



2016 REPORTS & OPINIONS

ARTHUR COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Arthur County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Arthur County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Becky Swanson, Arthur County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

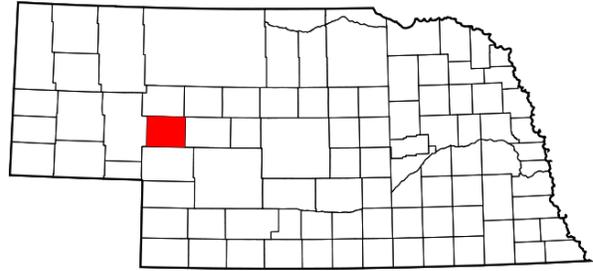
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

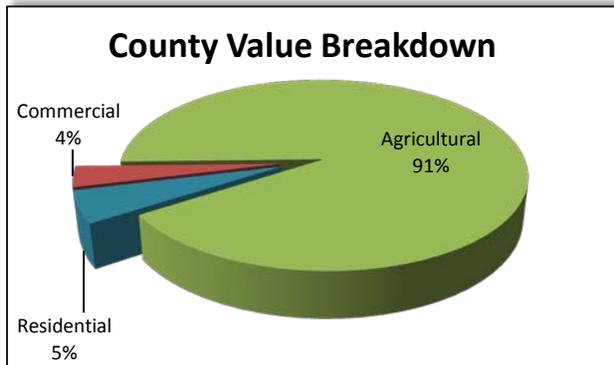
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 715 square miles, Arthur had 453 residents, per the Census Bureau Quick Facts for 2014, a 2% population decline from the 2010 US Census. In a review of the past fifty years, Arthur has seen a steady drop in population of 33% (Nebraska Department of Economic Development). Reports indicated that 60% of county residents were homeowners and 82% of residents occupied the same residence as in the prior year (Census Quick Facts).



Per the latest information available from the U.S. Census Bureau, there were ten employer establishments in Arthur. County-wide employment was at 206 people, a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



The agricultural economy has remained the strong anchor for Arthur that has fortified the local rural area economies. Arthur is included in the Twin Platte Natural Resource District (NRD). Grass land makes up the majority of the land in the county.

Arthur County Quick Facts

Founded	1913
Namesake	Former President Chester A. Arthur
Region	West Central
County Seat	Arthur
Other Communities	

Most Populated	Arthur (118) +1% over 2010 US Census
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Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Arthur County

Assessment Actions

For the current assessment year, routine maintenance was completed timely.

Description of Analysis

The village of Arthur is the county seat and the only incorporated town with the rest of the county being sparsely populated. Lacking market evidence of differing economic factors, there is one valuation grouping for the residential class.

A review of the residential property class show only four sales occurred during the two-year study period. With so few sales, the sample is considered insufficient to measure a statistical level of value for the residential class.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	4	79.54	80.28	86.49	20.84	92.82
<u>ALL</u>						
10/01/2013 To 09/30/2015	4	79.54	80.28	86.49	20.84	92.82

The county's abstract of assessment and sales file reflect that only pick up work was completed for the 2016 assessment year.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included the sales qualification and verification process of the county. In Arthur County, the county assessor prefers to contact parties involved directly in a transaction rather than mailing sales questionnaires; stating that very few written questionnaires are returned. The review of non-qualified sales show the county assessor adequately explained and documented non-qualified sales. It appears that there is no apparent bias in the process of determining the qualification of sales.

The Real Estate Transfer Statements were reviewed to ensure that the transactions were submitted timely to the State and reported accurately. Additionally, values submitted on the annual Assessed Value Update are compared to the property record card to ensure accurate reporting of values. These reviews indicate that Arthur County is correctly submitting data.

2016 Residential Correlation for Arthur County

The county's inspection and review cycle for all real property was discussed with the county assessor. All areas of the county have been inspected within a six-year timeframe. The county assessor hires a contract appraiser to list and reappraise the county as a whole once every six years. The county assessor is planning to reappraise the county for the 2017 assessment year.

Equalization and Quality of Assessment

Based on all information, including a review of the county's assessment practices, the quality of assessment of the residential class is believed 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 residential class in Arthur County is determined to be at the statutory level of 100% of market value.

2016 Commercial Correlation for Arthur County

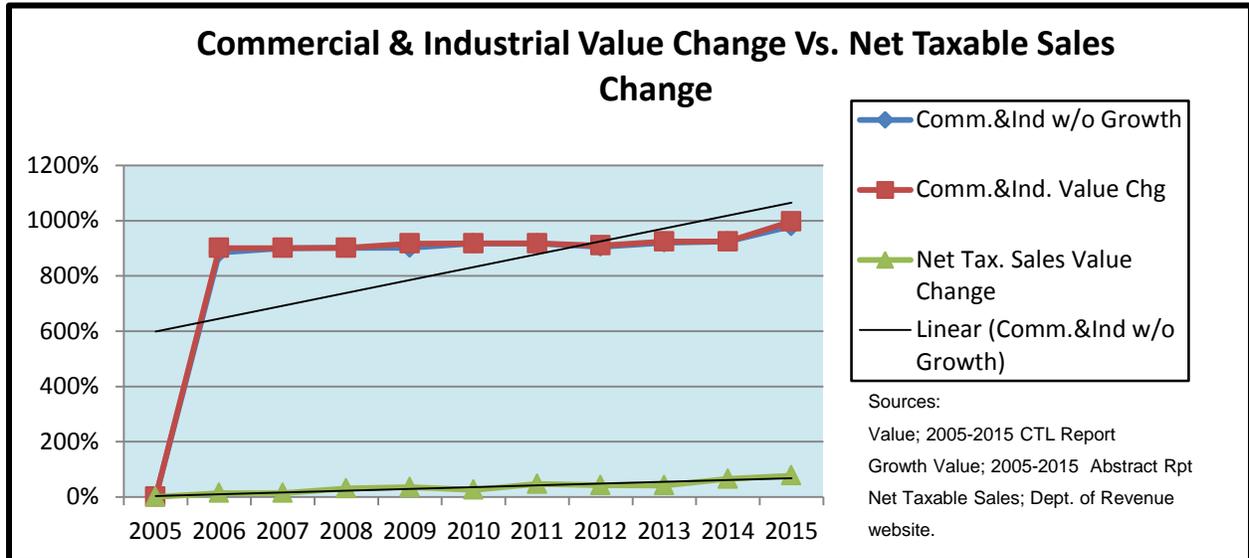
Assessment Actions

For the 2016 assessment year, only routine maintenance was completed for the commercial class. Pick up work was completed in a timely manner.

Description of Analysis

A large portion of the commercial properties within Arthur County are vacant, run-down buildings that are no longer being used. These parcels are on at a flat value with no occupancy code. The remaining 13 commercial parcels are spread between 11 occupancy codes with only occupancy code 353 (retail store) appearing more than once throughout the county. During the three year study period there were no qualified sales to analyze.

An additional indicator of the commercial market includes an analysis of net taxable sales chart compared to the annual percentage change to value. The extreme change of value between the 2005 and 2006 year is due to a hog confinement facility being classified as agricultural originally than being classified as commercial in the 2006 year. If you discount the value change for that year, the annual percentage change to value without growth has been very stagnant. The net taxable sales show a larger average percentage change with large fluctuations in changes between years, indicating a sporadic commercial market. Due to the lack of commercial activity and commercial properties within the county this analysis is not overly meaningful.



Assessment Practice Review

A comprehensive review of assessment practices is conducted for each county annually. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that could affect the uniform and proportionate valuation of all three property classes.

