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## 2015 Commission Summary for Webster County

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### Residential Real Property - Current

Number of Sales	113	Median	93.52
Total Sales Price	\$4,563,350	Mean	105.35
Total Adj. Sales Price	\$4,563,350	Wgt. Mean	90.32
Total Assessed Value	\$4,121,745	Average Assessed Value of the Base	\$39,803
Avg. Adj. Sales Price	\$40,384	Avg. Assessed Value	\$36,476

### Confidence Interval - Current

95% Median C.I	87.36 to 96.86
95% Wgt. Mean C.I	85.24 to 95.41
95% Mean C.I	92.20 to 118.50
% of Value of the Class of all Real Property Value in the	6.37
% of Records Sold in the Study Period	7.06
% of Value Sold in the Study Period	6.47

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	93	96	95.53
2013	86	99	98.59
2012	68	97	97.21
2011	92	95	95

## 2015 Commission Summary for Webster County

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### Commercial Real Property - Current

Number of Sales	17	Median	94.68
Total Sales Price	\$562,525	Mean	89.19
Total Adj. Sales Price	\$562,525	Wgt. Mean	93.03
Total Assessed Value	\$523,315	Average Assessed Value of the Base	\$87,088
Avg. Adj. Sales Price	\$33,090	Avg. Assessed Value	\$30,783

### Confidence Interval - Current

95% Median C.I	54.38 to 113.10
95% Wgt. Mean C.I	77.07 to 108.99
95% Mean C.I	72.95 to 105.43
% of Value of the Class of all Real Property Value in the County	2.16
% of Records Sold in the Study Period	6.85
% of Value Sold in the Study Period	2.42

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	16	100	96.28
2013	17		96.76
2012	11		95.38
2011	17		96



## 2015 Opinions of the Property Tax Administrator for Webster 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>94</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>75</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



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

The county conducted annual pickup and review work. A sales ratio study was completed; appropriate depreciation tables were determined.

Building permits were obtained from Blue Hill, Red Cloud, Guide Rock, and Webster County Planning & Zoning. Letters were sent to all property owners; the information was gathered and documented on property record cards.

The villages of Cowles, Rosemont, and Amboy, and the precincts of Beaver Creek, Garfield, Cowles/Pleasant Hill, Elm Creek, and Potsdam (excluding suburban) were reviewed for 2015. A comparison of the county's GIS system, Google Earth, and property records cards was made. Letters were sent to property owners requesting an appointment to inspect the property. Outside inspections, including updated photos, sketches, and measurements, were conducted; inside inspections were conducted when permitted. In addition to all improved parcels, all unimproved parcels were reviewed.

## 2015 Residential Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor 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; width: 15%;"><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>Bladen - bedroom community for both the city of Hastings to the north and Blue Hill, little economic growth</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Blue Hill - school, on highway, economic growth, new housing</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Cowles and Rosemont - stagnant growth, no economic activity</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Guide Rock - middle-sized community, on highway, no school, no economic growth</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Inavale - very small community, on highway, no school, no economic growth</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Red Cloud - largest community and county seat, on two highways, school, experiencing economic decline</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - all residential parcels not located inside a city limit, no city amenities</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bladen - bedroom community for both the city of Hastings to the north and Blue Hill, little economic growth	05	Blue Hill - school, on highway, economic growth, new housing	10	Cowles and Rosemont - stagnant growth, no economic activity	15	Guide Rock - middle-sized community, on highway, no school, no economic growth	20	Inavale - very small community, on highway, no school, no economic growth	25	Red Cloud - largest community and county seat, on two highways, school, experiencing economic decline	30	Rural - all residential parcels not located inside a city limit, no city amenities
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost approach and sales 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>																
	Depreciation tables are developed based on local market information																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Sales comparison; lots are analyzed by square foot and acre																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	All lots are treated the same; no applications to combine lots have been received																

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2013	2013	2010
	05	2013	2013	2013	2010
	10	2013	2013	2013	2014
	15	2013	2013	2013	2013
	20	2013	2013	2013	2009
	25	2013	2013	2013	2011
	30	2013	2013	2013	2009-2014

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

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## **County Overview**

Webster County is located in south central Nebraska along the Kansas border and contains six communities. With a 2013 U.S. Census Bureau estimate of 3,688, the county is experiencing a decline in population. Red Cloud (pop. 1,020) is the county seat and retail trade center of the county. Because of its proximity to Hastings, Blue Hill (pop. 936) has experienced a slight increase in population; many residents are employed in Hastings. Red Cloud and Blue Hill are the only organized residential markets in the county; proximity to Hastings and Red Cloud, schools, and other amenities will have an impact on the market in the smaller communities and rural areas.

## **Description of Analysis**

Webster County has identified seven different valuation groups intended to reflect unique market influences. The statistical sampling of 113 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Webster County. Only valuation groupings 05 (Blue Hill) and 25 (Red Cloud) have been determined to have a sufficient number of sales. Two measures of central tendency show support for assessments being within an acceptable range, with only the mean being above the range by one point. The qualitative statistics are above the acceptable range; additional analysis demonstrates that both the quantitative and qualitative statistics are being impacted by the unorganized markets in the rural areas.

## **Sales Qualification**

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

## **Equalization and Quality of Assessment**

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

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

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### **Level of Value**

Based on the analysis of all available information, the level of value of residential property in Webster County is determined to be 94%.



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

The economic depreciation of Blue Hill commercial parcels was changed by approximately 10%. A correction was made to occupancy code 528; the correction depreciation was used in the computer on each property but was entered wrong on the depreciation worksheet. All other commercial property remained the same.

## 2015 Commercial Assessment Survey for Webster 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>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Bladen - bedroom community for both the city of Hastings to the north and Blue Hill, limited economic growth
	05	Blue Hill - school, on highway, economic growth, new housing
	10	Cowles - stagnant growth, no economic activity
	15	Guide Rock - middle-sized community, off highway, no school, no economic growth
	20	Inavale - very small community, on highway, no school, no economic growth
	25	Red Cloud - largest community and county seat, on two highways, school, experiencing economic decline
	30	Rural - all residential parcels not located within a city limits, no city amenities
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Cost and sales approaches	
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	An appraiser is hired to review unique properties	
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	Depreciation tables are developed based on local market information	
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Empty lot values in those areas with enough sales, lots are valued by square footage and by the acre	

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2013	2013	2010
	05	2013	2013	2013	2010
	10	2013	2013	2013	2014
	15	2013	2013	2013	2013
	20	2013	2013	2013	2009
	25	2013	2013	2013	2011
	30	2013	2013	2013	2009-2014

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

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## **County Overview**

Webster County is located in south central Nebraska along the Kansas border and contains six communities. Red Cloud (pop. 1,020) is the county seat and retail trade center of the county. Blue Hill, with its proximity to Hastings, also has a somewhat active retail district; however sales in the county are sporadic and the market is not organized.

