

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**FRONTIER COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Frontier 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 Frontier 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: Regina Andrijeski, Frontier County Assessor

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## Introduction

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[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 statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

## **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 (PRD) and Coefficient of Variation (COV). 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 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% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 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 Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO’s recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**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 mass appraisal methods are used in the county assessor’s effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds’ records is audited 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 ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review 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.

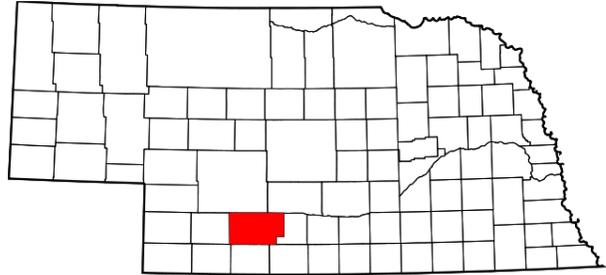
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified 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*

## County Overview

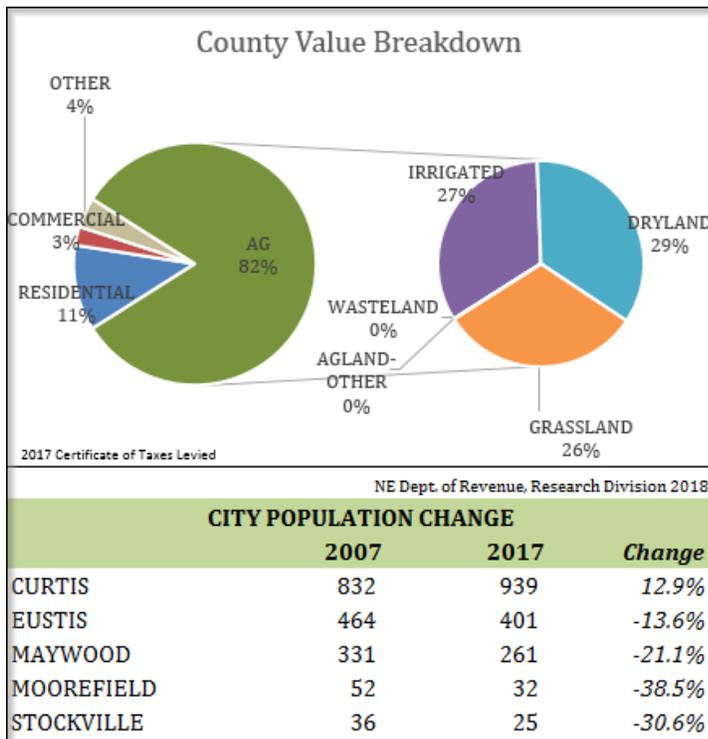
With a total area of 975 miles, Frontier County had 2,621 residents, per the Census Bureau Quick Facts for 2016, reflecting an overall population decline from the 2010 U.S. Census of 5%. Reports indicated that 76% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Frontier County are located in and around Curtis, the largest town in the county. According to the latest information available from the U.S.

Census Bureau, there were 72 employer establishments with total employment of 413.

Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland makes up a majority of the land in the county. Frontier is included in the Middle Republican Natural Resources District (NRD).



## 2018 Residential Correlation for Frontier County

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### *Assessment Actions*

For the 2018 assessment year, only routine maintenance was completed within the residential class.

### *Description of Analysis*

Five separate valuation groups were identified to recognize different economic characteristics within the residential class of Frontier County.

Valuation Grouping	Assessor Location
01	Curtis
02	Eustis
03	Maywood, Stockville, Moorefield
04	Lake Properties
05	Rural Residential

The statistical analysis includes 61 sales representing all five valuation groupings. Of the overall sample, two of the three measures of central tendency are within the acceptable range. Both the COD and PRD are within the range recommended by IAAO, supporting uniformity of the assessments. Of the five groups, only Group 1 and 2 have a sample size large enough for statistical analysis. Grouping 1's median is within the acceptable range with acceptable qualitative measures.

Group 2's median is slightly above the acceptable range. If the three low-dollar sales, under \$30,000, are removed from the sample the median shifts slightly into the range while the qualitative statistics continue to improve. Removal of an extreme ratio sale on either side of the array move the median only a few points (from 99%-101%), however showcases that median is clearly not too high. Group 2 represents the small village of Eustis with a population of 400 people. Additionally, the average adjusted sale price of Eustis is only \$1,073 higher than the average assessed value. Historically, selling prices in Eustis have been subject to small town economics showcasing an erratic housing market.

Both the statistical sample and the 2018 County Abstract of Assessment, Form 45 Compared with the 2017 CTL Report indicate that only minimal valuation changes were made to the residential class for 2018.

### *Assessment Practice Review*

A review of assessment practices are conducted annually for all counties. An examination of specific assessment practices is conducted to determine if valuation processes result in uniform and proportionate values.

## 2018 Residential Correlation for Frontier County

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A gamut of audits are conducted to provide that the information submitted is accurate and timely. Firstly, a random review of assessed values submitted to the state and Real Estate Transfer Statements are reviewed to ensure that the information reported to the state was correct. Additional analysis of both sold and unsold parcels was conducted to verify that the previous year's assessment actions were equally applied to the class. These reviews in Frontier County indicate that this information provides an accurate base for statistical analysis.

The sales verification and qualification processes are areas that are reviewed with the county assessor. The county has acceptable processes where the county assessor will utilize a sales questionnaire for all sales and will follow up if additional information is needed. A review of the non-qualified sales show that the reasons of disqualified sales were supported and documented. There is no apparent bias in the qualification determination; therefore, it is believed that all arm's-length sales were made available for measurement.

Valuation Groups were also evaluated to ensure that differing economic factors that may affect value are identified. There are five distinct valuation Groups for residential in Frontier County. Valuation Group 1 represents the village of Curtis. Curtis is the primary community and home of the NCTA, the state agricultural college. The demand for housing by educators and staff has maintained a stable real estate market. Group 2 is the village of Eustis, a smaller community on the eastern half of the county, is within commuting distance to job opportunities and shopping that are located in the larger communities of Dawson County. The remaining smaller communities of Stockville, Maywood, and Moorefield are combined into Valuation Group 3. The remaining two groups represent distinct economic forces outside of the villages. Group 4 represents rural residential housing countywide and Group 5 is comprised of parcels around the lake.

The inspection and review cycle was also reviewed with the county assessor. All review work is completed in-house by the county-assessor and staff. Review work is completed within a four-year cycle. New depreciation and costing are implemented along with the review cycle. Land values are also updated at this time.

It is notable that the assessor has a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the assessor not only demonstrates their commitment to transparency, but also describes the quality processes used to establish valuations in the county.

### ***Equalization and Quality of Assessment***

A review of the statistics and assessment practices indicate that the assessments are uniform and are considered equalized. Although Groups 4 and 5 have an insufficient number of sales, they are subject to the same appraisal and review process as the other valuation groups and are deemed to be at an acceptable level of value.

## 2018 Residential Correlation for Frontier County

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Based on the assessment practices review and statistical analysis, the quality of assessment in Frontier County complies with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	29	99.88	103.55	102.40	11.12	101.12
02	16	100.75	105.79	101.32	12.51	104.41
03	8	99.36	96.21	96.33	06.96	99.88
04	4	85.08	89.21	90.90	21.58	98.14
05	4	79.38	79.40	77.41	09.65	102.57
____ALL____	61	99.05	100.65	97.41	12.32	103.33

### *Level of Value*

Based on analysis of all available information, the level of value for the residential class in Frontier County is 99%

# 2018 Commercial Correlation for Frontier County

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## *Assessment Actions*

A complete physical review and reappraisal of the commercial class was completed for the 2018 assessment year. In 2017, Frontier County converted CAMA vendors to Vanguard. Vanguard has a costing manual different from Marshall and Swift, which was previously used with the prior CAMA system. As part of the commercial appraisal, parcels were assigned new occupancy codes and quality and conditions were entered. With so few sales within a three-year study period, the county included sales from the year prior and sales that had occurred after the study period. CAMA derived appraisal tables were implemented and economic factors were applied by occupancy code to better fit the local market.

## *Description of Analysis*

With so few sales, differing market characteristics cannot be detected that would warrant more than one valuation grouping within the commercial class and all locations are evaluated together.

Review of the statistical sample show that only ten sales occurred in the study period, insufficient to be relied upon to establish an exact level of value. Removal of a ratio on either side of the median array moves the median from 92% - 98%. This supports that the level of value is acceptable even though the exact median cannot be established.

A review of the 2018 County Abstract of Assessment of Real Property Compared with the 2017 Certificate of Taxes Levied Report (CTL) show that the commercial population increased 3.39%. Although the sample increased at a greater percentage, 14.36%, a review of the ratios after new values were established did not indicate a bias towards the sales price.

## *Assessment Practice Review*

Annually, a review of assessment practices are conducted for all counties. An examination of specific assessment practices is conducted to determine if valuation processes result in uniform and proportionate values.

The sales qualification processes were also evaluated. The usability rate of the commercial class is over 60%. On sales that were nonqualified, comments were documented and adequately described. It is believed that all qualified sales are available for measurement purposes.

Another aspect of the review involves discussing the six-year inspection and review cycle with the county assessor. Frontier County completes all inspections in house including commercial. This is completed cyclically every four years. In conjunction with an exterior physical inspection, the county sends out interior questionnaires as part of the review. A reappraisal is completed at the same time as the review including a review of land values. The review and revaluation of the

## **2018 Commercial Correlation for Frontier County**

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commercial class was completed for the 2018 assessment year. The county complies with the inspection and review requirements.

Valuation Groups were also examined to ensure that unique economic characteristics were identified within the county. There are so few commercial parcels for Frontier County, stratification by location would not be logical. Differences that may exist by location are identified with different land values.

It is notable that the assessor has a detailed valuation methodology on file describing practices used to set values in the county. The methodology produced by the assessor not only demonstrates their commitment to transparency, but also describes the quality processes used to establish valuations in the county.

### ***Equalization and Quality of Assessment***

The sample size for the commercial class is considered too small to be relied upon for statistical measurement. A review of the assessment practices support that the assessments are uniform and considered equalized. The quality of assessment for the commercial class in Frontier County complies with professionally accepted mass appraisal standards.

### ***Level of Value***

Based on the analysis of all available information, Frontier County has achieved the statutory level of value of 100% for the commercial class of property.

# 2018 Agricultural Correlation for Frontier County

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## *Assessor Actions*

For the 2018 assessment year, the county completed pick-up work in a timely manner

A sales analysis was conducted on sales within the county. The study indicated that a decrease was warranted for cropland while grassland values remained stable. The county assessor decreased irrigated land 10% and dryland 15%. This mirrors the regional value trends.

## *Description of Analysis*

The majority of agricultural land is grass and dryland with some irrigated land. Most parcels in the county are mixed use, containing both grassland and dryland acres. The surrounding counties of Hitchcock, Hayes, Lincoln (Market Area 4), Dawson (Market Area 2), Gosper, Furnas and Red Willow are considered comparable. Irrigated land is not comparable to Dawson or Gosper due to the water restrictions.

