



2016 REPORTS & OPINIONS

HOOKER 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 Hooker 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 Hooker 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: Dave Sullivan, Hooker County Assessor

Table of Contents

2016 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

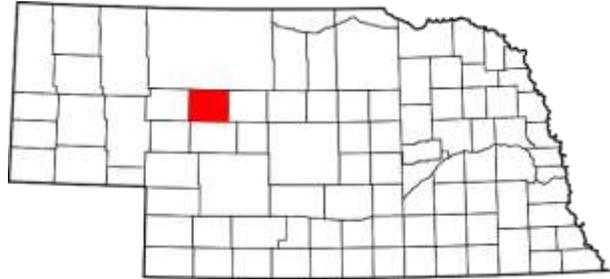
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

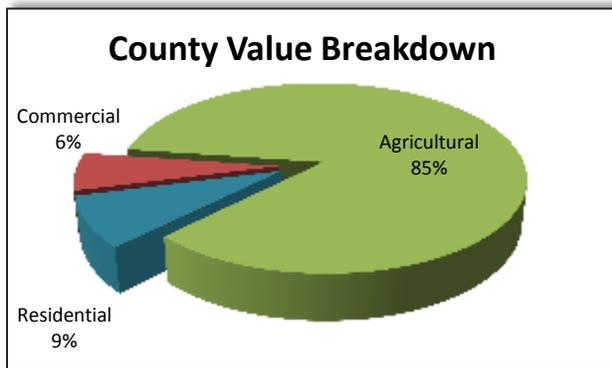
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 721 square miles, Hooker had 728 residents, per the Census Bureau Quick Facts for 2014, a slight population decline from the 2010 US Census. In a review of the past fifty years, Hooker has seen a steady drop in population of 36% (Nebraska Department of Economic Development). Reports indicated that 81% of county residents were homeowners and 93% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Hooker convene in and around Mullen, the county seat. Per the latest information available from the U.S. Census Bureau, there were thirty-two employer establishments in Hooker. County-wide employment was at 414 people, a 6% gain relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Hooker that has fortified the local rural area economies. Hooker is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region. Grass land makes up a majority of the land in the county, there is very little irrigated and no dry land.

Hooker County Quick Facts	
Founded	1889
Namesake	American Civil War General Joseph Hooker
Region	West Central
County Seat	Mullen
Other Communities	
Most Populated	Mullen (509) Steady since 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Hooker County

Assessment Actions

For assessment year 2016 normal pickup work and review was completed. Village mapping with the vendor GISWorkshop was completed. Rural residential home and the agricultural site values were reviewed for 2016.

The village of Mullen is the only town in Hooker County and the economy is diversified and steady for a rural town. There are several houses for sale, with a few sales each year. The market for older homes is pretty flat, but newer properties seem to sell when marketed.

Description of Analysis

There are three valuation groupings for the residential class in Hooker County. Valuation Grouping 01 (Mullen) , the county seat would be considered a minimum convenience center for employment and retail goods and services considering its distance from larger more populated areas. Valuation Grouping 02 (Dismal River) denotes a recreational subdivision along the Dismal River exclusive to a member's only golf course. The rest of the county is in Valuation Grouping 04 (Rural)

Valuation Grouping	Description
01	Mullen
02	Dismal River Club
04	Rural

The statistical sampling for the residential class is made up of 17 sales. Sixteen of the sales are within Valuation Grouping 01 (Mullen). All three measures of central tendency are considered to be within the acceptable range and are supportive of one another. The qualitative measures are well within the prescribed standards indicating uniform and proportionate assessment.

A comparison of the 2016 Abstract of Assessment for Real Property, Form 45 to the 2015 Certificate of Taxes Levied shows a -2.14% change in value excluding growth. The cause of the negative percentage is the result of more dollars of growth than an increase to value.

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.

2016 Residential Correlation for Hooker County

Hooker County does not have Real Estate Transfer Statements recorded on a monthly basis. But when a document or documents are received they will be submitted to the Division in a timely manner.

Values as reported on the Assessed Value Update were also verified, there were no errors discovered. There rate of change between the sold and unsold is similar indicating uniform and proportionate assessment of the residential class.

A review of the non-qualified sales demonstrated a sufficient explanation in the county notes section of the sales file to substantiate the reason for exclusion from the qualified sales and no bias exists in the determination. Verification notes are put into a drawer. A more transparent method would be to enter the information in the comments tab of the electronic property record card. All arm's-length sales are being included for the measurement of the residential class. The sales usage has remained constant over the last five years.

Rural residential home site values and the agricultural site values were reviewed and revalued for 2016. Acreages are valued based on a square foot method with size increments.

Equalization and Quality of Assessment

A review of the statistics and assessment practices are considered reliable and are being applied consistently.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	17	97.01	93.70	92.33	10.21	101.48
<u>ALL</u>						
10/01/2013 To 09/30/2015	17	97.01	93.70	92.33	10.21	101.48

Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Level of Value

Based on the analysis of all available information, the level of value of the residential class of real property in Hooker County is 97%.

2016 Commercial Correlation for Hooker County

Assessment Actions

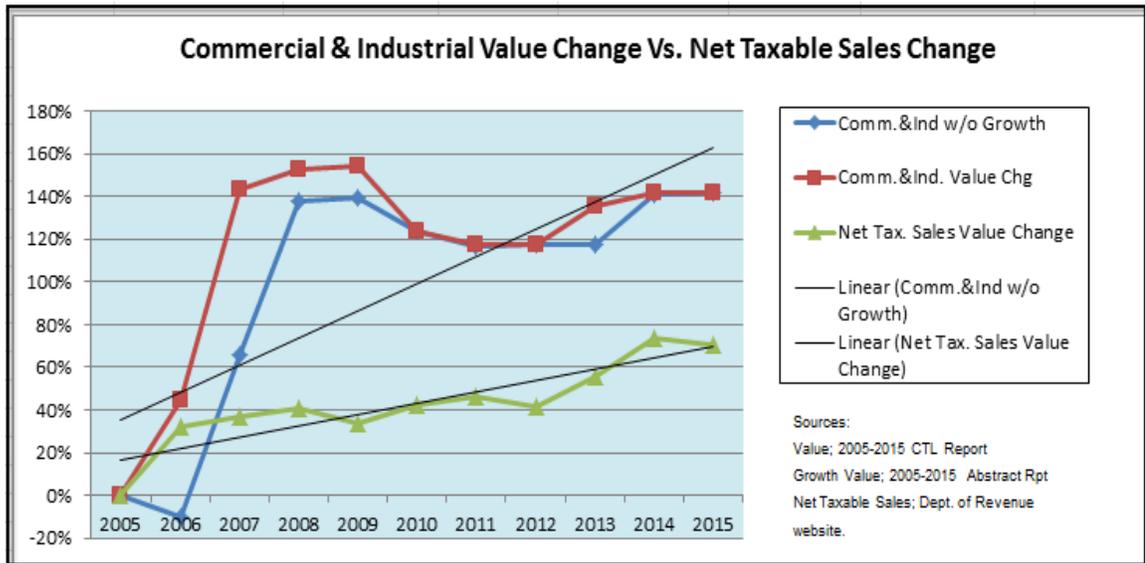
For assessment year 2016, normal listing and pickup work was completed in Hooker County. Ron Elliott was consulted on a review of the commercial analysis. Gisworkshop.com has been helpful for several records requests, and additional mapping for the Village of Mullen was done.

Description of Analysis

The statistical analysis for the commercial class of real property is comprised of 9 sales. There is only one Valuation Grouping (01) for the commercial class. This sample is unreliable and not representative of the commercial class as a whole.

The commercial class of property was last physically inspected and reviewed, and reappraised during 2013. As noted in the Three Year Plan of Assessment, which is made a part of this 2016 Reports and Opinions, the commercial class is scheduled to be reappraised again in 2017.

Determination of overall commercial activity within the county included the analysis of Net Taxable Sales—non-Motor Vehicle (http://revenue.nebraska.gov/research/salestax_data.html) as an indicator of the commercial market activity.



The Commercial Chart, as shown in the appendices of this 2016 Reports and Opinions for Hooker County, demonstrates that The Net Taxable Sales point toward an Average Annual Rate decrease of 5.93% over the last eleven years. The Annual Percent Change in Assessed Value is illustrating an average annual percent change excluding growth for the same time period of a -1.55%, a 7.48 point difference.

