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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FRONTIER COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 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

[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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

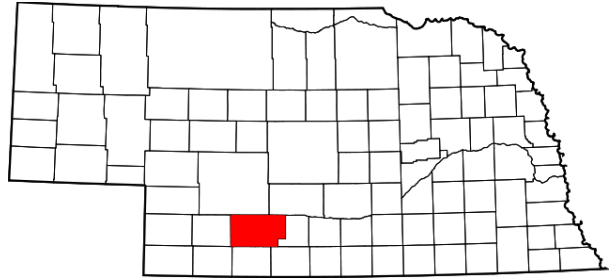
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

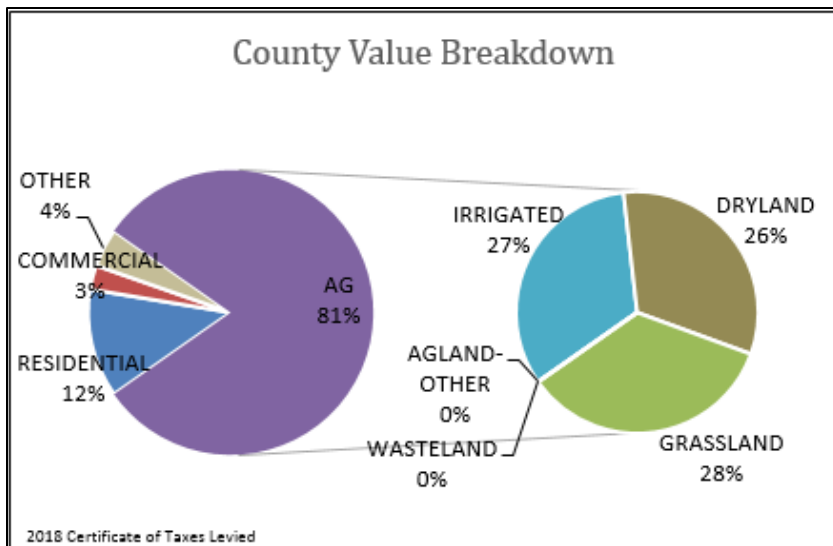
**Further information may be found in Exhibit 94*

County Overview

With a total area of 975 square miles, Frontier County had 2,631 residents, per the Census Bureau Quick Facts for 2017, reflecting a 5% overall population decline from the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 86% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$78,994 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



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 428.



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).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
CURTIS	832	939	12.9%
EUSTIS	464	401	-13.6%
MAYWOOD	331	261	-21.1%
MOOREFIELD	52	32	-38.5%
STOCKVILLE	36	25	-30.6%

2019 Residential Correlation for Frontier County

Assessment Actions

For the 2019 assessment year, Frontier County physically inspected the rural improvements throughout the county. As part of the reappraisal, the homes were depreciated using the same model as the Village of Curtis, while the outbuildings were priced and depreciated using the Vanguard Computer Assisted Mass Appraisal (CAMA) system. A land analysis was also conducted. As a result, home site values were raised to \$22,000 an acre for the first acre and \$5,000 for acres two through nine while excess acres remained the same. For the rest of the residential class, routine maintenance was completed in a timely manner.

Assessment Practice Review

Part of the review involves ensuring the accuracy and timeliness of the data submitted to the state sales file. Values within the state sales file are compared to property record cards. Additionally, Real Estate Transfer Statements (Form 521) are compared to the data submitted. There were no errors in either of these audits in Frontier County. Frequency of the submission of sales file exports and Real Estate Transfer Statements were also reviewed, revealing that the county generally submits data timely.

The sales verification and qualification processes were also examined. The county assessor utilizes sales questionnaires to verify sales transactions. Review of both qualified and non-qualified sales indicate that the county assessor is adequately determining sales qualifications. The utilization percentage of the residential class is typical.

Valuation Groups were evaluated to ensure that distinct economic characteristics have been recognized. For the residential class, Frontier County identifies five separate groups. Group 1 is the village of Curtis. Curtis is the largest community in the county and home of the Nebraska College of Technical Agriculture. The demand for housing by educators and staff have maintained a stable housing economy there. Group 2 is the village of Eustis; Eustis is located on the eastern end of the county, within commuting distance to larger communities in Dawson County. Group 3 is comprised of the remaining smaller villages of Maywood, Stockville and Moorefield. The real estate market is more sporadic than Curtis or Eustis. 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 completeness and frequency of the physical inspection and review cycle were examined. The county maintains a four year cycle. Although an interior inspection is not attempted, the county utilizes interior questionnaires mailed to the owner of record in conjunction with the on-site review.

2019 Residential Correlation for Frontier County

Appraisal tables are updated in tandem with the physical inspection. All costing, lot models and depreciation models are current. The county assessor maintains a copy of a valuation model for each year within the office describing in detail the practices used to set value.

Description of Analysis

In the residential class, five distinct valuation groups are identified to have unique economic characteristics that drive market value.

<u>Valuation Group</u>	<u>Description</u>
1	Curtis
2	Eustis
3	Maywood, Stockville, Moorefield
4	Lake Properties
5	Rural Residential

The statistical sample includes 66 qualified sales representing all valuation groups. Two of the three measures of central tendency are within the acceptable range. Both the coefficient of dispersion (COD) and price related differential (PRD) are within the range recommended by IAAO, supporting uniformity of the assessments and reliance on the median as a measure of the level of value. Of the five valuation groups, only Group 1 and Group 2 have a sample size large enough for statistical analysis. All three measures of central tendency are within the acceptable range within both groups.

The statistical sample and the 2019 County Abstract of Assessment, Form 45 Compared with the 2018 CTL Report indicate that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions of a rural reappraisal.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Groups 3, 4, and 5 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation groups and are believed to be at an acceptable level of value. The quality of assessment complies with generally accepted mass appraisal standards.

2019 Residential Correlation for Frontier County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	39	98.82	100.23	97.68	15.18	102.61
2	13	96.50	98.65	97.63	20.29	101.04
3	8	101.53	98.37	92.70	19.88	106.12
4	1	94.44	94.44	94.44	00.00	100.00
5	5	98.10	112.46	107.05	24.00	105.05
<u>ALL</u>	66	98.72	100.53	98.52	17.36	102.04

Level of Value

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

2019 Commercial Correlation for Frontier County

Assessment Actions

For the commercial class, only routine maintenance and pick-up work was conducted for the 2019 assessment year.

Assessment Practice Review

One aspect of the review examines the frequency and accuracy of data submitted to the state sales file. Data within the sales file is reviewed to ensure sales information and assessed values have been accurately submitted within the sales file. Results of these reviews indicate that the Frontier County Assessor accurately submits data in a timely manner.

Sales qualification and verification processes within the county are similar for all three property classes. Review of the sales show that the non-qualified sales are well documented and the utilization percentage is typical for the commercial class. This indicates that the Frontier County Assessor has made all arm's-length sales available for measurement purposes within the commercial class.

Valuation groups were examined during the review to ensure that economic differences were recognized within the market. The commercial class in Frontier County has only one valuation group. The majority of the commercial parcels are within the village of Curtis. Differences between villages are captured in land value.

The frequency and completeness of the physical inspection was also reviewed. The commercial class is inspected once every four years by the county assessor and staff. The county assessor also reappraises the class at the same time as the physical inspection. This was last completed for the 2018 assessment year. The commercial class of real property is in compliance with the six-year inspection and review cycle.

Description of Analysis

There are few commercial parcels within Frontier County with no distinguishing economic factors. Therefore, there is only one commercial valuation group.

The statistical sample size is not sufficient to determine a level of value based on the statistics alone. Removal of one sale on either side of the median array moves the median from 92% to 107%, indicating that median is not a stable enough indicator of an exact level of value for the commercial class.

Review of the 2019 County Abstract of Assessment of Real Property, Form,45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) show minimal change to both the commercial

2019 Commercial Correlation for Frontier County

population and the sample of sales. This reflects the reported assessment actions of maintenance work only for the 2019 assessment year.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Frontier County complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	99.80	104.63	107.14	25.76	97.66
___ALL___	9	99.80	104.63	107.14	25.76	97.66

Level of Value

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

2019 Agricultural Correlation for Frontier County

Assessor Actions

For the 2019 assessment year, all rural homes and agricultural outbuildings were physically inspected. Land use was also reviewed. The county assessor sent maps to land owners asking them to verify and update any changes to their land use. The county assessor continued to identify and inventory land within government programs. Agricultural outbuildings were depreciated using Computer Assisted Mass Appraisal (CAMA) system driven tables while homes were updated to reflect the same model created for the Village of Curtis. Home and building site acres were also updated as part of this analysis.

A land study was created for sales within the county, indicating a decrease to two of the three subclasses was warranted. Dryland was decreased approximately 10% and while grassland was decreased around 4%. Irrigated land values remained the same as the previous year. These adjustments mirror the regional market trends.

Assessment Practice Review

Sales qualification and verification processes are reviewed with the county assessor. The Frontier County Assessor verifies sales using a sales questionnaire and will follow up if there are any additional questions. For the agricultural class, the county's usability percentage is typical and non-qualified sales were reviewed and found to have adequate comments. There appears to be no apparent bias in the sales qualification determination and all arm's length sales are available for measurement. A review of the county's Assessed Value Update (AVU) records showed no valuation errors.