Analysis of the statistical sample show that two of the three measures of central tendency are within the acceptable range including the median. Due to the nature of the mixed-use land, there are not an adequate sample of sales when stratified by 80% MLU by subclass. Instead, comparability of values with surrounding counties will be relied upon as an indication of an acceptable level of value. Frontier County is comparable to all surrounding counties but normally is closest in value to Red Willow. Values set by Frontier blend well with the neighboring counties and are thought to have achieved an acceptable level of value.

## *Assessment Practice Review*

A review of assessment practices are conducted annually for all counties. An examination of specific assessment practices is conducted to determine if valuation processes result in uniform and proportionate values.

The qualification processes of the county were reviewed and nonqualified sales were evaluated for comments. The usability of the agricultural class was 48%. The majority of the nonqualified sales involved combination sales, family and corrective deeds. The county has adequately screened sales and has made all arm's length transactions available for measurement.

Market areas were also discussed with the county to ensure that geographic characteristics that would affect market values are adequately identified. The county currently has one market area, no unique characteristics exist that would warrant separate market areas.

The six-year inspection and review cycle was also reviewed. Frontier County is on a four-year cyclical review. In conjunction with the physical inspection of rural parcels, the county mails out new aerial imagery to landowners for review. Agricultural homes are valued the same as rural residential homes. Currently, improvements are valued using a depreciation model created by the county assessor.

## 2018 Agricultural Correlation for Frontier County

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### *Equalization*

The statistical analysis and review of the assessment practices indicate that Frontier County has achieved equalization. A comparison of the values used in Frontier County to adjoining counties demonstrates similar comparability with values. The quality of assessment of the agricultural property in Frontier County complies with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	70.79	70.79	70.49	12.04	100.43
1	2	70.79	70.79	70.49	12.04	100.43
<u>Dry</u>						
County	3	82.12	78.36	77.80	13.42	100.72
1	3	82.12	78.36	77.80	13.42	100.72
<u>Grass</u>						
County	6	77.27	70.85	65.03	24.12	108.95
1	6	77.27	70.85	65.03	24.12	108.95
<u>ALL</u>						
	41	71.03	72.69	77.47	19.20	93.83

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 71%.

## 2018 Opinions of the Property Tax Administrator for Frontier 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	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 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Frontier County

### Residential Real Property - Current

Number of Sales	61	Median	99.05
Total Sales Price	\$5,052,450	Mean	100.65
Total Adj. Sales Price	\$5,052,450	Wgt. Mean	97.41
Total Assessed Value	\$4,921,820	Average Assessed Value of the Base	\$59,646
Avg. Adj. Sales Price	\$82,827	Avg. Assessed Value	\$80,686

### Confidence Interval - Current

95% Median C.I	98.28 to 102.27
95% Wgt. Mean C.I	93.62 to 101.21
95% Mean C.I	96.21 to 105.09
% of Value of the Class of all Real Property Value in the County	7.93
% of Records Sold in the Study Period	5.42
% of Value Sold in the Study Period	7.33

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	51	100	99.79
2016	67	98	97.96
2015	67	96	95.06
2014	61	95	95.06

## 2018 Commission Summary for Frontier County

### Commercial Real Property - Current

Number of Sales	10	Median	95.02
Total Sales Price	\$950,200	Mean	101.53
Total Adj. Sales Price	\$950,200	Wgt. Mean	96.53
Total Assessed Value	\$917,258	Average Assessed Value of the Base	\$122,948
Avg. Adj. Sales Price	\$95,020	Avg. Assessed Value	\$91,726

### Confidence Interval - Current

95% Median C.I	60.62 to 136.50
95% Wgt. Mean C.I	66.38 to 126.69
95% Mean C.I	77.03 to 126.03
% of Value of the Class of all Real Property Value in the County	2.76
% of Records Sold in the Study Period	5.26
% of Value Sold in the Study Period	3.93

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	16	100	96.35
2016	15	100	95.63
2015	17	100	101.48
2014	13	100	99.80

**32 Frontier  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 61  
 Total Sales Price : 5,052,450  
 Total Adj. Sales Price : 5,052,450  
 Total Assessed Value : 4,921,820  
 Avg. Adj. Sales Price : 82,827  
 Avg. Assessed Value : 80,686

MEDIAN : 99  
 WGT. MEAN : 97  
 MEAN : 101  
 COD : 12.32  
 PRD : 103.33

COV : 17.59  
 STD : 17.70  
 Avg. Abs. Dev : 12.20  
 MAX Sales Ratio : 147.96  
 MIN Sales Ratio : 61.64

95% Median C.I. : 98.28 to 102.27  
 95% Wgt. Mean C.I. : 93.62 to 101.21  
 95% Mean C.I. : 96.21 to 105.09

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	7	99.02	98.05	96.58	08.76	101.52	75.72	120.70	75.72 to 120.70	81,214	78,435
01-JAN-16 To 31-MAR-16	3	82.69	82.54	92.49	13.29	89.24	65.98	98.95	N/A	67,750	62,659
01-APR-16 To 30-JUN-16	9	99.93	105.16	101.19	06.10	103.92	97.13	126.81	99.05 to 116.99	96,444	97,593
01-JUL-16 To 30-SEP-16	6	98.59	98.89	99.29	03.07	99.60	91.13	104.55	91.13 to 104.55	101,083	100,366
01-OCT-16 To 31-DEC-16	5	112.76	108.94	104.24	07.71	104.51	95.58	119.16	N/A	58,600	61,082
01-JAN-17 To 31-MAR-17	6	103.25	108.76	105.21	15.07	103.37	78.39	147.96	78.39 to 147.96	57,367	60,355
01-APR-17 To 30-JUN-17	9	96.50	95.50	95.50	17.03	100.00	61.64	145.77	80.13 to 105.99	102,611	97,991
01-JUL-17 To 30-SEP-17	16	100.17	100.56	92.72	15.47	108.46	64.87	141.43	82.53 to 119.36	77,844	72,175
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	25	99.05	98.95	98.72	07.57	100.23	65.98	126.81	98.15 to 101.74	89,850	88,702
01-OCT-16 To 30-SEP-17	36	100.21	101.83	96.37	15.44	105.67	61.64	147.96	95.58 to 105.99	77,950	75,118
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	23	99.71	101.39	100.16	07.99	101.23	65.98	126.81	98.28 to 104.55	85,685	85,823
<u>ALL</u>	61	99.05	100.65	97.41	12.32	103.33	61.64	147.96	98.28 to 102.27	82,827	80,686

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	29	99.88	103.55	102.40	11.12	101.12	61.64	145.77	98.82 to 106.03	74,957	76,757
02	16	100.75	105.79	101.32	12.51	104.41	78.39	147.96	96.50 to 116.99	80,981	82,054
03	8	99.36	96.21	96.33	06.96	99.88	82.53	104.55	82.53 to 104.55	71,188	68,572
04	4	85.08	89.21	90.90	21.58	98.14	65.98	120.70	N/A	92,375	83,968
05	4	79.38	79.40	77.41	09.65	102.57	64.87	93.98	N/A	161,000	124,636
<u>ALL</u>	61	99.05	100.65	97.41	12.32	103.33	61.64	147.96	98.28 to 102.27	82,827	80,686

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	54	99.80	102.11	98.31	11.60	103.87	61.64	147.96	98.68 to 102.39	83,175	81,772
06	4	85.08	89.21	90.90	21.58	98.14	65.98	120.70	N/A	92,375	83,968
07	3	83.88	89.56	88.90	07.84	100.74	82.53	102.27	N/A	63,833	56,746
<u>ALL</u>	61	99.05	100.65	97.41	12.32	103.33	61.64	147.96	98.28 to 102.27	82,827	80,686

**32 Frontier  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 61  
 Total Sales Price : 5,052,450  
 Total Adj. Sales Price : 5,052,450  
 Total Assessed Value : 4,921,820  
 Avg. Adj. Sales Price : 82,827  
 Avg. Assessed Value : 80,686

MEDIAN : 99  
 WGT. MEAN : 97  
 MEAN : 101  
 COD : 12.32  
 PRD : 103.33

COV : 17.59  
 STD : 17.70  
 Avg. Abs. Dev : 12.20  
 MAX Sales Ratio : 147.96  
 MIN Sales Ratio : 61.64

95% Median C.I. : 98.28 to 102.27  
 95% Wgt. Mean C.I. : 93.62 to 101.21  
 95% Mean C.I. : 96.21 to 105.09

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	78.39	78.39	78.39	00.00	100.00	78.39	78.39	N/A	14,200	11,132	
Less Than 30,000	10	107.18	105.06	104.57	22.80	100.47	61.64	147.96	78.39 to 141.43	19,770	20,673	
___Ranges Excl. Low \$___												
Greater Than 4,999	61	99.05	100.65	97.41	12.32	103.33	61.64	147.96	98.28 to 102.27	82,827	80,686	
Greater Than 14,999	60	99.38	101.02	97.47	12.14	103.64	61.64	147.96	98.28 to 102.30	83,971	81,845	
Greater Than 29,999	51	99.02	99.78	97.12	09.80	102.74	64.87	145.77	98.28 to 102.06	95,191	92,453	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	78.39	78.39	78.39	00.00	100.00	78.39	78.39	N/A	14,200	11,132	
15,000 TO 29,999	9	112.76	108.02	106.59	20.69	101.34	61.64	147.96	78.81 to 141.43	20,389	21,733	
30,000 TO 59,999	16	104.37	107.88	109.04	11.59	98.94	65.98	145.77	99.02 to 119.36	48,469	52,849	
60,000 TO 99,999	14	98.52	98.24	98.32	10.36	99.92	81.93	127.41	83.88 to 105.99	73,250	72,022	
100,000 TO 149,999	11	98.90	97.58	97.40	04.38	100.18	75.72	105.18	94.44 to 104.55	125,909	122,638	
150,000 TO 249,999	10	98.60	91.41	90.62	07.79	100.87	64.87	99.93	78.62 to 99.05	166,875	151,218	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	61	99.05	100.65	97.41	12.32	103.33	61.64	147.96	98.28 to 102.27	82,827	80,686	

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	17.88	95% Median C.I. :	96.50 to 116.99
Total Sales Price :	1,295,700	Wgt. Mean :	101	STD :	18.91	95% Wgt. Mean C.I. :	96.51 to 106.14
Total Adj. Sales Price :	1,295,700	Mean :	106	Avg. Abs. Dev :	12.60	95% Mean C.I. :	95.72 to 115.86
Total Assessed Value :	1,312,867						
Avg. Adj. Sales Price :	80,981	COD :	12.51	MAX Sales Ratio :	147.96		
Avg. Assessed Value :	82,054	PRD :	104.41	MIN Sales Ratio :	78.39		

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	1	101.56	101.56	101.56		100.00	101.56	101.56	N/A	79,000	80,233
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	3	104.63	107.18	104.17	05.44	102.89	99.93	116.99	N/A	81,333	84,728
07/01/2016 To 09/30/2016	4	98.22	97.47	97.86	02.88	99.60	91.13	102.30	N/A	89,625	87,704
10/01/2016 To 12/31/2016	1	98.68	98.68	98.68		100.00	98.68	98.68	N/A	155,000	152,952
01/01/2017 To 03/31/2017	2	113.18	113.18	121.76	30.74	92.95	78.39	147.96	N/A	18,850	22,952
04/01/2017 To 06/30/2017	2	100.84	100.84	100.00	04.30	100.84	96.50	105.18	N/A	132,750	132,747
07/01/2017 To 09/30/2017	3	127.01	117.64	104.67	14.95	112.39	84.47	141.43	N/A	52,000	54,429
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	8	100.75	101.62	100.55	04.71	101.06	91.13	116.99	91.13 to 116.99	85,188	85,654
10/01/2016 To 09/30/2017	8	101.93	109.95	102.19	20.05	107.59	78.39	147.96	78.39 to 147.96	76,775	78,454
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	8	99.31	101.26	100.06	04.73	101.20	91.13	116.99	91.13 to 116.99	94,688	94,744