2016 Commercial Correlation for Arthur County

One of the areas addressed included sales qualification and verification process of the county. The review of non-qualified sales show the county assessor adequately explained and documented non-qualified sales. After additional discussion with the county assessor as to her procedures, it appears that there is no apparent bias in the process of determining the qualification of sales.

The six year inspection and review cycle was also discussed with the county assessor. A review of inspection dates indicate that all properties within the county have been inspected within six years. The county is inspected once every six years as a whole with the aid of a contract appraiser. The county assessor is planning on a re-appraisal for the following assessment year.

Valuation groups were also examined to ensure that economic factors were being identified. Arthur County only has one valuation grouping within the commercial class. With so few viable commercial parcels, the market is not organized and there is no need for separate valuation groupings.

Equalization and Quality of Assessment

Based on all available information and a review of the county's assessment practices, the quality of assessment of the commercial class is 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 class in Arthur County is determined to be at the statutory level of 100% of market value.

2016 Agricultural Correlation Section for Arthur County

Assessment Actions

Within the agricultural class, only routine maintenance was completed for agricultural improvements throughout the county, with pick up work being completed timely. A market analysis of agricultural land indicated that an increase was needed for the grassland.

Description of Analysis

Arthur County is located in the Nebraska Sand Hills region. The Sand Hills are composed of grass-stabilized sand dunes. The county is very homogenous in nature and is almost exclusively grassland. Due to a lack of separate, distinguishing features, only one market area exists. All surrounding counties are part of the Sand Hills region as well and are considered comparable to Arthur County.

Analysis of the sales within the county indicated that although the sample was proportionate when stratified by sale date it lacked an inadequate number of sales to measure. The sample was expanded with sales from the comparable counties. Once expanded the sample contains a proportionate and representative group of sales with an adequate sample of grassland, but few irrigated sales, which were not conclusive for measurement. This analysis indicated an increasing grassland market. The county assessor increased the grassland values by 21%. Additional analysis was conducted combining all irrigated sales within the Sand Hills region. This analysis indicated that the region as a whole measures within the acceptable range with no change to the prior year's value. There is no dry land within Arthur County. The county's abstract of county assessment and the sales file reflect the changes made to the agricultural values.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

The Real Estate Transfer Statements filed by the county were reviewed and indicate that the county is reporting the sales transactions timely and accurately. Assessed values were also found to be reported accurately. The quality reporting demonstrates the reliability of the source information used in the Division's measurement process.

The review supported that the county has used all available sales for the measurement of agricultural property. The process used by the county to make adequate qualification determinations indicate that usability decisions are made without a bias. The Division also

2016 Agricultural Correlation Section for Arthur County

reviewed agricultural land values to ensure uniform application and confirmed that sold properties are valued similarly to unsold properties.

The physical inspection process was reviewed to ensure that the process was timely and captured all the characteristics that impact market value. Since there is no dryland within the county, land use changes are captured using the irrigation certification from the local Natural Resource District. The county assessor reviews the primary use of the parcel when identifying if the parcel is agricultural. Inspection of agricultural improvements is completed within the six-year cycle using an onsite inspection process.

Equalization

The analysis supports that the county has achieved equalization; comparison of Arthur County values compared the adjoining counties show that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The market adjustments made for 2016 parallel the movement of the agricultural market across the state.

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same processes that are used for similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards. Due to the homogenous nature of the county, the 95% majority land use median of grassland is thought to be the best indicator of the level of value for the county.

95%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	1	60.09	60.09	60.09	00.00	100.00
1	1	60.09	60.09	60.09	00.00	100.00
<u> Grass </u>						
County	15	68.98	72.76	64.41	18.89	112.96
1	15	68.98	72.76	64.41	18.89	112.96
<u> ALL </u>						
	17	68.50	71.52	64.17	17.91	111.45

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Arthur County is 69%.

2016 Opinions of the Property Tax Administrator for Arthur County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	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 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Arthur County

Residential Real Property - Current

Number of Sales	4	Median	79.54
Total Sales Price	\$237,000	Mean	80.28
Total Adj. Sales Price	\$237,000	Wgt. Mean	86.49
Total Assessed Value	\$204,970	Average Assessed Value of the Base	\$39,318
Avg. Adj. Sales Price	\$59,250	Avg. Assessed Value	\$51,243

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	40.90 to 119.66
% of Value of the Class of all Real Property Value in the	2.26
% of Records Sold in the Study Period	3.33
% of Value Sold in the Study Period	4.34

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	3	100	84.93
2014	2	100	91.20
2013	4		97.94
2012	6		73.72

2016 Commission Summary for Arthur County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$132,198
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.34
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	0	100	00.00
2014	1	100	89.67
2013	1		89.67
2012	1		90.31

**03 Arthur
RESIDENTIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 4
 Total Sales Price : 237,000
 Total Adj. Sales Price : 237,000
 Total Assessed Value : 204,970
 Avg. Adj. Sales Price : 59,250
 Avg. Assessed Value : 51,243

MEDIAN : 80
 WGT. MEAN : 86
 MEAN : 80
 COD : 20.84
 PRD : 92.82

COV : 30.83
 STD : 24.75
 Avg. Abs. Dev : 16.58
 MAX Sales Ratio : 111.17
 MIN Sales Ratio : 50.88

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 40.90 to 119.66

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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-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	96.86	96.86	97.66	14.78	99.18	82.54	111.17	N/A	71,000	69,340
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14	1	76.53	76.53	76.53	00.00	100.00	76.53	76.53	N/A	70,000	53,570
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	50.88	50.88	50.88	00.00	100.00	50.88	50.88	N/A	25,000	12,720
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	96.86	96.86	97.66	14.78	99.18	82.54	111.17	N/A	71,000	69,340
01-OCT-14 To 30-SEP-15	2	63.71	63.71	69.78	20.14	91.30	50.88	76.53	N/A	47,500	33,145
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	3	82.54	90.08	90.68	13.99	99.34	76.53	111.17	N/A	70,667	64,083
<u>ALL</u>	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243

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	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243
<u>ALL</u>	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243
06											
07											
<u>ALL</u>	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243

**03 Arthur
RESIDENTIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 4
 Total Sales Price : 237,000
 Total Adj. Sales Price : 237,000
 Total Assessed Value : 204,970
 Avg. Adj. Sales Price : 59,250
 Avg. Assessed Value : 51,243

MEDIAN : 80
 WGT. MEAN : 86
 MEAN : 80
 COD : 20.84
 PRD : 92.82

COV : 30.83
 STD : 24.75
 Avg. Abs. Dev : 16.58
 MAX Sales Ratio : 111.17
 MIN Sales Ratio : 50.88

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 40.90 to 119.66

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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												
Less Than 15,000												
Less Than 30,000	1	50.88	50.88	50.88	00.00	100.00	50.88	50.88	N/A	25,000	12,720	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243	
Greater Than 14,999	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243	
Greater Than 29,999	3	82.54	90.08	90.68	13.99	99.34	76.53	111.17	N/A	70,667	64,083	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	50.88	50.88	50.88	00.00	100.00	50.88	50.88	N/A	25,000	12,720	
30,000 TO 59,999												
60,000 TO 99,999	3	82.54	90.08	90.68	13.99	99.34	76.53	111.17	N/A	70,667	64,083	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	4	79.54	80.28	86.49	20.84	92.82	50.88	111.17	N/A	59,250	51,243	

**03 Arthur
COMMERCIAL**

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13											
01-OCT-13 To 30-SEP-14											
01-OCT-14 To 30-SEP-15											
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13											
01-JAN-14 To 31-DEC-14											
<u>ALL</u>											

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03											
04											
<u>ALL</u>											