Market areas were also evaluated to ensure that separate economic characteristics that affect market value are identified. Agricultural land in Frontier County consists mainly of grassland and dryland with little irrigation. Most parcels are a mixed use of dryland and grassland acres. The county is homogenous enough not to warrant multiple market areas.

The six-year inspection and review cycle was reviewed. The county assessor is currently on a four-year cycle, the rural portion of the county is inspected within the same year. Land use is also reviewed at this time. The county sends out land-use layer maps to the landowners asking for a review of the map and to provide any corrections to the office. Government contract acres have been identified and inventoried for the 2019 assessment year. Currently, acres in the Conservation Reserve Enhancement Program (CREP) are valued the same as irrigated land and Conservation Reserve Program (CRP) acres are valued the same as dryland.

Appraisal tables are updated along with the physical inspection of the rural subclass. Costing and depreciation were updated for the 2019 assessment year. The county assessor utilizes the same appraisal methods and depreciation models for both agricultural and rural residential homes. Outbuildings are valued using depreciation derived from the CAMA system. Rural home site values were also analyzed and updated for the 2019 assessment year.

2019 Agricultural Correlation for Frontier County

Description of Analysis

Analysis of the sample overall shows that all three measures of central tendency are within the acceptable range. The qualitative statistics are also low indicating a flat to slightly decreasing agricultural market. Due to the mixed-use nature of the land, there is not an adequate number of sales for analysis when stratified into 80% Majority Land Use (MLU) subclasses. The largest MLU subclass is the grass sample with 11 sales. The median of the grassland is not stable, moving within and out of the acceptable range by over five percentage points when a sale is moved on either side of the median array.

Frontier County is comparable to all surrounding counties and normally the closest in value to Red Willow County. The decreases in value are similar to the changes of the surrounding counties and mimic the regional market trends. It is believed that the Frontier County Assessor has achieved an acceptable level of value.

Equalization and Quality of Review

Agricultural homes and outbuildings are reviewed and valued using the same appraisal processes as the rural residential acreages. Agricultural improvements are believed to have achieved an acceptable level of value.

Review of the statistical sample, comparable counties and assessment practices show that the Frontier County agricultural land has achieved equalization. The quality of assessment in the agricultural class of Frontier County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	1	79.15	79.15	79.15	00.00	100.00
1	1	79.15	79.15	79.15	00.00	100.00
<u> Dry </u>						
County	5	74.16	73.26	74.07	07.21	98.91
1	5	74.16	73.26	74.07	07.21	98.91
<u> Grass </u>						
County	11	79.47	76.28	75.79	16.84	100.65
1	11	79.47	76.28	75.79	16.84	100.65
<u> ALL </u>						
	49	72.21	73.39	72.26	13.35	101.56

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 72%.

2019 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	66	Median	98.72
Total Sales Price	\$5,303,250	Mean	100.53
Total Adj. Sales Price	\$5,303,250	Wgt. Mean	98.52
Total Assessed Value	\$5,224,781	Average Assessed Value of the Base	\$62,301
Avg. Adj. Sales Price	\$80,352	Avg. Assessed Value	\$79,163

Confidence Interval - Current

95% Median C.I	91.98 to 103.65
95% Wgt. Mean C.I	93.93 to 103.11
95% Mean C.I	95.07 to 105.99
% of Value of the Class of all Real Property Value in the County	8.49
% of Records Sold in the Study Period	5.86
% of Value Sold in the Study Period	7.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	61	99	99.05
2017	51	100	99.79
2016	67	98	97.96
2015	67	96	95.06

2019 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	9	Median	99.80
Total Sales Price	\$661,000	Mean	104.63
Total Adj. Sales Price	\$661,000	Wgt. Mean	107.14
Total Assessed Value	\$708,206	Average Assessed Value of the Base	\$124,503
Avg. Adj. Sales Price	\$73,444	Avg. Assessed Value	\$78,690

Confidence Interval - Current

95% Median C.I	70.30 to 136.50
95% Wgt. Mean C.I	88.32 to 125.96
95% Mean C.I	77.76 to 131.50
% of Value of the Class of all Real Property Value in the County	2.86
% of Records Sold in the Study Period	4.74
% of Value Sold in the Study Period	2.99

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	10	100	95.02
2017	16	100	96.35
2016	15	100	95.63
2015	17	100	101.48

**32 Frontier
RESIDENTIAL**

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 66
 Total Sales Price : 5,303,250
 Total Adj. Sales Price : 5,303,250
 Total Assessed Value : 5,224,781
 Avg. Adj. Sales Price : 80,352
 Avg. Assessed Value : 79,163

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 101
 COD : 17.36
 PRD : 102.04

COV : 22.52
 STD : 22.64
 Avg. Abs. Dev : 17.14
 MAX Sales Ratio : 148.89
 MIN Sales Ratio : 44.90

95% Median C.I. : 91.98 to 103.65
 95% Wgt. Mean C.I. : 93.93 to 103.11
 95% Mean C.I. : 95.07 to 105.99

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-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	5	102.39	100.92	102.08	09.34	98.86	78.39	120.91	N/A	64,140	65,472
01-APR-17 To 30-JUN-17	8	97.51	97.43	99.74	16.86	97.68	61.64	145.77	61.64 to 145.77	90,438	90,206
01-JUL-17 To 30-SEP-17	16	100.17	102.82	98.32	13.23	104.58	78.81	141.43	84.47 to 119.36	77,844	76,536
01-OCT-17 To 31-DEC-17	13	91.98	103.37	101.35	25.24	101.99	66.78	148.14	73.75 to 131.45	99,665	101,008
01-JAN-18 To 31-MAR-18	7	101.33	96.75	97.32	11.21	99.41	65.16	119.63	65.16 to 119.63	73,629	71,654
01-APR-18 To 30-JUN-18	5	110.20	94.87	89.68	31.38	105.79	44.90	148.89	N/A	65,400	58,649
01-JUL-18 To 30-SEP-18	7	88.90	95.12	92.34	11.62	103.01	83.87	137.78	83.87 to 137.78	83,214	76,838
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	34	100.21	102.17	99.86	13.29	102.31	61.64	145.77	96.50 to 105.99	75,962	75,853
01-OCT-17 To 30-SEP-18	32	91.91	98.79	97.25	22.36	101.58	44.90	148.89	86.38 to 110.20	85,017	82,681
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	42	98.79	101.74	100.04	16.98	101.70	61.64	148.14	91.98 to 104.10	85,365	85,397
<u>ALL</u>	66	98.72	100.53	98.52	17.36	102.04	44.90	148.89	91.98 to 103.65	80,352	79,163

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	39	98.82	100.23	97.68	15.18	102.61	50.74	145.77	91.84 to 106.03	78,909	77,077
2	13	96.50	98.65	97.63	20.29	101.04	65.16	141.43	78.39 to 127.01	75,285	73,501
3	8	101.53	98.37	92.70	19.88	106.12	44.90	148.89	44.90 to 148.89	46,363	42,977
4	1	94.44	94.44	94.44	00.00	100.00	94.44	94.44	N/A	147,000	138,826
5	5	98.10	112.46	107.05	24.00	105.05	81.51	148.14	N/A	145,840	156,124
<u>ALL</u>	66	98.72	100.53	98.52	17.36	102.04	44.90	148.89	91.98 to 103.65	80,352	79,163

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	63	98.82	101.18	99.05	17.61	102.15	44.90	148.89	95.09 to 104.10	79,710	78,953
06	1	94.44	94.44	94.44	00.00	100.00	94.44	94.44	N/A	147,000	138,826
07	2	83.21	83.21	83.23	00.82	99.98	82.53	83.88	N/A	67,250	55,971
<u>ALL</u>	66	98.72	100.53	98.52	17.36	102.04	44.90	148.89	91.98 to 103.65	80,352	79,163

**32 Frontier
RESIDENTIAL**

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 66
 Total Sales Price : 5,303,250
 Total Adj. Sales Price : 5,303,250
 Total Assessed Value : 5,224,781
 Avg. Adj. Sales Price : 80,352
 Avg. Assessed Value : 79,163

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 101
 COD : 17.36
 PRD : 102.04

COV : 22.52
 STD : 22.64
 Avg. Abs. Dev : 17.14
 MAX Sales Ratio : 148.89
 MIN Sales Ratio : 44.90

95% Median C.I. : 91.98 to 103.65
 95% Wgt. Mean C.I. : 93.93 to 103.11
 95% Mean C.I. : 95.07 to 105.99

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	113.64	113.64	113.39	31.02	100.22	78.39	148.89	N/A	14,100	15,989	
Less Than 30,000	8	107.18	105.26	102.16	23.47	103.03	61.64	148.89	61.64 to 148.89	18,775	19,180	
___Ranges Excl. Low \$___												
Greater Than 4,999	66	98.72	100.53	98.52	17.36	102.04	44.90	148.89	91.98 to 103.65	80,352	79,163	
Greater Than 14,999	64	98.72	100.12	98.44	16.79	101.71	44.90	148.14	91.98 to 103.65	82,423	81,138	
Greater Than 29,999	58	98.60	99.88	98.41	16.17	101.49	44.90	148.14	91.98 to 102.39	88,846	87,437	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	113.64	113.64	113.39	31.02	100.22	78.39	148.89	N/A	14,100	15,989	
15,000 TO 29,999	6	107.18	102.46	99.56	20.32	102.91	61.64	141.43	61.64 to 141.43	20,333	20,244	
30,000 TO 59,999	20	106.32	106.60	107.91	17.31	98.79	44.90	145.77	95.58 to 120.91	44,278	47,781	
60,000 TO 99,999	18	90.37	94.85	93.73	21.18	101.19	50.74	148.14	81.93 to 105.99	71,272	66,804	
100,000 TO 149,999	9	94.44	95.48	95.15	05.63	100.35	84.56	105.18	90.21 to 101.87	126,933	120,780	
150,000 TO 249,999	11	98.10	99.50	99.13	09.42	100.37	81.51	142.81	86.38 to 110.20	167,473	166,021	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	66	98.72	100.53	98.52	17.36	102.04	44.90	148.89	91.98 to 103.65	80,352	79,163	