## **Description of Analysis**

There are 217 improved commercial parcels in Webster County represented by 59 different occupancy codes. The county does not have an organized commercial market and differing market influences have not been identified. Of the 17 qualified sales during the study period, 10 occurred in Valuation Group 25 (Red Cloud). The sample is considered unrepresentative of the commercial population.

## **Sales Qualification**

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

## **Equalization and Quality of Assessment**

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

## **Level of Value**

Based on analysis of all available information, the level of value of the commercial property in Webster County is determined to be at the statutory level of 100%.



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

The county conducted annual pickup and review work. A sales ratio study was complete, resulting in updated land values.

Building permits were obtained from Blue Hill, Red Cloud, Guide Rock, and Webster County Planning & Zoning. Letters were sent to all property owners; the information was gathered and documented on property record cards.

The villages of Cowles, Rosemont, and Amboy, and the precincts of Beaver Creek, Garfield, Cowles/Pleasant Hill, Elm Creek, and Potsdam (excluding suburban) were reviewed for 2015. A comparison of the county's GIS system, Google Earth, and property records cards was made. Letters were sent to property owners requesting an appointment to inspect the property. Outside inspections, including updated photos, sketches, and measurements, were conducted; inside inspections were conducted when permitted. In addition to all improved parcels, all unimproved parcels were reviewed.

## 2015 Agricultural Assessment Survey for Webster County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor 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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>No geographic or economic differences have been determined</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>	01	No geographic or economic differences have been determined	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	No geographic or economic differences have been determined	2014						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Lay the sales out on a map to determine if there should be separate market areas							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Monitor sales and economic trends							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Review each individual non-ag related sale to determine if there is influence different from ag							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	Yes							
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>							
	Sales review is conducted annually							
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>							
	There are no areas of influence							
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>							
	38							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	The parcels with applications on file are scattered throughout the county							
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>							
	Analysis of agricultural sales; parcels are valued as ag land as there is no indication of non-agricultural influence in the market.							

## Webster County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Webster</b>	1	5,255	5,255	5,255	5,120	5,100	5,100	5,065	5,065	<b>5,164</b>
<b>Adams</b>	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	<b>6,549</b>
<b>Clay</b>	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	<b>6,601</b>
<b>Franklin</b>	1	3,793	3,799	3,400	3,393	2,750	2,712	2,600	2,591	<b>3,430</b>
<b>Franklin</b>	2	5,131	5,154	4,774	4,763	4,385	4,084	4,105	4,041	<b>4,876</b>
<b>Kearney</b>	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	<b>6,029</b>
<b>Nuckolls</b>	1	6,400	6,400	5,500	5,200	5,200	5,100	5,000	5,000	<b>6,005</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Webster</b>	1	3,030	3,030	2,760	2,590	2,590	2,590	2,515	2,515	<b>2,801</b>
<b>Adams</b>	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	<b>3,190</b>
<b>Clay</b>	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	<b>3,337</b>
<b>Franklin</b>	1	2,425	2,425	2,320	2,320	1,925	1,925	1,695	1,695	<b>2,088</b>
<b>Franklin</b>	2	3,025	3,025	2,475	2,475	2,175	2,175	2,075	2,075	<b>2,730</b>
<b>Kearney</b>	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	<b>2,637</b>
<b>Nuckolls</b>	1	3,495	3,500	3,285	3,289	3,100	3,100	3,000	3,000	<b>3,378</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Webster</b>	1	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	<b>1,230</b>
<b>Adams</b>	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	<b>1,320</b>
<b>Clay</b>	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	<b>1,447</b>
<b>Franklin</b>	1	1,300	1,300	1,200	1,200	1,200	1,200	1,200	1,200	<b>1,207</b>
<b>Franklin</b>	2	1,300	1,300	1,200	1,200	1,200	1,200	1,200	1,200	<b>1,209</b>
<b>Kearney</b>	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>
<b>Nuckolls</b>	1	1,365	1,382	1,163	1,394	1,409	399	1,405	1,317	<b>1,341</b>

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

# Webster County Assessor



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Sonja L. Krueger, Assessor  
621 N. Cedar St.  
Red Cloud, NE 68970  
Phone & Fax 402-746-2717  
webcoassr@hotmail.com

## 2015 Methodology Report for Special Valuation

Pursuant to REG-11-005.04, I am hereby submitting a report on Special Valuation in Webster County Nebraska.

All Special Valuation in Webster County sits within the corporate boundaries of Cities and Villages. We have no Special Valuation outside these boundaries. We do not have enough of these properties sell to determine a market value and therefore are priced as agricultural land. My opinion of the highest and best use of these parcels is the current use of agricultural land. These are all dying cities and villages and have few to no new homes being constructed. They are set at the same level of value each year as all agricultural land within Webster County.

Bladen Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 55.99 acres.

Red Cloud City has 16 parcels of special valuation within its corporate boundaries. These 16 parcels contain 93.24 acres.

Guide Rock Village has 10 parcels of special valuation within its corporate boundaries. These 10 parcels contain 78.72 acres.

Cowles Village has 6 parcels of special valuation within its corporate boundaries. These 6 parcels contain 241.4 acres.

All of these parcels were given Conservation and Preservation Easements as provided by the Conservation and Preservation Easement Act by their respective City and Village boards.

Sincerely,

Sonja Krueger  
Webster County Assessor

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

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## **County Overview**

Webster County is part of the Central Loess Plains Major Land Resource Area. The dominant soil order in this area is Mollisols. Agricultural land within the county is comprised of approximately 19% irrigated land, 33% dry crop land, and 46% grass land. The remainder is attributed to waste. Webster County lies within both the Lower Republican and the Little Blue Natural Resource Districts. The county has identified one market area.