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	16	100.75	105.79	101.32	12.51	104.41	78.39	147.96	96.50 to 116.99	80,981	82,054

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	101	COV :	17.88	95% Median C.I. :	96.50 to 116.99
Total Sales Price :	1,295,700	Wgt. Mean :	101	STD :	18.91	95% Wgt. Mean C.I. :	96.51 to 106.14
Total Adj. Sales Price :	1,295,700	Mean :	106	Avg. Abs. Dev :	12.60	95% Mean C.I. :	95.72 to 115.86
Total Assessed Value :	1,312,867						
Avg. Adj. Sales Price :	80,981	COD :	12.51	MAX Sales Ratio :	147.96		
Avg. Assessed Value :	82,054	PRD :	104.41	MIN Sales Ratio :	78.39		

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	16	100.75	105.79	101.32	12.51	104.41	78.39	147.96	96.50 to 116.99	80,981	82,054
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	78.39	78.39	78.39		100.00	78.39	78.39	N/A	14,200	11,132
Less Than 30,000	3	141.43	122.59	127.36	16.40	96.25	78.39	147.96	N/A	17,567	22,373
__Ranges Excl. Low \$__											
Greater Than 4,999	16	100.75	105.79	101.32	12.51	104.41	78.39	147.96	96.50 to 116.99	80,981	82,054
Greater Than 15,000	15	101.56	107.61	101.58	11.71	105.94	84.47	147.96	98.15 to 116.99	85,433	86,782
Greater Than 30,000	13	99.93	101.91	100.22	06.96	101.69	84.47	127.01	96.50 to 105.18	95,615	95,827
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	78.39	78.39	78.39		100.00	78.39	78.39	N/A	14,200	11,132
15,000 TO 29,999	2	144.70	144.70	145.42	02.26	99.50	141.43	147.96	N/A	19,250	27,993
30,000 TO 59,999	3	116.99	116.21	117.40	06.38	98.99	104.63	127.01	N/A	47,667	55,961
60,000 TO 99,999	5	98.28	95.55	95.65	05.75	99.90	84.47	102.30	N/A	82,200	78,627
100,000 TO 149,999	2	101.67	101.67	101.56	03.46	100.11	98.15	105.18	N/A	110,250	111,971
150,000 TO 249,999	3	98.68	98.37	98.35	01.16	100.02	96.50	99.93	N/A	156,167	153,597
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUPING	02	Total	Increase	0%

What IF

**32 Frontier  
COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 10  
 Total Sales Price : 950,200  
 Total Adj. Sales Price : 950,200  
 Total Assessed Value : 917,258  
 Avg. Adj. Sales Price : 95,020  
 Avg. Assessed Value : 91,726

MEDIAN : 95  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 25.39  
 PRD : 105.18

COV : 33.73  
 STD : 34.25  
 Avg. Abs. Dev : 24.13  
 MAX Sales Ratio : 169.25  
 MIN Sales Ratio : 51.59

95% Median C.I. : 60.62 to 136.50  
 95% Wgt. Mean C.I. : 66.38 to 126.69  
 95% Mean C.I. : 77.03 to 126.03

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	2	94.56	94.56	92.72	03.27	101.98	91.47	97.65	N/A	40,750	37,783
01-APR-15 To 30-JUN-15	2	84.62	84.62	69.03	28.36	122.58	60.62	108.62	N/A	149,850	103,436
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	3	90.97	86.28	110.30	23.70	78.22	51.59	116.28	N/A	144,667	159,573
01-JUL-16 To 30-SEP-16	2	130.82	130.82	105.19	29.38	124.37	92.38	169.25	N/A	45,000	47,338
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	136.50	136.50	136.50	00.00	100.00	136.50	136.50	N/A	45,000	61,427
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	4	94.56	89.59	74.09	14.33	120.92	60.62	108.62	N/A	95,300	70,609
01-OCT-15 To 30-SEP-16	5	92.38	104.09	109.43	30.95	95.12	51.59	169.25	N/A	104,800	114,679
01-OCT-16 To 30-SEP-17	1	136.50	136.50	136.50	00.00	100.00	136.50	136.50	N/A	45,000	61,427
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	4	94.56	89.59	74.09	14.33	120.92	60.62	108.62	N/A	95,300	70,609
01-JAN-16 To 31-DEC-16	5	92.38	104.09	109.43	30.95	95.12	51.59	169.25	N/A	104,800	114,679
<u>ALL</u>	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726
<u>ALL</u>	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726
04											
<u>ALL</u>	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726

**32 Frontier  
COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 10  
 Total Sales Price : 950,200  
 Total Adj. Sales Price : 950,200  
 Total Assessed Value : 917,258  
 Avg. Adj. Sales Price : 95,020  
 Avg. Assessed Value : 91,726

MEDIAN : 95  
 WGT. MEAN : 97  
 MEAN : 102  
 COD : 25.39  
 PRD : 105.18

COV : 33.73  
 STD : 34.25  
 Avg. Abs. Dev : 24.13  
 MAX Sales Ratio : 169.25  
 MIN Sales Ratio : 51.59

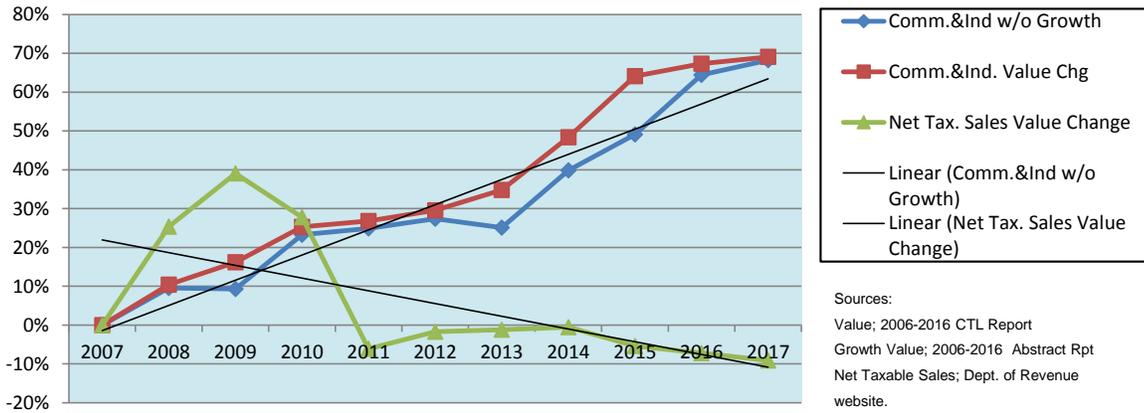
95% Median C.I. : 60.62 to 136.50  
 95% Wgt. Mean C.I. : 66.38 to 126.69  
 95% Mean C.I. : 77.03 to 126.03

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<b>Low \$ Ranges</b>												
Less Than 5,000												
Less Than 15,000	1	90.97	90.97	90.97	00.00	100.00	90.97	90.97	N/A	13,000	11,826	
Less Than 30,000	3	97.65	119.29	119.83	26.72	99.55	90.97	169.25	N/A	14,833	17,775	
<b>Ranges Excl. Low \$</b>												
Greater Than 4,999	10	95.02	101.53	96.53	25.39	105.18	51.59	169.25	60.62 to 136.50	95,020	91,726	
Greater Than 14,999	9	97.65	102.71	96.61	26.70	106.31	51.59	169.25	60.62 to 136.50	104,133	100,604	
Greater Than 29,999	7	92.38	93.92	95.39	24.39	98.46	51.59	136.50	51.59 to 136.50	129,386	123,419	
<b>Incremental Ranges</b>												
0 TO 4,999												
5,000 TO 14,999	1	90.97	90.97	90.97	00.00	100.00	90.97	90.97	N/A	13,000	11,826	
15,000 TO 29,999	2	133.45	133.45	131.74	26.83	101.30	97.65	169.25	N/A	15,750	20,750	
30,000 TO 59,999	3	108.62	98.90	103.03	26.05	95.99	51.59	136.50	N/A	44,167	45,504	
60,000 TO 99,999	2	91.93	91.93	91.96	00.50	99.97	91.47	92.38	N/A	70,000	64,371	
100,000 TO 149,999												
150,000 TO 249,999	1	60.62	60.62	60.62	00.00	100.00	60.62	60.62	N/A	247,200	149,844	
250,000 TO 499,999	1	116.28	116.28	116.28	00.00	100.00	116.28	116.28	N/A	386,000	448,836	
500,000 TO 999,999												
1,000,000 +												
<b>ALL</b>	<b>10</b>	<b>95.02</b>	<b>101.53</b>	<b>96.53</b>	<b>25.39</b>	<b>105.18</b>	<b>51.59</b>	<b>169.25</b>	<b>60.62 to 136.50</b>	<b>95,020</b>	<b>91,726</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
302	1	51.59	51.59	51.59	00.00	100.00	51.59	51.59	N/A	35,000	18,057	
344	1	92.38	92.38	92.38	00.00	100.00	92.38	92.38	N/A	75,000	69,288	
350	3	91.47	96.20	75.79	27.65	126.93	60.62	136.50	N/A	119,067	90,241	
353	3	97.65	119.29	119.83	26.72	99.55	90.97	169.25	N/A	14,833	17,775	
470	1	108.62	108.62	108.62	00.00	100.00	108.62	108.62	N/A	52,500	57,028	
494	1	116.28	116.28	116.28	00.00	100.00	116.28	116.28	N/A	386,000	448,836	
<b>ALL</b>	<b>10</b>	<b>95.02</b>	<b>101.53</b>	<b>96.53</b>	<b>25.39</b>	<b>105.18</b>	<b>51.59</b>	<b>169.25</b>	<b>60.62 to 136.50</b>	<b>95,020</b>	<b>91,726</b>	

### 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
2007	\$ 13,363,140	\$ 56,960	0.43%	\$ 13,306,180	-	\$ 10,917,528	-
2008	\$ 14,757,254	\$ 118,683	0.80%	\$ 14,638,571	9.54%	\$ 13,686,080	25.36%
2009	\$ 15,525,605	\$ 921,755	5.94%	\$ 14,603,850	-1.04%	\$ 15,180,973	10.92%
2010	\$ 16,745,440	\$ 270,000	1.61%	\$ 16,475,440	6.12%	\$ 13,950,982	-8.10%
2011	\$ 16,950,620	\$ 258,610	1.53%	\$ 16,692,010	-0.32%	\$ 10,253,864	-26.50%
2012	\$ 17,310,824	\$ 282,322	1.63%	\$ 17,028,502	0.46%	\$ 10,734,744	4.69%
2013	\$ 18,016,208	\$ 1,299,623	7.21%	\$ 16,716,585	-3.43%	\$ 10,787,995	0.50%
2014	\$ 19,833,229	\$ 1,144,598	5.77%	\$ 18,688,631	3.73%	\$ 10,862,702	0.69%
2015	\$ 21,934,456	\$ 2,007,909	9.15%	\$ 19,926,547	0.47%	\$ 10,329,262	-4.91%
2016	\$ 22,362,106	\$ 387,869	1.73%	\$ 21,974,237	0.18%	\$ 10,131,869	-1.91%
2017	\$ 22,594,307	\$ 111,891	0.50%	\$ 22,482,416	0.54%	\$ 9,923,837	-2.05%
<b>Ann %chg</b>	5.39%			<b>Average</b>	<b>1.63%</b>	<b>-0.83%</b>	<b>-0.13%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	9.54%	10.43%	25.36%
2009	9.28%	16.18%	39.05%
2010	23.29%	25.31%	27.79%
2011	24.91%	26.85%	-6.08%
2012	27.43%	29.54%	-1.67%
2013	25.09%	34.82%	-1.19%
2014	39.85%	48.42%	-0.50%
2015	49.12%	64.14%	-5.39%
2016	64.44%	67.34%	-7.20%
2017	68.24%	69.08%	-9.10%