32 Frontier
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9
Total Sales Price : 661,000
Total Adj. Sales Price : 661,000
Total Assessed Value : 708,206
Avg. Adj. Sales Price : 73,444
Avg. Assessed Value : 78,690

MEDIAN : 100
WGT. MEAN : 107
MEAN : 105
COD : 25.76
PRD : 97.66

COV : 33.41
STD : 34.96
Avg. Abs. Dev : 25.71
MAX Sales Ratio : 169.25
MIN Sales Ratio : 51.59

95% Median C.I. : 70.30 to 136.50
95% Wgt. Mean C.I. : 88.32 to 125.96
95% Mean C.I. : 77.76 to 131.50

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-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
01-OCT-17 To 31-DEC-17	1	70.30	70.30	70.30	00.00	100.00	70.30	70.30	N/A	65,000	45,697
01-JAN-18 To 31-MAR-18	2	107.22	107.22	102.55	06.92	104.55	99.80	114.64	N/A	13,500	13,844
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
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
01-OCT-17 To 30-SEP-18	3	99.80	94.91	79.77	14.81	118.98	70.30	114.64	N/A	30,667	24,462
<u>Calendar Yrs</u>											
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
01-JAN-17 To 31-DEC-17	2	103.40	103.40	97.39	32.01	106.17	70.30	136.50	N/A	55,000	53,562
<u>ALL</u>	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690
<u>ALL</u>	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690
04											
<u>ALL</u>	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690

**32 Frontier
COMMERCIAL**

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 9
 Total Sales Price : 661,000
 Total Adj. Sales Price : 661,000
 Total Assessed Value : 708,206
 Avg. Adj. Sales Price : 73,444
 Avg. Assessed Value : 78,690

MEDIAN : 100
 WGT. MEAN : 107
 MEAN : 105
 COD : 25.76
 PRD : 97.66

COV : 33.41
 STD : 34.96
 Avg. Abs. Dev : 25.71
 MAX Sales Ratio : 169.25
 MIN Sales Ratio : 51.59

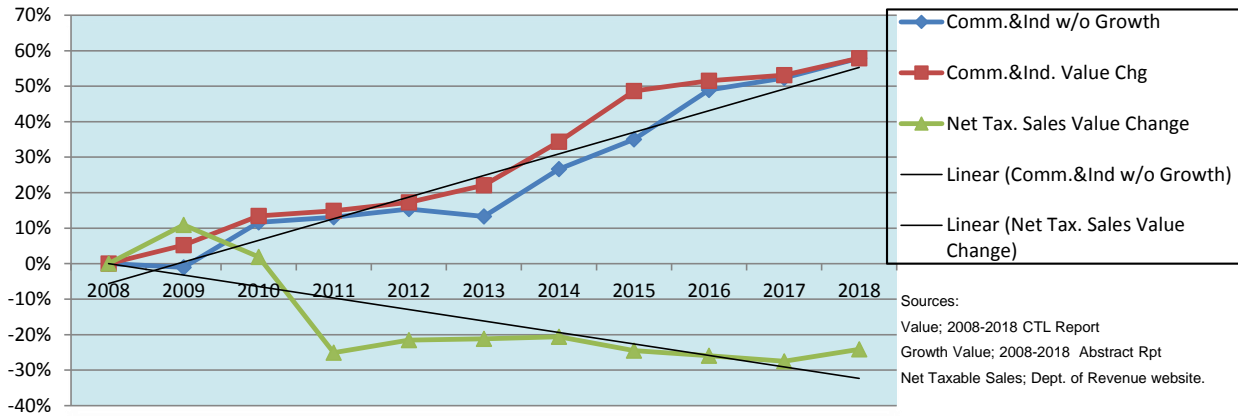
95% Median C.I. : 70.30 to 136.50
 95% Wgt. Mean C.I. : 88.32 to 125.96
 95% Mean C.I. : 77.76 to 131.50

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	102.81	102.81	97.54	11.52	105.40	90.97	114.64	N/A	9,000	8,779	
Less Than 30,000	4	107.22	118.67	118.00	21.71	100.57	90.97	169.25	N/A	13,750	16,225	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690	
Greater Than 14,999	7	99.80	105.16	107.41	29.74	97.91	51.59	169.25	51.59 to 169.25	91,857	98,664	
Greater Than 29,999	5	92.38	93.41	106.16	28.34	87.99	51.59	136.50	N/A	121,200	128,661	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	102.81	102.81	97.54	11.52	105.40	90.97	114.64	N/A	9,000	8,779	
15,000 TO 29,999	2	134.53	134.53	127.95	25.82	105.14	99.80	169.25	N/A	18,500	23,672	
30,000 TO 59,999	2	94.05	94.05	99.36	45.15	94.66	51.59	136.50	N/A	40,000	39,742	
60,000 TO 99,999	2	81.34	81.34	82.13	13.57	99.04	70.30	92.38	N/A	70,000	57,493	
100,000 TO 149,999												
150,000 TO 249,999												
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 +												
___ ALL ___	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690	

OCCUPANCY CODE											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	1	136.50	136.50	136.50	00.00	100.00	136.50	136.50	N/A	45,000	61,427	
353	4	107.22	118.67	118.00	21.71	100.57	90.97	169.25	N/A	13,750	16,225	
442	1	70.30	70.30	70.30	00.00	100.00	70.30	70.30	N/A	65,000	45,697	
494	1	116.28	116.28	116.28	00.00	100.00	116.28	116.28	N/A	386,000	448,836	
___ ALL ___	9	99.80	104.63	107.14	25.76	97.66	51.59	169.25	70.30 to 136.50	73,444	78,690	

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
2008	\$ 14,757,254	\$ 118,683		\$ 14,638,571	--	\$ 13,686,080	--
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%
2018	\$ 23,303,443	\$ -	0.00%	\$ 23,303,443	3.14%	\$ 10,387,565	4.67%
Ann %chg	4.67%			Average	0.98%	-2.72%	-2.20%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-1.04%	5.21%	10.92%
2010	11.64%	13.47%	1.94%
2011	13.11%	14.86%	-25.08%
2012	15.39%	17.30%	-21.56%
2013	13.28%	22.08%	-21.18%
2014	26.64%	34.40%	-20.63%
2015	35.03%	48.64%	-24.53%
2016	48.90%	51.53%	-25.97%
2017	52.35%	53.11%	-27.49%
2018	57.91%	57.91%	-24.10%

County Number	32
County Name	Frontier

32 Frontier
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 49
Total Sales Price : 17,897,277
Total Adj. Sales Price : 17,897,277
Total Assessed Value : 12,932,988
Avg. Adj. Sales Price : 365,251
Avg. Assessed Value : 263,939

MEDIAN : 72
WGT. MEAN : 72
MEAN : 73
COD : 13.35
PRD : 101.56

COV : 16.87
STD : 12.38
Avg. Abs. Dev : 09.64
MAX Sales Ratio : 99.27
MIN Sales Ratio : 47.85

95% Median C.I. : 68.92 to 77.13
95% Wgt. Mean C.I. : 68.10 to 76.42
95% Mean C.I. : 69.92 to 76.86

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	2	62.49	62.49	67.24	23.43	92.94	47.85	77.13	N/A	244,150	164,155
01-JAN-16 To 31-MAR-16	7	74.44	73.56	71.00	10.99	103.61	57.00	94.73	57.00 to 94.73	445,000	315,965
01-APR-16 To 30-JUN-16	3	71.80	72.66	72.84	09.21	99.75	63.17	83.01	N/A	261,666	190,609
01-JUL-16 To 30-SEP-16	4	76.95	74.11	74.58	07.68	99.37	61.66	80.89	N/A	275,120	205,188
01-OCT-16 To 31-DEC-16	3	67.99	66.99	65.54	12.72	102.21	53.52	79.47	N/A	124,150	81,372
01-JAN-17 To 31-MAR-17	5	83.27	82.32	75.40	13.47	109.18	67.19	96.91	N/A	380,838	287,151
01-APR-17 To 30-JUN-17	4	79.33	74.56	68.12	13.89	109.45	52.92	86.68	N/A	493,728	336,314
01-JUL-17 To 30-SEP-17	1	70.43	70.43	70.43	00.00	100.00	70.43	70.43	N/A	590,000	415,528
01-OCT-17 To 31-DEC-17	4	86.91	84.71	87.14	10.46	97.21	65.74	99.27	N/A	280,250	244,217
01-JAN-18 To 31-MAR-18	8	67.15	68.63	70.24	15.29	97.71	50.99	95.99	50.99 to 95.99	431,875	303,369
01-APR-18 To 30-JUN-18	5	70.62	72.20	71.73	03.47	100.66	68.59	79.12	N/A	427,234	306,447
01-JUL-18 To 30-SEP-18	3	72.90	70.47	72.96	06.57	96.59	62.08	76.44	N/A	284,925	207,881
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	16	74.59	72.15	71.65	11.17	100.70	47.85	94.73	63.17 to 79.15	343,049	245,790
01-OCT-16 To 30-SEP-17	13	74.16	75.48	71.07	15.06	106.21	52.92	96.91	67.19 to 86.68	372,427	264,665
01-OCT-17 To 30-SEP-18	20	70.55	73.01	73.47	13.07	99.37	50.99	99.27	66.93 to 79.12	378,347	277,985
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	17	74.44	72.37	71.63	10.77	101.03	53.52	94.73	63.17 to 79.47	316,055	226,379
01-JAN-17 To 31-DEC-17	14	83.88	79.94	74.66	13.10	107.07	52.92	99.27	67.19 to 95.30	399,293	298,100
<u>ALL</u>	49	72.21	73.39	72.26	13.35	101.56	47.85	99.27	68.92 to 77.13	365,251	263,939

