

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

THURSTON 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 Thurston 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 Thurston 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: Susan Schrieber, Thurston County Assessor

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

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

Appendices:

- Commission Summary

Statistical Reports and Displays:

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

- Market Area Map
- Valuation History Charts

County Reports:

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

Introduction

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

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

The statistical reports are developed using the 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.

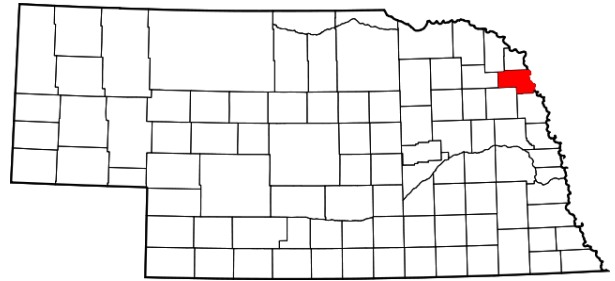
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

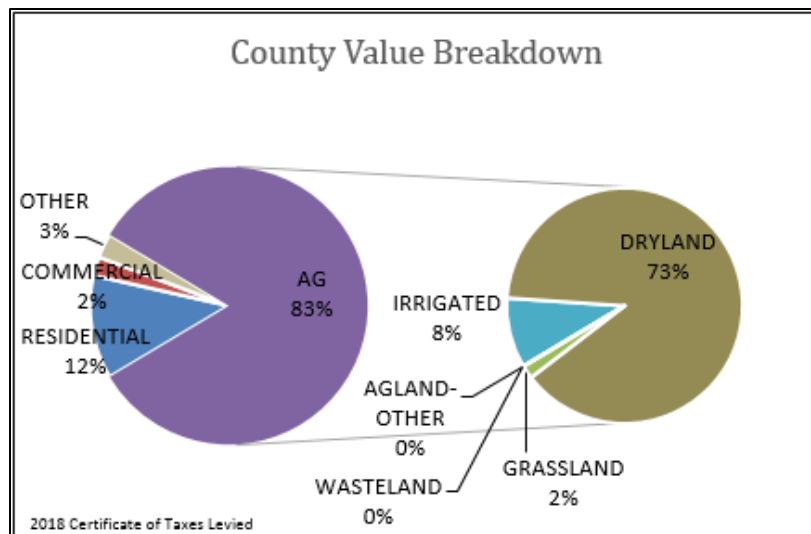
**Further information may be found in Exhibit 94*

County Overview

With a total area of 394 square miles, Thurston County had 7,223 residents, per the Census Bureau Quick Facts for 2017, a 4% population increase over the 2010 U.S. Census. Reports indicated that 60% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$70,360 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Thurston County are located in and around the county seat of Pender. According to the latest information available from the U.S. Census Bureau, there were 118 employer establishments with total employment of 1,425, a 15% increase in total employment from the prior year.



Agricultural land is the single largest contributing factor in the county's overall valuation base. Dryland makes up the majority of the land in the county. Thurston County is included in the Papio-Missouri River Natural Resources District (NRD).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
EMERSON	817	840	2.8%
MACY	-	-	
PENDER	1,148	1,002	-12.7%
ROSALIE	194	160	-17.5%
THURSTON	125	132	5.6%
WALTHILL	909	780	-14.2%
WINNEBAGO	768	774	0.8%

2019 Residential Correlation for Thurston County

Assessment Actions

The county assessor analyzed the preliminary statistics and concluded the town of Pender to be outside the acceptable range; the county reviewed all sales and made a depreciation adjustment to homes built prior to 1990 in Pender. The county also revisited and reviewed the towns of Walthill and Winnebago.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the residential class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to assure the county is submitting all sales. The Form 521 that have been reviewed were submitted accurately and the supplemental data was submitted accurately and timely. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

The valuation groups were reviewed, the county has four valuation groups for the residential class. The review confirms that the valuation groups are defined by the geographic locations within the county and the economic forces.

Vacant lot studies are completed when the reappraisal is done for each valuation group. The county is reviewed to determine if the six-year inspection and review is current and up to date. Thurston County meets the six-year inspection and review. The county costing table for the residential class is 2013.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

The county meets all of the statutory reporting schedules as well as consistently transfers sales on a timely basis.