County Number: 32  
 County Name: Frontier

**32 Frontier**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 41  
Total Sales Price : 21,435,925  
Total Adj. Sales Price : 21,435,925  
Total Assessed Value : 16,606,438  
Avg. Adj. Sales Price : 522,827  
Avg. Assessed Value : 405,035

MEDIAN : 71  
WGT. MEAN : 77  
MEAN : 73  
COD : 19.20  
PRD : 93.83

COV : 22.78  
STD : 16.56  
Avg. Abs. Dev : 13.64  
MAX Sales Ratio : 105.38  
MIN Sales Ratio : 30.55

95% Median C.I. : 62.27 to 80.46  
95% Wgt. Mean C.I. : 64.13 to 90.81  
95% Mean C.I. : 67.62 to 77.76

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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
<b>Qrtrs</b>											
01-OCT-14 To 31-DEC-14	3	56.76	57.25	59.95	11.45	95.50	47.74	67.25	N/A	431,800	258,843
01-JAN-15 To 31-MAR-15	2	55.27	55.27	55.39	01.50	99.78	54.44	56.10	N/A	875,000	484,623
01-APR-15 To 30-JUN-15	4	60.32	70.49	95.86	20.46	73.53	57.93	103.39	N/A	1,578,125	1,512,832
01-JUL-15 To 30-SEP-15	2	61.30	61.30	62.03	02.20	98.82	59.95	62.64	N/A	431,260	267,497
01-OCT-15 To 31-DEC-15	2	67.22	67.22	72.10	22.42	93.23	52.15	82.28	N/A	244,150	176,033
01-JAN-16 To 31-MAR-16	7	79.60	77.20	74.29	10.92	103.92	58.63	95.16	58.63 to 95.16	445,000	330,604
01-APR-16 To 30-JUN-16	2	84.96	84.96	80.43	09.49	105.63	76.90	93.02	N/A	342,500	275,468
01-JUL-16 To 30-SEP-16	4	79.65	77.68	77.40	05.51	100.36	67.28	84.12	N/A	275,120	212,944
01-OCT-16 To 31-DEC-16	4	66.44	68.19	64.30	13.67	106.05	56.04	83.82	N/A	288,363	185,417
01-JAN-17 To 31-MAR-17	5	88.43	87.44	79.42	14.26	110.10	68.36	105.38	N/A	380,838	302,466
01-APR-17 To 30-JUN-17	4	86.51	80.24	72.83	13.29	110.17	55.37	92.58	N/A	493,728	359,580
01-JUL-17 To 30-SEP-17	2	53.47	53.47	64.60	42.87	82.77	30.55	76.38	N/A	397,088	256,509
<b>Study Yrs</b>											
01-OCT-14 To 30-SEP-15	11	58.36	62.44	81.52	12.85	76.59	47.74	103.39	54.44 to 67.25	929,129	757,463
01-OCT-15 To 30-SEP-16	15	79.60	77.03	75.51	10.44	102.01	52.15	95.16	70.32 to 84.12	359,252	271,267
01-OCT-16 To 30-SEP-17	15	76.38	75.86	72.17	19.73	105.11	30.55	105.38	62.17 to 90.90	388,448	280,356
<b>Calendar Yrs</b>											
01-JAN-15 To 31-DEC-15	10	59.16	64.95	84.00	15.48	77.32	52.15	103.39	54.44 to 82.28	941,332	790,763
01-JAN-16 To 31-DEC-16	17	79.30	76.10	73.65	11.00	103.33	56.04	95.16	67.28 to 84.12	356,113	262,271
<b>ALL</b>	<b>41</b>	<b>71.03</b>	<b>72.69</b>	<b>77.47</b>	<b>19.20</b>	<b>93.83</b>	<b>30.55</b>	<b>105.38</b>	<b>62.27 to 80.46</b>	<b>522,827</b>	<b>405,035</b>

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	71.03	72.69	77.47	19.20	93.83	30.55	105.38	62.27 to 80.46	522,827	405,035
<b>ALL</b>	<b>41</b>	<b>71.03</b>	<b>72.69</b>	<b>77.47</b>	<b>19.20</b>	<b>93.83</b>	<b>30.55</b>	<b>105.38</b>	<b>62.27 to 80.46</b>	<b>522,827</b>	<b>405,035</b>

**32 Frontier**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 41  
Total Sales Price : 21,435,925  
Total Adj. Sales Price : 21,435,925  
Total Assessed Value : 16,606,438  
Avg. Adj. Sales Price : 522,827  
Avg. Assessed Value : 405,035

MEDIAN : 71  
WGT. MEAN : 77  
MEAN : 73  
COD : 19.20  
PRD : 93.83

COV : 22.78  
STD : 16.56  
Avg. Abs. Dev : 13.64  
MAX Sales Ratio : 105.38  
MIN Sales Ratio : 30.55

95% Median C.I. : 62.27 to 80.46  
95% Wgt. Mean C.I. : 64.13 to 90.81  
95% Mean C.I. : 67.62 to 77.76

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	62.27	62.27	62.27	00.00	100.00	62.27	62.27	N/A	525,000	326,926
1	1	62.27	62.27	62.27	00.00	100.00	62.27	62.27	N/A	525,000	326,926
<b>_____Dry_____</b>											
County	1	59.95	59.95	59.95	00.00	100.00	59.95	59.95	N/A	197,520	118,405
1	1	59.95	59.95	59.95	00.00	100.00	59.95	59.95	N/A	197,520	118,405
<b>_____Grass_____</b>											
County	3	70.71	70.07	59.65	13.55	117.47	55.37	84.12	N/A	380,477	226,945
1	3	70.71	70.07	59.65	13.55	117.47	55.37	84.12	N/A	380,477	226,945
<b>_____ALL_____</b>	<b>41</b>	<b>71.03</b>	<b>72.69</b>	<b>77.47</b>	<b>19.20</b>	<b>93.83</b>	<b>30.55</b>	<b>105.38</b>	<b>62.27 to 80.46</b>	<b>522,827</b>	<b>405,035</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	70.79	70.79	70.49	12.04	100.43	62.27	79.30	N/A	507,500	357,753
1	2	70.79	70.79	70.49	12.04	100.43	62.27	79.30	N/A	507,500	357,753
<b>_____Dry_____</b>											
County	3	82.12	78.36	77.80	13.42	100.72	59.95	93.02	N/A	211,810	164,785
1	3	82.12	78.36	77.80	13.42	100.72	59.95	93.02	N/A	211,810	164,785
<b>_____Grass_____</b>											
County	6	77.27	70.85	65.03	24.12	108.95	30.55	100.53	30.55 to 100.53	296,768	192,994
1	6	77.27	70.85	65.03	24.12	108.95	30.55	100.53	30.55 to 100.53	296,768	192,994
<b>_____ALL_____</b>	<b>41</b>	<b>71.03</b>	<b>72.69</b>	<b>77.47</b>	<b>19.20</b>	<b>93.83</b>	<b>30.55</b>	<b>105.38</b>	<b>62.27 to 80.46</b>	<b>522,827</b>	<b>405,035</b>

## Frontier County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	2970	2967	2898	2909	2870	2870	2814	2767	<b>2938</b>
Red Willow	1	3065	3065	3009	2957	2723	2345	2253	2105	<b>2975</b>
Lincoln	4	2835	2816	2579	2835	2759	2835	2573	2682	<b>2752</b>
Gosper	4	n/a	4175	3545	2950	2755	n/a	2555	2365	<b>3495</b>
Furnas	1	4310	4310	3490	3285	2565	2410	2310	2310	<b>3812</b>
Hitchcock	1	2880	2880	2610	2610	2520	2520	2430	2430	<b>2788</b>
Hayes	1	2780	2780	2480	2480	2330	2330	2170	2170	<b>2526</b>

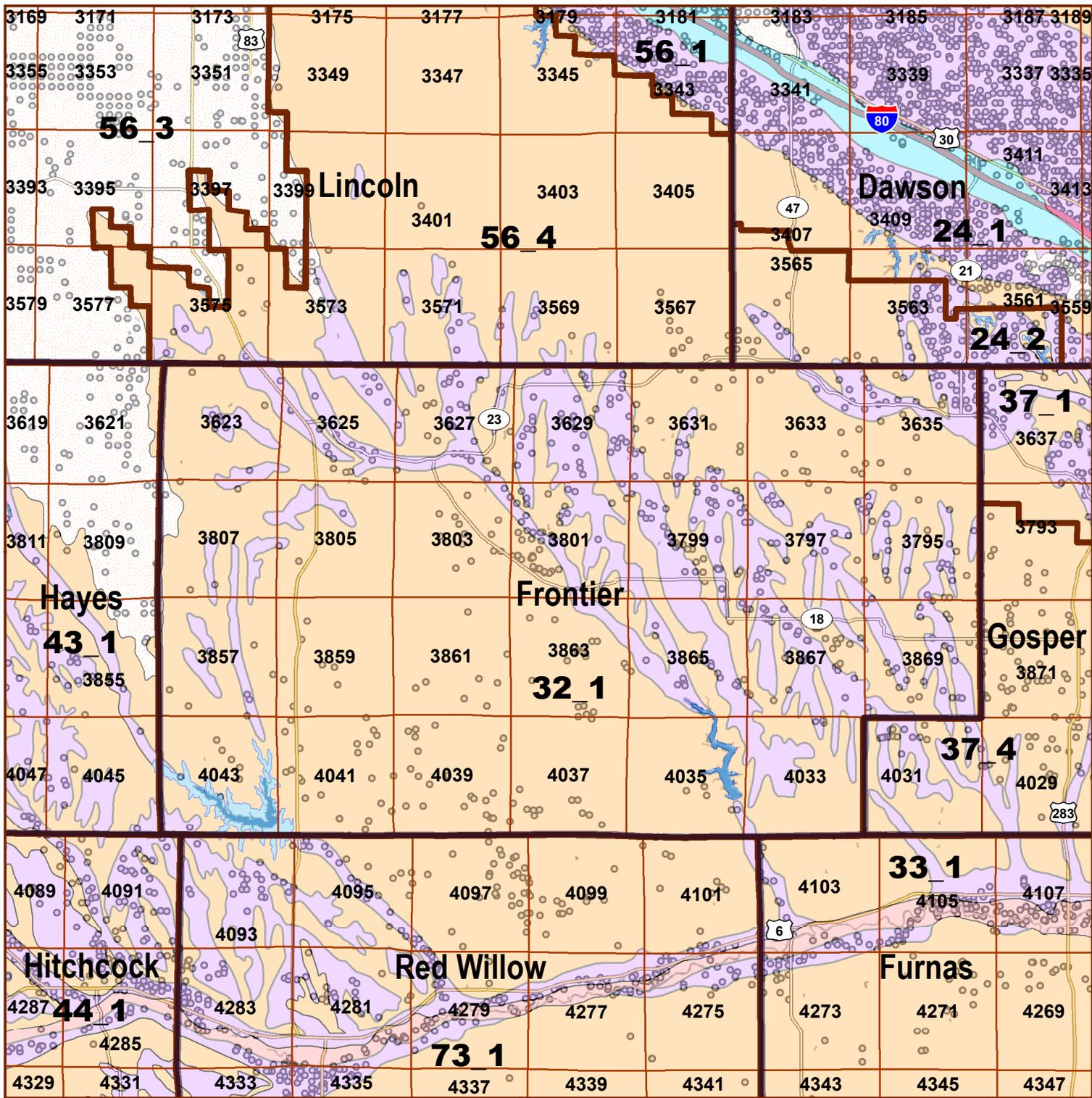
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1445	1445	1395	1395	1345	1344	1295	1295	<b>1415</b>
Red Willow	1	1530	1530	1480	1480	1375	1325	1275	1225	<b>1480</b>
Lincoln	4	1300	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>
Gosper	4	n/a	1720	1600	1500	1380	n/a	1135	1135	<b>1576</b>
Furnas	1	1710	1710	1330	1330	1175	1175	1070	1070	<b>1508</b>
Hitchcock	1	1275	1275	1190	1190	1105	1105	985	985	<b>1233</b>
Hayes	1	1170	1170	1055	1055	1015	1015	960	960	<b>1117</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>
Red Willow	1	650	650	650	650	650	650	650	650	<b>650</b>
Lincoln	4	690	690	690	690	690	625	625	625	<b>631</b>
Gosper	4	n/a	1401	1246	1115	1021	n/a	976	976	<b>1019</b>
Furnas	1	1245	1244	1180	1180	970	970	920	920	<b>953</b>
Hitchcock	1	585	585	585	611	585	585	585	585	<b>585</b>
Hayes	1	515	515	515	515	515	515	515	515	<b>515</b>