## **Description of Analysis**

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Webster County to be compared to a different time standard than others as the third year of the study period is underrepresented compared to the first and second years. Sales were sought from comparable areas surrounding Webster County with similar soils and physical characteristics. A total of 76 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

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

## **Sales Qualification**

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

## **Equalization and Quality of Assessment**

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

## **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Webster County is 75%.

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**91 Webster**  
**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 : 113  
Total Sales Price : 4,563,350  
Total Adj. Sales Price : 4,563,350  
Total Assessed Value : 4,121,745  
Avg. Adj. Sales Price : 40,384  
Avg. Assessed Value : 36,476

MEDIAN : 94  
WGT. MEAN : 90  
MEAN : 105  
COD : 34.39  
PRD : 116.64

COV : 67.70  
STD : 71.32  
Avg. Abs. Dev : 32.16  
MAX Sales Ratio : 683.00  
MIN Sales Ratio : 28.00

95% Median C.I. : 87.36 to 96.86  
95% Wgt. Mean C.I. : 85.24 to 95.41  
95% Mean C.I. : 92.20 to 118.50

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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-12 To 31-DEC-12	16	94.38	95.08	89.96	18.49	105.69	51.02	204.00	75.72 to 101.10	48,344	43,491
01-JAN-13 To 31-MAR-13	3	93.51	85.23	87.83	10.78	97.04	65.97	96.22	N/A	24,333	21,372
01-APR-13 To 30-JUN-13	17	96.55	98.31	93.11	18.56	105.58	54.81	168.42	82.77 to 117.06	25,147	23,415
01-JUL-13 To 30-SEP-13	15	96.97	107.44	103.29	17.87	104.02	77.60	207.60	94.94 to 103.11	41,080	42,433
01-OCT-13 To 31-DEC-13	14	101.42	112.58	91.47	41.19	123.08	28.00	237.25	75.26 to 188.74	27,243	24,919
01-JAN-14 To 31-MAR-14	12	80.79	85.58	82.57	22.18	103.65	49.95	126.83	70.10 to 105.00	57,517	47,494
01-APR-14 To 30-JUN-14	15	87.98	101.08	88.90	38.15	113.70	33.08	202.73	68.27 to 121.86	41,570	36,954
01-JUL-14 To 30-SEP-14	21	84.80	129.79	87.33	74.95	148.62	35.40	683.00	69.88 to 107.73	46,571	40,672
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	51	96.33	99.21	94.94	17.94	104.50	51.02	207.60	93.20 to 98.75	37,063	35,187
01-OCT-13 To 30-SEP-14	62	87.37	110.40	87.06	49.75	126.81	28.00	683.00	80.43 to 100.53	43,115	37,536
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	49	96.77	104.38	96.62	25.14	108.03	28.00	237.25	93.03 to 101.14	30,573	29,542
<u>ALL</u>	113	93.52	105.35	90.32	34.39	116.64	28.00	683.00	87.36 to 96.86	40,384	36,476

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	84.80	87.58	85.24	23.71	102.75	35.40	126.83	35.40 to 126.83	12,214	10,411
05	27	93.51	95.59	92.42	14.68	103.43	59.52	186.38	85.43 to 97.09	58,611	54,171
10	1	61.19	61.19	61.19	00.00	100.00	61.19	61.19	N/A	55,000	33,655
15	14	96.39	105.10	89.19	31.15	117.84	28.00	204.00	79.71 to 120.00	10,321	9,205
20	4	109.04	242.79	96.03	144.42	252.83	70.10	683.00	N/A	11,300	10,851
25	48	94.37	104.96	91.82	35.99	114.31	32.98	355.70	83.36 to 101.64	31,326	28,765
30	12	87.94	97.40	87.15	36.18	111.76	51.02	200.74	62.34 to 110.67	95,583	83,301
<u>ALL</u>	113	93.52	105.35	90.32	34.39	116.64	28.00	683.00	87.36 to 96.86	40,384	36,476

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	111	94.72	106.47	90.61	33.59	117.50	28.00	683.00	87.67 to 96.97	40,818	36,987
06	1	51.02	51.02	51.02	00.00	100.00	51.02	51.02	N/A	30,000	15,305
07	1	35.40	35.40	35.40	00.00	100.00	35.40	35.40	N/A	2,500	885
<u>ALL</u>	113	93.52	105.35	90.32	34.39	116.64	28.00	683.00	87.36 to 96.86	40,384	36,476

**91 Webster  
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 : 113  
 Total Sales Price : 4,563,350  
 Total Adj. Sales Price : 4,563,350  
 Total Assessed Value : 4,121,745  
 Avg. Adj. Sales Price : 40,384  
 Avg. Assessed Value : 36,476

MEDIAN : 94  
 WGT. MEAN : 90  
 MEAN : 105  
 COD : 34.39  
 PRD : 116.64

COV : 67.70  
 STD : 71.32  
 Avg. Abs. Dev : 32.16  
 MAX Sales Ratio : 683.00  
 MIN Sales Ratio : 28.00

95% Median C.I. : 87.36 to 96.86  
 95% Wgt. Mean C.I. : 85.24 to 95.41  
 95% Mean C.I. : 92.20 to 118.50