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	49	72.21	73.39	72.26	13.35	101.56	47.85	99.27	68.92 to 77.13	365,251	263,939
<u>ALL</u>	49	72.21	73.39	72.26	13.35	101.56	47.85	99.27	68.92 to 77.13	365,251	263,939

32 Frontier
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 49
 Total Sales Price : 17,897,277
 Total Adj. Sales Price : 17,897,277
 Total Assessed Value : 12,932,988
 Avg. Adj. Sales Price : 365,251
 Avg. Assessed Value : 263,939

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 13.35
 PRD : 101.56

COV : 16.87
 STD : 12.38
 Avg. Abs. Dev : 09.64
 MAX Sales Ratio : 99.27
 MIN Sales Ratio : 47.85

95% Median C.I. : 68.92 to 77.13
 95% Wgt. Mean C.I. : 68.10 to 76.42
 95% Mean C.I. : 69.92 to 76.86

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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
<u> Dry </u>											
County	3	70.62	69.71	72.48	06.78	96.18	62.08	76.44	N/A	286,592	207,732
1	3	70.62	69.71	72.48	06.78	96.18	62.08	76.44	N/A	286,592	207,732
<u> Grass </u>											
County	4	68.29	67.60	58.41	10.46	115.73	52.92	80.89	N/A	322,424	188,331
1	4	68.29	67.60	58.41	10.46	115.73	52.92	80.89	N/A	322,424	188,331
<u> ALL </u>	49	72.21	73.39	72.26	13.35	101.56	47.85	99.27	68.92 to 77.13	365,251	263,939

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
<u> Irrigated </u>											
County	1	79.15	79.15	79.15	00.00	100.00	79.15	79.15	N/A	490,000	387,837
1	1	79.15	79.15	79.15	00.00	100.00	79.15	79.15	N/A	490,000	387,837
<u> Dry </u>											
County	5	74.16	73.26	74.07	07.21	98.91	62.08	83.01	N/A	259,537	192,247
1	5	74.16	73.26	74.07	07.21	98.91	62.08	83.01	N/A	259,537	192,247
<u> Grass </u>											
County	11	79.47	76.28	75.79	16.84	100.65	50.99	99.27	52.92 to 95.99	301,972	228,872
1	11	79.47	76.28	75.79	16.84	100.65	50.99	99.27	52.92 to 95.99	301,972	228,872
<u> ALL </u>	49	72.21	73.39	72.26	13.35	101.56	47.85	99.27	68.92 to 77.13	365,251	263,939

Frontier County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	2970	2967	2897	2909	2870	2870	2816	2765	2938
Red Willow	1	3065	3065	3009	2957	2723	2345	2253	2105	2975
Lincoln	4	2835	2815	2600	2835	2759	2835	2583	2653	2751
Gosper	4	n/a	3965	3370	2805	2615	n/a	2425	2245	3319
Furnas	1	4095	4095	3315	3120	2435	2290	2195	2195	3620
Hitchcock	1	2735	2735	2480	2480	2395	2395	2310	2310	2654
Hayes	1	2585	2587	2305	2305	2165	2167	2020	2025	2350

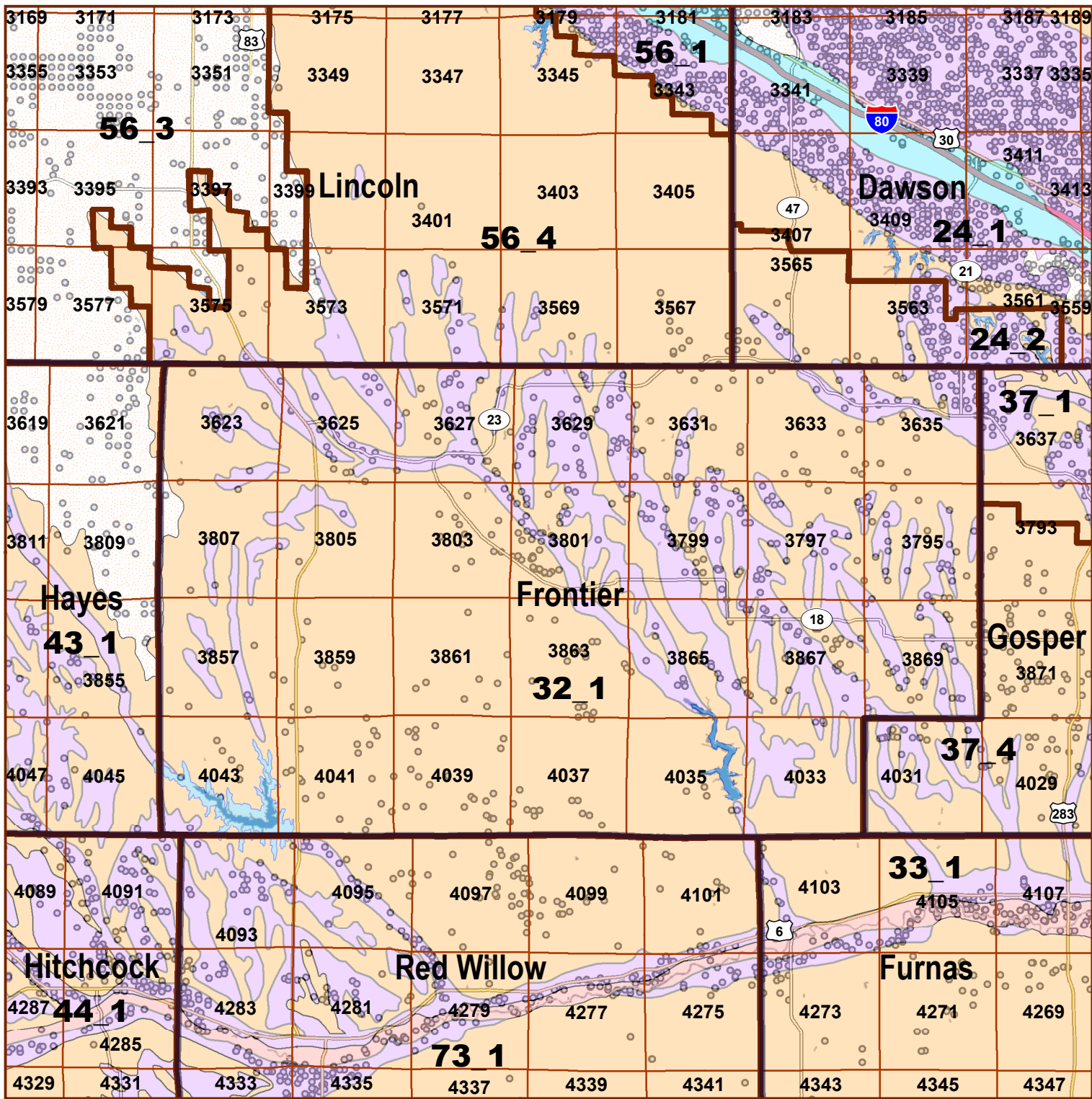
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1300	1300	1250	1250	1200	1200	1150	1150	1270
Red Willow	1	1380	1380	1330	1330	1235	1235	1150	1150	1336
Lincoln	4	1300	1300	1300	1300	1300	1300	1300	1300	1300
Gosper	4	n/a	1635	1520	1425	1310	n/a	1080	1080	1498
Furnas	1	1625	1625	1265	1265	1115	1115	1015	1015	1433
Hitchcock	1	1145	1145	1070	1070	995	995	885	885	1108
Hayes	1	995	995	895	895	865	865	815	815	951

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	625	625	625	625	625	625	625	625	625
Red Willow	1	650	650	650	650	650	650	650	650	650
Lincoln	4	690	690	690	690	690	611	625	625	631
Gosper	4	n/a	1331	1186	1060	971	n/a	926	926	967
Furnas	1	1120	1119	1060	1060	875	875	830	830	860
Hitchcock	1	585	585	585	585	585	585	585	585	585
Hayes	1	515	515	515	515	515	515	515	515	515

County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	1227	n/a	n/a
Red Willow	1	1258	650	25
Lincoln	4	n/a	n/a	345
Gosper	4	n/a	n/a	100
Furnas	1	1258	830	75
Hitchcock	1	1324	n/a	50
Hayes	1	713	n/a	25

Source: 2019 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.