County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	n/a	n/a	n/a
Red Willow	1	1405	650	25
Lincoln	4	n/a	n/a	350
Gosper	4	n/a	n/a	50
Furnas	1	1336	920	75
Hitchcock	1	1456	n/a	50
Hayes	1	836	n/a	25

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



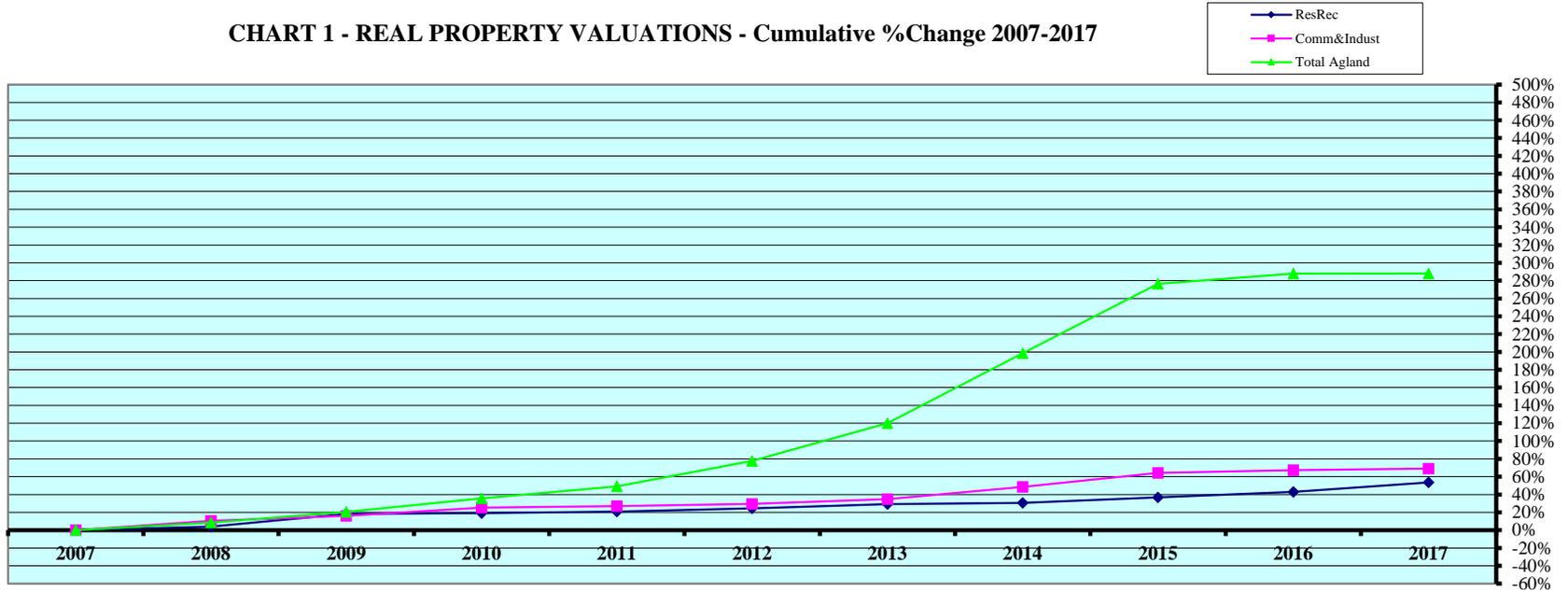
**Legend**

- 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

## Frontier County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	43,887,007	--	--	--	13,363,140	--	--	--	192,616,927	--	--	--
2008	45,651,008	1,764,001	4.02%	4.02%	14,757,254	1,394,114	10.43%	10.43%	209,194,399	16,577,472	8.61%	8.61%
2009	51,928,282	6,277,274	13.75%	18.32%	15,525,605	768,351	5.21%	16.18%	232,091,617	22,897,218	10.95%	20.49%
2010	52,281,060	352,778	0.68%	19.13%	16,745,440	1,219,835	7.86%	25.31%	261,200,582	29,108,965	12.54%	35.61%
2011	53,052,071	771,011	1.47%	20.88%	16,950,620	205,180	1.23%	26.85%	287,406,487	26,205,905	10.03%	49.21%
2012	54,616,760	1,564,689	2.95%	24.45%	17,310,824	360,204	2.13%	29.54%	342,320,389	54,913,902	19.11%	77.72%
2013	56,695,775	2,079,015	3.81%	29.19%	18,016,208	705,384	4.07%	34.82%	423,642,816	81,322,427	23.76%	119.94%
2014	57,265,187	569,412	1.00%	30.48%	19,833,229	1,817,021	10.09%	48.42%	574,950,032	151,307,216	35.72%	198.49%
2015	59,992,811	2,727,624	4.76%	36.70%	21,934,456	2,101,227	10.59%	64.14%	724,821,727	149,871,695	26.07%	276.30%
2016	62,752,118	2,759,307	4.60%	42.99%	22,362,106	427,650	1.95%	67.34%	747,320,413	22,498,686	3.10%	287.98%
2017	67,391,438	4,639,320	7.39%	53.56%	22,594,307	232,201	1.04%	69.08%	747,374,509	54,096	0.01%	288.01%

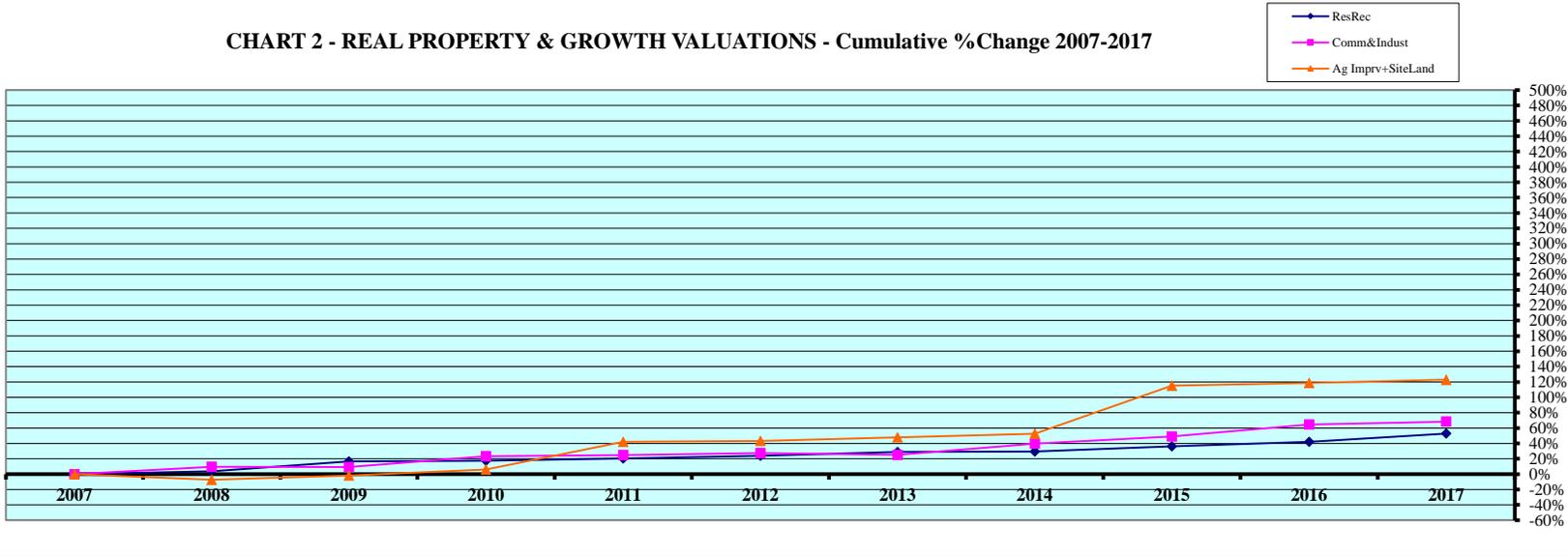
Rate Annual %chg: Residential & Recreational **4.38%** Commercial & Industrial **5.39%** Agricultural Land **14.52%**