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	14	123.42	174.13	153.16	72.60	113.69	28.00	683.00	90.59 to 207.60	2,000	3,063	
Less Than 15,000	38	101.39	134.07	112.70	57.89	118.96	28.00	683.00	90.59 to 117.54	6,345	7,151	
Less Than 30,000	61	96.77	117.57	96.88	44.50	121.36	28.00	683.00	88.80 to 101.64	11,616	11,253	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	99	92.24	95.62	89.93	24.63	106.33	32.98	355.70	85.43 to 96.55	45,812	41,201	
Greater Than 14,999	75	88.80	90.80	89.07	19.97	101.94	32.98	200.74	83.36 to 95.23	57,630	51,334	
Greater Than 29,999	52	87.22	91.01	89.12	21.21	102.12	51.02	200.74	81.15 to 95.53	74,130	66,063	
<u>Incremental Ranges</u>												
0 TO 4,999	14	123.42	174.13	153.16	72.60	113.69	28.00	683.00	90.59 to 207.60	2,000	3,063	
5,000 TO 14,999	24	98.10	110.71	107.38	38.02	103.10	33.08	355.70	79.71 to 111.35	8,879	9,535	
15,000 TO 29,999	23	93.03	90.31	88.71	16.87	101.80	32.98	147.60	83.36 to 96.86	20,326	18,032	
30,000 TO 59,999	27	83.16	92.64	92.34	29.18	100.32	51.02	200.74	69.63 to 98.75	42,324	39,084	
60,000 TO 99,999	14	88.84	89.59	88.85	12.43	100.83	62.34	115.59	75.73 to 102.95	80,679	71,683	
100,000 TO 149,999	8	96.25	91.19	89.94	09.98	101.39	60.81	107.73	60.81 to 107.73	119,375	107,361	
150,000 TO 249,999	2	83.32	83.32	83.50	16.13	99.78	69.88	96.75	N/A	177,500	148,218	
250,000 TO 499,999	1	81.15	81.15	81.15	00.00	100.00	81.15	81.15	N/A	272,500	221,130	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	113	93.52	105.35	90.32	34.39	116.64	28.00	683.00	87.36 to 96.86	40,384	36,476	

**91 Webster**  
**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 : 17  
Total Sales Price : 562,525  
Total Adj. Sales Price : 562,525  
Total Assessed Value : 523,315  
Avg. Adj. Sales Price : 33,090  
Avg. Assessed Value : 30,783

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 89  
COD : 24.79  
PRD : 95.87

COV : 35.41  
STD : 31.58  
Avg. Abs. Dev : 23.47  
MAX Sales Ratio : 149.73  
MIN Sales Ratio : 38.62

95% Median C.I. : 54.38 to 113.10  
95% Wgt. Mean C.I. : 77.07 to 108.99  
95% Mean C.I. : 72.95 to 105.43

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-11 To 31-DEC-11												
01-JAN-12 To 31-MAR-12	3	89.05	92.47	84.78	41.59	109.07	38.62	149.73	N/A	35,000	29,672	
01-APR-12 To 30-JUN-12												
01-JUL-12 To 30-SEP-12	4	74.80	71.56	80.15	32.62	89.28	38.77	97.87	N/A	28,006	22,446	
01-OCT-12 To 31-DEC-12	3	98.18	100.77	102.33	05.01	98.48	94.68	109.45	N/A	41,667	42,637	
01-JAN-13 To 31-MAR-13	2	84.36	84.36	99.26	42.89	84.99	48.18	120.54	N/A	42,500	42,185	
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	2	79.80	79.80	90.69	31.85	87.99	54.38	105.22	N/A	35,000	31,743	
01-OCT-13 To 31-DEC-13	2	114.63	114.63	114.12	01.33	100.45	113.10	116.16	N/A	18,750	21,398	
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14												
01-JUL-14 To 30-SEP-14	1	92.70	92.70	92.70	00.00	100.00	92.70	92.70	N/A	28,000	25,955	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	7	89.05	80.52	82.39	33.48	97.73	38.62	149.73	38.62 to 149.73	31,004	25,543	
01-OCT-12 To 30-SEP-13	7	98.18	90.09	98.49	20.08	91.47	48.18	120.54	48.18 to 120.54	40,000	39,395	
01-OCT-13 To 30-SEP-14	3	113.10	107.32	104.96	06.91	102.25	92.70	116.16	N/A	21,833	22,917	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	10	94.36	86.59	89.67	24.79	96.57	38.62	149.73	38.77 to 109.45	34,203	30,671	
01-JAN-13 To 31-DEC-13	6	109.16	92.93	99.04	21.68	93.83	48.18	120.54	48.18 to 120.54	32,083	31,775	
<u>ALL</u>	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
05	5	92.70	78.90	85.06	20.86	92.76	48.18	105.22	N/A	31,600	26,880	
15	1	89.05	89.05	89.05	00.00	100.00	89.05	89.05	N/A	30,000	26,715	
25	10	98.03	91.21	92.16	26.63	98.97	38.62	149.73	38.77 to 116.16	31,453	28,988	
30	1	120.54	120.54	120.54	00.00	100.00	120.54	120.54	N/A	60,000	72,325	
<u>ALL</u>	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	
04												
<u>ALL</u>	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	

**91 Webster  
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 : 17  
 Total Sales Price : 562,525  
 Total Adj. Sales Price : 562,525  
 Total Assessed Value : 523,315  
 Avg. Adj. Sales Price : 33,090  
 Avg. Assessed Value : 30,783

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 89  
 COD : 24.79  
 PRD : 95.87

COV : 35.41  
 STD : 31.58  
 Avg. Abs. Dev : 23.47  
 MAX Sales Ratio : 149.73  
 MIN Sales Ratio : 38.62

95% Median C.I. : 54.38 to 113.10  
 95% Wgt. Mean C.I. : 77.07 to 108.99  
 95% Mean C.I. : 72.95 to 105.43

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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	2	85.86	85.86	85.23	35.30	100.74	55.55	116.16	N/A	12,763	10,878	
Less Than 30,000	8	74.13	77.13	76.77	37.65	100.47	38.77	116.16	38.77 to 116.16	20,691	15,884	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	
Greater Than 14,999	15	94.68	89.63	93.40	23.83	95.96	38.62	149.73	54.38 to 109.45	35,800	33,437	
Greater Than 29,999	9	97.87	99.91	99.81	19.14	100.10	38.62	149.73	89.05 to 120.54	44,111	44,027	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	85.86	85.86	85.23	35.30	100.74	55.55	116.16	N/A	12,763	10,878	
15,000 TO 29,999	6	73.54	74.22	75.23	36.86	98.66	38.77	113.10	38.77 to 113.10	23,333	17,553	
30,000 TO 59,999	7	94.68	95.60	93.23	19.78	102.54	38.62	149.73	38.62 to 149.73	39,571	36,893	
60,000 TO 99,999	2	115.00	115.00	115.00	04.83	100.00	109.45	120.54	N/A	60,000	68,998	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	98.18	98.18	98.18	00.00	100.00	98.18	98.18	N/A	20,000	19,635	
350	3	92.70	92.14	92.50	02.03	99.61	89.05	94.68	N/A	34,333	31,758	
353	4	111.28	102.73	97.65	25.78	105.20	38.62	149.73	N/A	40,000	39,061	
442	1	48.18	48.18	48.18	00.00	100.00	48.18	48.18	N/A	25,000	12,045	
468	2	107.29	107.29	110.78	12.35	96.85	94.04	120.54	N/A	47,500	52,620	
470	1	54.38	54.38	54.38	00.00	100.00	54.38	54.38	N/A	20,000	10,875	
471	5	97.87	82.71	88.87	25.96	93.07	38.77	116.16	N/A	27,905	24,800	
___ ALL ___	17	94.68	89.19	93.03	24.79	95.87	38.62	149.73	54.38 to 113.10	33,090	30,783	