2016 Commercial Correlation for Hooker County

While there is not a direct link between the two, the expectation would be that the net taxable sales and the market would move in the same general direction. The commercial values are reflective of an erratic market. The trend in the retail sales appears unstable as well, there appears to be some noticeable increase despite the three years indicating a drop in sales (2015, 2012 and 2009).

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.

Hooker County does not have Real Estate Transfer Statements recorded on a monthly basis. But when a document or documents are received they will be submitted to the Division in a timely manner.

A comparison was made of the values reported on the Assessed Value Update to the property record card. There is no preference being made to the sold properties. There is uniform and proportionate treatment of the sold and unsold properties.

A review of the non-qualified sales demonstrated a sufficient explanation in the county notes section of the sales file to substantiate the reason for exclusion from the qualified sales and no bias exists in the determination. Verification notes are put into a drawer. A clearer method would be to enter the information into the comments section of the electronic property record card. All arm's-length sales are being included for the measurement of the commercial class. The sales usage has remained constant over the last five years.

Physical inspections and reviews are done in-house. An appraisal firm will be consulted in building depreciation models from the market when re-costing is done.

Equalization and Quality of Assessment

The sales file consists of 9 sales and the sample is considered to be inadequate for statistical measurement. However, the assessment practices are considered reliable and were applied consistently.

2016 Commercial Correlation for Hooker County

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	9	94.72	91.84	86.66	14.70	105.98
<u>ALL</u>						
10/01/2012 To 09/30/2015	9	94.72	91.84	86.66	14.70	105.98

It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

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

2016 Agricultural Correlation for Hooker County

Assessment Actions

For assessment year 2016, the normal listing and pickup work was completed and a physical inspection of the land in the eastern part of Hooker County, this was facilitated with the use of new aerial imagery by comparing land base maps of different years as part of the 3 year inspection process. A gland was reviewed and valued along with an adjustment to farm site and home site valuations.

The hooker.gisworkshop.com site is active and some issues with importing information have been resolved. It has been a good resource and also helpful with public information requests.

Hooker County's economy is ranch based with cow-calf operations being the predominate type of operations. The land is well managed Sandhill soils with mostly rolling hills which are well suited to pasture. Less than one percent of the area is utilized for pivot irrigation and planted to forage and hay to supplement the feed for this type of ranching. The economy is stable with cattle prices remaining firm for the past few years. Sales are few, with only one sale in 2014 and only a couple in 2015.

Description of Analysis

Hooker County is located in the center of the Nebraska Sand Hills and the natural sod covered dunes are most suitable for pastureland. There are only a minimal amount of acres under irrigation due to the instability of the soils. In the Sand Hills the pivots are utilized as a supplemental feed source. The Upper Loup Natural Resource District (NRD) monitors the use of water in Hooker County. Hooker is drained by the Middle Loup River in the North and the Dismal River to the south.

The Sand Hills are homogeneous and market areas cannot be identified. Comparable counties adjoining Hooker would be Cherry to the north, Thomas on the east, McPherson on the south along with the northeast corner of Arthur County and to the west is Grant County. The land use makeup of Hooker County is approximately 99% grass, less than 1% irrigated and no dry land.

Only five sales had occurred in the agricultural class over the three year study period. Comparable sales were sought from the adjoining counties in an attempt to form an adequate sample for measurement. The expanded sample of 22 sales was considered, as much as possible, proportionately distributed and representative of the land uses that exist within the county.

There was only one irrigated sale from an adjoining county within the current study period to consider. However, a more recent sale occurring in Hooker was also analyzed. These two sales both demonstrated the general upward movement in the market. The assessment actions taken in Hooker County for 2016 have paralleled the general economic indicators. The county recognized the movement in the grass and values were increased by approximately 19%, this same

2016 Agricultural Correlation for Hooker County

recognition was given to the irrigated class as well and those values increased by approximately 17%. Positive assessment practices have resulted in equalization within the county as well as across county lines.

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 as submitted by Hooker County were reviewed and confirmed accurate. The county has become timelier in filing on a monthly basis.

A review of the determination of qualified versus non-qualified sales supported the counties use of all available sales. The verification process consists of personal contact, phone conversations and discussions with third persons involved in the transaction. Notes will be taken and put into a folder, it is felt this method results in better information than a questionnaire. Sales utilization has remained constant over the past five years.

Most all physical inspections are done in house and the county has developed a systematic process of reviewing the unimproved agricultural land and improvements with the use of the most current aerial imagery and maps provided by taxpayers and the Upper Loup NRD. A review of the agricultural land values revealed that the sold and unsold are being treated uniformly.

The county assessor determines whether a parcel is rural residential, recreational or agricultural based on its current primary use. New values were established for the home sites and farm sites.

Equalization

The analysis supports that the county has achieved equalization; comparison of Hooker County values to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at a uniform level. The market adjustments made for 2016 parallel the movement of the agricultural market across this region.

2016 Agricultural Correlation for Hooker County

<u>95%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Grass</u>						
County	22	68.93	72.31	63.16	33.58	114.49
1	22	68.93	72.31	63.16	33.58	114.49
<u>ALL</u>						
10/01/2012 To 09/30/2015	22	68.93	72.31	63.16	33.58	114.49

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal techniques. The calculated statistics demonstrate an acceptable overall level of value. Because Hooker County is almost purely grass land the 95% MLU median for substrata grass will be considered as the best indicator of the level of value for the county.

Level of Value

Based on an analysis of all available information, the level of value of the agricultural class in Hooker County is 69%.

2016 Opinions of the Property Tax Administrator for Hooker 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	97	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 Hooker County

Residential Real Property - Current

Number of Sales	17	Median	97.01
Total Sales Price	\$738,899	Mean	93.70
Total Adj. Sales Price	\$756,550	Wgt. Mean	92.33
Total Assessed Value	\$698,518	Average Assessed Value of the Base	\$38,034
Avg. Adj. Sales Price	\$44,503	Avg. Assessed Value	\$41,089

Confidence Interval - Current

95% Median C.I	82.35 to 104.97
95% Wgt. Mean C.I	85.68 to 98.98
95% Mean C.I	87.06 to 100.34
% of Value of the Class of all Real Property Value in the	6.91
% of Records Sold in the Study Period	4.53
% of Value Sold in the Study Period	4.90

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	11	100	96.20
2014	12	100	97.12
2013	11		102.28
2012	13	97	96.72

2016 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	9	Median	94.72
Total Sales Price	\$522,799	Mean	91.84
Total Adj. Sales Price	\$522,799	Wgt. Mean	86.66
Total Assessed Value	\$453,078	Average Assessed Value of the Base	\$125,466
Avg. Adj. Sales Price	\$58,089	Avg. Assessed Value	\$50,342

Confidence Interval - Current

95% Median C.I	77.70 to 101.73
95% Wgt. Mean C.I	73.00 to 100.33
95% Mean C.I	75.96 to 107.72
% of Value of the Class of all Real Property Value in the County	5.96
% of Records Sold in the Study Period	9.18
% of Value Sold in the Study Period	3.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	7	100	94.72
2014	6	100	96.39
2013	8		98.86
2012	7		98.37

46 Hooker
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 : 17
Total Sales Price : 738,899
Total Adj. Sales Price : 756,550
Total Assessed Value : 698,518
Avg. Adj. Sales Price : 44,503
Avg. Assessed Value : 41,089

MEDIAN : 97
WGT. MEAN : 92
MEAN : 94
COD : 10.21
PRD : 101.48

COV : 13.79
STD : 12.92
Avg. Abs. Dev : 09.90
MAX Sales Ratio : 113.74
MIN Sales Ratio : 66.95

95% Median C.I. : 82.35 to 104.97
95% Wgt. Mean C.I. : 85.68 to 98.98
95% Mean C.I. : 87.06 to 100.34