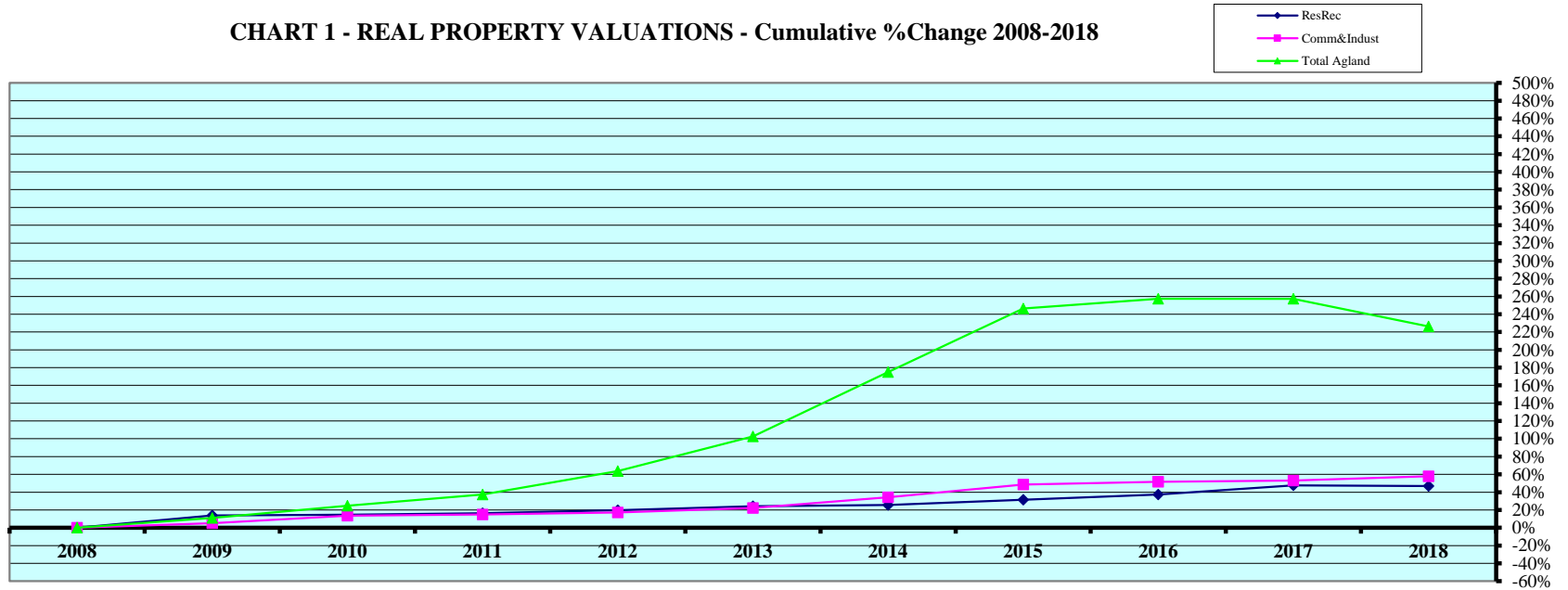
Legend

- 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 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	45,651,008	--	--	--	14,757,254	--	--	--	209,194,399	--	--	--
2009	51,928,282	6,277,274	13.75%	13.75%	15,525,605	768,351	5.21%	5.21%	232,091,617	22,897,218	10.95%	10.95%
2010	52,281,060	352,778	0.68%	14.52%	16,745,440	1,219,835	7.86%	13.47%	261,200,582	29,108,965	12.54%	24.86%
2011	53,052,071	771,011	1.47%	16.21%	16,950,620	205,180	1.23%	14.86%	287,406,487	26,205,905	10.03%	37.39%
2012	54,616,760	1,564,689	2.95%	19.64%	17,310,824	360,204	2.13%	17.30%	342,320,389	54,913,902	19.11%	63.64%
2013	56,695,775	2,079,015	3.81%	24.19%	18,016,208	705,384	4.07%	22.08%	423,642,816	81,322,427	23.76%	102.51%
2014	57,265,187	569,412	1.00%	25.44%	19,833,229	1,817,021	10.09%	34.40%	574,950,032	151,307,216	35.72%	174.84%
2015	59,992,811	2,727,624	4.76%	31.42%	21,934,456	2,101,227	10.59%	48.64%	724,821,727	149,871,695	26.07%	246.48%
2016	62,752,118	2,759,307	4.60%	37.46%	22,362,106	427,650	1.95%	51.53%	747,320,413	22,498,686	3.10%	257.24%
2017	67,391,438	4,639,320	7.39%	47.62%	22,594,307	232,201	1.04%	53.11%	747,374,509	54,096	0.01%	257.26%
2018	67,069,482	-321,956	-0.48%	46.92%	23,303,443	709,136	3.14%	57.91%	682,428,280	-64,946,229	-8.69%	226.22%

Rate Annual %chg: Residential & Recreational **3.92%** Commercial & Industrial **4.67%** Agricultural Land **12.55%**

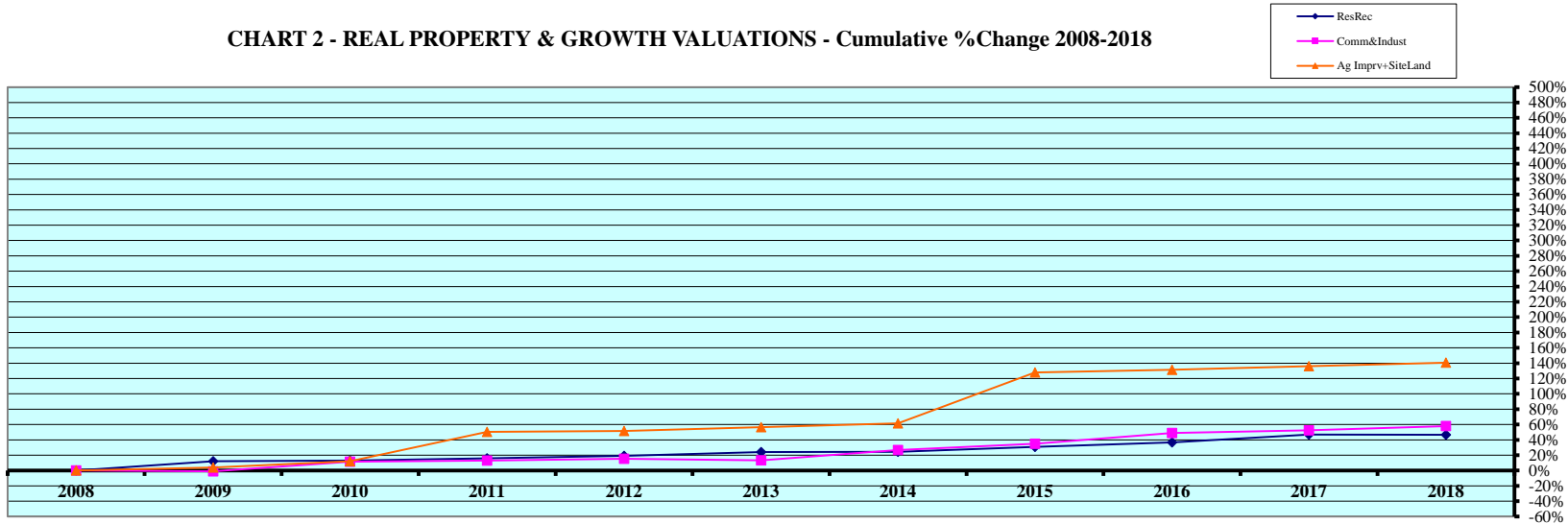
Cnty# **32**
County **FRONTIER**

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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	45,651,008	171,986	0.38%	45,479,022	--	--	14,757,254	118,683	0.80%	14,638,571	--	--
2009	51,928,282	706,536	1.36%	51,221,746	12.20%	12.20%	15,525,605	921,755	5.94%	14,603,850	-1.04%	-1.04%
2010	52,281,060	695,828	1.33%	51,585,232	-0.66%	13.00%	16,745,440	270,000	1.61%	16,475,440	6.12%	11.64%
2011	53,052,071	171,969	0.32%	52,880,102	1.15%	15.84%	16,950,620	258,610	1.53%	16,692,010	-0.32%	13.11%
2012	54,616,760	267,971	0.49%	54,348,789	2.44%	19.05%	17,310,824	282,322	1.63%	17,028,502	0.46%	15.39%
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	23.97%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	13.28%
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	24.52%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	26.64%
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	30.82%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	35.03%
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	36.63%	22,362,106	387,869	1.73%	21,974,237	0.18%	48.90%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	46.89%	22,594,307	111,891	0.50%	22,482,416	0.54%	52.35%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	46.58%	23,303,443	0	0.00%	23,303,443	3.14%	57.91%
Rate Ann%chg	3.92%						4.67%					
							C & I w/o growth					
							0.98%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% 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	Growth Value				
2008	20,563,566	9,872,506	30,436,072	575,347	1.89%	29,860,725	--	
2009	21,838,948	10,816,979	32,655,927	1,047,853	3.21%	31,608,074	3.85%	
2010	22,334,698	12,570,772	34,905,470	791,479	2.27%	34,113,991	12.08%	
2011	25,451,145	20,716,088	46,167,233	383,543	0.83%	45,783,690	50.43%	
2012	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	51.56%	
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	56.41%	
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	61.62%	
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	127.85%	
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	131.50%	
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	135.94%	
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	140.62%	
Rate Ann%chg	6.19%	13.97%	9.29%	Ag Imprv+Site w/o growth		7.96%		

(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.

