70.17	16.39	113.70	54.77	97.55	N/A	948,238	665,375
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	15	66.54	72.31	68.93	21.01	104.90	46.86	147.43	60.32 to 76.57	847,659	584,283
01-JAN-14 To 31-MAR-14	3	73.29	75.36	74.77	06.55	100.79	69.19	83.59	N/A	1,208,533	903,640
01-APR-14 To 30-JUN-14	8	66.74	62.44	61.70	10.61	101.20	35.42	72.50	35.42 to 72.50	904,202	557,918
01-JUL-14 To 30-SEP-14	2	80.39	80.39	80.05	02.41	100.42	78.45	82.33	N/A	911,125	729,333
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	24	72.05	82.54	73.20	28.08	112.76	50.37	212.42	65.52 to 88.71	838,750	613,950
01-OCT-12 To 30-SEP-13	26	74.29	78.09	75.51	18.79	103.42	44.07	158.35	67.35 to 85.47	859,521	649,042
01-OCT-13 To 30-SEP-14	28	67.57	70.39	68.50	16.80	102.76	35.42	147.43	62.95 to 73.29	907,012	621,328
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	31	73.50	75.98	73.05	17.07	104.01	50.37	158.35	65.04 to 76.00	745,585	544,645
01-JAN-13 To 31-DEC-13	23	67.72	72.95	71.70	21.59	101.74	44.07	147.43	62.19 to 80.75	1,082,505	776,105
<u>ALL</u>	78	70.70	76.69	72.20	21.61	106.22	35.42	212.42	66.93 to 74.41	870,178	628,296

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	78	70.70	76.69	72.20	21.61	106.22	35.42	212.42	66.93 to 74.41	870,178	628,296
<u>ALL</u>	78	70.70	76.69	72.20	21.61	106.22	35.42	212.42	66.93 to 74.41	870,178	628,296

**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
<u>Dry</u>											
County	27	66.93	77.32	70.49	26.36	109.69	35.42	212.42	63.61 to 80.28	654,264	461,208
1	27	66.93	77.32	70.49	26.36	109.69	35.42	212.42	63.61 to 80.28	654,264	461,208
<u>Grass</u>											
County	7	59.35	63.53	58.54	25.22	108.52	44.07	88.71	44.07 to 88.71	182,319	106,734
1	7	59.35	63.53	58.54	25.22	108.52	44.07	88.71	44.07 to 88.71	182,319	106,734
<u>ALL</u>	78	70.70	76.69	72.20	21.61	106.22	35.42	212.42	66.93 to 74.41	870,178	628,296

**70 Pierce**  
**AGRICULTURAL LAND**

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Qualified

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 WGT. MEAN : 72  
 MEAN : 77  
 COD : 21.61  
 PRD : 106.22

COV : 33.63  
 STD : 25.79  
 Avg. Abs. Dev : 15.28  
 MAX Sales Ratio : 212.42  
 MIN Sales Ratio : 35.42

95% Median C.I. : 66.93 to 74.41  
 95% Wgt. Mean C.I. : 68.97 to 75.43  
 95% Mean C.I. : 70.97 to 82.41

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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	32	69.23	74.35	72.27	14.88	102.88	54.77	158.35	66.47 to 76.00	1,284,836	928,507
1	32	69.23	74.35	72.27	14.88	102.88	54.77	158.35	66.47 to 76.00	1,284,836	928,507
<b>_____Dry_____</b>											
County	32	69.32	80.15	71.99	28.71	111.33	35.42	212.42	64.96 to 82.33	655,881	472,164
1	32	69.32	80.15	71.99	28.71	111.33	35.42	212.42	64.96 to 82.33	655,881	472,164
<b>_____Grass_____</b>											
County	7	59.35	63.53	58.54	25.22	108.52	44.07	88.71	44.07 to 88.71	182,319	106,734
1	7	59.35	63.53	58.54	25.22	108.52	44.07	88.71	44.07 to 88.71	182,319	106,734
<b>_____ALL_____</b>											
	78	70.70	76.69	72.20	21.61	106.22	35.42	212.42	66.93 to 74.41	870,178	628,296