Cnty# **32**  
County **FRONTIER**

**CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2007	43,887,007	1,267,039	2.89%	42,619,968	--	--	13,363,140	56,960	0.43%	13,306,180	--	--
2008	45,651,008	171,986	0.38%	45,479,022	3.63%	3.63%	14,757,254	118,683	0.80%	14,638,571	9.54%	9.54%
2009	51,928,282	706,536	1.36%	51,221,746	12.20%	16.71%	15,525,605	921,755	5.94%	14,603,850	-1.04%	9.28%
2010	52,281,060	695,828	1.33%	51,585,232	-0.66%	17.54%	16,745,440	270,000	1.61%	16,475,440	6.12%	23.29%
2011	53,052,071	171,969	0.32%	52,880,102	1.15%	20.49%	16,950,620	258,610	1.53%	16,692,010	-0.32%	24.91%
2012	54,616,760	267,971	0.49%	54,348,789	2.44%	23.84%	17,310,824	282,322	1.63%	17,028,502	0.46%	27.43%
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	28.95%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	25.09%
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	29.52%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	39.85%
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	36.08%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	49.12%
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	42.12%	22,362,106	387,869	1.73%	21,974,237	0.18%	64.44%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	52.80%	22,594,307	111,891	0.50%	22,482,416	0.54%	68.24%
Rate Ann%chg	4.38%				3.78%		5.39%			C & I w/o growth		1.63%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	21,639,559	10,569,499	32,209,058	758,269	2.35%	31,450,789	--	--
2008	20,563,566	9,872,506	30,436,072	575,347	1.89%	29,860,725	-7.29%	-7.29%
2009	21,838,948	10,816,979	32,655,927	1,047,853	3.21%	31,608,074	3.85%	-1.87%
2010	22,334,698	12,570,772	34,905,470	791,479	2.27%	34,113,991	4.46%	5.91%
2011	25,451,145	20,716,088	46,167,233	383,543	0.83%	45,783,690	31.16%	42.15%
2012	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	-0.08%	43.22%
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	1.75%	47.80%
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	-0.34%	52.72%
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	38.38%	115.31%
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	118.76%
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	122.95%
Rate Ann%chg	5.47%	13.09%	8.53%			Ag Imprv+Site w/o growth	7.21%	

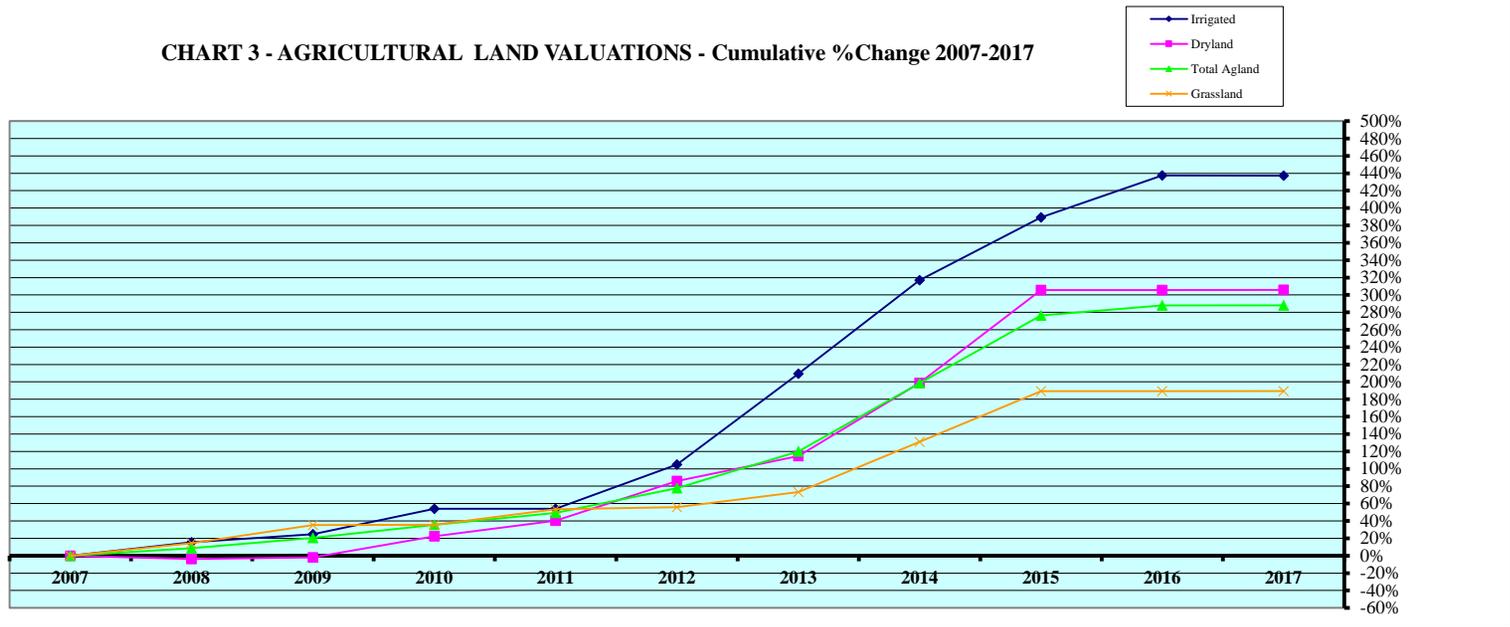
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 32  
County FRONTIER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



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
2007	46,476,001	--	--	--	64,280,666	--	--	--	81,839,765	--	--	--
2008	53,733,219	7,257,218	15.61%	15.61%	61,867,828	-2,412,838	-3.75%	-3.75%	93,593,352	11,753,587	14.36%	14.36%
2009	57,920,496	4,187,277	7.79%	24.62%	63,121,218	1,253,390	2.03%	-1.80%	110,769,578	17,176,226	18.35%	35.35%
2010	71,573,725	13,653,229	23.57%	54.00%	78,732,524	15,611,306	24.73%	22.48%	110,894,333	124,755	0.11%	35.50%
2011	71,575,751	2,026	0.00%	54.01%	90,167,033	11,434,509	14.52%	40.27%	125,663,703	14,769,370	13.32%	53.55%
2012	95,225,460	23,649,709	33.04%	104.89%	119,592,175	29,425,142	32.63%	86.05%	127,502,754	1,839,051	1.46%	55.80%
2013	143,824,512	48,599,052	51.04%	209.46%	137,985,058	18,392,883	15.38%	114.66%	141,833,246	14,330,492	11.24%	73.31%
2014	193,782,968	49,958,456	34.74%	316.95%	192,026,028	54,040,970	39.16%	198.73%	189,141,036	47,307,790	33.35%	131.11%
2015	227,371,967	33,588,999	17.33%	389.22%	260,760,046	68,734,018	35.79%	305.66%	236,689,714	47,548,678	25.14%	189.21%
2016	249,800,253	22,428,286	9.86%	437.48%	260,808,004	47,958	0.02%	305.73%	236,712,156	22,442	0.01%	189.24%
2017	249,646,195	-154,058	-0.06%	437.15%	260,857,009	49,005	0.02%	305.81%	236,871,305	159,149	0.07%	189.43%

Rate Ann.%chg: Irrigated **18.31%** Dryland **15.04%** Grassland **11.21%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	20,495	--	--	--	0	--	--	--	192,616,927	--	--	--
2008	0	-20,495	-100.00%	-100.00%	0	0	--	--	209,194,399	16,577,472	8.61%	8.61%
2009	0	0	--	--	280,325	280,325	--	--	232,091,617	22,897,218	10.95%	20.49%
2010	0	0	--	--	0	-280,325	-100.00%	--	261,200,582	29,108,965	12.54%	35.61%
2011	0	0	--	--	0	0	--	--	287,406,487	26,205,905	10.03%	49.21%
2012	0	0	--	--	0	0	--	--	342,320,389	54,913,902	19.11%	77.72%
2013	0	0	--	--	0	0	--	--	423,642,816	81,322,427	23.76%	119.94%
2014	0	0	--	--	0	0	--	--	574,950,032	151,307,216	35.72%	198.49%
2015	0	0	--	--	0	0	--	--	724,821,727	149,871,695	26.07%	276.30%
2016	0	0	--	--	0	0	--	--	747,320,413	22,498,686	3.10%	287.98%
2017	0	0	--	--	0	0	--	--	747,374,509	54,096	0.01%	288.01%

Cnty# **32**  
County **FRONTIER**

Rate Ann.%chg: Total Agric Land **14.52%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

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
2007	46,437,906	75,103	618			64,303,176	163,571	393			81,841,577	360,481	227		
2008	53,804,108	75,302	715	15.56%	15.56%	61,851,102	157,583	392	-0.16%	-0.16%	93,602,060	363,948	257	13.28%	13.28%
2009	58,142,187	75,326	772	8.03%	24.83%	63,092,465	157,425	401	2.11%	1.95%	110,891,598	363,578	305	18.59%	34.34%
2010	71,520,632	74,845	956	23.80%	54.54%	78,762,652	158,007	498	24.38%	26.80%	110,868,297	363,502	305	0.00%	34.34%
2011	71,481,169	74,859	955	-0.07%	54.43%	90,220,805	157,350	573	15.03%	45.85%	125,664,437	364,244	345	13.11%	51.96%
2012	95,226,097	74,821	1,273	33.29%	105.83%	119,593,628	157,319	760	32.58%	93.38%	127,510,636	364,308	350	1.45%	54.16%
2013	143,824,512	75,417	1,907	49.84%	208.42%	137,985,084	157,559	876	15.20%	122.77%	141,835,285	363,679	390	11.43%	71.78%
2014	193,782,307	75,527	2,566	34.54%	314.95%	192,033,009	157,398	1,220	39.31%	210.35%	189,137,795	363,726	520	33.33%	129.04%
2015	227,400,649	76,624	2,968	15.67%	379.97%	260,768,361	156,133	1,670	36.89%	324.85%	236,685,277	364,127	650	25.00%	186.30%
2016	249,782,976	76,466	3,267	10.07%	428.30%	260,779,569	156,133	1,670	0.00%	324.87%	236,710,004	364,165	650	0.00%	186.30%
2017	249,786,444	76,425	3,268	0.06%	428.59%	260,857,129	156,178	1,670	0.00%	324.87%	236,723,282	364,185	650	0.00%	186.30%

Rate Annual %chg Average Value/Acre: **18.12%**

**15.56%**

**11.09%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2007	20,495	1,025	20			0	0				192,603,154	600,179	321		
2008	0	0				0	0				209,257,270	596,833	351	9.26%	9.26%
2009	0	0				0	0				232,126,250	596,329	389	11.02%	21.30%
2010	0	0				0	0				261,151,581	596,354	438	12.50%	36.46%
2011	0	0				0	0				287,366,411	596,453	482	10.02%	50.13%
2012	0	0				0	0				342,330,361	596,448	574	19.13%	78.85%
2013	0	0				0	0				423,644,881	596,656	710	23.71%	121.26%
2014	0	0				0	0				574,953,111	596,651	964	35.72%	200.28%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	278.42%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	290.21%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	290.24%