03 Arthur
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

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

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

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

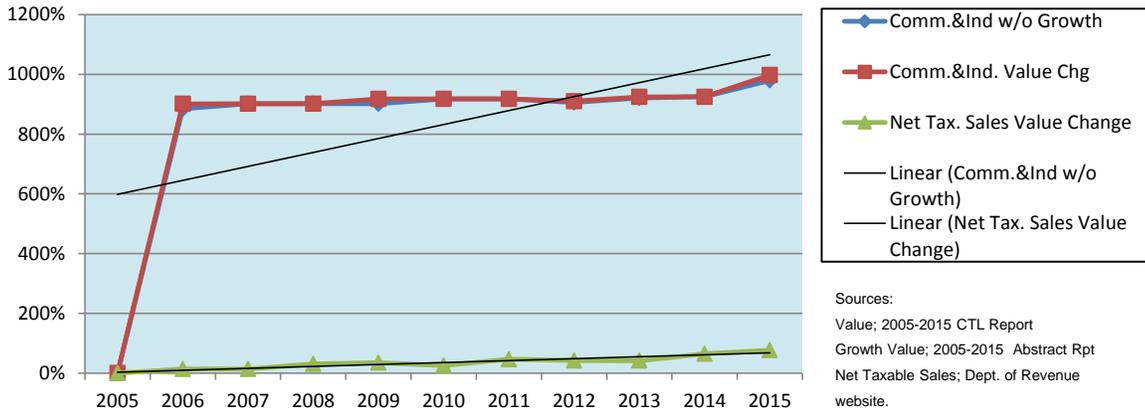
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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SALE PRICE *

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

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 449,010	\$ 19,790	4.41%	\$ 429,220	-	\$ 930,794	-
2006	\$ 4,494,720	\$ 74,710	1.66%	\$ 4,420,010	884.39%	\$ 1,059,649	13.84%
2007	\$ 4,495,735	\$ -	0.00%	\$ 4,495,735	0.02%	\$ 1,061,444	0.17%
2008	\$ 4,496,750	\$ -	0.00%	\$ 4,496,750	0.02%	\$ 1,216,513	14.61%
2009	\$ 4,568,617	\$ 71,770	1.57%	\$ 4,496,847	0.00%	\$ 1,260,020	3.58%
2010	\$ 4,570,106	\$ -	0.00%	\$ 4,570,106	0.03%	\$ 1,167,081	-7.38%
2011	\$ 4,568,906	\$ -	0.00%	\$ 4,568,906	-0.03%	\$ 1,364,346	16.90%
2012	\$ 4,535,750	\$ 19,890	0.44%	\$ 4,515,860	-1.16%	\$ 1,324,427	-2.93%
2013	\$ 4,600,220	\$ 17,315	0.38%	\$ 4,582,905	1.04%	\$ 1,318,328	-0.46%
2014	\$ 4,601,308	\$ -	0.00%	\$ 4,601,308	0.02%	\$ 1,534,862	16.42%
2015	\$ 4,928,166	\$ 79,560	1.61%	\$ 4,848,606	5.37%	\$ 1,647,422	7.33%
Ann %chg	27.07%			Average	88.97%	5.71%	6.21%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	884.39%	901.03%	13.84%
2007	901.25%	901.25%	14.04%
2008	901.48%	901.48%	30.70%
2009	901.50%	917.49%	35.37%
2010	917.82%	917.82%	25.39%
2011	917.55%	917.55%	46.58%
2012	905.74%	910.17%	42.29%
2013	920.67%	924.53%	41.63%
2014	924.77%	924.77%	64.90%
2015	979.84%	997.56%	76.99%

County Number: 3
County Name: Arthur

03 Arthur
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 17
Total Sales Price : 13,540,019
Total Adj. Sales Price : 13,540,019
Total Assessed Value : 8,688,228
Avg. Adj. Sales Price : 796,472
Avg. Assessed Value : 511,072

MEDIAN : 69
WGT. MEAN : 64
MEAN : 72
COD : 17.91
PRD : 111.45

COV : 24.80
STD : 17.74
Avg. Abs. Dev : 12.27
MAX Sales Ratio : 104.11
MIN Sales Ratio : 39.95

95% Median C.I. : 60.09 to 84.44
95% Wgt. Mean C.I. : 53.34 to 74.99
95% Mean C.I. : 62.40 to 80.64

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-12 To 31-DEC-12	1	100.83	100.83	100.83	00.00	100.00	100.83	100.83	N/A	718,800	724,790	
01-JAN-13 To 31-MAR-13	2	102.88	102.88	102.87	01.20	100.01	101.65	104.11	N/A	232,450	239,127	
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	2	74.12	74.12	75.08	02.13	98.72	72.54	75.69	N/A	307,860	231,138	
01-OCT-13 To 31-DEC-13												
01-JAN-14 To 31-MAR-14	3	68.50	68.58	67.83	01.07	101.11	67.52	69.72	N/A	1,028,000	697,340	
01-APR-14 To 30-JUN-14	4	64.68	68.47	63.89	09.66	107.17	60.09	84.44	N/A	688,443	439,840	
01-JUL-14 To 30-SEP-14												
01-OCT-14 To 31-DEC-14	2	59.61	59.61	66.08	15.72	90.21	50.24	68.98	N/A	1,290,216	852,547	
01-JAN-15 To 31-MAR-15	1	54.28	54.28	54.28	00.00	100.00	54.28	54.28	N/A	275,800	149,716	
01-APR-15 To 30-JUN-15	2	53.98	53.98	43.22	25.99	124.90	39.95	68.00	N/A	1,523,299	658,359	
01-JUL-15 To 30-SEP-15												
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	5	100.83	90.96	92.55	11.42	98.28	72.54	104.11	N/A	359,884	333,064	
01-OCT-13 To 30-SEP-14	7	67.52	68.52	65.97	07.03	103.87	60.09	84.44	60.09 to 84.44	833,967	550,197	
01-OCT-14 To 30-SEP-15	5	54.28	56.29	53.73	17.24	104.76	39.95	68.98	N/A	1,180,566	634,305	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	4	88.67	88.50	87.04	16.22	101.68	72.54	104.11	N/A	270,155	235,132	
01-JAN-14 To 31-DEC-14	9	67.52	66.54	66.01	08.55	100.80	50.24	84.44	60.09 to 69.72	935,356	617,386	
<u>ALL</u>	17	68.50	71.52	64.17	17.91	111.45	39.95	104.11	60.09 to 84.44	796,472	511,072	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	17	68.50	71.52	64.17	17.91	111.45	39.95	104.11	60.09 to 84.44	796,472	511,072	
<u>ALL</u>	17	68.50	71.52	64.17	17.91	111.45	39.95	104.11	60.09 to 84.44	796,472	511,072	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681	
1	1	60.09	60.09	60.09	00.00	100.00	60.09	60.09	N/A	750,000	450,681	
<u>Grass</u>												
County	15	68.98	72.76	64.41	18.89	112.96	39.95	104.11	64.99 to 84.44	822,279	529,612	
1	15	68.98	72.76	64.41	18.89	112.96	39.95	104.11	64.99 to 84.44	822,279	529,612	
<u>ALL</u>	17	68.50	71.52	64.17	17.91	111.45	39.95	104.11	60.09 to 84.44	796,472	511,072	

03 Arthur
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 17
 Total Sales Price : 13,540,019
 Total Adj. Sales Price : 13,540,019
 Total Assessed Value : 8,688,228
 Avg. Adj. Sales Price : 796,472
 Avg. Assessed Value : 511,072

MEDIAN : 69
 WGT. MEAN : 64
 MEAN : 72
 COD : 17.91
 PRD : 111.45

COV : 24.80
 STD : 17.74
 Avg. Abs. Dev : 12.27
 MAX Sales Ratio : 104.11
 MIN Sales Ratio : 39.95