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DATE OF SALE *										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-13 To 31-DEC-13	2	97.52	97.52	97.14	03.95	100.39	93.67	101.36	N/A	61,000	59,253
01-JAN-14 To 31-MAR-14	2	89.76	89.76	89.46	08.26	100.34	82.35	97.17	N/A	67,750	60,611
01-APR-14 To 30-JUN-14	1	113.74	113.74	113.74	00.00	100.00	113.74	113.74	N/A	19,500	22,179
01-JUL-14 To 30-SEP-14	1	66.95	66.95	66.95	00.00	100.00	66.95	66.95	N/A	55,000	36,821
01-OCT-14 To 31-DEC-14	1	105.62	105.62	105.62	00.00	100.00	105.62	105.62	N/A	76,500	80,801
01-JAN-15 To 31-MAR-15	5	97.01	96.89	97.40	05.57	99.48	88.97	104.97	N/A	35,260	34,345
01-APR-15 To 30-JUN-15	2	86.24	86.24	84.42	14.53	102.16	73.71	98.77	N/A	29,250	24,692
01-JUL-15 To 30-SEP-15	3	91.38	91.73	86.43	11.96	106.13	75.51	108.30	N/A	37,750	32,627
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	6	95.42	92.54	89.98	12.10	102.85	66.95	113.74	66.95 to 113.74	55,333	49,788
01-OCT-14 To 30-SEP-15	11	97.01	94.34	94.17	09.29	100.18	73.71	108.30	75.51 to 105.62	38,595	36,345
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	5	97.17	93.17	91.11	14.42	102.26	66.95	113.74	N/A	57,300	52,205
<u>ALL</u>	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089
<u>ALL</u>	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089
06											
07											
<u>ALL</u>	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089

46 Hooker
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 : 17
Total Sales Price : 738,899
Total Adj. Sales Price : 756,550
Total Assessed Value : 698,518
Avg. Adj. Sales Price : 44,503
Avg. Assessed Value : 41,089

MEDIAN : 97
WGT. MEAN : 92
MEAN : 94
COD : 10.21
PRD : 101.48

COV : 13.79
STD : 12.92
Avg. Abs. Dev : 09.90
MAX Sales Ratio : 113.74
MIN Sales Ratio : 66.95

95% Median C.I. : 82.35 to 104.97
95% Wgt. Mean C.I. : 85.68 to 98.98
95% Mean C.I. : 87.06 to 100.34

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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	3	104.97	101.51	103.57	05.41	98.01	91.26	108.30	N/A	14,017	14,518	
Less Than 30,000	5	104.97	103.41	104.48	06.10	98.98	91.26	113.74	N/A	17,310	18,085	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089	
Greater Than 14,999	14	95.34	92.03	91.67	10.74	100.39	66.95	113.74	75.51 to 102.24	51,036	46,783	
Greater Than 29,999	12	92.53	89.66	90.76	10.65	98.79	66.95	105.62	75.51 to 101.36	55,833	50,675	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	104.97	101.51	103.57	05.41	98.01	91.26	108.30	N/A	14,017	14,518	
15,000 TO 29,999	2	106.26	106.26	105.33	07.05	100.88	98.77	113.74	N/A	22,250	23,436	
30,000 TO 59,999	6	82.24	84.79	84.38	15.48	100.49	66.95	102.24	66.95 to 102.24	42,667	36,002	
60,000 TO 99,999	6	95.34	94.53	94.71	05.66	99.81	82.35	105.62	82.35 to 105.62	69,000	65,347	
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>	17	97.01	93.70	92.33	10.21	101.48	66.95	113.74	82.35 to 104.97	44,503	41,089	

46 Hooker
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 : 9
Total Sales Price : 522,799
Total Adj. Sales Price : 522,799
Total Assessed Value : 453,078
Avg. Adj. Sales Price : 58,089
Avg. Assessed Value : 50,342

MEDIAN : 95
WGT. MEAN : 87
MEAN : 92
COD : 14.70
PRD : 105.98

COV : 22.50
STD : 20.66
Avg. Abs. Dev : 13.92
MAX Sales Ratio : 129.26
MIN Sales Ratio : 52.44

95% Median C.I. : 77.70 to 101.73
95% Wgt. Mean C.I. : 73.00 to 100.33
95% Mean C.I. : 75.96 to 107.72

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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>Qrtrs</u>												
01-OCT-12 To 31-DEC-12	2	92.69	92.69	94.74	05.79	97.84	87.32	98.05	N/A	108,500	102,791	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840	
01-OCT-13 To 31-DEC-13												
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	25,000	25,432	
01-JUL-14 To 30-SEP-14	2	69.12	69.12	73.76	24.13	93.71	52.44	85.80	N/A	90,000	66,381	
01-OCT-14 To 31-DEC-14												
01-JAN-15 To 31-MAR-15	1	129.26	129.26	129.26	00.00	100.00	129.26	129.26	N/A	9,000	11,633	
01-APR-15 To 30-JUN-15	2	88.61	88.61	83.01	12.31	106.75	77.70	99.52	N/A	39,650	32,915	
01-JUL-15 To 30-SEP-15												
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	3	94.72	93.36	94.74	03.78	98.54	87.32	98.05	N/A	76,500	72,474	
01-OCT-13 To 30-SEP-14	3	85.80	79.99	77.17	19.15	103.65	52.44	101.73	N/A	68,333	52,731	
01-OCT-14 To 30-SEP-15	3	99.52	102.16	87.73	17.27	116.45	77.70	129.26	N/A	29,433	25,821	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840	
01-JAN-14 To 31-DEC-14	3	85.80	79.99	77.17	19.15	103.65	52.44	101.73	N/A	68,333	52,731	
<u>ALL</u>	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	
<u>ALL</u>	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	
04												
<u>ALL</u>	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	

46 Hooker
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

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Avg. Adj. Sales Price : 58,089
Avg. Assessed Value : 50,342

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WGT. MEAN : 87
MEAN : 92
COD : 14.70
PRD : 105.98

COV : 22.50
STD : 20.66
Avg. Abs. Dev : 13.92
MAX Sales Ratio : 129.26
MIN Sales Ratio : 52.44

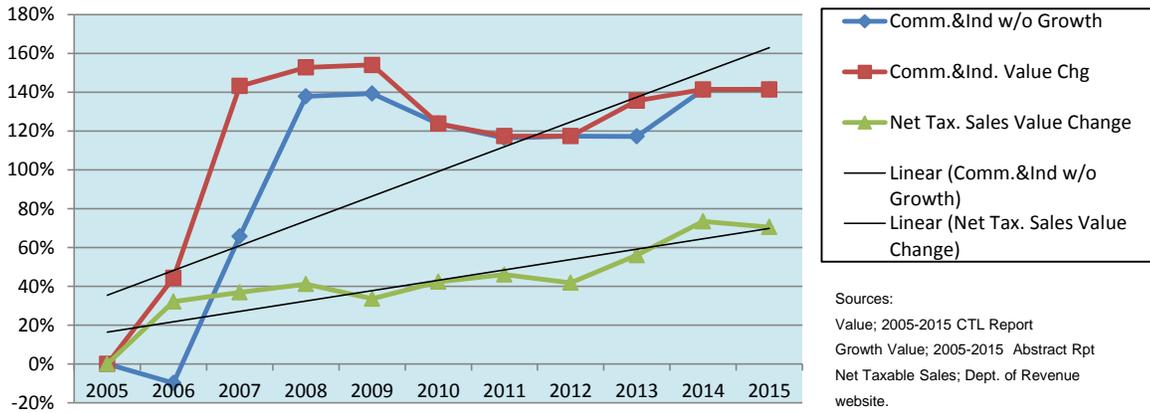
95% Median C.I. : 77.70 to 101.73
95% Wgt. Mean C.I. : 73.00 to 100.33
95% Mean C.I. : 75.96 to 107.72

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	111.99	111.99	109.18	15.42	102.57	94.72	129.26	N/A	10,750	11,737	
Less Than 30,000	4	100.63	106.31	103.52	09.13	102.70	94.72	129.26	N/A	16,450	17,028	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	
Greater Than 14,999	7	87.32	86.08	85.70	13.64	100.44	52.44	101.73	52.44 to 101.73	71,614	61,372	
Greater Than 29,999	5	85.80	80.26	84.24	12.88	95.28	52.44	98.05	N/A	91,400	76,993	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	111.99	111.99	109.18	15.42	102.57	94.72	129.26	N/A	10,750	11,737	
15,000 TO 29,999	2	100.63	100.63	100.77	01.10	99.86	99.52	101.73	N/A	22,150	22,320	
30,000 TO 59,999												
60,000 TO 99,999	3	77.70	72.49	72.51	14.97	99.97	52.44	87.32	N/A	64,000	46,404	
100,000 TO 149,999	1	85.80	85.80	85.80	00.00	100.00	85.80	85.80	N/A	115,000	98,675	
150,000 TO 249,999	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
304	1	87.32	87.32	87.32	00.00	100.00	87.32	87.32	N/A	67,000	58,504	
344	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	19,299	19,207	
346	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
353	2	111.99	111.99	109.18	15.42	102.57	94.72	129.26	N/A	10,750	11,737	
447	1	85.80	85.80	85.80	00.00	100.00	85.80	85.80	N/A	115,000	98,675	
494	1	77.70	77.70	77.70	00.00	100.00	77.70	77.70	N/A	60,000	46,622	
528	1	52.44	52.44	52.44	00.00	100.00	52.44	52.44	N/A	65,000	34,087	
554	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	25,000	25,432	
___ ALL ___	9	94.72	91.84	86.66	14.70	105.98	52.44	129.26	77.70 to 101.73	58,089	50,342	