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**FRONTIER**

Rate Annual %chg Average Value/Acre: **14.59%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,044</b>	<b>Value : 847,366,752</b>	<b>Growth 907,082</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	78	383,016	12	169,935	7	47,555	97	600,506	
<b>02. Res Improve Land</b>	700	3,452,232	40	1,004,479	70	2,828,035	810	7,284,746	
<b>03. Res Improvements</b>	706	41,231,478	40	4,070,038	77	5,807,009	823	51,108,525	
<b>04. Res Total</b>	784	45,066,726	52	5,244,452	84	8,682,599	920	58,993,777	127,959
<b>% of Res Total</b>	85.22	76.39	5.65	8.89	9.13	14.72	22.75	6.96	14.11
<b>05. Com UnImp Land</b>	19	85,597	1	8,960	4	143,600	24	238,157	
<b>06. Com Improve Land</b>	124	602,143	4	30,510	16	586,945	144	1,219,598	
<b>07. Com Improvements</b>	131	15,067,036	4	91,688	31	6,743,714	166	21,902,438	
<b>08. Com Total</b>	150	15,754,776	5	131,158	35	7,474,259	190	23,360,193	0
<b>% of Com Total</b>	78.95	67.44	2.63	0.56	18.42	32.00	4.70	2.76	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	6	177,652	6	177,652	
<b>14. Rec Improve Land</b>	0	0	0	0	11	341,458	11	341,458	
<b>15. Rec Improvements</b>	0	0	0	0	200	7,648,035	200	7,648,035	
<b>16. Rec Total</b>	0	0	0	0	206	8,167,145	206	8,167,145	28,544
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	5.09	0.96	3.15
<b>Res &amp; Rec Total</b>	784	45,066,726	52	5,244,452	290	16,849,744	1,126	67,160,922	156,503
<b>% of Res &amp; Rec Total</b>	69.63	67.10	4.62	7.81	25.75	25.09	27.84	7.93	17.25
<b>Com &amp; Ind Total</b>	150	15,754,776	5	131,158	35	7,474,259	190	23,360,193	0
<b>% of Com &amp; Ind Total</b>	78.95	67.44	2.63	0.56	18.42	32.00	4.70	2.76	0.00
<b>17. Taxable Total</b>	934	60,821,502	57	5,375,610	325	24,324,003	1,316	90,521,115	156,503
<b>% of Taxable Total</b>	70.97	67.19	4.33	5.94	24.70	26.87	32.54	10.68	17.25

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	1	24,672	374,285	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	1	24,672	374,285
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	24,672	374,285

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	12	515,620	12	515,620	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	515,620	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	99	1	275	375

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	14	272,475	0	0	2,026	469,847,198	2,040	470,119,673
28. Ag-Improved Land	3	118,831	3	495,894	642	230,112,030	648	230,726,755
29. Ag Improvements	3	283,837	3	366,180	670	54,833,572	676	55,483,589
30. Ag Total							2,716	756,330,017

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.00	51,000	3	3.00	51,000	
33. HomeSite Improvements	3	0.00	228,253	3	0.00	310,795	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.45	1,800	0	0.00	0	
36. FarmSite Improv Land	3	4.19	16,760	3	6.73	26,920	
37. FarmSite Improvements	3	0.00	55,584	3	0.00	55,385	
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	4	3.01	51,170	4	3.01	51,170	
32. HomeSite Improv Land	383	401.99	6,833,830	389	407.99	6,935,830	
33. HomeSite Improvements	383	0.00	29,879,886	389	0.00	30,418,934	411,250
34. HomeSite Total				<b>393</b>	<b>411.00</b>	<b>37,405,934</b>	
35. FarmSite UnImp Land	49	117.18	460,890	50	117.63	462,690	
36. FarmSite Improv Land	609	3,119.76	10,924,770	615	3,130.68	10,968,450	
37. FarmSite Improvements	643	0.00	24,953,686	649	0.00	25,064,655	339,329
38. FarmSite Total				<b>699</b>	<b>3,248.31</b>	<b>36,495,795</b>	
39. Road & Ditches	0	5,653.55	0	0	5,653.55	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,092</b>	<b>9,312.86</b>	<b>73,901,729</b>	<b>750,579</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	141.88	0.19%	421,385	0.19%	2,970.01
46. 1A	60,376.24	78.95%	179,120,283	79.71%	2,966.73
47. 2A1	1,792.43	2.34%	5,194,902	2.31%	2,898.25
48. 2A	954.07	1.25%	2,775,347	1.24%	2,908.96
49. 3A1	5,540.90	7.25%	15,902,402	7.08%	2,870.00
50. 3A	9.56	0.01%	27,437	0.01%	2,869.98
51. 4A1	1,585.62	2.07%	4,462,580	1.99%	2,814.41
52. 4A	6,077.75	7.95%	16,814,642	7.48%	2,766.59
53. Total	76,478.45	100.00%	224,718,978	100.00%	2,938.33
<b>Dry</b>					
54. 1D1	719.00	0.46%	1,038,957	0.47%	1,445.00
55. 1D	115,127.28	73.72%	166,359,005	75.27%	1,445.00
56. 2D1	2,268.36	1.45%	3,164,371	1.43%	1,395.00
57. 2D	1,307.47	0.84%	1,823,924	0.83%	1,395.00
58. 3D1	21,023.25	13.46%	28,276,275	12.79%	1,345.00
59. 3D	0.70	0.00%	941	0.00%	1,344.29
60. 4D1	4,738.75	3.03%	6,136,706	2.78%	1,295.01
61. 4D	10,984.95	7.03%	14,225,572	6.44%	1,295.01
62. Total	156,169.76	100.00%	221,025,751	100.00%	1,415.29
<b>Grass</b>					
63. 1G1	578.29	0.16%	375,905	0.16%	650.03
64. 1G	29,651.95	8.14%	19,274,910	8.14%	650.04
65. 2G1	2,619.36	0.72%	1,702,649	0.72%	650.02
66. 2G	969.50	0.27%	630,232	0.27%	650.06
67. 3G1	5,119.16	1.41%	3,327,746	1.41%	650.06
68. 3G	1.85	0.00%	1,203	0.00%	650.27
69. 4G1	7,786.72	2.14%	5,061,650	2.14%	650.04
70. 4G	317,397.29	87.17%	206,309,264	87.17%	650.00
71. Total	364,124.12	100.00%	236,683,559	100.00%	650.01
<b>Irrigated Total</b>					
	76,478.45	12.82%	224,718,978	32.93%	2,938.33
<b>Dry Total</b>					
	156,169.76	26.17%	221,025,751	32.39%	1,415.29
<b>Grass Total</b>					
	364,124.12	61.02%	236,683,559	34.68%	650.01
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	178.74	0.03%	0	0.00%	0.00
75. Market Area Total	596,772.33	100.00%	682,428,288	100.00%	1,143.53

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	2.01	5,811	0.00	0	76,476.44	224,713,167	76,478.45	224,718,978
<b>77. Dry Land</b>	197.78	282,088	150.79	216,467	155,821.19	220,527,196	156,169.76	221,025,751
<b>78. Grass</b>	52.06	33,847	310.01	201,507	363,762.05	236,448,205	364,124.12	236,683,559
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.22	0	0.91	0	177.61	0	178.74	0
<b>82. Total</b>	<b>251.85</b>	<b>321,746</b>	<b>460.80</b>	<b>417,974</b>	<b>596,059.68</b>	<b>681,688,568</b>	<b>596,772.33</b>	<b>682,428,288</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	76,478.45	12.82%	224,718,978	32.93%	2,938.33
<b>Dry Land</b>	156,169.76	26.17%	221,025,751	32.39%	1,415.29
<b>Grass</b>	364,124.12	61.02%	236,683,559	34.68%	650.01
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	178.74	0.03%	0	0.00%	0.00
<b>Total</b>	<b>596,772.33</b>	<b>100.00%</b>	<b>682,428,288</b>	<b>100.00%</b>	<b>1,143.53</b>

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 C-curtis	24	169,587	333	1,587,833	333	20,717,339	357	22,474,759	85,853
83.2 E-eustis	23	150,874	190	1,016,149	192	14,318,416	215	15,485,439	8,650
83.3 Lake-lake Prop	4	69,850	11	341,458	200	7,648,035	204	8,059,343	28,544
83.4 M-moorefield	7	12,944	22	46,606	22	708,247	29	767,797	4,667
83.5 Mw-maywood	18	145,902	137	768,444	139	6,339,182	157	7,253,528	0
83.6 Rr-rural Res	10	194,457	89	3,539,455	95	7,189,139	105	10,923,051	28,789
83.7 S-stockville	16	26,877	27	102,089	30	625,847	46	754,813	0
83.8 Sub-suburban	1	7,667	12	224,170	12	1,210,355	13	1,442,192	0
84 Residential Total	103	778,158	821	7,626,204	1,023	58,756,560	1,126	67,160,922	156,503

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	C-curtis	5	31,100	51	227,230	51	4,273,952	56	4,532,282	0
85.2	E-eustis	2	8,120	38	167,728	41	4,162,547	43	4,338,395	0
85.3	M-moorefield	5	8,813	6	18,189	7	392,758	12	419,760	0
85.4	Mw-maywood	5	36,395	25	187,276	28	6,164,532	33	6,388,203	0
85.5	Rc-rural Com	5	152,560	19	613,225	34	6,867,030	39	7,632,815	0
85.6	S-stockville	2	1,169	5	5,950	5	41,619	7	48,738	0
86	Commercial Total	24	238,157	144	1,219,598	166	21,902,438	190	23,360,193	0

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	578.29	0.16%	375,905	0.16%	650.03
88. 1G	29,651.95	8.14%	19,274,910	8.14%	650.04
89. 2G1	2,619.36	0.72%	1,702,649	0.72%	650.02
90. 2G	969.50	0.27%	630,232	0.27%	650.06
91. 3G1	5,119.16	1.41%	3,327,746	1.41%	650.06
92. 3G	1.85	0.00%	1,203	0.00%	650.27
93. 4G1	7,786.72	2.14%	5,061,650	2.14%	650.04
94. 4G	317,397.29	87.17%	206,309,264	87.17%	650.00
95. Total	364,124.12	100.00%	236,683,559	100.00%	650.01
<b>CRP</b>					
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
<b>Timber</b>					
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	364,124.12	100.00%	236,683,559	100.00%	650.01
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	364,124.12	100.00%	236,683,559	100.00%	650.01

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

32 Frontier

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	58,797,132	58,993,777	196,645	0.33%	127,959	0.12%
02. Recreational	8,594,306	8,167,145	-427,161	-4.97%	28,544	-5.30%
03. Ag-Homesite Land, Ag-Res Dwelling	36,865,049	37,405,934	540,885	1.47%	411,250	0.35%
<b>04. Total Residential (sum lines 1-3)</b>	<b>104,256,487</b>	<b>104,566,856</b>	<b>310,369</b>	<b>0.30%</b>	<b>567,753</b>	<b>-0.25%</b>
05. Commercial	22,594,307	23,360,193	765,886	3.39%	0	3.39%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>22,594,307</b>	<b>23,360,193</b>	<b>765,886</b>	<b>3.39%</b>	<b>0</b>	<b>3.39%</b>
08. Ag-Farmsite Land, Outbuildings	36,164,082	36,495,795	331,713	0.92%	339,329	-0.02%
09. Minerals	483,590	515,620	32,030	6.62	0	6.62%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>36,647,672</b>	<b>37,011,415</b>	<b>363,743</b>	<b>0.99%</b>	<b>339,329</b>	<b>0.07%</b>
12. Irrigated	249,646,195	224,718,978	-24,927,217	-9.99%		
13. Dryland	260,857,009	221,025,751	-39,831,258	-15.27%		
14. Grassland	236,871,305	236,683,559	-187,746	-0.08%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>747,374,509</b>	<b>682,428,288</b>	<b>-64,946,221</b>	<b>-8.69%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>910,872,975</b>	<b>847,366,752</b>	<b>-63,506,223</b>	<b>-6.97%</b>	<b>907,082</b>	<b>-7.07%</b>

## 2018 Assessment Survey for Frontier County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$152,706
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$420 for the oil and gas mineral appraisal
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$30,265 for GIS and CAMA, including conversion to Vanguard
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	NA
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	n/a
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.frontier.gisworkshop.com">www.frontier.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor
8.	<b>Personal Property software:</b>
	Vanguard

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Curtis, Eustis, and Maywood are zoned
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	none

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Only for the valuation of oil and gas mineral interests.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified professionals who conduct work within the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the oil and gas mineral interests.