95% Median C.I. : 60.09 to 84.44
 95% Wgt. Mean C.I. : 53.34 to 74.99
 95% Mean C.I. : 62.40 to 80.64

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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
_____Irrigated_____											
County	2	62.23	62.23	61.70	03.44	100.86	60.09	64.36	N/A	602,914	372,025
1	2	62.23	62.23	61.70	03.44	100.86	60.09	64.36	N/A	602,914	372,025
_____Grass_____											
County	15	68.98	72.76	64.41	18.89	112.96	39.95	104.11	64.99 to 84.44	822,279	529,612
1	15	68.98	72.76	64.41	18.89	112.96	39.95	104.11	64.99 to 84.44	822,279	529,612
_____ALL_____	17	68.50	71.52	64.17	17.91	111.45	39.95	104.11	60.09 to 84.44	796,472	511,072

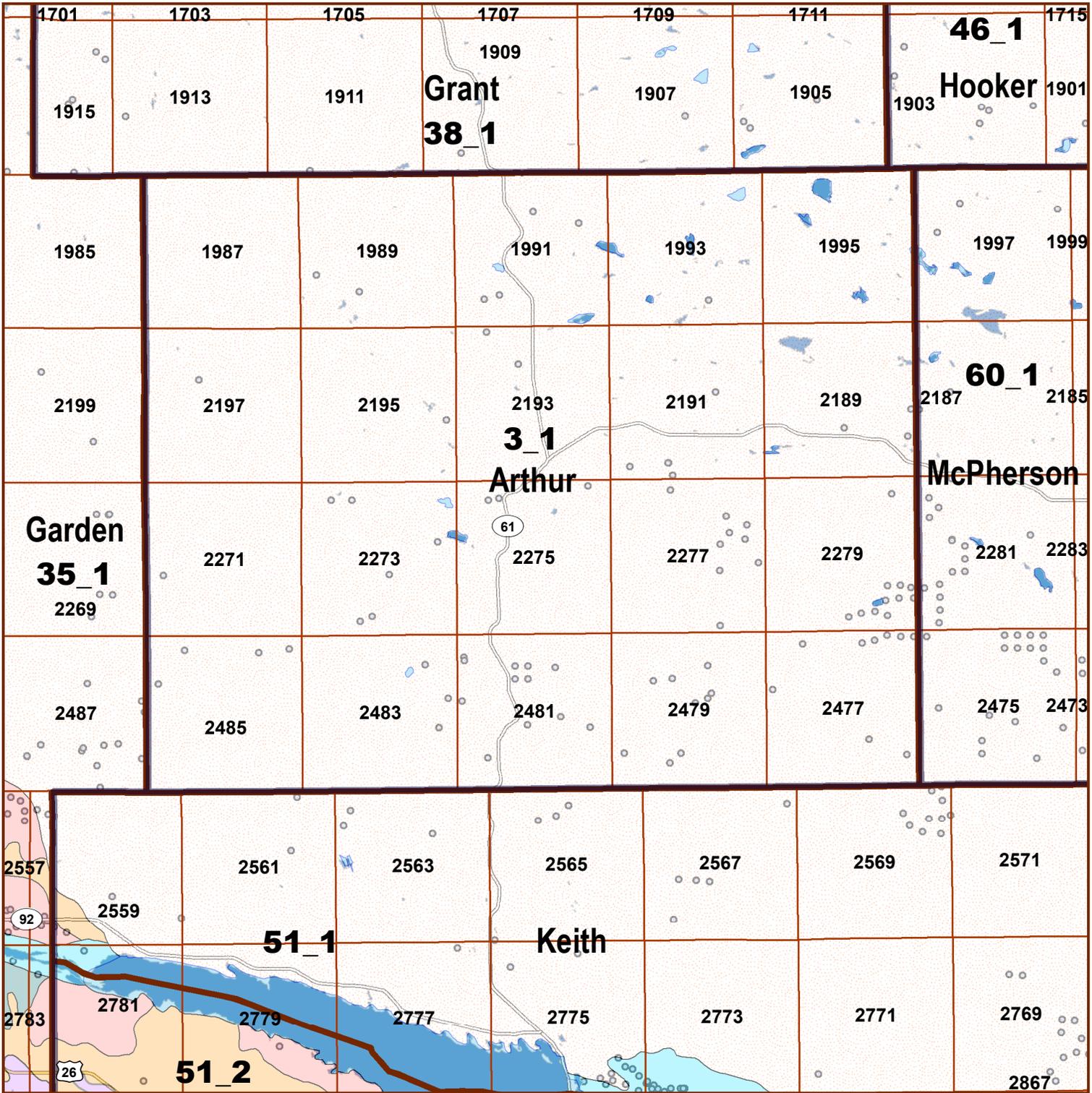
Arthur County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100
Grant	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	1,500
Hooker	1	n/a	n/a	n/a	n/a	n/a	1,750	1,750	1,750	1,750
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Keith	1	n/a	2,101	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Garden	1	n/a	2,160	2,160	2,160	2,160	2,105	2,105	2,105	2,120

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	n/a							
Grant	1	n/a	n/a							
Hooker	1	n/a	n/a							
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Keith	1	n/a	625	n/a	625	600	600	600	600	608
Garden	1	n/a	930	930	905	905	900	875	875	918

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	n/a	n/a	380	n/a	380	380	380	380	380
Grant	1	n/a	n/a	n/a	n/a	n/a	365	365	365	365
Hooker	1	n/a	n/a	n/a	n/a	380	380	375	375	375
McPherson	1	n/a	n/a	370	370	n/a	370	370	370	370
Keith	1	n/a	470	n/a	440	400	400	390	390	390
Garden	1	n/a	372	360	360	355	355	350	350	350