**91 Webster**  
**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 : 76  
Total Sales Price : 40,841,805  
Total Adj. Sales Price : 40,821,805  
Total Assessed Value : 31,715,369  
Avg. Adj. Sales Price : 537,129  
Avg. Assessed Value : 417,307

MEDIAN : 75  
WGT. MEAN : 78  
MEAN : 84  
COD : 32.51  
PRD : 108.20

COV : 42.40  
STD : 35.64  
Avg. Abs. Dev : 24.42  
MAX Sales Ratio : 204.56  
MIN Sales Ratio : 09.66

95% Median C.I. : 69.68 to 83.09  
95% Wgt. Mean C.I. : 71.78 to 83.61  
95% Mean C.I. : 76.05 to 92.07

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	9	109.92	118.11	98.64	31.10	119.74	68.51	179.09	76.41 to 170.72	541,042	533,667
01-JAN-12 To 31-MAR-12	11	112.99	110.78	94.45	33.78	117.29	46.83	204.56	59.57 to 196.79	522,577	493,568
01-APR-12 To 30-JUN-12	3	53.89	71.03	69.39	51.44	102.36	38.01	121.18	N/A	775,110	537,843
01-JUL-12 To 30-SEP-12	2	106.67	106.67	96.82	15.81	110.17	89.81	123.52	N/A	315,700	305,665
01-OCT-12 To 31-DEC-12	13	71.56	82.49	77.75	26.82	106.10	54.71	138.22	62.46 to 106.19	624,926	485,867
01-JAN-13 To 31-MAR-13	11	81.31	76.85	76.59	10.87	100.34	50.61	92.52	61.98 to 86.91	401,936	307,834
01-APR-13 To 30-JUN-13	4	75.30	72.09	71.65	15.03	100.61	47.60	90.15	N/A	771,675	552,911
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	8	65.74	61.94	59.76	22.73	103.65	30.06	95.75	30.06 to 95.75	581,944	347,789
01-JAN-14 To 31-MAR-14	7	70.92	66.22	67.58	12.79	97.99	47.03	83.09	47.03 to 83.09	578,110	390,691
01-APR-14 To 30-JUN-14	6	64.46	56.45	54.86	24.22	102.90	09.66	76.37	09.66 to 76.37	395,917	217,215
01-JUL-14 To 30-SEP-14	2	88.38	88.38	97.44	20.60	90.70	70.17	106.59	N/A	268,750	261,868
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	25	109.92	108.32	91.77	32.88	118.03	38.01	204.56	76.41 to 123.92	542,978	498,284
01-OCT-12 To 30-SEP-13	28	75.91	78.79	76.22	19.48	103.37	47.60	138.22	69.18 to 86.06	558,287	425,503
01-OCT-13 To 30-SEP-14	23	67.40	64.11	63.23	20.79	101.39	09.66	106.59	59.31 to 72.35	505,014	319,312
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	29	86.67	93.70	83.01	35.94	112.88	38.01	204.56	65.63 to 113.48	580,314	481,737
01-JAN-13 To 31-DEC-13	23	73.94	70.83	68.90	18.24	102.80	30.06	95.75	64.08 to 81.78	528,850	364,353
<u>ALL</u>	76	75.12	84.06	77.69	32.51	108.20	09.66	204.56	69.68 to 83.09	537,129	417,307

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	76	75.12	84.06	77.69	32.51	108.20	09.66	204.56	69.68 to 83.09	537,129	417,307
<u>ALL</u>	76	75.12	84.06	77.69	32.51	108.20	09.66	204.56	69.68 to 83.09	537,129	417,307

**91 Webster**  
**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 : 76  
 Total Sales Price : 40,841,805  
 Total Adj. Sales Price : 40,821,805  
 Total Assessed Value : 31,715,369  
 Avg. Adj. Sales Price : 537,129  
 Avg. Assessed Value : 417,307

MEDIAN : 75  
 WGT. MEAN : 78  
 MEAN : 84  
 COD : 32.51  
 PRD : 108.20

COV : 42.40  
 STD : 35.64  
 Avg. Abs. Dev : 24.42  
 MAX Sales Ratio : 204.56  
 MIN Sales Ratio : 09.66

95% Median C.I. : 69.68 to 83.09  
 95% Wgt. Mean C.I. : 71.78 to 83.61  
 95% Mean C.I. : 76.05 to 92.07

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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
<b>_____Irrigated_____</b>											
County	3	72.61	69.09	68.89	07.12	100.29	59.58	75.08	N/A	641,171	441,724
1	3	72.61	69.09	68.89	07.12	100.29	59.58	75.08	N/A	641,171	441,724
<b>_____Dry_____</b>											
County	10	81.22	92.33	82.85	36.57	111.44	30.06	204.56	65.63 to 123.52	448,567	371,616
1	10	81.22	92.33	82.85	36.57	111.44	30.06	204.56	65.63 to 123.52	448,567	371,616
<b>_____Grass_____</b>											
County	15	64.08	72.77	64.28	31.69	113.21	33.20	135.81	50.61 to 93.43	299,797	192,708
1	15	64.08	72.77	64.28	31.69	113.21	33.20	135.81	50.61 to 93.43	299,797	192,708
<b>_____ALL_____</b>	<b>76</b>	<b>75.12</b>	<b>84.06</b>	<b>77.69</b>	<b>32.51</b>	<b>108.20</b>	<b>09.66</b>	<b>204.56</b>	<b>69.68 to 83.09</b>	<b>537,129</b>	<b>417,307</b>