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	\$ 5,086,997	\$ 335,488	6.60%	\$ 4,751,509	-	\$ 5,877,211	-
2006	\$ 7,344,114	\$ 2,760,467	37.59%	\$ 4,583,647	-9.89%	\$ 7,767,462	32.16%
2007	\$ 12,369,265	\$ 3,940,453	31.86%	\$ 8,428,812	14.77%	\$ 8,041,201	3.52%
2008	\$ 12,855,887	\$ 756,885	5.89%	\$ 12,099,002	-2.18%	\$ 8,297,309	3.18%
2009	\$ 12,920,806	\$ 748,402	5.79%	\$ 12,172,404	-5.32%	\$ 7,849,602	-5.40%
2010	\$ 11,383,154	\$ -	0.00%	\$ 11,383,154	-11.90%	\$ 8,363,521	6.55%
2011	\$ 11,054,650	\$ 47,256	0.43%	\$ 11,007,394	-3.30%	\$ 8,579,347	2.58%
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106	0.00%	\$ 8,334,982	-2.85%
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
Ann %chg	9.21%			Average	-1.55%	6.31%	5.93%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	-9.89%	44.37%	32.16%
2007	65.69%	143.15%	36.82%
2008	137.84%	152.72%	41.18%
2009	139.28%	154.00%	33.56%
2010	123.77%	123.77%	42.30%
2011	116.38%	117.31%	45.98%
2012	117.32%	117.32%	41.82%
2013	117.19%	135.56%	56.03%
2014	141.27%	141.42%	73.39%
2015	141.44%	141.44%	70.54%

County Number: 46
 County Name: Hooker

46 Hooker
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 : 22
Total Sales Price : 13,653,906
Total Adj. Sales Price : 14,013,906
Total Assessed Value : 8,851,068
Avg. Adj. Sales Price : 636,996
Avg. Assessed Value : 402,321

MEDIAN : 69
WGT. MEAN : 63
MEAN : 72
COD : 33.58
PRD : 114.49

COV : 47.77
STD : 34.54
Avg. Abs. Dev : 23.15
MAX Sales Ratio : 187.50
MIN Sales Ratio : 26.08

95% Median C.I. : 45.18 to 78.64
95% Wgt. Mean C.I. : 52.77 to 73.54
95% Mean C.I. : 56.99 to 87.63

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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	2	89.64	89.64	90.02	21.83	99.58	70.07	109.21	N/A	676,800	609,264
01-JAN-13 To 31-MAR-13	4	77.31	102.48	75.37	38.91	135.97	67.79	187.50	N/A	222,375	167,595
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	71.61	71.61	71.61	00.00	100.00	71.61	71.61	N/A	119,720	85,726
01-OCT-13 To 31-DEC-13	1	54.46	54.46	54.46	00.00	100.00	54.46	54.46	N/A	932,500	507,882
01-JAN-14 To 31-MAR-14	1	66.67	66.67	66.67	00.00	100.00	66.67	66.67	N/A	2,500,000	1,666,717
01-APR-14 To 30-JUN-14	1	64.20	64.20	64.20	00.00	100.00	64.20	64.20	N/A	1,500,000	962,951
01-JUL-14 To 30-SEP-14	4	52.07	62.03	54.29	34.53	114.26	43.97	100.00	N/A	723,217	392,617
01-OCT-14 To 31-DEC-14	3	78.20	67.34	58.65	14.26	114.82	45.18	78.64	N/A	976,607	572,803
01-JAN-15 To 31-MAR-15	2	100.11	100.11	100.08	00.11	100.03	100.00	100.21	N/A	136,875	136,988
01-APR-15 To 30-JUN-15	2	34.09	34.09	34.09	00.00	100.00	34.09	34.09	N/A	86,075	29,344
01-JUL-15 To 30-SEP-15	1	26.08	26.08	26.08	00.00	100.00	26.08	26.08	N/A	450,000	117,349
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	7	77.00	94.40	83.57	30.58	112.96	67.79	187.50	67.79 to 187.50	337,546	282,090
01-OCT-13 To 30-SEP-14	7	60.02	61.92	60.16	21.03	102.93	43.97	100.00	43.97 to 100.00	1,117,909	672,574
01-OCT-14 To 30-SEP-15	8	61.69	62.06	56.68	44.09	109.49	26.08	100.21	26.08 to 100.21	478,215	271,053
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	6	74.31	89.33	65.10	33.25	137.22	54.46	187.50	54.46 to 187.50	323,620	210,665
01-JAN-14 To 31-DEC-14	9	64.20	64.56	60.25	22.54	107.15	43.97	100.00	44.12 to 78.64	1,091,410	657,616
<u>ALL</u>	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321
<u>ALL</u>	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321
1	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321
<u>ALL</u>	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321

46 Hooker
AGRICULTURAL LAND

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 MEAN : 72
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 95% Wgt. Mean C.I. : 52.77 to 73.54
 95% Mean C.I. : 56.99 to 87.63

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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
____ Grass ____											
County	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321
1	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321
____ ALL ____	22	68.93	72.31	63.16	33.58	114.49	26.08	187.50	45.18 to 78.64	636,996	402,321

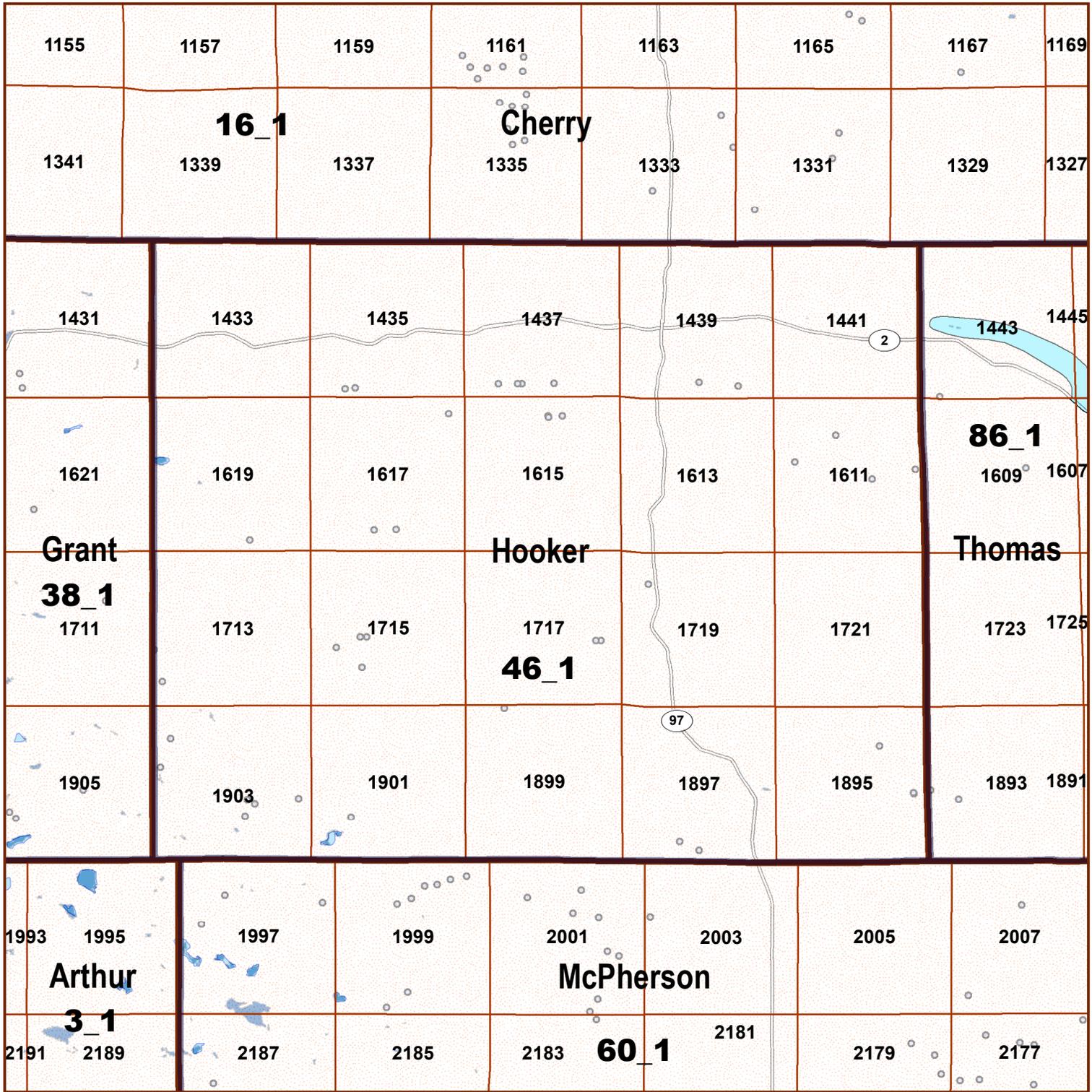
Hooker County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	n/a	n/a	1,750	1,750	1,750	1,750
Grant	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	1,500
Cherry	1	n/a	2,300	2,300	2,299	2,088	2,069	2,093	2,100	2,138
Thomas	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Logan	1	n/a	3,740	3,600	3,460	2,955	2,955	2,600	2,485	3,100
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	2,100
Arthur	1	n/a	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	725	725	725	725	725	725
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Logan	1	n/a	1,625	1,560	1,560	1,440	1,440	1,210	1,210	1,441
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	n/a	n/a	n/a	n/a	380	380	375	375	375
Grant	1	n/a	n/a	n/a	n/a	n/a	365	365	365	365
Cherry	1	n/a	700	670	645	599	535	375	370	403
Thomas	1	n/a	n/a	417	417	n/a	417	417	417	417
Logan	1	n/a	525	525	525	525	526	527	525	525
McPherson	1	n/a	n/a	370	370	n/a	370	370	370	370
Arthur	1	n/a	n/a	380	n/a	380	380	380	380	380