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,222</b>	<b>Value : 1,861,707,337</b>	<b>Growth 18,032,208</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	283	1,369,215	27	429,510	74	2,235,895	384	4,034,620	
<b>02. Res Improve Land</b>	1,828	10,886,755	106	2,819,555	503	13,130,200	2,437	26,836,510	
<b>03. Res Improvements</b>	1,864	112,092,410	106	13,802,480	521	77,620,837	2,491	203,515,727	
<b>04. Res Total</b>	2,147	124,348,380	133	17,051,545	595	92,986,932	2,875	234,386,857	3,579,283
<b>% of Res Total</b>	74.68	53.05	4.63	7.27	20.70	39.67	46.21	12.59	19.85
<b>05. Com UnImp Land</b>	42	153,450	7	46,870	14	267,565	63	467,885	
<b>06. Com Improve Land</b>	256	1,318,250	36	356,050	37	1,162,800	329	2,837,100	
<b>07. Com Improvements</b>	261	25,710,310	37	3,809,835	45	6,029,945	343	35,550,090	
<b>08. Com Total</b>	303	27,182,010	44	4,212,755	59	7,460,310	406	38,855,075	5,571,770
<b>% of Com Total</b>	74.63	69.96	10.84	10.84	14.53	19.20	6.53	2.09	30.90
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	2	962,300	2	962,300	
<b>11. Ind Improvements</b>	0	0	0	0	2	28,643,675	2	28,643,675	
<b>12. Ind Total</b>	0	0	0	0	2	29,605,975	2	29,605,975	6,897,570
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.03	1.59	38.25
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	1	138,270	1	138,270	
<b>15. Rec Improvements</b>	0	0	0	0	1	49,680	1	49,680	
<b>16. Rec Total</b>	0	0	0	0	1	187,950	1	187,950	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.01	0.00
<b>Res &amp; Rec Total</b>	2,147	124,348,380	133	17,051,545	596	93,174,882	2,876	234,574,807	3,579,283
<b>% of Res &amp; Rec Total</b>	74.65	53.01	4.62	7.27	20.72	39.72	46.22	12.60	19.85
<b>Com &amp; Ind Total</b>	303	27,182,010	44	4,212,755	61	37,066,285	408	68,461,050	12,469,340
<b>% of Com &amp; Ind Total</b>	74.26	39.70	10.78	6.15	14.95	54.14	6.56	3.68	69.15
<b>17. Taxable Total</b>	2,450	151,530,390	177	21,264,300	657	130,241,167	3,284	303,035,857	16,048,623
<b>% of Taxable Total</b>	74.60	50.00	5.39	7.02	20.01	42.98	52.78	16.28	89.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	15	15,340	822,695	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	15	15,340	822,695
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				15	15,340	822,695

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	168	0	8	176

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	5	63,640	1,860	911,751,245	1,865	911,814,885
28. Ag-Improved Land	0	0	3	113,985	967	563,147,775	970	563,261,760
29. Ag Improvements	0	0	3	22,450	1,070	83,572,385	1,073	83,594,835
30. Ag Total							2,938	1,558,671,480