2019 Residential Correlation for Thurston County

Description of Analysis

Residential parcels are valued utilizing four valuation groups that are based on the assessor locations or towns in the county. Valuation Group 10 is comprised of three towns that are all located on the eastern side of the county.

Valuation Group	Description
1	Pender
5	Emerson and Thurston
10	Rosalie, Walthill and Winnebago
30	Rural

The residential statistical profile has 57 qualified sales. Forty nine percent of the sold parcels are located in valuation group 1 (Pender). The median and the weighted mean are the only two measures considered within the acceptable parameters. The diversity of the market in valuation group 10 is difficult to monitor, and tends to skew the COD and PRD.

Comparison of the statistical sample and the changes to the 2019 Count Abstracts of Assessment, Form 45, Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates that the population changed in the areas addressed by the county for the 2019 assessment.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	28	93.70	99.94	93.66	18.88	106.71
5	4	134.50	120.05	102.20	33.06	117.47
10	15	99.75	117.57	76.86	45.63	152.97
15	10	91.90	116.46	97.45	35.93	119.51
<u> </u> ALL <u> </u>	57	93.98	108.89	92.32	32.35	117.95

Level of Value

Based on analysis of all available information, the level of value for the residential class of property in Thurston County is 94%.

2019 Commercial Correlation for Thurston County

Assessment Actions

Thurston reported no major changes to the commercial class of property other than the pick-up work on remodeled parcels and new construction.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the commercial class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to assure the county is submitting all sales. The Form 521 had been submitted on time at least 92% of the time; data is also submitted accurately. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a reasonable percentage of qualified sales in the sales file.

The valuation groups were reviewed, the county has four valuation groups for the commercial class. The review with the county assessor confirms that the valuation groups are defined by the geographic locations within the county and the economic forces.

Vacant lot studies are completed when the reappraisal is done for each valuation group. Thurston County has been on schedule with the six-year inspection and review cycle for the commercial class of property and the costing tables are 2013.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

2019 Commercial Correlation for Thurston County

Description of Analysis

Thurston County has four valuation groups for the commercial class, which are defined by towns within the county, as shown below.

Valuation Group	Description
1	Pender
5	Emerson
10	Rosalie, Walthill, Winnebago
15	Rural

The commercial statistical profile contains five qualified sales displayed in three of the valuation groups. One of the sales are in Valuation Group 1 (Pender) which is the county seat and the hub of the commercial activity for Thurston County. The sample is small, the ratios range from 58-132%, supporting that the statistics cannot be relied upon.

The 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) also indicates a value change of 1.35% for the commercial indicating minimal change to the commercial class.

Equalization and Quality of Assessment

The review of the current statistics concludes there is not a single valuation group within the acceptable level of value or an occupancy code with an adequate sample. The commercial class had a complete revaluation in 2016 and the county is current on the six-year inspection and review cycle. There is no adjustment that would enhance the quality of assessment. The quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	73.82	73.82	73.82	00.00	100.00
10	3	104.86	108.00	114.92	13.97	93.98
15	1	58.84	58.84	58.84	00.00	100.00
____ALL____	5	87.60	91.33	60.71	23.69	150.44

Level of Value

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

2019 Agricultural Correlation for Thurston County

Assessment Actions

Thurston County monitored the sale activity in the agricultural class and found little movement in the market. Therefore, there were no land value changes for 2019. The county continues to complete the review work and pick-up new construction.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county and determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the agricultural class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to assure the county is submitting all sales. The Form 521 has been submitted accurately and the supplemental data was submitted accurately and timely. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales are used and the non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. Review of the sales file indicates good documentation and reasonable samples of qualified sales and that the county has appropriately excluded sales with non-agricultural influences.

A review of the market areas was found to be sufficient to identify the economic markets in the county. The data supports that two market areas for the agricultural class are adequate for the county. The process for the agricultural values are discussed to determine land use verification and how improvements are assessed. Thurston County meets the six-year inspection and review requirement. The rural homes and outbuildings were all reviewed and between 2014 and 2016 and the county assessor has started a second cyclical review in 2017. The costing date for the rural homes is also 2013. The county has also begun the identification process to identify Conservation Reserve Program (CRP) within the county.

The county assessor believes she can describe the assessment process to a taxpayer, but does not currently have a formal written methodology.