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



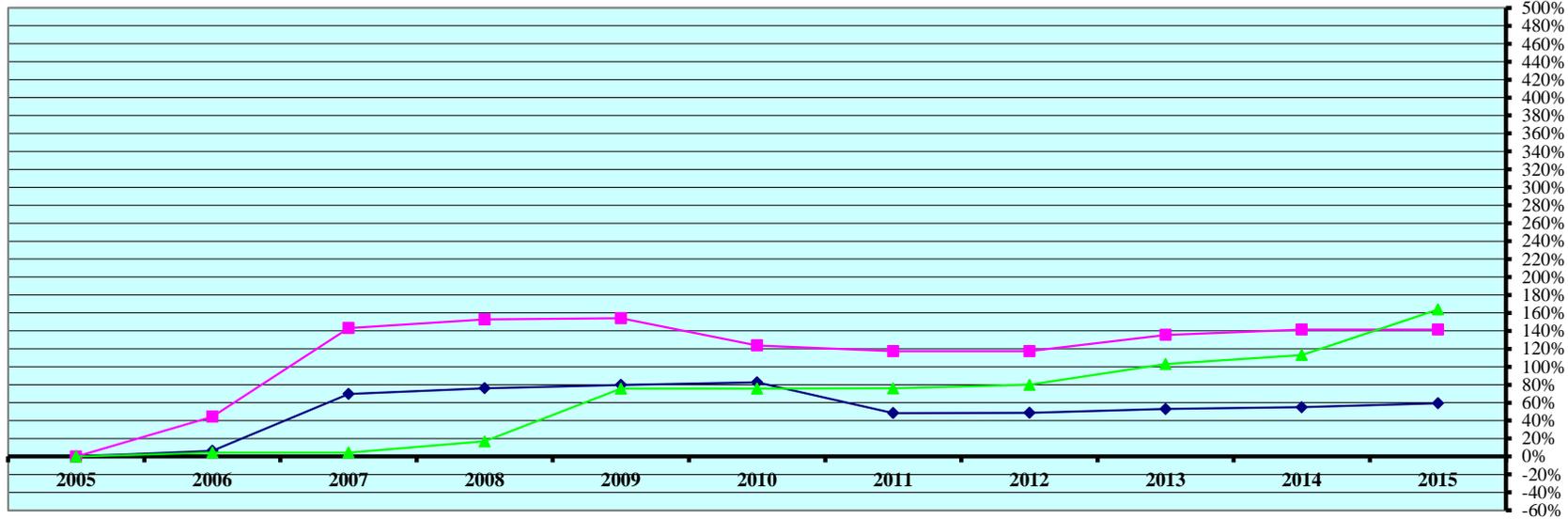
Legend

-  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

Hooker 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	8,842,234	--	--	--	5,086,997	--	--	--	55,215,102	--	--	--
2006	9,405,736	563,502	6.37%	6.37%	7,344,114	2,257,117	44.37%	44.37%	57,583,185	2,368,083	4.29%	4.29%
2007	14,997,947	5,592,211	59.46%	69.62%	12,369,265	5,025,151	68.42%	143.15%	57,620,413	37,228	0.06%	4.36%
2008	15,568,685	570,738	3.81%	76.07%	12,855,887	486,622	3.93%	152.72%	64,534,741	6,914,328	12.00%	16.88%
2009	15,890,039	321,354	2.06%	79.71%	12,920,806	64,919	0.50%	154.00%	96,941,673	32,406,932	50.22%	75.57%
2010	16,142,533	252,494	1.59%	82.56%	11,383,154	-1,537,652	-11.90%	123.77%	96,996,511	54,838	0.06%	75.67%
2011	13,115,842	-3,026,691	-18.75%	48.33%	11,054,650	-328,504	-2.89%	117.31%	97,130,672	134,161	0.14%	75.91%
2012	13,151,486	35,644	0.27%	48.73%	11,055,106	456	0.00%	117.32%	99,333,385	2,202,713	2.27%	79.90%
2013	13,531,459	379,973	2.89%	53.03%	11,982,903	927,797	8.39%	135.56%	112,194,565	12,861,180	12.95%	103.20%
2014	13,692,746	161,287	1.19%	54.86%	12,280,943	298,040	2.49%	141.42%	117,630,542	5,435,977	4.85%	113.04%
2015	14,090,232	397,486	2.90%	59.35%	12,281,816	873	0.01%	141.44%	145,681,934	28,051,392	23.85%	163.84%

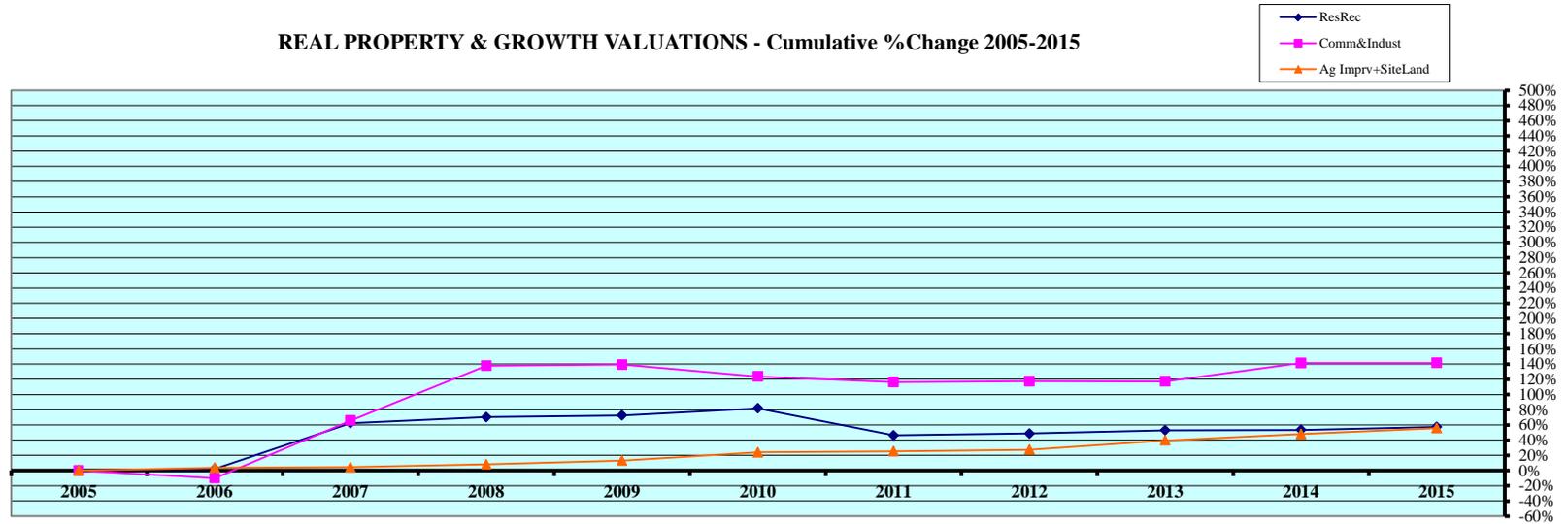
Rate Annual %chg: Residential & Recreational **4.77%** Commercial & Industrial **9.21%** Agricultural Land **10.19%**