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



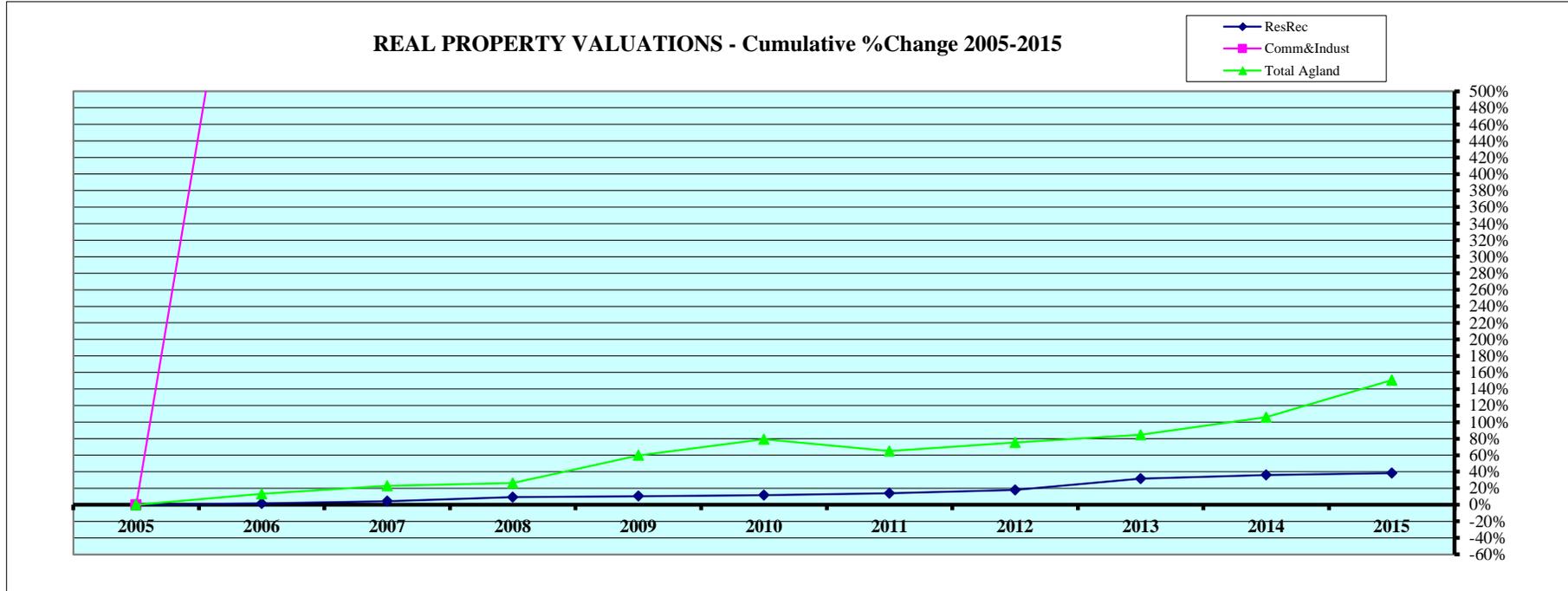
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Arthur County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	3,344,165	--	--	--	449,010	--	--	--	64,533,030	--	--	--
2006	3,394,860	50,695	1.52%	1.52%	4,494,720	4,045,710	901.03%	901.03%	73,047,455	8,514,425	13.19%	13.19%
2007	3,489,190	94,330	2.78%	4.34%	4,495,735	1,015	0.02%	901.25%	79,297,905	6,250,450	8.56%	22.88%
2008	3,655,205	166,015	4.76%	9.30%	4,496,750	1,015	0.02%	901.48%	81,418,665	2,120,760	2.67%	26.17%
2009	3,693,628	38,423	1.05%	10.45%	4,568,617	71,867	1.60%	917.49%	103,114,840	21,696,175	26.65%	59.79%
2010	3,736,924	43,296	1.17%	11.74%	4,570,106	1,489	0.03%	917.82%	115,729,015	12,614,175	12.23%	79.33%
2011	3,807,440	70,516	1.89%	13.85%	4,568,906	-1,200	-0.03%	917.55%	106,522,462	-9,206,553	-7.96%	65.07%
2012	3,944,306	136,866	3.59%	17.95%	4,535,750	-33,156	-0.73%	910.17%	113,123,896	6,601,434	6.20%	75.30%
2013	4,400,315	456,009	11.56%	31.58%	4,600,220	64,470	1.42%	924.53%	119,118,735	5,994,839	5.30%	84.59%
2014	4,550,635	150,320	3.42%	36.08%	4,601,308	1,088	0.02%	924.77%	132,895,142	13,776,407	11.57%	105.93%
2015	4,625,503	74,868	1.65%	38.32%	4,928,166	326,858	7.10%	997.56%	161,725,380	28,830,238	21.69%	150.61%

Rate Annual %chg: Residential & Recreational **3.30%**

Commercial & Industrial **27.07%**

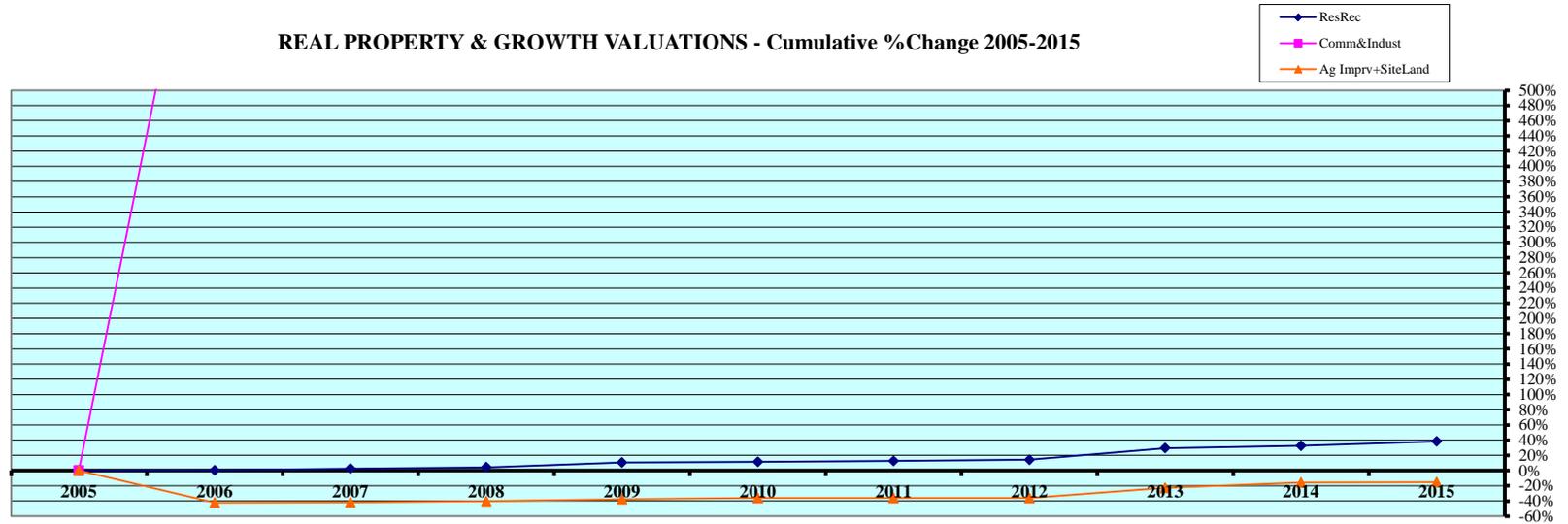
Agricultural Land **9.62%**

Cnty# **3**
County **ARTHUR**

CHART 1 EXHIBIT 3B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	3,344,165	43,360	1.30%	3,300,805	--	--	449,010	19,790	4.41%	429,220	--	--	
2006	3,394,860	36,420	1.07%	3,358,440	0.43%	0.43%	4,494,720	74,710	1.66%	4,420,010	884.39%	884.39%	
2007	3,489,190	60,570	1.74%	3,428,620	0.99%	2.53%	4,495,735	0	0.00%	4,495,735	0.02%	901.25%	
2008	3,655,205	166,180	4.55%	3,489,025	0.00%	4.33%	4,496,750	0	0.00%	4,496,750	0.02%	901.48%	
2009	3,693,628	0	0.00%	3,693,628	1.05%	10.45%	4,568,617	71,770	1.57%	4,496,847	0.00%	901.50%	
2010	3,736,924	15,255	0.41%	3,721,669	0.76%	11.29%	4,570,106	0	0.00%	4,570,106	0.03%	917.82%	
2011	3,807,440	37,970	1.00%	3,769,470	0.87%	12.72%	4,568,906	0	0.00%	4,568,906	-0.03%	917.55%	
2012	3,944,306	127,530	3.23%	3,816,776	0.25%	14.13%	4,535,750	19,890	0.44%	4,515,860	-1.16%	905.74%	
2013	4,400,315	69,155	1.57%	4,331,160	9.81%	29.51%	4,600,220	17,315	0.38%	4,582,905	1.04%	920.67%	
2014	4,550,635	122,540	2.69%	4,428,095	0.63%	32.41%	4,601,308	0	0.00%	4,601,308	0.02%	924.77%	
2015	4,625,503	0	0.00%	4,625,503	1.65%	38.32%	4,928,166	79,560	1.61%	4,848,606	5.37%	979.84%	
Rate Ann%chg	3.30%			Resid & Rec. w/o growth			27.07%			C & I w/o growth			88.97%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2005	3,988,265	5,406,255	9,394,520	214,760	2.29%	9,179,760	--	--
2006	3,934,570	1,524,860	5,459,430	33,360	0.61%	5,426,070	-42.24%	-42.24%
2007	4,015,270	1,557,410	5,572,680	110,050	1.97%	5,462,630	0.06%	-41.85%
2008	4,084,395	1,718,925	5,803,320	194,030	3.34%	5,609,290	0.66%	-40.29%
2009	4,201,705	1,786,051	5,987,756	141,665	2.37%	5,846,091	0.74%	-37.77%
2010	4,259,365	1,797,175	6,056,540	68,265	1.13%	5,988,275	0.01%	-36.26%
2011	4,217,760	1,784,791	6,002,551	7,930	0.13%	5,994,621	-1.02%	-36.19%
2012	4,434,670	1,850,317	6,284,987	294,666	4.69%	5,990,321	-0.20%	-36.24%
2013	5,847,081	2,073,832	7,920,913	656,697	8.29%	7,264,216	15.58%	-22.68%
2014	5,874,831	2,087,399	7,962,230	55,910	0.70%	7,906,320	-0.18%	-15.84%
2015	6,236,181	2,211,855	8,448,036	486,240	5.76%	7,961,796	-0.01%	-15.25%
Rate Ann%chg	4.57%	-8.55%	-1.06%	Ag Imprv+Site w/o growth			-2.66%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