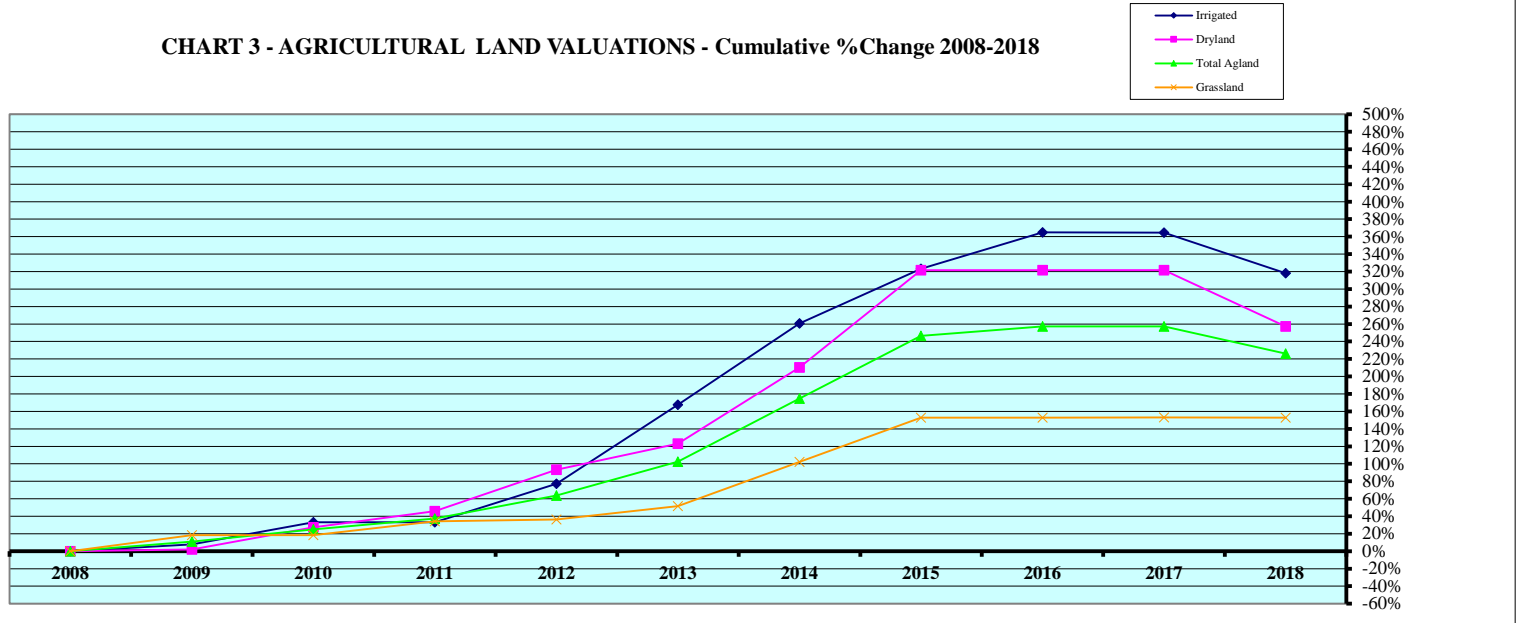
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

Cnty#	32
County	FRONTIER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Irrigated				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	53,733,219	--	--	--	61,867,828	--	--	--	93,593,352	--	--	--
2009	57,920,496	4,187,277	7.79%	7.79%	63,121,218	1,253,390	2.03%	2.03%	110,769,578	17,176,226	18.35%	18.35%
2010	71,573,725	13,653,229	23.57%	33.20%	78,732,524	15,611,306	24.73%	27.26%	110,894,333	124,755	0.11%	18.49%
2011	71,575,751	2,026	0.00%	33.21%	90,167,033	11,434,509	14.52%	45.74%	125,663,703	14,769,370	13.32%	34.27%
2012	95,225,460	23,649,709	33.04%	77.22%	119,592,175	29,425,142	32.63%	93.30%	127,502,754	1,839,051	1.46%	36.23%
2013	143,824,512	48,599,052	51.04%	167.66%	137,985,058	18,392,883	15.38%	123.03%	141,833,246	14,330,492	11.24%	51.54%
2014	193,782,968	49,958,456	34.74%	260.64%	192,026,028	54,040,970	39.16%	210.38%	189,141,036	47,307,790	33.35%	102.09%
2015	227,371,967	33,588,999	17.33%	323.15%	260,760,046	68,734,018	35.79%	321.48%	236,689,714	47,548,678	25.14%	152.89%
2016	249,800,253	22,428,286	9.86%	364.89%	260,808,004	47,958	0.02%	321.56%	236,712,156	22,442	0.01%	152.92%
2017	249,646,195	-154,058	-0.06%	364.60%	260,857,009	49,005	0.02%	321.64%	236,871,305	159,149	0.07%	153.09%
2018	224,718,978	-24,927,217	-9.99%	318.21%	221,025,754	-39,831,255	-15.27%	257.25%	236,683,548	-187,757	-0.08%	152.88%

Rate Ann.%chg: Irrigated **15.38%** Dryland **13.58%** Grassland **9.72%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	0	--	--	--	0	--	--	--	209,194,399	--	--	--
2009	0	0			280,325	280,325			232,091,617	22,897,218	10.95%	10.95%
2010	0	0			0	-280,325	-100.00%		261,200,582	29,108,965	12.54%	24.86%
2011	0	0			0	0			287,406,487	26,205,905	10.03%	37.39%
2012	0	0			0	0			342,320,389	54,913,902	19.11%	63.64%
2013	0	0			0	0			423,642,816	81,322,427	23.76%	102.51%
2014	0	0			0	0			574,950,032	151,307,216	35.72%	174.84%
2015	0	0			0	0			724,821,727	149,871,695	26.07%	246.48%
2016	0	0			0	0			747,320,413	22,498,686	3.10%	257.24%
2017	0	0			0	0			747,374,509	54,096	0.01%	257.26%
2018	0	0			0	0			682,428,280	-64,946,229	-8.69%	226.22%

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

Rate Ann.%chg: Total Agric Land **12.55%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	53,804,108	75,302	715			61,851,102	157,583	392			93,602,060	363,948	257		
2009	58,142,187	75,326	772	8.03%	8.03%	63,092,465	157,425	401	2.11%	2.11%	110,891,598	363,578	305	18.59%	18.59%
2010	71,520,632	74,845	956	23.80%	33.74%	78,762,652	158,007	498	24.38%	27.00%	110,868,297	363,502	305	0.00%	18.59%
2011	71,481,169	74,859	955	-0.07%	33.64%	90,220,805	157,350	573	15.03%	46.08%	125,664,437	364,244	345	13.11%	34.14%
2012	95,226,097	74,821	1,273	33.29%	78.12%	119,593,628	157,319	760	32.58%	93.68%	127,510,636	364,308	350	1.45%	36.09%
2013	143,824,512	75,417	1,907	49.84%	166.90%	137,985,084	157,559	876	15.20%	123.13%	141,835,285	363,679	390	11.43%	51.64%
2014	193,782,307	75,527	2,566	34.54%	259.09%	192,033,009	157,398	1,220	39.31%	210.84%	189,137,795	363,726	520	33.33%	102.19%
2015	227,400,649	76,624	2,968	15.67%	315.36%	260,768,361	156,133	1,670	36.89%	325.52%	236,685,277	364,127	650	25.00%	152.74%
2016	249,782,976	76,466	3,267	10.07%	357.18%	260,779,569	156,133	1,670	0.00%	325.54%	236,710,004	364,165	650	0.00%	152.74%
2017	249,786,444	76,425	3,268	0.06%	357.43%	260,857,129	156,178	1,670	0.00%	325.54%	236,723,282	364,185	650	0.00%	152.74%
2018	224,718,978	76,478	2,938	-10.10%	311.24%	221,025,751	156,170	1,415	-15.26%	260.59%	236,683,559	364,124	650	0.00%	152.74%

Rate Annual %chg Average Value/Acre:

15.19%

13.68%

9.72%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	0	0				0	0				209,257,270	596,833	351		
2009	0	0				0	0				232,126,250	596,329	389	11.02%	11.02%
2010	0	0				0	0				261,151,581	596,354	438	12.50%	24.90%
2011	0	0				0	0				287,366,411	596,453	482	10.02%	37.41%
2012	0	0				0	0				342,330,361	596,448	574	19.13%	63.70%
2013	0	0				0	0				423,644,881	596,656	710	23.71%	102.51%
2014	0	0				0	0				574,953,111	596,651	964	35.72%	174.84%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	246.36%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	257.15%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	257.18%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	226.15%

Rate Annual %chg Average Value/Acre:

12.55%

32
FRONTIER

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,756	FRONTIER	39,198,843	13,363,263	2,766,128	58,902,337	23,303,443	0	8,167,145	682,428,280	37,490,019	36,495,795	515,620	902,630,873
cnty sector/value % of total value:		4.34%	1.48%	0.31%	6.53%	2.58%		0.90%	75.60%	4.15%	4.04%	0.06%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
939	CURTIS	3,406,506	491,321	82,051	21,451,673	4,635,889	0	0	79,968	0	0	0	30,147,408
34.07%	%sector of county sector	8.69%	3.68%	2.97%	36.42%	19.89%			0.01%				3.34%
	%sector of municipality	11.30%	1.63%	0.27%	71.16%	15.38%			0.27%				100.00%
401	EUSTIS	1,355,364	302,890	46,995	15,592,434	4,326,650	0	0	13,899	0	0	0	21,638,232
14.55%	%sector of county sector	3.46%	2.27%	1.70%	26.47%	18.57%			0.00%				2.40%
	%sector of municipality	6.26%	1.40%	0.22%	72.06%	20.00%			0.06%				100.00%
261	MAYWOOD	172,506	239,420	40,384	7,234,098	6,227,206	0	0	77,379	279,253	72,344	0	14,342,590
9.47%	%sector of county sector	0.44%	1.79%	1.46%	12.28%	26.72%			0.01%	0.74%	0.20%		1.59%
	%sector of municipality	1.20%	1.67%	0.28%	50.44%	43.42%			0.54%	1.95%	0.50%		100.00%
32	MOOREFIELD	125,223	6,595	15,206	767,797	419,760	0	0	47,583	0	0	0	1,382,164
1.16%	%sector of county sector	0.32%	0.05%	0.55%	1.30%	1.80%			0.01%				0.15%
	%sector of municipality	9.06%	0.48%	1.10%	55.55%	30.37%			3.44%				100.00%
25	STOCKVILLE	6,241	142,885	51,457	754,813	48,738	0	0	38,771	0	0	0	1,042,905
0.91%	%sector of county sector	0.02%	1.07%	1.86%	1.28%	0.21%			0.01%				0.12%
	%sector of municipality	0.60%	13.70%	4.93%	72.38%	4.67%			3.72%				100.00%
Total Municipalities		5,065,840	1,183,111	236,093	45,800,815	15,658,243	0	0	257,600	279,253	72,344	0	68,553,299
60.16% %all municip.sectors of cnty		12.92%	8.85%	8.54%	77.76%	67.19%			0.04%	0.74%	0.20%		7.59%

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Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,038	Value : 826,943,248	Growth 891,538	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	84	410,781	12	149,935	11	87,535	107	648,251	
02. Res Improve Land	696	3,459,974	39	1,160,109	77	3,967,445	812	8,587,528	
03. Res Improvements	701	41,303,810	39	4,208,493	81	7,283,226	821	52,795,529	
04. Res Total	785	45,174,565	51	5,518,537	92	11,338,206	928	62,031,308	159,018
% of Res Total	84.59	72.83	5.50	8.90	9.91	18.28	22.98	7.50	17.84
05. Com UnImp Land	18	82,797	1	8,960	5	144,130	24	235,887	
06. Com Improve Land	123	607,543	4	30,510	17	606,639	144	1,244,692	
07. Com Improvements	130	15,154,322	4	91,688	32	6,929,008	166	22,175,018	
08. Com Total	148	15,844,662	5	131,158	37	7,679,777	190	23,655,597	286,436
% of Com Total	77.89	66.98	2.63	0.55	19.47	32.46	4.71	2.86	32.13
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	6	174,051	6	174,051	
14. Rec Improve Land	0	0	0	0	11	341,458	11	341,458	
15. Rec Improvements	0	0	0	0	193	7,666,523	193	7,666,523	
16. Rec Total	0	0	0	0	199	8,182,032	199	8,182,032	27,050
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	4.93	0.99	3.03
Res & Rec Total	785	45,174,565	51	5,518,537	291	19,520,238	1,127	70,213,340	186,068
% of Res & Rec Total	69.65	64.34	4.53	7.86	25.82	27.80	27.91	8.49	20.87
Com & Ind Total	148	15,844,662	5	131,158	37	7,679,777	190	23,655,597	286,436
% of Com & Ind Total	77.89	66.98	2.63	0.55	19.47	32.46	4.71	2.86	32.13

17. Taxable Total	933	61,019,227	56	5,649,695	328	27,200,015	1,317	93,868,937	472,504
% of Taxable Total	70.84	65.00	4.25	6.02	24.91	28.98	32.62	11.35	53.00

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	370,680	12	370,680	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	370,680	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	98	1	272	371

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	14	245,433	0	0	2,058	455,764,423	2,072	456,009,856
28. Ag-Improved Land	3	133,118	3	488,023	604	216,966,803	610	217,587,944
29. Ag Improvements	3	283,837	3	398,887	631	58,423,107	637	59,105,831

30. Ag Total					2,709	732,703,631
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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	66,000	3	3.00	66,000	
33. HomeSite Improvements	3	0.00	228,253	3	0.00	391,018	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	3	4.19	20,950	3	6.73	33,650	
37. FarmSite Improvements	3	0.00	55,584	3	0.00	7,869	
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	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	44,000	2	2.00	44,000	
32. HomeSite Improv Land	373	386.00	8,492,000	379	392.00	8,624,000	
33. HomeSite Improvements	371	0.00	33,793,783	377	0.00	34,413,054	174,221
34. HomeSite Total				379	394.00	43,081,054	
35. FarmSite UnImp Land	49	135.03	660,310	49	135.03	660,310	
36. FarmSite Improv Land	586	3,218.81	13,551,570	592	3,229.73	13,606,170	
37. FarmSite Improvements	607	0.00	24,629,324	613	0.00	24,692,777	244,813
38. FarmSite Total				662	3,364.76	38,959,257	
39. Road & Ditches	0	5,647.41	0	0	5,647.41	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,041	9,406.17	82,040,311	419,034

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. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	142.18	0.19%	422,275	0.19%	2,970.00
46. 1A	60,529.91	78.99%	179,574,265	79.76%	2,966.70
47. 2A1	1,754.00	2.29%	5,081,967	2.26%	2,897.36
48. 2A	953.71	1.24%	2,774,114	1.23%	2,908.76
49. 3A1	5,566.48	7.26%	15,975,813	7.10%	2,870.00
50. 3A	9.56	0.01%	27,437	0.01%	2,869.98
51. 4A1	1,592.66	2.08%	4,484,159	1.99%	2,815.52
52. 4A	6,076.50	7.93%	16,798,572	7.46%	2,764.51
53. Total	76,625.00	100.00%	225,138,602	100.00%	2,938.19
Dry					
54. 1D1	716.39	0.46%	931,307	0.47%	1,300.00
55. 1D	114,360.44	73.79%	148,668,572	75.50%	1,300.00
56. 2D1	2,297.67	1.48%	2,872,128	1.46%	1,250.02
57. 2D	1,307.80	0.84%	1,634,786	0.83%	1,250.03
58. 3D1	20,916.70	13.50%	25,100,040	12.75%	1,200.00
59. 3D	5.56	0.00%	6,672	0.00%	1,200.00
60. 4D1	4,620.89	2.98%	5,314,234	2.70%	1,150.05
61. 4D	10,762.04	6.94%	12,376,969	6.29%	1,150.06
62. Total	154,987.49	100.00%	196,904,708	100.00%	1,270.46
Grass					
63. 1G1	580.61	0.16%	362,890	0.16%	625.02
64. 1G	30,201.76	8.28%	19,169,520	8.38%	634.72
65. 2G1	2,581.80	0.71%	1,634,289	0.71%	633.00
66. 2G	969.02	0.27%	607,912	0.27%	627.35
67. 3G1	5,195.48	1.42%	3,294,740	1.44%	634.16
68. 3G	1.86	0.00%	1,163	0.00%	625.27
69. 4G1	7,902.74	2.17%	5,014,166	2.19%	634.48
70. 4G	317,446.88	87.00%	198,535,330	86.84%	625.41
71. Total	364,880.15	100.00%	228,620,010	100.00%	626.56
Irrigated Total					
	76,625.00	12.85%	225,138,602	34.60%	2,938.19
Dry Total					
	154,987.49	25.98%	196,904,708	30.26%	1,270.46
Grass Total					
	364,880.15	61.17%	228,620,010	35.14%	626.56
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	596,492.64	100.00%	650,663,320	100.00%	1,090.82

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	2.01	5,811	0.00	0	76,622.99	225,132,791	76,625.00	225,138,602
77. Dry Land	197.12	252,552	150.80	194,616	154,639.57	196,457,540	154,987.49	196,904,708
78. Grass	53.17	33,238	310.01	193,757	364,516.97	228,393,015	364,880.15	228,620,010
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	252.30	291,601	460.81	388,373	595,779.53	649,983,346	596,492.64	650,663,320

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,625.00	12.85%	225,138,602	34.60%	2,938.19
Dry Land	154,987.49	25.98%	196,904,708	30.26%	1,270.46
Grass	364,880.15	61.17%	228,620,010	35.14%	626.56
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	596,492.64	100.00%	650,663,320	100.00%	1,090.82

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	27	192,427	331	1,576,633	331	20,738,298	358	22,507,358	36,237
83.2 E-eustis	24	152,474	190	1,021,134	192	14,400,242	216	15,573,850	81,625
83.3 Lake-lake Prop	4	69,850	11	341,458	193	7,666,523	197	8,077,831	27,050
83.4 M-moorefield	7	12,944	22	46,606	22	708,247	29	767,797	0
83.5 Mw-maywood	18	145,902	137	768,444	138	6,316,084	156	7,230,430	0
83.6 Rr-rural Res	14	210,836	96	4,858,015	99	8,899,021	113	13,967,872	41,156
83.7 S-stockville	18	30,202	25	102,046	28	625,847	46	758,095	0
83.8 Sub-suburban	1	7,667	11	214,650	11	1,107,790	12	1,330,107	0
84 Residential Total	113	822,302	823	8,928,986	1,014	60,462,052	1,127	70,213,340	186,068