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	3	4.64	5,160	
37. FarmSite Improvements	0	0.00	0	3	0.00	22,450	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	1.23	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	10,000	1	1.00	10,000	
32. HomeSite Improv Land	82	87.12	854,960	82	87.12	854,960	
33. HomeSite Improvements	652	83.12	53,154,405	652	83.12	53,154,405	1,983,585
34. HomeSite Total				<b>653</b>	<b>88.12</b>	<b>54,019,365</b>	
35. FarmSite UnImp Land	152	802.95	688,950	152	802.95	688,950	
36. FarmSite Improv Land	962	5,463.43	10,628,960	965	5,468.07	10,634,120	
37. FarmSite Improvements	984	0.00	30,417,980	987	0.00	30,440,430	0
38. FarmSite Total				<b>1,139</b>	<b>6,271.02</b>	<b>41,763,500</b>	
39. Road & Ditches	0	7,380.29	0	0	7,381.52	0	
40. Other- Non Ag Use	0	1.01	1,515	0	1.01	1,515	
41. Total Section VI				<b>1,792</b>	<b>13,741.67</b>	<b>95,784,380</b>	<b>1,983,585</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	14,473.88	9.48%	89,753,895	10.91%	6,201.09
46. 1A	19,692.79	12.90%	117,804,780	14.32%	5,982.13
47. 2A1	17,616.20	11.54%	98,716,145	12.00%	5,603.71
48. 2A	22,568.97	14.79%	124,286,910	15.11%	5,506.98
49. 3A1	20,875.46	13.68%	112,872,040	13.72%	5,406.92
50. 3A	39,946.02	26.17%	209,234,185	25.43%	5,237.92
51. 4A1	5,243.21	3.44%	21,880,785	2.66%	4,173.17
52. 4A	12,217.15	8.00%	48,232,965	5.86%	3,947.97
53. Total	152,633.68	100.00%	822,781,705	100.00%	5,390.56
<b>Dry</b>					
54. 1D1	12,306.46	10.40%	64,670,440	12.09%	5,255.00
55. 1D	25,761.87	21.77%	131,128,180	24.51%	5,090.01
56. 2D1	9,994.30	8.45%	47,922,780	8.96%	4,795.01
57. 2D	15,612.26	13.19%	71,426,235	13.35%	4,575.01
58. 3D1	18,162.41	15.35%	78,643,380	14.70%	4,330.01
59. 3D	28,775.48	24.32%	121,285,135	22.67%	4,214.88
60. 4D1	5,209.30	4.40%	13,960,950	2.61%	2,680.00
61. 4D	2,501.59	2.11%	5,853,760	1.09%	2,340.02
62. Total	118,323.67	100.00%	534,890,860	100.00%	4,520.57
<b>Grass</b>					
63. 1G1	1,545.95	2.38%	3,166,565	3.02%	2,048.30
64. 1G	2,388.91	3.68%	5,287,980	5.04%	2,213.55
65. 2G1	3,224.43	4.97%	6,559,545	6.25%	2,034.33
66. 2G	5,039.11	7.76%	9,540,745	9.09%	1,893.34
67. 3G1	5,668.27	8.73%	10,632,945	10.13%	1,875.87
68. 3G	23,095.46	35.58%	40,433,775	38.54%	1,750.72
69. 4G1	5,249.90	8.09%	7,176,175	6.84%	1,366.92
70. 4G	18,693.15	28.80%	22,124,030	21.09%	1,183.54
71. Total	64,905.18	100.00%	104,921,760	100.00%	1,616.54
<b>Irrigated Total</b>					
	152,633.68	44.58%	822,781,705	56.24%	5,390.56
<b>Dry Total</b>					
	118,323.67	34.56%	534,890,860	36.56%	4,520.57
<b>Grass Total</b>					
	64,905.18	18.96%	104,921,760	7.17%	1,616.54
72. Waste	2,315.12	0.68%	103,810	0.01%	44.84
73. Other	4,198.99	1.23%	188,965	0.01%	45.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	342,376.64	100.00%	1,462,887,100	100.00%	4,272.74

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	152,633.68	822,781,705	152,633.68	822,781,705
<b>77. Dry Land</b>	0.00	0	29.36	123,005	118,294.31	534,767,855	118,323.67	534,890,860
<b>78. Grass</b>	0.00	0	32.61	49,290	64,872.57	104,872,470	64,905.18	104,921,760
<b>79. Waste</b>	0.00	0	0.34	15	2,314.78	103,795	2,315.12	103,810
<b>80. Other</b>	0.00	0	3.40	155	4,195.59	188,810	4,198.99	188,965
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>65.71</b>	<b>172,465</b>	<b>342,310.93</b>	<b>1,462,714,635</b>	<b>342,376.64</b>	<b>1,462,887,100</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	152,633.68	44.58%	822,781,705	56.24%	5,390.56
<b>Dry Land</b>	118,323.67	34.56%	534,890,860	36.56%	4,520.57
<b>Grass</b>	64,905.18	18.96%	104,921,760	7.17%	1,616.54
<b>Waste</b>	2,315.12	0.68%	103,810	0.01%	44.84
<b>Other</b>	4,198.99	1.23%	188,965	0.01%	45.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>342,376.64</b>	<b>100.00%</b>	<b>1,462,887,100</b>	<b>100.00%</b>	<b>4,272.74</b>