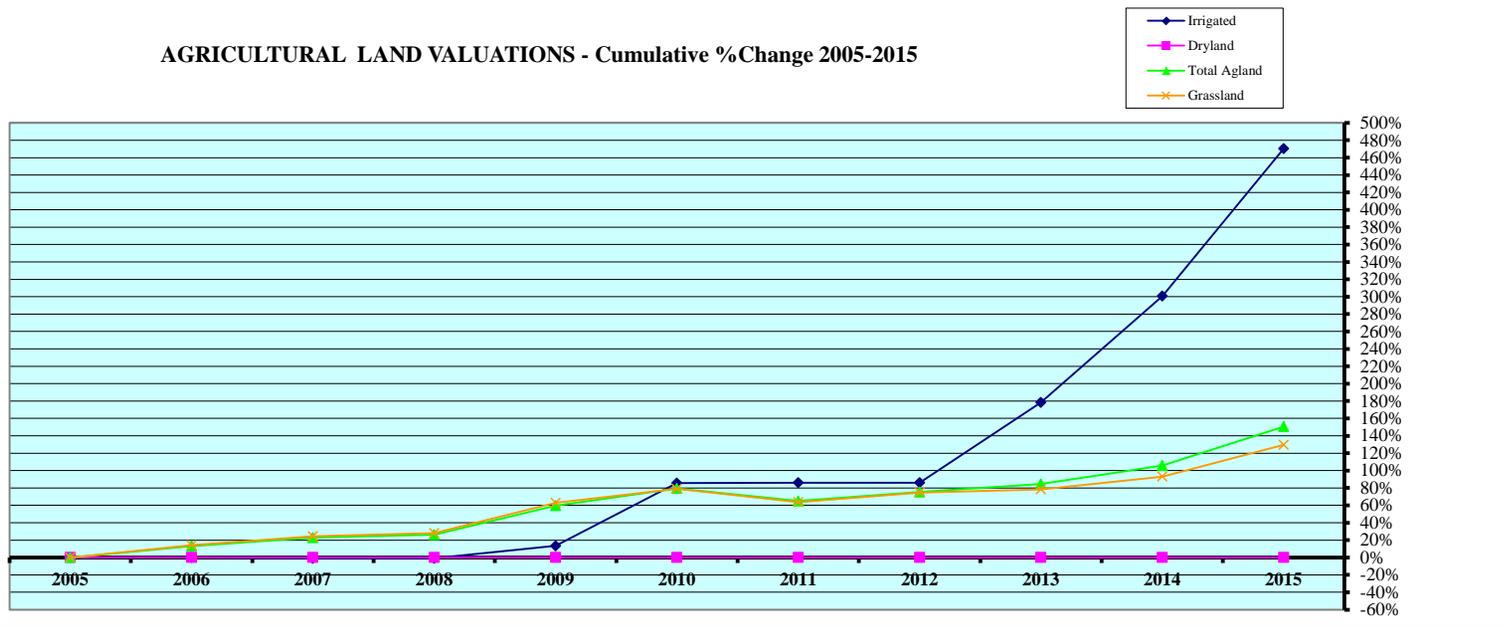
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 3
County ARTHUR

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	4,005,400	--	--	--	0	--	--	--	60,486,220	--	--	--
2006	4,005,400	0	0.00%	0.00%	0	0			69,000,645	8,514,425	14.08%	14.08%
2007	3,971,100	-34,300	-0.86%	-0.86%	0	0			75,285,395	6,284,750	9.11%	24.47%
2008	3,971,100	0	0.00%	-0.86%	0	0			77,406,155	2,120,760	2.82%	27.97%
2009	4,538,400	567,300	14.29%	13.31%	0	0			98,535,030	21,128,875	27.30%	62.90%
2010	7,431,630	2,893,230	63.75%	85.54%	0	0			108,255,975	9,720,945	9.87%	78.98%
2011	7,453,887	22,257	0.30%	86.10%	0	0			99,029,454	-9,226,521	-8.52%	63.72%
2012	7,453,887	0	0.00%	86.10%	0	0			105,630,888	6,601,434	6.67%	74.64%
2013	11,152,400	3,698,513	49.62%	178.43%	0	0			107,919,999	2,289,111	2.17%	78.42%
2014	16,046,658	4,894,258	43.89%	300.63%	0	0			116,802,148	8,882,149	8.23%	93.11%
2015	22,846,026	6,799,368	42.37%	470.38%	0	0			138,840,233	22,038,085	18.87%	129.54%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	41,410	--	--	--	0	--	--	--	64,533,030	--	--	--
2006	41,410	0	0.00%	0.00%	0	0			73,047,455	8,514,425	13.19%	13.19%
2007	41,410	0	0.00%	0.00%	0	0			79,297,905	6,250,450	8.56%	22.88%
2008	41,410	0	0.00%	0.00%	0	0			81,418,665	2,120,760	2.67%	26.17%
2009	41,410	0	0.00%	0.00%	0	0			103,114,840	21,696,175	26.65%	59.79%
2010	41,410	0	0.00%	0.00%	0	0			115,729,015	12,614,175	12.23%	79.33%
2011	39,121	-2,289	-5.53%	-5.53%	0	0			106,522,462	-9,206,553	-7.96%	65.07%
2012	39,121	0	0.00%	-5.53%	0	0			113,123,896	6,601,434	6.20%	75.30%
2013	39,121	0	0.00%	-5.53%	7,215	7,215			119,118,735	5,994,839	5.30%	84.59%
2014	39,121	0	0.00%	-5.53%	7,215	0	0.00%		132,895,142	13,776,407	11.57%	105.93%
2015	39,121	0	0.00%	-5.53%	0	-7,215	-100.00%		161,725,380	28,830,238	21.69%	150.61%