Description of Analysis

An analysis of the sales for Thurston County determined that the sales within the county are reliable and sufficient. The sample reflects the current market conditions in the northeast portion of the state. The market is generally flat or slightly decreasing.

Thurston County is currently divided into two market areas. Market Area 1 is the western portion of the county. The counties adjoining area one are Dixon, Wayne, Cuming and they are considered comparable. Market Area 2 is the eastern portion of the county and is bordered on the north edge

2019 Agricultural Correlation for Thurston County

by Dakota County, the south by Burt County and are considered comparable. The Missouri River is the east border of the county.

Market Area 1 is 83% dryland use and Market Area 2 is 85% dryland. Annually the county reviews the market information to verify the need to have the two areas. Irrigation is a minority land use in the county, with approximately 10,326 acres in Market Area 1 and approximately 2844 acres in Market Area 2. Due to the limited number of acres, the irrigated land values are the same in both market areas. The grassland values are a little higher in Market Area 2.

The statistical profile is within the acceptable range. Thurston County has very little irrigated land and grassland, however, when the values are compared with adjoining counties they are reasonably close. The 80% Majority Land Use (MLU) statistic in both market areas indicates that the dryland in both market areas are within the acceptable parameters. The land values compared to surrounding counties supports that Thurston is within a reasonable range of value. The same scenario is true for Market Area 2 sales.

Equalization and Quality of Assessment

Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. The rural acreages, though there is limited sales, measures within an acceptable level of value therefore, the agricultural homes are also equalized.

The county majority land use supports that the dryland class is the only use with a sufficient number of sales and supports the overall level of value when looked at as the whole county. The overall dryland median is 68.94%, which is basically the same as the overall median. There are no statistics for the irrigated land and grassland; it is believed that the values are comparable to adjoining counties.

The quality of assessment of agricultural land in Thurston County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Dry____						
County	26	68.94	72.72	62.48	21.79	116.39
1	8	68.53	70.51	69.81	12.75	101.00
2	18	69.59	73.70	59.25	25.51	124.39
____ALL____	31	68.65	76.39	62.84	32.70	121.56

Level of Value

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

2019 Opinions of the Property Tax Administrator for Thurston 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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 Thurston County

Residential Real Property - Current

Number of Sales	57	Median	93.98
Total Sales Price	\$4,066,093	Mean	108.89
Total Adj. Sales Price	\$4,066,093	Wgt. Mean	92.32
Total Assessed Value	\$3,753,925	Average Assessed Value of the Base	\$51,554
Avg. Adj. Sales Price	\$71,335	Avg. Assessed Value	\$65,858

Confidence Interval - Current

95% Median C.I	86.32 to 103.30
95% Wgt. Mean C.I	85.23 to 99.42
95% Mean C.I	96.14 to 121.64
% of Value of the Class of all Real Property Value in the County	9.81
% of Records Sold in the Study Period	3.09
% of Value Sold in the Study Period	3.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	65	95	95.13
2017	64	97	96.65
2016	55	100	101.13
2015	61	97	97.09

2019 Commission Summary for Thurston County

Commercial Real Property - Current

Number of Sales	5	Median	87.60
Total Sales Price	\$742,357	Mean	91.33
Total Adj. Sales Price	\$742,357	Wgt. Mean	60.71
Total Assessed Value	\$450,670	Average Assessed Value of the Base	\$77,742
Avg. Adj. Sales Price	\$148,471	Avg. Assessed Value	\$90,134

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	56.35 to 126.31
% of Value of the Class of all Real Property Value in the County	2.21
% of Records Sold in the Study Period	1.82
% of Value Sold in the Study Period	2.11

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	6	100	106.66
2017	9	100	102.59
2016	10	100	107.70
2015	8		78.08

**87 Thurston
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 : 57
 Total Sales Price : 4,066,093
 Total Adj. Sales Price : 4,066,093
 Total Assessed Value : 3,753,925
 Avg. Adj. Sales Price : 71,335
 Avg. Assessed Value : 65,858

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 109
 COD : 32.35
 PRD : 117.95

COV : 45.11
 STD : 49.12
 Avg. Abs. Dev : 30.40
 MAX Sales Ratio : 322.38
 MIN Sales Ratio : 42.04