**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	13	72.61	70.78	68.17	24.02	103.83	09.66	123.92	59.58 to 76.66	901,424	614,536
1	13	72.61	70.78	68.17	24.02	103.83	09.66	123.92	59.58 to 76.66	901,424	614,536
<b>_____Dry_____</b>											
County	15	76.37	88.10	77.66	34.92	113.44	30.06	204.56	68.51 to 106.19	460,098	357,295
1	15	76.37	88.10	77.66	34.92	113.44	30.06	204.56	68.51 to 106.19	460,098	357,295
<b>_____Grass_____</b>											
County	18	71.32	73.88	67.55	26.35	109.37	33.20	135.81	59.31 to 83.37	318,675	215,251
1	18	71.32	73.88	67.55	26.35	109.37	33.20	135.81	59.31 to 83.37	318,675	215,251
<b>_____ALL_____</b>	<b>76</b>	<b>75.12</b>	<b>84.06</b>	<b>77.69</b>	<b>32.51</b>	<b>108.20</b>	<b>09.66</b>	<b>204.56</b>	<b>69.68 to 83.09</b>	<b>537,129</b>	<b>417,307</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,357</b>	<b>Value : 1,000,172,635</b>	<b>Growth 2,008,280</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>	152	240,215	4	8,555	24	97,190	180	345,960	
<b>02. Res Improve Land</b>	1,149	1,997,150	47	1,082,080	196	4,272,005	1,392	7,351,235	
<b>03. Res Improvements</b>	1,165	42,254,875	47	3,061,330	202	10,420,085	1,414	55,736,290	
<b>04. Res Total</b>	1,317	44,492,240	51	4,151,965	226	14,789,280	1,594	63,433,485	364,405
<b>% of Res Total</b>	82.62	70.14	3.20	6.55	14.18	23.31	36.58	6.34	18.15
<b>05. Com UnImp Land</b>	22	52,640	0	0	9	98,955	31	151,595	
<b>06. Com Improve Land</b>	158	504,470	4	32,910	30	624,210	192	1,161,590	
<b>07. Com Improvements</b>	172	8,450,820	4	493,960	31	11,039,900	207	19,984,680	
<b>08. Com Total</b>	194	9,007,930	4	526,870	40	11,763,065	238	21,297,865	578,335
<b>% of Com Total</b>	81.51	42.29	1.68	2.47	16.81	55.23	5.46	2.13	28.80
<b>09. Ind UnImp Land</b>	0	0	0	0	10	300,000	10	300,000	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	10	300,000	10	300,000	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.23	0.03	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	6	135,285	6	135,285	
<b>15. Rec Improvements</b>	0	0	0	0	6	115,830	6	115,830	
<b>16. Rec Total</b>	0	0	0	0	6	251,115	6	251,115	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.14	0.03	0.00
<b>Res &amp; Rec Total</b>	1,317	44,492,240	51	4,151,965	232	15,040,395	1,600	63,684,600	364,405
<b>% of Res &amp; Rec Total</b>	82.31	69.86	3.19	6.52	14.50	23.62	36.72	6.37	18.15
<b>Com &amp; Ind Total</b>	194	9,007,930	4	526,870	50	12,063,065	248	21,597,865	578,335
<b>% of Com &amp; Ind Total</b>	78.23	41.71	1.61	2.44	20.16	55.85	5.69	2.16	28.80
<b>17. Taxable Total</b>	1,511	53,500,170	55	4,678,835	282	27,103,460	1,848	85,282,465	942,740
<b>% of Taxable Total</b>	81.76	62.73	2.98	5.49	15.26	31.78	42.41	8.53	46.94

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	346,100	335,080	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	346,100	335,080
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	346,100	335,080

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	116	3	112	231

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	31	508,900	7	19,140	1,878	659,998,625	1,916	660,526,665
28. Ag-Improved Land	6	491,870	5	129,540	557	215,023,605	568	215,645,015
29. Ag Improvements	6	241,220	5	471,995	582	38,005,275	593	38,718,490
30. Ag Total							2,509	914,890,170

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	4	4.00	40,000	
33. HomeSite Improvements	4	0.00	127,610	4	4.00	307,575	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	5	4.90	28,825	5	4.60	28,825	
37. FarmSite Improvements	2	0.00	113,610	5	0.00	164,420	
38. FarmSite Total							
39. Road & Ditches	0	2.34	0	0	0.35	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	1	1.00	10,000	1	1.00	10,000	
32. HomeSite Improv Land	358	369.27	3,605,280	362	373.27	3,645,280	
33. HomeSite Improvements	395	366.27	19,874,170	403	370.27	20,309,355	1,065,540
34. HomeSite Total				<b>404</b>	<b>374.27</b>	<b>23,964,635</b>	
35. FarmSite UnImp Land	17	22.00	63,925	17	22.00	63,925	
36. FarmSite Improv Land	501	556.09	2,998,515	511	565.59	3,056,165	
37. FarmSite Improvements	525	0.00	18,131,105	532	0.00	18,409,135	0
38. FarmSite Total				<b>549</b>	<b>587.59</b>	<b>21,529,225</b>	
39. Road & Ditches	0	8,471.77	0	0	8,474.46	0	
40. Other- Non Ag Use	0	341.50	2,330	0	341.50	2,330	
41. Total Section VI				<b>953</b>	<b>9,777.82</b>	<b>45,496,190</b>	<b>1,065,540</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	3	453.39	643,135	3	453.39	643,135