Cnty# **46**
County **HOOKER**

CHART 1 EXHIBIT 46B 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	8,842,234	288,773	3.27%	8,553,461	--	--	5,086,997	335,488	6.60%	4,751,509	--	--	
2006	9,405,736	379,611	4.04%	9,026,125	2.08%	2.08%	7,344,114	2,760,467	37.59%	4,583,647	-9.89%	-9.89%	
2007	14,997,947	635,408	4.24%	14,362,539	52.70%	62.43%	12,369,265	3,940,453	31.86%	8,428,812	14.77%	65.69%	
2008	15,568,685	514,003	3.30%	15,054,682	0.38%	70.26%	12,855,887	756,885	5.89%	12,099,002	-2.18%	137.84%	
2009	15,890,039	642,444	4.04%	15,247,595	-2.06%	72.44%	12,920,806	748,402	5.79%	12,172,404	-5.32%	139.28%	
2010	16,142,533	55,926	0.35%	16,086,607	1.24%	81.93%	11,383,154	0	0.00%	11,383,154	-11.90%	123.77%	
2011	13,115,842	174,321	1.33%	12,941,521	-19.83%	46.36%	11,054,650	47,256	0.43%	11,007,394	-3.30%	116.38%	
2012	13,151,486	5,087	0.04%	13,146,399	0.23%	48.68%	11,055,106	0	0.00%	11,055,106	0.00%	117.32%	
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	53.01%	11,982,903	934,587	7.80%	11,048,316	-0.06%	117.19%	
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	53.44%	12,280,943	7,440	0.06%	12,273,503	2.43%	141.27%	
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	57.21%	12,281,816	0	0.00%	12,281,816	0.01%	141.44%	
Rate Ann%chg	4.77%			Resid & Rec. w/o growth			9.21%			C & I w/o growth			-1.55%

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2005	2,176,884	57,250	2,234,134	0	0.00%	2,234,134	--	--
2006	2,270,282	57,515	2,327,797	5,900	0.25%	2,321,897	3.93%	3.93%
2007	2,354,947	76,462	2,431,409	99,512	4.09%	2,331,897	0.18%	4.38%
2008	2,440,465	76,977	2,517,442	99,512	3.95%	2,417,930	-0.55%	8.23%
2009	2,592,093	93,802	2,685,895	160,190	5.96%	2,525,705	0.33%	13.05%
2010	2,692,609	102,989	2,795,598	24,355	0.87%	2,771,243	3.18%	24.04%
2011	2,754,139	107,444	2,861,583	61,530	2.15%	2,800,053	0.16%	25.33%
2012	2,613,981	451,495	3,065,476	218,978	7.14%	2,846,498	-0.53%	27.41%
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	1.80%	39.68%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	47.89%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	55.80%
Rate Ann%chg	3.11%	27.29%	4.88%	Ag Imprv+Site w/o growth			1.69%	

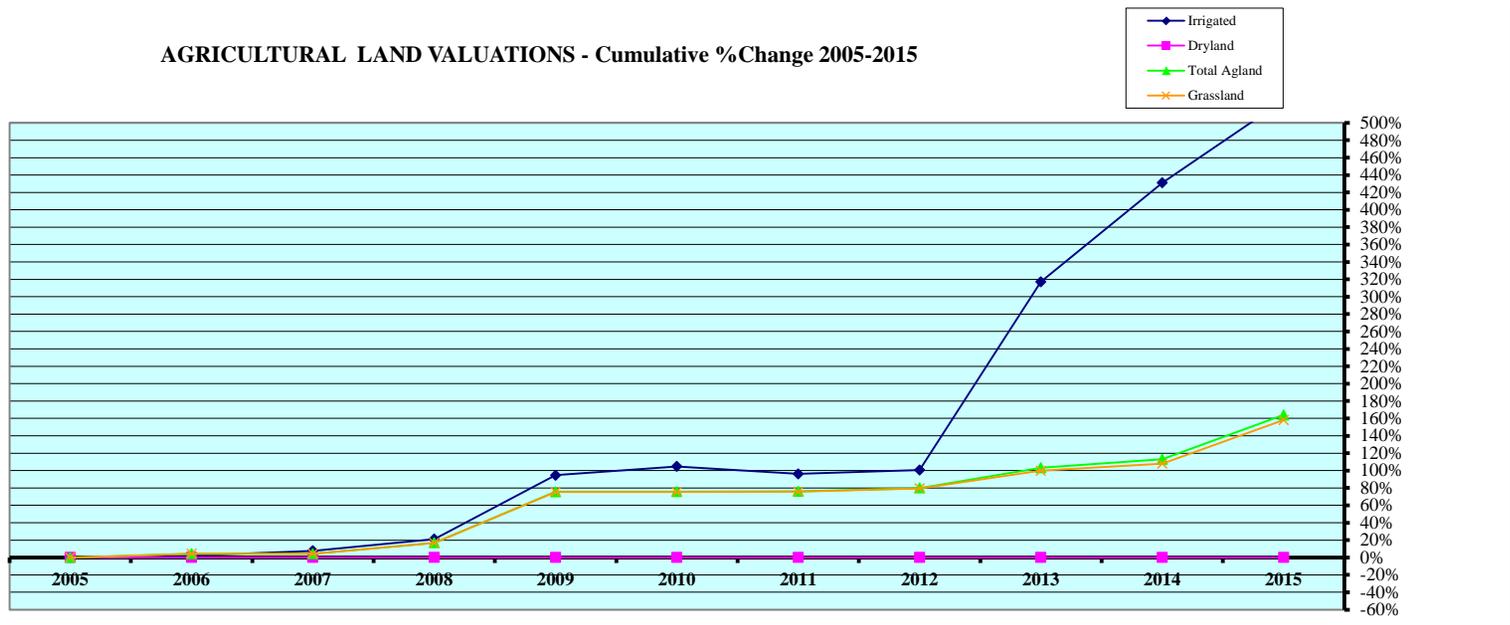
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land incudes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any 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# 46
County HOOKER

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	869,500	--	--	--	0	--	--	--	54,343,257	--	--	--
2006	886,890	17,390	2.00%	2.00%	0	0			56,701,450	2,358,193	4.34%	4.34%
2007	936,352	49,462	5.58%	7.69%	0	0			56,681,716	-19,734	-0.03%	4.30%
2008	1,053,072	116,720	12.47%	21.11%	0	0			63,446,721	6,765,005	11.94%	16.75%
2009	1,692,227	639,155	60.69%	94.62%	0	0			95,244,756	31,798,035	50.12%	75.27%
2010	1,780,240	88,013	5.20%	104.74%	0	0			95,211,581	-33,175	-0.03%	75.20%
2011	1,705,440	-74,800	-4.20%	96.14%	0	0			95,420,542	208,961	0.22%	75.59%
2012	1,744,201	38,761	2.27%	100.60%	0	0			97,584,494	2,163,952	2.27%	79.57%
2013	3,626,000	1,881,799	107.89%	317.02%	0	0			108,563,875	10,979,381	11.25%	99.77%
2014	4,616,976	990,976	27.33%	430.99%	0	0			113,008,651	4,444,776	4.09%	107.95%
2015	5,442,855	825,879	17.89%	525.98%	0	0			140,234,164	27,225,513	24.09%	158.05%