95% Median C.I. : 86.32 to 103.30
 95% Wgt. Mean C.I. : 85.23 to 99.42
 95% Mean C.I. : 96.14 to 121.64

Printed:3/20/2019 2:06:27PM

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-16 To 31-DEC-16	4	84.73	85.03	82.89	05.95	102.58	75.33	95.33	N/A	89,975	74,584
01-JAN-17 To 31-MAR-17	6	134.91	163.28	123.87	43.80	131.82	93.98	322.38	93.98 to 322.38	23,466	29,068
01-APR-17 To 30-JUN-17	8	97.33	92.01	89.54	12.64	102.76	62.52	106.80	62.52 to 106.80	130,963	117,259
01-JUL-17 To 30-SEP-17	9	97.79	122.10	114.11	48.48	107.00	42.04	258.76	75.05 to 173.08	43,461	49,596
01-OCT-17 To 31-DEC-17	4	124.43	127.47	100.26	33.14	127.14	80.50	180.50	N/A	52,500	52,635
01-JAN-18 To 31-MAR-18	6	90.47	101.22	85.84	26.78	117.92	64.91	166.83	64.91 to 166.83	77,000	66,098
01-APR-18 To 30-JUN-18	8	89.76	93.91	88.66	29.76	105.92	44.37	162.20	44.37 to 162.20	74,550	66,093
01-JUL-18 To 30-SEP-18	12	89.70	98.62	88.66	20.71	111.23	69.37	181.93	79.03 to 104.34	71,513	63,406
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	27	97.79	116.84	95.75	37.00	122.03	42.04	322.38	84.81 to 116.67	71,835	68,784
01-OCT-17 To 30-SEP-18	30	92.59	101.73	89.19	26.89	114.06	44.37	181.93	83.29 to 104.34	70,885	63,225
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	27	102.57	123.13	98.87	38.91	124.54	42.04	322.38	91.82 to 147.68	66,283	65,533
<u>ALL</u>	57	93.98	108.89	92.32	32.35	117.95	42.04	322.38	86.32 to 103.30	71,335	65,858

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	28	93.70	99.94	93.66	18.88	106.71	64.91	181.93	84.96 to 103.30	81,252	76,100
5	4	134.50	120.05	102.20	33.06	117.47	44.37	166.83	N/A	24,875	25,423
10	15	99.75	117.57	76.86	45.63	152.97	42.04	322.38	72.41 to 134.40	41,110	31,598
15	10	91.90	116.46	97.45	35.93	119.51	78.55	258.76	79.97 to 156.88	107,490	104,747
<u>ALL</u>	57	93.98	108.89	92.32	32.35	117.95	42.04	322.38	86.32 to 103.30	71,335	65,858

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	57	93.98	108.89	92.32	32.35	117.95	42.04	322.38	86.32 to 103.30	71,335	65,858
06											
07											
<u>ALL</u>	57	93.98	108.89	92.32	32.35	117.95	42.04	322.38	86.32 to 103.30	71,335	65,858

**87 Thurston
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 : 57
 Total Sales Price : 4,066,093
 Total Adj. Sales Price : 4,066,093
 Total Assessed Value : 3,753,925
 Avg. Adj. Sales Price : 71,335
 Avg. Assessed Value : 65,858

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 109
 COD : 32.35
 PRD : 117.95

COV : 45.11
 STD : 49.12
 Avg. Abs. Dev : 30.40
 MAX Sales Ratio : 322.38
 MIN Sales Ratio : 42.04

95% Median C.I. : 86.32 to 103.30
 95% Wgt. Mean C.I. : 85.23 to 99.42
 95% Mean C.I. : 96.14 to 121.64