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	37	469.72	971,945	0	0.00	0
44. Recapture Value N/A	37	469.72	971,945	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	37	469.72	971,945
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	4,194.89	6.18%	22,044,165	6.28%	5,255.00
46. 1A	23,443.45	34.51%	123,195,455	35.12%	5,255.01
47. 2A1	4,622.56	6.80%	24,291,600	6.93%	5,255.01
48. 2A	3,015.38	4.44%	15,438,765	4.40%	5,120.01
49. 3A1	2,173.59	3.20%	11,085,320	3.16%	5,100.01
50. 3A	9,132.88	13.44%	46,577,700	13.28%	5,100.00
51. 4A1	6,193.59	9.12%	31,370,595	8.94%	5,065.01
52. 4A	15,156.59	22.31%	76,768,265	21.89%	5,065.01
53. Total	67,932.93	100.00%	350,771,865	100.00%	5,163.50
<b>Dry</b>					
54. 1D1	2,465.72	2.15%	7,471,145	2.33%	3,030.01
55. 1D	54,502.83	47.52%	165,143,570	51.41%	3,030.00
56. 2D1	5,423.87	4.73%	14,969,895	4.66%	2,760.00
57. 2D	2,000.47	1.74%	5,181,230	1.61%	2,590.01
58. 3D1	7,481.17	6.52%	19,376,245	6.03%	2,590.00
59. 3D	19,052.39	16.61%	49,345,700	15.36%	2,590.00
60. 4D1	9,211.37	8.03%	23,166,690	7.21%	2,515.01
61. 4D	14,547.19	12.68%	36,586,320	11.39%	2,515.01
62. Total	114,685.01	100.00%	321,240,795	100.00%	2,801.07
<b>Grass</b>					
63. 1G1	504.92	0.32%	621,050	0.32%	1,230.00
64. 1G	12,830.21	8.05%	15,781,200	8.05%	1,230.00
65. 2G1	8,558.66	5.37%	10,527,130	5.37%	1,230.00
66. 2G	9,573.93	6.01%	11,775,955	6.01%	1,230.00
67. 3G1	3,138.32	1.97%	3,860,135	1.97%	1,230.00
68. 3G	23,962.43	15.04%	29,473,780	15.04%	1,230.00
69. 4G1	22,116.63	13.89%	27,203,470	13.89%	1,230.00
70. 4G	78,599.19	49.35%	96,677,120	49.35%	1,230.00
71. Total	159,284.29	100.00%	195,919,840	100.00%	1,230.00
<b>Irrigated Total</b>					
	67,932.93	19.39%	350,771,865	40.35%	5,163.50
<b>Dry Total</b>					
	114,685.01	32.74%	321,240,795	36.95%	2,801.07
<b>Grass Total</b>					
	159,284.29	45.48%	195,919,840	22.54%	1,230.00
72. Waste	8,108.04	2.31%	1,455,910	0.17%	179.56
73. Other	257.16	0.07%	5,570	0.00%	21.66
74. Exempt	343.33	0.10%	0	0.00%	0.00
75. Market Area Total	350,267.43	100.00%	869,393,980	100.00%	2,482.09

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	5.00	26,275	67,927.93	350,745,590	67,932.93	350,771,865
<b>77. Dry Land</b>	266.62	743,545	0.00	0	114,418.39	320,497,250	114,685.01	321,240,795
<b>78. Grass</b>	183.11	225,225	43.42	53,410	159,057.76	195,641,205	159,284.29	195,919,840
<b>79. Waste</b>	17.65	3,175	0.94	170	8,089.45	1,452,565	8,108.04	1,455,910
<b>80. Other</b>	0.00	0	0.00	0	257.16	5,570	257.16	5,570
<b>81. Exempt</b>	0.00	0	0.00	0	343.33	0	343.33	0
<b>82. Total</b>	<b>467.38</b>	<b>971,945</b>	<b>49.36</b>	<b>79,855</b>	<b>349,750.69</b>	<b>868,342,180</b>	<b>350,267.43</b>	<b>869,393,980</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	67,932.93	19.39%	350,771,865	40.35%	5,163.50
<b>Dry Land</b>	114,685.01	32.74%	321,240,795	36.95%	2,801.07
<b>Grass</b>	159,284.29	45.48%	195,919,840	22.54%	1,230.00
<b>Waste</b>	8,108.04	2.31%	1,455,910	0.17%	179.56
<b>Other</b>	257.16	0.07%	5,570	0.00%	21.66
<b>Exempt</b>	343.33	0.10%	0	0.00%	0.00
<b>Total</b>	<b>350,267.43</b>	<b>100.00%</b>	<b>869,393,980</b>	<b>100.00%</b>	<b>2,482.09</b>

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

91 Webster

	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	58,611,920	63,433,485	4,821,565	8.23%	364,405	7.60%
02. Recreational	202,170	251,115	48,945	24.21%	0	24.21%
03. Ag-Homesite Land, Ag-Res Dwelling	26,349,440	23,964,635	-2,384,805	-9.05%	1,065,540	-13.09%
<b>04. Total Residential (sum lines 1-3)</b>	<b>85,163,530</b>	<b>87,649,235</b>	<b>2,485,705</b>	<b>2.92%</b>	<b>1,429,945</b>	<b>1.24%</b>
05. Commercial	20,966,260	21,297,865	331,605	1.58%	578,335	-1.18%
06. Industrial	0	300,000	300,000		0	
07. Ag-Farmsite Land, Outbuildings	20,274,015	21,529,225	1,255,210	6.19%	0	6.19%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>41,240,275</b>	<b>43,127,090</b>	<b>1,886,815</b>	<b>4.58%</b>	<b>578,335</b>	<b>3.17%</b>
<b>10. Total Non-Agland Real Property</b>	<b>126,403,805</b>	<b>130,778,655</b>	<b>4,374,850</b>	<b>3.46%</b>	<b>2,008,280</b>	<b>1.87%</b>
11. Irrigated	266,472,100	350,771,865	84,299,765	31.64%		
12. Dryland	222,280,365	321,240,795	98,960,430	44.52%		
13. Grassland	145,351,640	195,919,840	50,568,200	34.79%		
14. Wasteland	1,477,385	1,455,910	-21,475	-1.45%		
15. Other Agland	2,330	5,570	3,240	139.06%		
<b>16. Total Agricultural Land</b>	<b>635,583,820</b>	<b>869,393,980</b>	<b>233,810,160</b>	<b>36.79%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>761,987,625</b>	<b>1,000,172,635</b>	<b>238,185,010</b>	<b>31.26%</b>	<b>2,008,280</b>	<b>30.99%</b>

**2015 Plan of Assessment for Webster County  
Assessment Years 2015 and 2016 (March 19)  
September 16, 2014**

**Plan of Assessment Requirements:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of 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; for the 2008 value year and;
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

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

**Current Resources:**

***A. Staff / Budget***

***Staff***

Assessor, Deputy Assessor (32 hours a week), 2 – Clerks (40 hours a week)

***Budget***

For the 2013/2014 budget year the office budget is \$221,252.00. The County Appraiser budget was done away with.

For the 2014/2015 budget year the office budget is \$231,146.53.

## ***B. Cadastral Maps***

Cadastral maps will no longer be kept up to date once the GIS mapping is implemented the end of June.