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

70 Pierce

	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	223,198,195	234,386,857	11,188,662	5.01%	3,579,283	3.41%
02. Recreational	172,870	187,950	15,080	8.72%	0	8.72%
03. Ag-Homesite Land, Ag-Res Dwelling	53,739,970	54,019,365	279,395	0.52%	1,983,585	-3.17%
<b>04. Total Residential (sum lines 1-3)</b>	<b>277,111,035</b>	<b>288,594,172</b>	<b>11,483,137</b>	<b>4.14%</b>	<b>5,562,868</b>	<b>2.14%</b>
05. Commercial	33,129,870	38,855,075	5,725,205	17.28%	5,571,770	0.46%
06. Industrial	21,977,355	29,605,975	7,628,620	34.71%	6,897,570	3.33%
07. Ag-Farmsite Land, Outbuildings	41,272,450	41,763,500	491,050	1.19%	0	1.19%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>96,379,675</b>	<b>110,224,550</b>	<b>13,844,875</b>	<b>14.36%</b>	<b>12,469,340</b>	<b>1.43%</b>
<b>10. Total Non-Agland Real Property</b>	<b>373,490,710</b>	<b>398,820,237</b>	<b>25,329,527</b>	<b>6.78%</b>	<b>18,032,208</b>	<b>1.95%</b>
11. Irrigated	727,401,115	822,781,705	95,380,590	13.11%		
12. Dryland	460,208,255	534,890,860	74,682,605	16.23%		
13. Grassland	91,342,075	104,921,760	13,579,685	14.87%		
14. Wasteland	91,955	103,810	11,855	12.89%		
15. Other Agland	167,130	188,965	21,835	13.06%		
<b>16. Total Agricultural Land</b>	<b>1,279,210,530</b>	<b>1,462,887,100</b>	<b>183,676,570</b>	<b>14.36%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,652,701,240</b>	<b>1,861,707,337</b>	<b>209,006,097</b>	<b>12.65%</b>	<b>18,032,208</b>	<b>11.56%</b>

# PIERCE COUNTY 3-YEAR PLAN June 15, 2014

## COUNTY DESCRIPTION

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

	Parcel/ Acre Count	% Parcel	Total Value	% Value	Land Only	Improvements
Residential	2861	46.08%	\$223,989,745	13.54%	\$25,021,355	\$198,968,390
Recreation	1	0.02%	\$172,870	0.01%	\$123,190	\$49,680
Commercial	411	6.62%	\$33,472,455	2.02%	\$3,176,480	\$30,295,975
Industrial	1	0.02%	\$21,977,355	1.33%	\$231,250	\$21,746,105
Agricultural	2,934 / \$342,375.71	47.26%	\$1,375,073,523	83.10%	\$1,292,432,210	\$82,641,313
Total	6,208	100%	\$1,654,685,948	100%	\$1,320,984,485	\$333,701,463

## BUDGET, STAFFING, & TRAINING

<u>BUDGET</u>	<u>OFFICE BUDGET</u>	<u>APPRAISAL BUDGET</u>
2012-2013 Requested Budget	\$148,580.00	\$43,715.00
2012-2013 Adopted Budget	\$148,580.00	\$43,715.00
2013-2014 Requested Budget	\$151,575.00	\$43,430.00
2013-2014 Adopted Budget	\$151,575.00	\$43,430.00
2014-2015 Requested Budget	\$151,265.00	\$45,540.00
2014-2015 Adopted Budget		

### STAFF

- 1 Assessor
- 1 Deputy Assessor
- 2 Full-Time Clerks (7-Hour Day)
- 1 Part-Time Clerk

**NEW PROPERTY:** For assessment year 2014, there were 139 building permits filed for new property construction/additions in the county.

### OTHER FUNCTIONS PERFORMED BY THE ASSESSOR'S OFFICE, BUT NOT LIMITED TO:

1. Record Maintenance, Splits, and Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstract (Real Property)
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and 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 and 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 1,094 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions: administer annual filings of 42 applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of 32 government owned properties not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions: administer 358 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 – attend county board of equalization meetings for valuation protests – assemble and provide information.
13. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county; defend values, and/or implements orders of the TERC.
15. Review Mobile Home Court Reports annually.
16. Review Beginning Farmer or Livestock Producer Applications.
17. File Improvements on Leased Land Assessment Applications.
18. File annual inventory statement of all county personal property in custody of the office.
19. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification. The current requirement is 60 hours of continuing education per four-year term.

**CONTRACT APPRAISER**

The contract appraiser's responsibilities are to inspect the properties assigned, verify the property record to determine if it is accurate (size, quality, condition, type of siding and roof, basement finish, etc.), take new pictures and place in the property record card, and review the sales of like properties and make recommendations of the values assigned to properties.

**TRAINING**

For 2011 the assessor attended County Board of Equalization Workshop at Kearney in May, and the County Assessor's Fall Workshop at Lincoln in August. The deputy attended Mathematics for Assessors at Kearney in October. For 2012 two full-time office clerks and one part-time office clerk attended Real Property Data Collection at Norfolk in May, the assessor and deputy attended County Assessor's Workshop at Kearney in August, and the assessor and deputy attended Excel 1 Training at Norfolk in November. For 2013 the assessor attended County Assessor's Fall Workshop at Kearney in August, the deputy and one office clerk attended a GIS Workshop training session at Norfolk in September, the assessor attended Sales Verification at Schuyler in September, the assessor and deputy attended Law an Property Tax – A Primer at Pierce in October, and the deputy attended Valuation of Agricultural Land at Norfolk in December.