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	2,345	--	--	--	0	--	--	--	55,215,102	--	--	--
2006	2,345	0	0.00%	0.00%	(7,500)	-7,500			57,583,185	2,368,083	4.29%	4.29%
2007	2,345	0	0.00%	0.00%	0	7,500			57,620,413	37,228	0.06%	4.36%
2008	2,345	0	0.00%	0.00%	32,603	32,603			64,534,741	6,914,328	12.00%	16.88%
2009	4,690	2,345	100.00%	100.00%	0	-32,603	-100.00%		96,941,673	32,406,932	50.22%	75.57%
2010	4,690	0	0.00%	100.00%	0	0			96,996,511	54,838	0.06%	75.67%
2011	4,690	0	0.00%	100.00%	0	0			97,130,672	134,161	0.14%	75.91%
2012	4,690	0	0.00%	100.00%	0	0			99,333,385	2,202,713	2.27%	79.90%
2013	4,690	0	0.00%	100.00%	0	0			112,194,565	12,861,180	12.95%	103.20%
2014	4,915	225	4.80%	109.59%	0	0			117,630,542	5,435,977	4.85%	113.04%
2015	4,915	0	0.00%	109.59%	0	0			145,681,934	28,051,392	23.85%	163.84%

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	869,500	3,478	250			0	0				54,345,849	451,857	120		
2006	886,890	3,478	255	2.00%	2.00%	0	0				56,696,509	451,835	125	4.33%	4.33%
2007	937,627	3,677	255	0.00%	2.00%	0	0				56,683,535	451,736	125	0.00%	4.33%
2008	1,053,072	3,761	280	9.80%	12.00%	0	0				63,402,905	451,495	140	11.91%	16.76%
2009	1,692,227	3,846	440	57.14%	76.00%	0	0				95,347,453	451,767	211	50.29%	75.48%
2010	1,774,520	4,033	440	0.00%	76.00%	0	0				95,222,207	451,178	211	0.00%	75.48%
2011	1,705,440	3,876	440	0.00%	76.00%	0	0				95,404,798	452,033	211	0.00%	75.48%
2012	1,744,201	3,876	450	2.27%	80.00%	0	0				97,585,316	452,108	216	2.27%	79.46%
2013	3,876,000	3,876	1,000	122.22%	300.00%	0	0				108,503,875	452,104	240	11.19%	99.55%
2014	4,601,251	3,681	1,250	25.00%	400.00%	0	0				113,044,600	451,804	250	4.25%	108.03%
2015	5,442,855	3,629	1,500	20.00%	500.00%	0	0				140,233,931	451,788	310	24.06%	158.08%

Rate Annual %chg Average Value/Acre: 19.62%

9.94%

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	2,345	469	5			0	0				55,217,694	455,804	121		
2006	2,345	469	5	0.00%	0.00%	0	0				57,585,744	455,782	126	4.29%	4.29%
2007	2,345	469	5	0.00%	0.00%	0	0				57,623,507	455,882	126	0.04%	4.34%
2008	2,345	469	5	0.00%	0.00%	0	0				64,458,322	455,725	141	11.90%	16.76%
2009	4,690	469	10	100.00%	100.00%	0	0				97,044,370	456,082	213	50.44%	75.64%
2010	4,690	469	10	0.00%	100.00%	0	0				97,001,417	455,680	213	0.04%	75.72%
2011	4,690	469	10	0.00%	100.00%	0	0				97,114,928	456,378	213	-0.04%	75.66%
2012	4,690	469	10	0.00%	100.00%	0	0				99,334,207	456,453	218	2.27%	79.64%
2013	4,690	469	10	0.00%	100.00%	0	0				112,384,565	456,449	246	13.14%	103.24%
2014	4,690	469	10	0.00%	100.00%	0	0				117,650,541	455,954	258	4.80%	113.00%
2015	4,915	492	10	0.00%	100.00%	0	0				145,681,701	455,908	320	23.84%	163.77%

46
HOOKER

Rate Annual %chg Average Value/Acre: 10.19%

(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
Aglnd 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
736	HOOKER	3,911,144	11,294,733	44,687,584	14,090,232	12,281,816	0	0	145,681,934	2,957,169	639,170	0	235,543,782
cnty sectorvalue % of total value:		1.66%	4.80%	18.97%	5.98%	5.21%			61.85%	1.26%	0.27%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
509	MULLEN	697,492	394,099	1,136,214	9,637,825	1,906,468	0	0	319,282	416	0	0	14,091,796
69.16%	%sector of county sector	17.83%	3.49%	2.54%	68.40%	15.52%			0.22%	0.01%			5.98%
	%sector of municipality	4.95%	2.80%	8.06%	68.39%	13.53%			2.27%	0.00%			100.00%
509	Total Municipalities	697,492	394,099	1,136,214	9,637,825	1,906,468	0	0	319,282	416	0	0	14,091,796
69.16%	%all municip.sect of cnty	17.83%	3.49%	2.54%	68.40%	15.52%			0.22%	0.01%			5.98%

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

Cnty#	County
46	HOOKER

CHART 5

EXHIBIT

46B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 1,794	Value : 206,375,586	Growth 773,193	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	24	102,199	10	39,754	31	1,814,305	65	1,956,258	
02. Res Improve Land	263	577,939	35	288,787	2	15,160	300	881,886	
03. Res Improvements	269	8,939,213	35	2,034,788	6	450,608	310	11,424,609	
04. Res Total	293	9,619,351	45	2,363,329	37	2,280,073	375	14,262,753	473,654
% of Res Total	78.13	67.44	12.00	16.57	9.87	15.99	20.90	6.91	61.26
05. Com UnImp Land	9	41,671	5	21,156	9	511,700	23	574,527	
06. Com Improve Land	52	143,164	8	86,953	13	2,323,131	73	2,553,248	
07. Com Improvements	53	1,709,943	9	234,939	13	7,223,022	75	9,167,904	
08. Com Total	62	1,894,778	14	343,048	22	10,057,853	98	12,295,679	54,785
% of Com Total	63.27	15.41	14.29	2.79	22.45	81.80	5.46	5.96	7.09
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	293	9,619,351	45	2,363,329	37	2,280,073	375	14,262,753	473,654
% of Res & Rec Total	78.13	67.44	12.00	16.57	9.87	15.99	20.90	6.91	61.26
Com & Ind Total	62	1,894,778	14	343,048	22	10,057,853	98	12,295,679	54,785
% of Com & Ind Total	63.27	15.41	14.29	2.79	22.45	81.80	5.46	5.96	7.09
17. Taxable Total	355	11,514,129	59	2,706,377	59	12,337,926	473	26,558,432	528,439
% of Taxable Total	75.05	43.35	12.47	10.19	12.47	46.46	26.37	12.87	68.35

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	33	11	68	112

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	8	68,565	1,220	163,441,764	1,228	163,510,329
28. Ag-Improved Land	0	0	7	181,465	82	12,337,488	89	12,518,953
29. Ag Improvements	0	0	8	339,007	85	3,448,865	93	3,787,872
30. Ag Total							1,321	179,817,154

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	3.65	2,820	
32. HomeSite Improv Land	0	0.00	0	4	6.00	6,000	
33. HomeSite Improvements	0	0.00	0	8	6.00	311,402	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	2,000	
37. FarmSite Improvements	0	0.00	0	4	0.00	27,605	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	4.00	4,000	3	7.65	6,820	
32. HomeSite Improv Land	44	87.00	87,000	48	93.00	93,000	
33. HomeSite Improvements	75	83.00	2,759,053	83	89.00	3,070,455	244,754
34. HomeSite Total				86	100.65	3,170,275	
35. FarmSite UnImp Land	3	6.00	6,000	3	6.00	6,000	
36. FarmSite Improv Land	24	47.00	47,000	25	49.00	49,000	
37. FarmSite Improvements	70	0.00	689,812	74	0.00	717,417	0
38. FarmSite Total				77	55.00	772,417	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				163	155.65	3,942,692	244,754

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	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	1,003.79	27.49%	1,756,635	27.49%	1,750.00
51. 4A1	1,580.95	43.30%	2,766,666	43.30%	1,750.00
52. 4A	1,066.26	29.20%	1,865,961	29.20%	1,750.01
53. Total	3,651.00	100.00%	6,389,262	100.00%	1,750.00
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	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	450.00	0.10%	171,000	0.10%	380.00
68. 3G	17,808.39	3.94%	6,767,189	3.99%	380.00
69. 4G1	3,033.16	0.67%	1,137,442	0.67%	375.00
70. 4G	430,423.88	95.29%	161,404,654	95.24%	374.99
71. Total	451,715.43	100.00%	169,480,285	100.00%	375.19
Irrigated Total	3,651.00	0.80%	6,389,262	3.63%	1,750.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	451,715.43	99.09%	169,480,285	96.36%	375.19
72. Waste	491.50	0.11%	4,915	0.00%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.05	0.00%	0	0.00%	0.00
75. Market Area Total	455,857.93	100.00%	175,874,462	100.00%	385.81