Cnty#
County

Rate Ann.%chg: Total Agric Land

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	4,005,400	11,444	350			0	0				60,486,355	441,894	137		
2006	4,005,400	11,444	350	0.00%	0.00%	0	0				69,000,335	441,829	156	14.09%	14.09%
2007	4,005,400	11,444	350	0.00%	0.00%	0	0				75,268,265	441,831	170	9.08%	24.46%
2008	3,971,100	11,346	350	0.00%	0.00%	0	0				77,406,155	441,871	175	2.83%	27.98%
2009	4,538,400	11,346	400	14.29%	14.29%	0	0				98,537,260	441,871	223	27.30%	62.92%
2010	7,431,630	11,346	655	63.75%	87.14%	0	0				108,255,975	441,861	245	9.87%	78.99%
2011	7,453,887	11,380	655	0.00%	87.14%	0	0				99,029,785	440,130	225	-8.16%	64.38%
2012	7,453,887	11,380	655	0.00%	87.14%	0	0				105,754,800	440,645	240	6.67%	75.34%
2013	11,152,400	11,152	1,000	52.67%	185.71%	0	0				107,910,340	440,450	245	2.08%	78.99%
2014	16,046,658	10,879	1,475	47.50%	321.43%	0	0				116,802,148	440,762	265	8.16%	93.60%
2015	22,846,026	10,879	2,100	42.37%	500.00%	0	0				138,840,233	440,762	315	18.87%	130.13%

Rate Annual %chg Average Value/Acre: 19.62%

8.69%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	41,410	4,141	10			0	0				64,533,165	457,479	141		
2006	41,410	4,141	10	0.00%	0.00%	0	0				73,047,145	457,414	160	13.21%	13.21%
2007	41,410	4,141	10	0.00%	0.00%	0	0				79,315,075	457,416	173	8.58%	22.92%
2008	41,410	4,141	10	0.00%	0.00%	0	0				81,418,665	457,358	178	2.67%	26.20%
2009	41,410	4,141	10	0.00%	0.00%	0	0				103,117,070	457,358	225	26.65%	59.83%
2010	41,410	4,141	10	0.00%	0.00%	0	0				115,729,015	457,348	253	12.23%	79.38%
2011	39,121	3,911	10	0.03%	0.03%	0	0				106,522,793	455,421	234	-7.57%	65.81%
2012	39,121	3,911	10	0.00%	0.03%	0	0				113,247,808	455,936	248	6.19%	76.08%
2013	39,121	3,911	10	0.00%	0.03%	0	0				119,101,861	455,513	261	5.27%	85.36%
2014	39,121	3,911	10	0.00%	0.03%	0	0				132,887,927	455,552	292	11.57%	106.79%
2015	39,121	3,911	10	0.00%	0.03%	0	0				161,725,380	455,552	355	21.70%	151.67%

3
ARTHUR

Rate Annual %chg Average Value/Acre: 9.67%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
460	ARTHUR	6,198,780	871,493	207,793	4,625,503	4,928,166	0	0	161,725,380	6,236,181	2,211,855	0	187,005,151
cnty sectorvalue % of total value:		3.31%	0.47%	0.11%	2.47%	2.64%			86.48%	3.33%	1.18%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	ARTHUR	312,450	93,047	3,530	2,803,025	682,280	0	0	0	0	0	0	3,894,332
25.43%	%sector of county sector	5.04%	10.68%	1.70%	60.60%	13.84%							2.08%
	%sector of municipality	8.02%	2.39%	0.09%	71.98%	17.82%							100.00%
117	Total Municipalities	312,450	93,047	3,530	2,803,025	682,280	0	0	0	0	0	0	3,894,332
25.43%	%all municip.sect of cnty	5.04%	10.68%	1.70%	60.60%	13.84%							2.08%

Cnty#	County
3	ARTHUR

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

CHART 5

EXHIBIT

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Total Real Property Sum Lines 17, 25, & 30	Records : 1,104	Value : 208,793,697	Growth 321,885	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	14	41,025	1	722	1	7,956	16	49,703	
02. Res Improve Land	76	299,215	12	101,749	10	63,470	98	464,434	
03. Res Improvements	77	2,497,360	14	915,060	13	791,620	104	4,204,040	
04. Res Total	91	2,837,600	15	1,017,531	14	863,046	120	4,718,177	40,955
% of Res Total	75.83	60.14	12.50	21.57	11.67	18.29	10.87	2.26	12.72
05. Com UnImp Land	11	36,250	1	3,550	0	0	12	39,800	
06. Com Improve Land	20	94,183	2	10,659	0	0	22	104,842	
07. Com Improvements	21	4,500,225	3	155,580	1	90,895	25	4,746,700	
08. Com Total	32	4,630,658	4	169,789	1	90,895	37	4,891,342	67,480
% of Com Total	86.49	94.67	10.81	3.47	2.70	1.86	3.35	2.34	20.96
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	91	2,837,600	15	1,017,531	14	863,046	120	4,718,177	40,955
% of Res & Rec Total	75.83	60.14	12.50	21.57	11.67	18.29	10.87	2.26	12.72
Com & Ind Total	32	4,630,658	4	169,789	1	90,895	37	4,891,342	67,480
% of Com & Ind Total	86.49	94.67	10.81	3.47	2.70	1.86	3.35	2.34	20.96
17. Taxable Total	123	7,468,258	19	1,187,320	15	953,941	157	9,609,519	108,435
% of Taxable Total	78.34	77.72	12.10	12.36	9.55	9.93	14.22	4.60	33.69

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	2	0	0	2

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	60,766	826	163,014,976	828	163,075,742
28. Ag-Improved Land	0	0	6	89,561	116	27,847,346	122	27,936,907
29. Ag Improvements	0	0	3	80,980	116	8,090,549	119	8,171,529
30. Ag Total							947	199,184,178

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	2	2.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	63,910	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	12.00	6,600	
37. FarmSite Improvements	0	0.00	0	3	0.00	17,070	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	5	5.22	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	7	7.00	21,000	7	7.00	21,000	
32. HomeSite Improv Land	95	95.00	285,000	97	97.00	291,000	
33. HomeSite Improvements	95	0.00	5,999,351	97	0.00	6,063,261	177,770
34. HomeSite Total				104	104.00	6,375,261	
35. FarmSite UnImp Land	7	28.00	15,400	7	28.00	15,400	
36. FarmSite Improv Land	106	408.07	224,439	109	420.07	231,039	
37. FarmSite Improvements	112	0.00	2,091,198	115	0.00	2,108,268	35,680
38. FarmSite Total				122	448.07	2,354,707	
39. Road & Ditches	342	1,926.98	0	347	1,932.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				226	2,484.27	8,729,968	213,450

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	21.85	0.20%	45,885	0.20%	2,100.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	475.70	4.37%	998,970	4.37%	2,100.00
50. 3A	2,541.35	23.36%	5,336,835	23.36%	2,100.00
51. 4A1	3,284.17	30.19%	6,896,757	30.19%	2,100.00
52. 4A	4,555.99	41.88%	9,567,579	41.88%	2,100.00
53. Total	10,879.06	100.00%	22,846,026	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	308.18	0.07%	117,108	0.07%	380.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	774.39	0.18%	294,270	0.18%	380.00
68. 3G	16,970.44	3.85%	6,448,748	3.85%	380.00
69. 4G1	37,539.32	8.51%	14,264,950	8.51%	380.00
70. 4G	385,379.01	87.39%	146,443,987	87.39%	380.00
71. Total	440,971.34	100.00%	167,569,063	100.00%	380.00
Irrigated Total	10,879.06	2.39%	22,846,026	12.00%	2,100.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	440,971.34	96.75%	167,569,063	87.98%	380.00
72. Waste	3,911.00	0.86%	39,121	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	455,761.40	100.00%	190,454,210	100.00%	417.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,879.06	22,846,026	10,879.06	22,846,026
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	362.44	137,727	440,608.90	167,431,336	440,971.34	167,569,063
79. Waste	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	362.44	137,727	455,398.96	190,316,483	455,761.40	190,454,210

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,879.06	2.39%	22,846,026	12.00%	2,100.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,971.34	96.75%	167,569,063	87.98%	380.00
Waste	3,911.00	0.86%	39,121	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	455,761.40	100.00%	190,454,210	100.00%	417.88