Printed:3/20/2019 2:06:27PM

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	322.38	322.38	322.38	00.00	100.00	322.38	322.38	N/A	1,993	6,425
Less Than 15,000	6	157.45	171.07	147.18	38.38	116.23	97.79	322.38	97.79 to 322.38	7,299	10,743
Less Than 30,000	18	130.05	144.31	132.79	38.70	108.68	42.04	322.38	99.75 to 180.50	16,761	22,257
Ranges Excl. Low \$											
Greater Than 4,999	56	93.70	105.08	92.21	28.68	113.96	42.04	258.76	86.32 to 102.57	72,573	66,920
Greater Than 14,999	51	92.09	101.57	91.73	26.95	110.73	42.04	258.76	84.81 to 101.92	78,869	72,343
Greater Than 29,999	39	90.15	92.54	89.08	18.20	103.88	44.37	173.08	82.23 to 94.44	96,523	85,982
Incremental Ranges											
0 TO 4,999	1	322.38	322.38	322.38	00.00	100.00	322.38	322.38	N/A	1,993	6,425
5,000 TO 14,999	5	134.40	140.81	138.83	25.97	101.43	97.79	191.61	N/A	8,360	11,606
15,000 TO 29,999	12	120.89	130.92	130.35	36.26	100.44	42.04	258.76	83.29 to 166.83	21,492	28,014
30,000 TO 59,999	12	96.20	102.77	100.97	23.04	101.78	44.37	173.08	84.81 to 116.67	40,000	40,387
60,000 TO 99,999	9	93.19	92.90	93.64	10.38	99.21	64.91	119.25	84.71 to 107.87	70,667	66,171
100,000 TO 149,999	13	79.97	85.27	84.80	14.86	100.55	55.88	147.68	75.33 to 91.82	118,669	100,633
150,000 TO 249,999	3	87.51	88.08	88.23	02.83	99.83	84.64	92.09	N/A	164,000	144,693
250,000 TO 499,999	2	83.54	83.54	86.49	25.16	96.59	62.52	104.56	N/A	306,850	265,403
500,000 TO 999,999											
1,000,000 +											
ALL	57	93.98	108.89	92.32	32.35	117.95	42.04	322.38	86.32 to 103.30	71,335	65,858

87 Thurston
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 : 5
Total Sales Price : 742,357
Total Adj. Sales Price : 742,357
Total Assessed Value : 450,670
Avg. Adj. Sales Price : 148,471
Avg. Assessed Value : 90,134

MEDIAN : 88
WGT. MEAN : 61
MEAN : 91
COD : 23.69
PRD : 150.44

COV : 30.86
STD : 28.18
Avg. Abs. Dev : 20.75
MAX Sales Ratio : 131.55
MIN Sales Ratio : 58.84

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 56.35 to 126.31

Printed:3/20/2019 2:06:28PM

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-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	2	118.21	118.21	124.63	11.29	94.85	104.86	131.55	N/A	6,750	8,413
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
01-OCT-17 To 31-DEC-17	1	73.82	73.82	73.82	00.00	100.00	73.82	73.82	N/A	24,057	17,760
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17	3	104.86	98.42	60.08	23.12	163.81	58.84	131.55	N/A	237,833	142,902
01-OCT-17 To 30-SEP-18	2	80.71	80.71	76.12	08.54	106.03	73.82	87.60	N/A	14,429	10,983
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16											
01-JAN-17 To 31-DEC-17	4	89.34	92.27	60.53	29.04	152.44	58.84	131.55	N/A	184,389	111,616
<u>ALL</u>	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	1	73.82	73.82	73.82	00.00	100.00	73.82	73.82	N/A	24,057	17,760
10	3	104.86	108.00	114.92	13.97	93.98	87.60	131.55	N/A	6,100	7,010
15	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
<u>ALL</u>	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134

**87 Thurston
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 : 5
 Total Sales Price : 742,357
 Total Adj. Sales Price : 742,357
 Total Assessed Value : 450,670
 Avg. Adj. Sales Price : 148,471
 Avg. Assessed Value : 90,134

MEDIAN : 88
 WGT. MEAN : 61
 MEAN : 91
 COD : 23.69
 PRD : 150.44

COV : 30.86
 STD : 28.18
 Avg. Abs. Dev : 20.75
 MAX Sales Ratio : 131.55
 MIN Sales Ratio : 58.84