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	3,651.00	6,389,262	3,651.00	6,389,262
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	649.53	239,210	451,065.90	169,241,075	451,715.43	169,480,285
79. Waste	0.00	0	0.00	0	491.50	4,915	491.50	4,915
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.05	0	13.05	0
82. Total	0.00	0	649.53	239,210	455,208.40	175,635,252	455,857.93	175,874,462

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,651.00	0.80%	6,389,262	3.63%	1,750.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	451,715.43	99.09%	169,480,285	96.36%	375.19
Waste	491.50	0.11%	4,915	0.00%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.05	0.00%	0	0.00%	0.00
Total	455,857.93	100.00%	175,874,462	100.00%	385.81

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 Hooker County	40	1,910,259	35	302,397	38	2,411,015	78	4,623,671	405,276
83.2 Village Of Mullen	25	45,999	265	579,489	272	9,013,594	297	9,639,082	68,378
84 Residential Total	65	1,956,258	300	881,886	310	11,424,609	375	14,262,753	473,654

Schedule XII : Commercial 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>	
85.1	Hooker County	13	531,280	20	2,407,690	21	7,450,241	34	10,389,211	54,785
85.2	Village Of Mullen	10	43,247	53	145,558	54	1,717,663	64	1,906,468	0
86	Commercial Total	23	574,527	73	2,553,248	75	9,167,904	98	12,295,679	54,785

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	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	450.00	0.10%	171,000	0.10%	380.00
92. 3G	17,808.39	3.94%	6,767,189	3.99%	380.00
93. 4G1	3,033.16	0.67%	1,137,442	0.67%	375.00
94. 4G	430,423.88	95.29%	161,404,654	95.24%	374.99
95. Total	451,715.43	100.00%	169,480,285	100.00%	375.19
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
<hr/>					
Grass Total	451,715.43	100.00%	169,480,285	100.00%	375.19
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	451,715.43	100.00%	169,480,285	100.00%	375.19

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

46 Hooker

	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	14,090,232	14,262,753	172,521	1.22%	473,654	-2.14%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	2,957,169	3,170,275	213,106	7.21%	244,754	-1.07%
04. Total Residential (sum lines 1-3)	17,047,401	17,433,028	385,627	2.26%	718,408	-1.95%
05. Commercial	12,281,816	12,295,679	13,863	0.11%	54,785	-0.33%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	639,170	772,417	133,247	20.85%	0	20.85%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	12,920,986	13,068,096	147,110	1.14%	54,785	0.71%
10. Total Non-Agland Real Property	29,968,387	30,501,124	532,737	1.78%	773,193	-0.80%
11. Irrigated	5,442,855	6,389,262	946,407	17.39%		
12. Dryland	0	0	0			
13. Grassland	140,234,164	169,480,285	29,246,121	20.86%		
14. Wasteland	4,915	4,915	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	145,681,934	175,874,462	30,192,528	20.72%		
17. Total Value of all Real Property (Locally Assessed)	175,650,321	206,375,586	30,725,265	17.49%	773,193	17.05%

2016 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 81,748 - This budget includes all offices managed by the Ex Officio Assessor with the exception of the election office
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 1,000
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:
	\$ 6,100 for one year to update mapping of village
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 600 (including clerk education)
12.	Other miscellaneous funds:
	Not applicable, budget includes all functions of being ex officio.
13.	Amount of last year's assessor's budget not used:
	Not applicable, budget includes all functions of being ex officio with the exception of elections set up and software costs.

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	Not applicable.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop with research done by Clerk.
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Mullen and a one mile radius around the village.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop.
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Consulted on an hourly rate with Ron Elliott of Professional Property Valuation Services if needed.
2.	If so, is the appraisal or listing service performed under contract?
	Not contracted.
3.	What appraisal certifications or qualifications does the County require?
	Would be a credentialed appraiser.
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?
	Used only as a consultant to go over the depreciation tables constructed by the assessor.

2016 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:																							
	Assessor																							
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>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.	AG	Agricultural homes and outbuildings.												
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2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.																							
AG	Agricultural homes and outbuildings.																							
3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.																							
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 built from the market.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No - currently there are no homes in the Dismal River grouping.																							
6.	Describe the methodology used to determine the residential lot values?																							
	A per square foot method, with size increments.																							
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																							
	Lots values are established from the market.																							
8.	<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;">2015</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2015-16</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2015-16</td> <td style="text-align: center;">2015-16</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	2015	2013	2010	2014	2	2015	2013	2010	2014	AG	2015-16	2013	2015-16	2015-16
<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	2015	2013	2010	2014																				
2	2015	2013	2010	2014																				
AG	2015-16	2013	2015-16	2015-16																				

2016 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	Assessor													
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>													
1	All commercial property within Hooker County.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach with sales used to establish depreciation if available. There is not enough income information to make it meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The expertise of a contracted appraiser will be sought in the valuation of 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?													
	The depreciation is built from the market.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	Not applicable.													
6.	Describe the methodology used to determine the commercial lot values.													
	By square foot with size increments.													
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<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2013	2013	2013	2013										

2016 Agricultural Assessment Survey for Hooker 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;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.</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>	0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014						
	Irrigated acres were checked against NRD certified acres. GIS aerials are 2014.							
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. As of this interview 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?							
	No - Mullen Subdivision: 1st acre \$1750, 2 plus acres are valued at \$1000 per acre Rural Residential: 1-20 acres \$1000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$1000 per acre, generally only have two acres at this value and rest of the land is valued as agricultural.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Not applicable.							

2015 Plan of Assessment for Hooker County

Assessment Years 2016, 2017 and 2018

Date: June 27, 2015

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, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. 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; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under § 77-1344 and 75% of its recapture value as defined in § 77-1343 when the land is disqualified for special valuation under § 77-1347. Reference, Neb. Rev. Stat. § 77-201 (R.S. Supp 2004).

General Description of Real Property in Hooker County

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

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	374	21%	11%
Commercial	98	5%	9%
Agricultural	1131	74%	80%

Agricultural land - taxable acres 455,954

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2015, an estimated 5 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2015 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 16 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$76,900.00 for the 2014-2015 fiscal year, the county board did approve funding of \$5,000 for appraisal maintenance, GISWorkshop subscription and Software in the current budget.

Mapping and Software

Hooker County's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance, with the mapping of the village to be completed in 2015. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

Procedure Manual\ Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in Terrascan and can be printed on demand.

Current Assessment Procedures for Real Property

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

2015 R&O Statistics

Property Class	Median	COD	PRD
Residential	96	09.94	104.33
Commercial	95	14.43	105.53
Agricultural	70	22.00	115.07

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

- 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
F. Review assessment sales ratio studies after assessment actions.
G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2015:

Property Class	Median	COD	PRD
Residential	96	09.94	104.33
Commercial	95	14.43	105.53
Agricultural	70	22.00	115.07

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2015 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2016:

Residential - This class of property will have appraisal maintenance and the assessor will review properties in 2015. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial - This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural - This class of property will have reappraisal for 2016. The reappraisal will be completed by the assessor. This class will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS Base maps.

Assessment Actions Planned for Assessment Year 2017:

Residential - The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial - This class of property will have reappraisal for 2017. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2013 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural - This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS Base maps.

Assessment Actions Planned for Assessment Year 2018:

Residential - This class of property will have appraisal maintenance and the assessor will review properties in 2018. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial - This class of property will have appraisal maintenance and the assessor will review properties in 2018. Appraisal maintenance includes sales review and pick-up work. Sales

review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural - This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS Base maps.

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

1. Record Maintenance, Mapping updates, & Ownership changes – Implement GIS parcel mapping within the Village of Mullen through GISWorkshop.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 40 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – N/A
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion

The assessor’s priority for the coming year will be to appraise the agricultural properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be implemented.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature: _____ Date: _____

Copy distribution: Submit the plan to 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 of each year.