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	4	28,300	51	228,630	51	4,334,630	55	4,591,560	0
85.2	E-eustis	2	8,120	39	171,728	42	4,223,544	44	4,403,392	60,997
85.3	M-moorefield	5	8,813	6	18,189	7	392,758	12	419,760	0
85.4	Mw-maywood	5	36,395	23	187,276	26	6,130,143	31	6,353,814	22,719
85.5	Rc-rural Com	6	153,090	20	632,919	35	7,052,324	41	7,838,333	202,720
85.6	S-stockville	2	1,169	5	5,950	5	41,619	7	48,738	0
86	Commercial Total	24	235,887	144	1,244,692	166	22,175,018	190	23,655,597	286,436

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	580.61	0.16%	362,890	0.16%	625.02
88. 1G	29,767.94	8.18%	18,605,554	8.18%	625.02
89. 2G1	2,548.79	0.70%	1,593,024	0.70%	625.01
90. 2G	965.43	0.27%	603,424	0.27%	625.03
91. 3G1	5,113.02	1.40%	3,195,788	1.40%	625.03
92. 3G	1.86	0.00%	1,163	0.00%	625.27
93. 4G1	7,760.25	2.13%	4,850,300	2.13%	625.02
94. 4G	317,198.27	87.16%	198,249,417	87.16%	625.00
95. Total	363,936.17	100.00%	227,461,560	100.00%	625.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	433.82	45.96%	563,966	48.68%	1,300.00
98. 2C1	33.01	3.50%	41,265	3.56%	1,250.08
99. 2C	3.59	0.38%	4,488	0.39%	1,250.14
100. 3C1	82.46	8.74%	98,952	8.54%	1,200.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	142.49	15.09%	163,866	14.15%	1,150.02
103. 4C	248.61	26.34%	285,913	24.68%	1,150.05
104. Total	943.98	100.00%	1,158,450	100.00%	1,227.20
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	363,936.17	99.74%	227,461,560	99.49%	625.00
CRP Total	943.98	0.26%	1,158,450	0.51%	1,227.20
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	364,880.15	100.00%	228,620,010	100.00%	626.56

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

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	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	58,902,337	62,031,308	3,128,971	5.31%	159,018	5.04%
02. Recreational	8,167,145	8,182,032	14,887	0.18%	27,050	-0.15%
03. Ag-Homesite Land, Ag-Res Dwelling	37,490,019	43,081,054	5,591,035	14.91%	174,221	14.45%
04. Total Residential (sum lines 1-3)	104,559,501	113,294,394	8,734,893	8.35%	360,289	8.01%
05. Commercial	23,303,443	23,655,597	352,154	1.51%	286,436	0.28%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	23,303,443	23,655,597	352,154	1.51%	286,436	0.28%
08. Ag-Farmsite Land, Outbuildings	36,495,795	38,959,257	2,463,462	6.75%	244,813	6.08%
09. Minerals	515,620	370,680	-144,940	-28.11	0	-28.11%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	37,011,415	39,329,937	2,318,522	6.26%	244,813	5.60%
12. Irrigated	224,718,978	225,138,602	419,624	0.19%		
13. Dryland	221,025,754	196,904,708	-24,121,046	-10.91%		
14. Grassland	236,683,548	228,620,010	-8,063,538	-3.41%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	682,428,280	650,663,320	-31,764,960	-4.65%		
18. Total Value of all Real Property (Locally Assessed)	847,302,639	826,943,248	-20,359,391	-2.40%	891,538	-2.51%

2019 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$148,726
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$420 for the oil and gas mineral appraisal
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$30,235 for GIS and CAMA, including conversion to Vanguard
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2000
12.	Other miscellaneous funds:
	NA
13.	Amount of last year's assessor's budget not used:
	\$17,563

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
2.	GIS Services:
	gWorks
3.	Other services:
	none

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only for the valuation of oil and gas mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	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.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the oil and gas mineral interests.

2019 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:														
	The assessor and staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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AG	Outbuildings- structures located on rural parcels throughout the county														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation is developed using local market information.														
5.	Are individual depreciation tables developed for each valuation group?														
	The same depreciation table will be used for all. But, the effective age table may vary per valuation grouping.														
6.	Describe the methodology used to determine the residential lot values?														
	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.														
7.	How are rural residential site values developed?														

	Sales of rural residential parcels are analyzed to develop home site values. This is conducted during the rural review.																																							
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																							
	There are no lots being held for development.																																							
9.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2017</td> <td>2008</td> <td>2017</td> <td>2016</td> </tr> <tr> <td>2</td> <td>2017</td> <td>2008</td> <td>2017</td> <td>2016</td> </tr> <tr> <td>3</td> <td>2017</td> <td>2008</td> <td>2017</td> <td>2016</td> </tr> <tr> <td>4</td> <td>2016</td> <td>2008</td> <td>2015</td> <td>2015</td> </tr> <tr> <td>5</td> <td>2017</td> <td>2008</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>AG</td> <td>2017</td> <td>2008</td> <td>2019</td> <td>2019</td> </tr> </tbody> </table>					<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	2008	2017	2016	2	2017	2008	2017	2016	3	2017	2008	2017	2016	4	2016	2008	2015	2015	5	2017	2008	2019	2019	AG	2017	2008	2019	2019
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	Rural residential and agricultural parcels were reviewed for the 2019 assessment year. Outbuildings were costed and depreciated using the new CAMA depreciation.																																							

2019 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:			
	The assessor and staff			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	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.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	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.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	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.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation is developed based on local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	Lot values are established using a cost per square foot analysis.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	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.			

2019 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:						
	The assessor and the staff						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;"><u>Market Area</u></th> <th style="text-align: center; padding: 5px;"><u>Description of unique characteristics</u></th> <th style="text-align: center; padding: 5px;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;">01</td> <td style="padding: 5px;">There are no market areas within the county.</td> <td style="text-align: center; padding: 5px;">2019</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.	2019
<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.	2019					
3.	Describe the process used to determine and monitor market areas.						
	N/A						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes, farm home sites and rural residential home sites are valued the same.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	Feed lot pens are valued at site value while improvements are treated the same as all other agricultural improvements.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	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 2019, 2020, and 2021 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	142	27%	7,452,476	20%
Agricultural	373	73%	31,742,751	80%
2018 Total	515		39,195,227	

2017 totals: Parcel count: 506 Total value: \$45,313,627 decrease in value for '18 by \$6,118,400

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		24	166	190	5%	23,360,193	2.5%
Agricultural	596,722	2040	676	2716	67% Irrigated= 13% Dry= 26% Grass= 61%	756,330,017	90%
Residential		97	823	920	23%	58,993,777	6.5%
Recreational	0	6	200	206	6%	8,167,145	1.00%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2018 Total	596,722	2167	1865	4032	100%	846,851,132	100%

2017 totals:

Parcel count: 4,046 – decrease of 14 for '18

Commercial: \$22,594,307 – increase of \$765,886 for '18

Agricultural: \$820,410,955 – decrease of \$64,080,938 for '18

Residential: \$58,922,824 – increase of \$70,953 for '18

Recreational: \$8,594,306 – decrease of \$427,161 for '18

Total value for '17: \$910,522,392 decrease of \$63,671,260 for '18

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	1	Excess= 374285 Base=24,672
Mineral / Oil Interest	12	515,620
Exempt	375	0
Homesteads Applications for 2017	112	5,914,623
Building / Zoning Info Applications for 2017	Permits = 15	

2017 totals: TIF Ex: \$465,907 - decrease of \$91,622 '18
Mineral: \$483,590 – increase of \$32,030 for '18

Current Resources in Frontier County:

Budget: Requested Budget for 2018-2019 = \$148,726
Requested Reappraisal Budget for 2018-2019 = \$ 0
Adopted Budget for 2018-2019 = \$ 148,726
Adopted Reappraisal Budget for 2018-2019 = \$ 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 95.75 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 in 2018. As stated above the office is now contracting its mapping system with GIS Workshop. The assessor's computer was updated in 2017. 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. Rural properties & Ag properties for 2019, Lake Properties for 2020, Residential properties for 2021, Commercial properties for 2022 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 1st 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 date 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, year 2018 for commercial and 2012 Marshall & Swift costing for Ag improvements and 2012 for lake.
- 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 2018 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.

4. 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 2018:

Property Class	Median	COD	PRD
Residential	99.00% (92-100)	12.32 (<15)	103.33 (98-103)
Commercial	100.00% (92-100)	25.39 (<20)	105.18 (98-103)
Ag-land	71.00% (69-75)	19.20 (<20)	93.83 (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

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.

2021:

Residential. A complete review (reappraisal) was completed by the assessor and deputy on all residential properties in the county in 2020 for the 2021 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.

Commercial. A complete review (reappraisal) will be completed by the assessor and deputy on all commercial properties in the county in 2021 for the

2022 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-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2021 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

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.

Recreational improvements. Appraisal maintenance will only be performed for recreational properties in the county for the 2021 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.

CLASS	2019	2020	2021
Residential	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all residential parcels in the county for tax year 2021
Recreational / lake MH	Appraisal maintenance	Complete reappraisal of all commercial parcels in the county for tax year 2020	Appraisal maintenance
Commercial	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Complete reappraisal of all ag improved parcels in the county for tax year 2019	Market analysis by land classification groupings Appraisal maintenance of ag-improvements	Market analysis by land classification groupings Appraisal maintenance of ag-improvements

Miscellaneous Accomplishments for 2017-2018

- * 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.
- * Continue implementing the conversion from Terrascan to Vanguard.