## 2018 Residential Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	The assessor and deputy assessor														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing but the market is softer than the Curtis market.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings- structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.	02	Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing but the market is softer than the Curtis market.	03	Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable, and receive an economic depreciation that is not applied to Eustis or Maywood.	04	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.	05	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.	AG	Outbuildings- structures located on rural parcels throughout the county
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04	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.														
05	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.														
AG	Outbuildings- structures located on rural parcels throughout the county														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	Depreciation is developed using local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	The same depreciation table will be used for all. But, the effective age table may vary per valuation grouping.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Lot values are reviewed within the county and then by community. Typically a square foot cost is developed; oversized lots will go to a per acre basis cost.														
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>														
	There are no lots being held for development.														

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2017	2008	2017	2016
	02	2017	2008	2017	2016
	03	2017	2008	2017	2016
	04	2016	2008	2015	2015
	05	2015	2008	2014	2014
	AG	2015	2008	2014	2014

Frontier County has converted from TerraScan to Vanguard

## 2018 Commercial Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The assessor and staff			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Primarily the cost approach is used since income information is lacking. However, there is one Section 42 housing project that falls within the statutory guidelines of valuing by an income approach.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using the CAMA depreciation based off age and condition by occupancy code. An economic locational factor is applied by occupancy code to reach market value within Frontier County.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is developed based on local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	N/A			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Lot values are established using a cost per square foot analysis.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2017	2008	2014
	<u>Date of Last Inspection</u>			
	2017			
	Costing in Vanguard is updated once every ten years but is factored in the interim years.			

## 2018 Agricultural Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	The assessor and the deputy assessor						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	There are no market areas within the county.	2014					
	Land use was reviewed with the rural inspection in 2014 and upon customer request. The soil conversion was implemented in 2016 on a parcel by parcel basis and new maps were printed for each property record file.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	N/A						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>						
	Yes, farm home sites and rural residential home sites are valued the same.						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	Parcels that are enrolled in the Wetland Reserve Program are assessed at full market value of grass.						

## FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2018, 2019, and 2020 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

### **Property Summary in Frontier County (Parcel Summary):**

#### **Personal Property**

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	135	27%	7,853,484	17%
Agricultural	371	73%	37,460,143	83%
2017 Total	506		45,313,627	

**2016 totals: Parcel count: 506 Total value: \$47,338,466 decrease in value for '17 by \$2,024,839**

#### **Real Property**

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		25	169	194	5%	22,594,307	2.50%
Agricultural	596,788	2036	682	2718	67% Irrigated= 13% Dry= 26% Grass= 61%	820,410,955	90%
Residential		99	823	922	23%	58,922,824	6.5%
Recreational	0	11	201	212	6%	8,594,306	1.00%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2017 Total	596,788	2171	1875	4046	100%	910,522,392	100%

#### **2016 totals:**

**Parcel count:** 4,034 – increase by 12 for '17

**Commercial:** \$22,113,237 – increase of \$481,070 for '17

**Agricultural:** \$818,963,943 – increase of \$1,447,012 for '17

**Residential:** \$54,588,589 – increase of \$4,334,235 for '17

**Recreational:** \$8,541,471 – increase of \$52,835 for '17

**Total value for '16:** \$904,207,240 increase of \$6,315,152 for '17

## Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	1	Excess= 465,907 Base=24,672
Mineral / Oil Interest	10	483,590
Exempt	384	0
Homesteads Applications for 2016	112	5,959,367
Building / Zoning Info Applications for 2016	Permits = 20	

**2016 totals:** TIF Ex: \$465,907 - no change for '17  
Mineral: \$812,360 – decrease of \$328,770 for '17

## Current Resources in Frontier County:

**Budget:** Requested Budget for 2017-2018 = \$152,706  
Requested Reappraisal Budget for 2017-2018 = \$ 0  
Adopted Budget for 2017-2018 = \$ 152,706  
Adopted Reappraisal Budget for 2017-2018 = \$ 0

**Staffing:** Assessor – Regina Andrijeski  
Deputy - None

**Training:** The assessor has her assessor's certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2018, and to continue to further her education in every area of her job. So far, the assessor has taken a total of 64.25 hours toward her required 60 hours for recertification.

**Maps:** Frontier County is contracted with GIS Workshop for their GIS mapping program and it was fully implemented in 2008. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.

**CAMA:** Frontier County switched from the TerraScan Administrative System to Vanguard this year. As stated above the office is now contracting its mapping system with GIS Workshop. The office server was updated in 2012. The office purchased a new Dell PC for the deputy assessor's workstation in 2013. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Vanguard electronic file. The office intends to continuously review and update

our equipment as needed to keep our records accurate and the office running well.

**Web:** Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

### **Property Record Cards:**

The assessor and the deputy assessor update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
  - ◆ Current owner and address
  - ◆ Ownership changes, sales information, splits or additions, and deed recordings
  - ◆ Legal description and situs
  - ◆ Property classification code, tax district, and school district
  - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

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

#### **Discover, List and Inventory all property:**

Sales review and procedures for processing 521's in Frontier County:

\* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. October 1 – Sept 30
2. Residential = 2 years of data. October 1 – September 30

\* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

\* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or

consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

\* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

\* Both the assessor and the deputy process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 65% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the TerraScan computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

#### Building Permits / Information Sheets:

\* No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.

\* Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.

\* When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.

\* All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.

\* Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Terra-scan permits file.

### **Data Collection:**

\* Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & deputy, interior inspections when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduled for detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle. Commercial properties for 2018, Rural properties & Ag properties for 2019, Lake Properties for 2020, Residential properties for 2021 and then the process starts again. Either the county assessor or deputy completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

\* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out postcard reminders a couple weeks prior to the May first deadline.

\* Ag land:

January 1<sup>st</sup> 2008 Frontier County fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

\* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

### **Assessment sales ratios and assessment actions:**

\* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

\* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house "what if's"

spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters they are reviewed for correctness several times.

\* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:
  - \* 92-100% for residential properties
  - \* 92-100% for commercial properties
  - \* 69-75% for Agland
  - \* In normal distribution all 3 should be equal
2. COD lies between:
  - \* <15 for residential
  - \* <20 for Agland & commercial
  - \* <5 considered extremely low, maybe a flawed study
3. PRD lies between:
  - \* 98-103% for all types of properties
  - \* PRD <98 means high value parcels are over appraised
  - \* PRD >103 means high valued parcels are under appraised and low valued parcels are overappraised
4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

### **Approaches to value:**

\* Land valuation process in Frontier County is based upon site data and the market (sales) approach for land.

1. Site data
  - a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.
  - b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.
2. Market sales data
  - a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only

arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

\* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

4. Cost approach.

- Estimate replacement cost of improvements using Vanguard -Costing for year 2017 for residential and 2012 Marshall & Swift costing for Ag improvements, 2012 for lake, and 2013 for commercial.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2017 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2014 by the assessor. For rural residential, percent depreciation was reviewed and rebuilt in 2015 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2016 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

5. Sales approach.

- Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

### **Customer service, Notices and Public relations:**

\* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website that requires a \$300/year subscription or we also do a \$30/month subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 4 premium subscribers and have had 7 monthly subscribers.

\* In addition to the required publications our office publishes reminders and notices regarding several issues. Such topics include personal property schedule reminders and homestead application reminders.

\* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces a property information newsletter. It is mailed to all property owners in their valuation change notice. We also publish some of these informational items as articles in our local paper.

### **Level of Value, Quality, and Uniformity for assessment year 2017:**

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	100.00% (92-100)	20.33 (<15)	94.93 (98-103)
Commercial	100.00% (92-100)	16.21 (<20)	100.89 (98-103)
Ag-land	74.00% (69-75)	20.33 (<20)	94.93 (98-103)

### **Functions performed by the Assessor's Office:**

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor's office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.

3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.
8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.
10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearings recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and deputy complete the pickup work. Pickup work is usually done in December and is completed by January 1.

18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.

19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, Personal Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.

21. Re-grade land at owner's request or because of changes noticed upon evaluation of GIS maps.

### **3-Year Appraisal Plan**

#### **2018:**

**Residential.** Appraisal maintenance will only be performed for all residential properties in the county for the 2018 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Commercial.** A complete review (reappraisal) was completed by the assessor and deputy on all commercial properties in the county in 2017 for the 2018 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Ag-improvements.** A complete review (reappraisal) will be completed by the assessor and deputy on all Ag improvements in the county in 2018 for the 2019 tax year. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Ag-land.** A complete review will be completed by the assessor and deputy on all Ag land in 2018 for the tax year 2019. Land use maps for each Ag parcel will be printed from the GIS and mailed to all landowners for their review of their current land classifications. A market analysis of

agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Recreational improvements.** Appraisal maintenance will only be performed for recreational properties in the county for the 2018 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**2019:**

**Residential.** Appraisal maintenance will only be performed for all residential properties in the county for the 2019 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Commercial.** Appraisal maintenance will only be performed for commercial properties in the county for the 2019 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Ag-land.** A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Ag-improvements.** A complete review (reappraisal) was completed by the assessor and deputy on all ag properties in the county in 2018 for the 2019 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Recreational improvements.** A complete review (reappraisal) will be completed by the assessor and deputy on all recreational improvements in the county in 2019 for the 2020 tax year. All properties will be physically inspected, interior inspections done when possible, new digital

photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**2020:**

**Residential.** A complete review (reappraisal) will be completed by the assessor and deputy on all residential improvements in the county in 2020 for the 2021 tax year. All properties will be physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Commercial.** Appraisal maintenance will only be performed for commercial properties in the county for the 2020 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Ag-land.** A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Ag-improvements.** Appraisal maintenance will only be performed for Ag improvements located in the county for the 2020 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

**Recreational improvements.** A complete review (reappraisal) was completed by the assessor and deputy on all recreational properties in the county in 2019 for the 2020 tax year. All properties were physically inspected, interior inspections done when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

<b>CLASS</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Residential</b>	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
<b>Recreational / lake MH</b>	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all commercial parcels in the county <b>for tax year 2020</b>
<b>Commercial</b>	Complete reappraisal of all commercial parcels in the county <b>for tax year 2018</b>	Appraisal maintenance	Appraisal maintenance
<b>Agricultural Land &amp; Improvements</b>	Market analysis by land classification groupings  Appraisal maintenance of ag-improvements	Market analysis by land classification groupings  Complete reappraisal of all ag improved parcels in the county <b>for tax year 2019</b>	Market analysis by land classification groupings  Appraisal maintenance of ag-improvements

### **Miscellaneous Accomplishments for 2016-2017**

- \* Created and mailed out information letters to go along with the valuation changes notices and tax statements.
- \* In regards to the homestead exemption application process our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- \* Website contains parcel information, sales information and searches, tools and much more <http://frontier.gisworkshop.com>
- \* Continue to update and modify features in Vanguard to make office more efficient and up to date.
- \* Have an in office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- \* Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- \* Scan all new 521's, deeds and mobile home transfers and attach to appropriate Vanguard record.
- \* Maintain a farm site for each improved Ag parcels and electronically attach to appropriate Vanguard record.
- \* Created a Facebook page to help keep taxpayers informed of important dates and just everyday activities in the Assessors office.
- \* Converted from TerraScan to Vanguard.