## ***C. Property Record Cards***

These records are maintained and updated by office staff. They are in good condition. We are scanning all old property record cards and pricing sheets so that we may dispose of them at some point. Information on all files includes the following:

Filing ID number, Parcel ID number (computer ID number), Cadastral number, Glide number (the cadastral pages hang from glides), Ownership, Legal description, Deed information, Utilities, Offsite improvements, Zoning, Neighborhood analysis, Land size computations, School district, Situs address, Map number, Class code, House data, Building data, Picture of house, Sketch of house, Ground plan sketch (on some – work in progress), Annual valuations, Remarks sheet, Deed sheet, and Valuation worksheets

## ***D. Software***

We use Terra-Scan for our property pricing. For the new 6 year cycle we downloaded current Marshall & Swift pricing (6/13). I use Microsoft Excel to run my sales ration studies.

## ***E. Web based***

We have our own web page at [www.webster.gisworkshop.com](http://www.webster.gisworkshop.com) the Treasurer has a webpage [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) and Webster County has a website at [www.co.webster.ne.us](http://www.co.webster.ne.us) where we have placed the sales used to determine the 2014 values. We have had a tremendous amount of positive feedback on this and hope to be able to continue to budget for it. The actual GIS mapping will be available at the end of June 2014.

## **Current Assessment Procedures for Real Property:**

### ***A. Discover, List & Inventory all Property***

Real estate transfers are brought over to the Assessors office from the Register of Deeds office. Within a few days, the Deputy Assessor processes the deed. This consists of pulling the property record cards confirming information on deed matches property record information. If anything does not match, we do a deed research then contact the person that prepared the deed. They then file a corrective deed. If everything on the deed matches our property record card we change Terra-Scan, update the record card with new owner, and update the Deed card within the property record card. The cadastral book is then changed; the sale is entered into Excel for the sales ratio study, and also put in the “Sales Book” for appraisers. We do the supplemental sheet through the mail to the PA&T Department. Then we mail a “Sales Review” sheet to the buyer and the seller. The information off of the sales review is used to determine “arms-length” sales.

Sales reviews are done on each and every sale as they come through the office. A sales verification letter is sent out to both the buyer and the seller of each transaction. We get back about 60% of the letters. If we do not receive the sales verification back within two weeks, we will attempt to contact the person(s) to verify the sale. The individual, who processes the sale, also updates the sales book for the appraiser’s use and maintains data entry for both Terra-Scan and the Excel program used for the Sales Ratio Study.

Building permits are filed in the Clerks office, during the month of November; we make copies of all building permits. We contact Bladen, Blue Hill, and Red Cloud for their building permits during this month also.

### ***B. Data Collection***

From November until the March 19 cut-off date, we inspect every property with a building permit. Sales information is updated in Excel every time we process a Real Estate Transfer and when we receive the Sales Review back.

### ***C. Review assessment sales ratio studies before assessment action***

Internally a sales ratio study is done annually for each class of property: residential, commercial and agricultural. Residential is then broke down by each market area. It is then broke down within each sub-class in that market area that is deemed necessary. Commercial is broke down by each market area. Agricultural is broke down by use, area of the county where it is located, and by school districts. We try to keep our Field Liaison updated on what we are doing usually just over the phone.

### ***D. Approaches to Value***

Each year when we do the sales ratio studies if needed we update the depreciation worksheets. The most recent depreciation study being used was done in 2013/2014 for the 2014 valuation year. Sales ratio studies are also run on agricultural land as a whole. Then it is broke out and studied by predominant use, school district, and location within the county.

### ***E. Reconciliation of Final Value and documentation***

The final values are checked against the sales ratio studies. Any corrections are made and then the rest of the property within the county is changed.

### ***F. Review assessment sales ratio studies after assessment actions***

If needed the sales ratio studies are reviewed again to determine where we need to make additional changes.

### ***G. Notices and Public Relations***

Notice of Valuation changes are sent on June 1.

## **Assessment Actions Planned for Assessment Year 2015 to 2020:**

### ***Plan of Review***

When we review a property, we send out letters to all property owners to contact the office to set up an appointment. We do a walk-through of the property if the owner has called to set up an appointment. Digital photos are taken of all homes and outbuildings matching it up with the building number within our system. The rural ground plan sketches are drawn at this time also.

If owner does not contact office for an appointment we do an outside appraisal. If there is a basement we add a 90% finish to the basement (this is stated in the original letter to the owner). Breakdown for the county is attached to this document.

For 2015 we will review all parcels within the Rosemont, Amboy, Cowles, Oak Creek Precinct (4-9), Garfield Precinct (1-10), Cowles/Pleasant Hill (2-10), Elm Creek (3-10) and Potsdam Precinct (4-10).

For 2016 we will review all parcels within Blue Hill City.

For 2017 we will review all parcels within Red Cloud City.

For 2018 we will review all parcels within Line Precinct (1-11), Red Cloud (2-11), Batin (3-11), Glenwood (4-11) and Walnut Creek (1-12).

For 2019 we will review all parcels within Bladen Village, Inavale Village, Inavale Precinct (2-12), Catherton Precinct (3-12) and Harmony Precinct (4-12).

For 2020 we will review all parcels within the Village of Guide Rock, Guide Rock Precinct (1-9), Beaver Creek Precinct (2-9) and Stillwater Precinct (3-9). These areas have 344 improved parcels. We will also request that each agricultural property owner within this area supply us with a current FSA map, current Certification of acres and all farm programs that they are enrolled in. We are enclosing a release from the FSA office; they can either obtain the information themselves or sign and return the release and we will contact the FSA office.

Respectfully submitted:

Assessor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Copy distribution: Submit the plan to the county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 each year.

## 2015 Assessment Survey for Webster 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>
	-
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	-
<b>5.</b>	<b>Number of shared employees:</b>
	-
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$231,147
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$231,147
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$1,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	-
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15,413
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$300
<b>13.</b>	

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Deputy Assessor
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 webster.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop Inc. and assessor
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	All but Guide Rock and Bladen
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Not applicable
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop Inc
<b>3.</b>	<b>Other services:</b>
	Not applicable

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not applicable
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified general appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Not applicable
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Not applicable



# 2015 Certification for Webster 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 Webster 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