## **2014 R&O STATISTICS**

<u>PROPERTY CLASS</u>	<u>MEDIAN</u>	<u>COD</u>	<u>PRD</u>
Residential	95.00	20.41	109.33
Commercial	100.00	15.53	99.03
Agricultural Unimproved	71.00	33.23	111.80

## **3 YEAR APPRAISAL PLAN**

### **2015**

#### ***Residential***

The county plans to reappraise the town of Osmond (320+ parcels) for implementation in 2015. They were last appraised in 2008. The county also plans to do an exterior review and revalue all rural residential property (acreages-600+ improved parcels) in Pierce County for implementation in the 2015 tax year. These were last appraised for 2012, but had to be increased by a percent for 2014. Market analysis and pick up work will be scheduled for this year as well.

#### ***Commercial***

Only pick up work and sales reviews are planned for this property class for 2015.

#### ***Agricultural***

The only tasks required should be a market analysis of land and pick up work.

### **2016**

#### ***Residential***

The county plans to reappraise the towns of Plainview, Foster, McLean, Breslau and West Randolph (690 parcels) for implementation in 2016. They were last appraised in 2009. Market analysis and pick up work will be scheduled for this year as well.

#### ***Commercial***

Only pick up work and sales reviews are planned for this property class for 2016.

#### ***Agricultural***

The only tasks required should be a market analysis of land and pick up work.

### **2017**

#### ***Residential***

Only pick up and sales reviews are planned for this property class for 2017.

#### ***Commercial***

The county plans to reappraise all commercial properties (350 parcels) for implementation for 2017. They were last appraised in 2010. Market analysis and pick up work will be scheduled for this year as well.

#### ***Agricultural***

The only tasks required should be a market analysis of land and pick up work.

The following is a time line table to give and overview of accomplishments and the next three-year plan schedule.

<b>CLASS</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>RESIDENTIAL</b>	Reappraise Pierce and Hadar (800+ parcels). Appraisal maintenance.	Reappraise the rural residential properties (550+ improved parcels). Appraisal maintenance.	Review agricultural homes and outbuildings (1,100+ parcels). Review and reappraise rural residential properties that have been split off since 2011. Appraisal maintenance.	Complete review and reappraise all agricultural homes and outbuildings (1,100+ parcels). Appraisal maintenance.	Reappraise Osmond (320+ parcels). Do an exterior review and revalue the rural residential properties (600+ improved parcels). Appraisal maintenance.
<b>COMMERCIAL</b>	Appraisal maintenance.	Appraisal maintenance.	Appraisal maintenance.	Appraisal maintenance.	Appraisal maintenance.
<b>AGRICULTURAL</b>	Appraisal maintenance.	Appraisal maintenance.	Review agricultural outbuildings (1,100+ parcels and reappraise rural residential properties that have been split off since 2011. Appraisal maintenance.	Complete review and reappraise all agricultural outbuildings (1,100+ parcels). Appraisal maintenance.	Appraisal maintenance.
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>RESIDENTIAL</b>	Reappraise Plainview, Foster, McLean, Breslau and West Randolph (690 parcels). Appraisal Maintenance.	Appraisal Maintenance.			
<b>COMMERCIAL</b>	Appraisal Maintenance.	Reappraise all commercial properties (350 parcels). Appraisal Maintenance.			
<b>AGRICULTURAL</b>	Appraisal Maintenance.	Appraisal Maintenance.			

The above information is intended to demonstrate the need for the following requested 2014-2015 budgets:

Office Budget	\$ 151,265.00
Appraisal Budget	\$ 45,540.00

Respectfully submitted –

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Peggy Wragge  
Pierce County Assessor

## 2015 Assessment Survey for Pierce County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$151,265.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$151,265.00
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$45,540.00
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$10,500.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$600.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$5,326.56

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor's office
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="http://www.pierce.assessor.gisworkshop.com">www.pierce.assessor.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Staff
8.	<b>Personal Property software:</b>
	Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Hadar, Pierce, Plainview and Osmond
4.	<b>When was zoning implemented?</b>
	Unknown

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	CAMASS Appraisal, Residential Reappraisal
2.	<b>GIS Services:</b>
	GIS Workshop, GIS and Assessor Website
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	That the appraiser is currently certified and has experience in the valuation grouping that we are reappraising.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraisal service develops a model using the current sales data for each valuation grouping for our office staff to use to establish assessed values.



# 2015 Certification for Pierce 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 Pierce 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