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Arthur	14	41,025	76	299,215	77	2,497,360	91	2,837,600	10,755
83.2 Rural	2	8,678	22	165,219	27	1,706,680	29	1,880,577	30,200
84 Residential Total	16	49,703	98	464,434	104	4,204,040	120	4,718,177	40,955

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Arthur	11	36,250	19	69,750	20	533,570	31	639,570	67,480
85.2 Rural	1	3,550	3	35,092	5	4,213,130	6	4,251,772	0
86 Commercial Total	12	39,800	22	104,842	25	4,746,700	37	4,891,342	67,480

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	308.18	0.07%	117,108	0.07%	380.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	774.39	0.18%	294,270	0.18%	380.00
92. 3G	16,970.44	3.85%	6,448,748	3.85%	380.00
93. 4G1	37,539.32	8.51%	14,264,950	8.51%	380.00
94. 4G	385,379.01	87.39%	146,443,987	87.39%	380.00
95. Total	440,971.34	100.00%	167,569,063	100.00%	380.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	440,971.34	100.00%	167,569,063	100.00%	380.00
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	440,971.34	100.00%	167,569,063	100.00%	380.00

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

03 Arthur

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,625,503	4,718,177	92,674	2.00%	40,955	1.12%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	6,236,181	6,375,261	139,080	2.23%	177,770	-0.62%
04. Total Residential (sum lines 1-3)	10,861,684	11,093,438	231,754	2.13%	218,725	0.12%
05. Commercial	4,928,166	4,891,342	-36,824	-0.75%	67,480	-2.12%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,211,855	2,354,707	142,852	6.46%	35,680	4.85%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	7,140,021	7,246,049	106,028	1.48%	103,160	0.04%
10. Total Non-Agland Real Property	18,001,705	18,339,487	337,782	1.88%	321,885	0.09%
11. Irrigated	22,846,026	22,846,026	0	0.00%		
12. Dryland	0	0	0			
13. Grassland	138,840,233	167,569,063	28,728,830	20.69%		
14. Wasteland	39,121	39,121	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	161,725,380	190,454,210	28,728,830	17.76%		
17. Total Value of all Real Property (Locally Assessed)	179,727,085	208,793,697	29,066,612	16.17%	321,885	15.99%

2016 Assessment Survey for Arthur County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	10,400
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 4,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 1,300
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$ 1565.00

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	NO
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes, GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	www.arthur.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	1999, with the exception of the Village of Arthur

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Service for pick up work and for the six year inspection and review cycle.
2.	GIS Services:
	GIS Workshop.
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	yes, Stanard Appraisal Service
2.	If so, is the appraisal or listing service performed under contract?
	Not currently.
3.	What appraisal certifications or qualifications does the County require?
	Appraisal knowledge and experience, familiarity with CAMA system and the county itself.
4.	Have the existing contracts been approved by the PTA?
	Not at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraiser will review all data with the assessor and may make recommendations but, final value estimates are determined by the assessor.

2016 Residential Assessment Survey for Arthur County

1.	Valuation data collection done by:																		
	Assessor and a contracted appraiser																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.	AG	Outbuildings- structures located on rural parcels throughout the county									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.																		
AG	Outbuildings- structures located on rural parcels throughout the county																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation is set when the contracted appraisal company builds the costing models for the county.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No																		
6.	Describe the methodology used to determine the residential lot values?																		
	lot values are a set \$3,000 dollars per residential lots regardless of size. There are several large acreages on the skirts of Arthur that have a varying acre breakdown. The first acre is \$3,000 and the 2nd through 9th Acre are \$500 with any extra land over 10 acres valued at \$315 dollars per acre.																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.																		
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2011	2012	2011	AG	2011	2011	2012	2011
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>															
1	2011	2011	2012	2011															
AG	2011	2011	2012	2011															
	Lot value study was done to complete the reappraisal.																		

2016 Commercial Assessment Survey for Arthur County

1.	Valuation data collection done by:													
	Assessor and contracted appraiser													
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.						
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>													
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	A contract appraiser will be hired to properly value those properties considered to be unique commercial properties.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	Local market and experience and information provided by the contracted appraiser.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	No													
6.	Describe the methodology used to determine the commercial lot values.													
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A standard per lot value is placed on every lot.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2013	2011	2011
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1	2011	2013	2011	2011										

2016 Agricultural Assessment Survey for Arthur County

1.	Valuation data collection done by:							
	Assessor							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center; width: 65%;"><u>Description of unique characteristics</u></th> <th style="text-align: center; width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2010						
	The county assessor works very closely with the local NRD annually to monitor irrigated acres throughout the county.							
3.	Describe the process used to determine and monitor market areas.							
	Not applicable.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	The value is the same, market differences cannot be identified.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Not applicable.							

RECEIVED

OCT 05 2015

NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION

2015 Plan of Assessment for Arthur County
Assessment Years 2015, 2016, 2017
June 15, 2015

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of 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 assessment plan shall indicate 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 of each year, the assessor may amend the assessment 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 by October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless 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, which is defined by law as "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 which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2015 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	119	11%	4%
Commercial	38	3%	.5%
Agricultural	947	86%	95.5%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 2 building permits filed for new construction and additions.

Current Resources

- A. The 2015-2016 budget has not been prepared. I assume the assessor budget will remain about the same as last fiscal year which is approximately \$10400. I do all the administrative reports.

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.
- C. I have contracted with GIS Workshop to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. GIS Workshop has made county information more accessible to everyone since it is on the web.
- D. New property record cards for all classes of property were put into use in 2004. I will try to get new record cards in place within the next three years.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstracter about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Chelsea Fessler, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1st of June, 2015. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

Level of Value, Quality and Uniformity for Assessment Year 2015:

Property Class	Median	COD	PRD
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agriculture	69%	20.13	104.90

Assessment Actions Planned for Assessment Year 2015

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Stanard Appraisal in October, 2011. The data entry was completed and the new values were applied in 2013. I will continue to do the annual pick up work. I used the June 2011 cost tables for 2015 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of an appraisal firm. We implemented the new cost table and depreciation tables in 2015.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. Property record cards will be kept current. GIS Workshop will help Arthur County keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2016

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and an appraisal firm. We will start working on the physical inspection .

Commercials: Pick up work will be done by the assessor and an appraisal firm. The new cost table and depreciation tables were in place in 2015. We will start working on the physical inspection of commercial properties.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. Property record cards will be kept current. GIS Workshop will help keep the agricultural parcels updated and current as far as land splits, ownership and land use. We will start working on the physical inspection of agriculture properties.

Assessment Actions Planned for Assessment Year 2017

Residential: Sales will be reviewed. Pick up work will be done by the assessor and an appraisal firm. Building permits will be reviewed. We will continue the physical inspection of residential properties.

Commercials: Pick up work will be done. Sales will be reviewed. We will continue the physical inspection cycle for commercials.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GIS Workshop will help keep the agricultural parcels updated and current. We will continue the physical inspection process for agriculture properties.

Other functions performed by the assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annually value update with abstract
 - d. Certification of value to political subdivisions

- e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied
 - h. Report exempt properties
 - i. Annual Plan of Assessment Report
3. Personal Property-administer annual filing of all personal property schedules.
 4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
 5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
 6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
 7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
 8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
 9. Tax List Corrections-prepare tax list correction documents for county board approval.
 10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
 11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

There is still much work to be done. I have decided to use an appraiser to help me with the pick-up work and the physical inspection process. I would also like to get more information entered in CAMA so I can have the building information available to persons also.

Respectfully Submitted:

Becky Swanson

Becky Swanson
Arthur Co. Assessor

06/15/2015