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 56.35 to 126.31

Printed:3/20/2019 2:06:28PM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134
04											
<u>ALL</u>	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	96.23	96.23	94.88	08.97	101.42	87.60	104.86	N/A	4,150	3,938
Less Than 15,000	3	104.86	108.00	114.92	13.97	93.98	87.60	131.55	N/A	6,100	7,010
Less Than 30,000	4	96.23	99.46	91.58	19.48	108.60	73.82	131.55	N/A	10,589	9,698
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	3	73.82	88.07	60.32	32.84	146.00	58.84	131.55	N/A	244,686	147,598
Greater Than 14,999	2	66.33	66.33	59.34	11.29	111.78	58.84	73.82	N/A	362,029	214,820
Greater Than 29,999	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
<u>Incremental Ranges</u>											
0 TO 4,999	2	96.23	96.23	94.88	08.97	101.42	87.60	104.86	N/A	4,150	3,938
5,000 TO 14,999	1	131.55	131.55	131.55	00.00	100.00	131.55	131.55	N/A	10,000	13,155
15,000 TO 29,999	1	73.82	73.82	73.82	00.00	100.00	73.82	73.82	N/A	24,057	17,760
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
1,000,000 +											
<u>ALL</u>	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134

**87 Thurston
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 : 5
 Total Sales Price : 742,357
 Total Adj. Sales Price : 742,357
 Total Assessed Value : 450,670
 Avg. Adj. Sales Price : 148,471
 Avg. Assessed Value : 90,134

MEDIAN : 88
 WGT. MEAN : 61
 MEAN : 91
 COD : 23.69
 PRD : 150.44

COV : 30.86
 STD : 28.18
 Avg. Abs. Dev : 20.75
 MAX Sales Ratio : 131.55
 MIN Sales Ratio : 58.84

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 56.35 to 126.31

Printed:3/20/2019 2:06:28PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	58.84	58.84	58.84	00.00	100.00	58.84	58.84	N/A	700,000	411,880
325	1	73.82	73.82	73.82	00.00	100.00	73.82	73.82	N/A	24,057	17,760
350	1	87.60	87.60	87.60	00.00	100.00	87.60	87.60	N/A	4,800	4,205
406	1	104.86	104.86	104.86	00.00	100.00	104.86	104.86	N/A	3,500	3,670
442	1	131.55	131.55	131.55	00.00	100.00	131.55	131.55	N/A	10,000	13,155
<u>ALL</u>	5	87.60	91.33	60.71	23.69	150.44	58.84	131.55	N/A	148,471	90,134

87 Thurston
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 : 31
Total Sales Price : 19,031,896
Total Adj. Sales Price : 19,031,896
Total Assessed Value : 11,959,515
Avg. Adj. Sales Price : 613,932
Avg. Assessed Value : 385,791

MEDIAN : 69
WGT. MEAN : 63
MEAN : 76
COD : 32.70
PRD : 121.56

COV : 53.28
STD : 40.70
Avg. Abs. Dev : 22.45
MAX Sales Ratio : 252.54
MIN Sales Ratio : 16.36

95% Median C.I. : 60.12 to 76.10
95% Wgt. Mean C.I. : 47.25 to 78.43
95% Mean C.I. : 61.46 to 91.32

Printed:3/20/2019 2:06:29PM

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	5	68.65	73.57	70.10	21.53	104.95	49.12	114.18	N/A	421,400	295,383
01-JAN-16 To 31-MAR-16	3	60.12	62.16	62.48	05.67	99.49	58.06	68.29	N/A	788,000	492,308
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	66.12	66.12	66.12	00.00	100.00	66.12	66.12	N/A	560,000	370,250
01-OCT-16 To 31-DEC-16	1	114.23	114.23	114.23	00.00	100.00	114.23	114.23	N/A	416,000	475,205
01-JAN-17 To 31-MAR-17	7	69.22	98.69	77.06	70.66	128.07	32.13	252.54	32.13 to 252.54	650,671	501,384
01-APR-17 To 30-JUN-17	4	49.58	55.00	34.18	44.98	160.91	16.36	104.48	N/A	1,188,359	406,163
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	4	71.57	69.20	68.92	06.33	100.41	59.39	74.26	N/A	490,531	338,066
01-JAN-18 To 31-MAR-18	2	61.00	61.00	60.32	11.10	101.13	54.23	67.76	N/A	502,000	302,813
01-APR-18 To 30-JUN-18	2	78.48	78.48	79.29	03.03	98.98	76.10	80.86	N/A	300,318	238,130
01-JUL-18 To 30-SEP-18	2	83.38	83.38	83.34	03.84	100.05	80.18	86.57	N/A	355,000	295,865
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	9	66.12	68.94	66.07	15.58	104.34	49.12	114.18	58.06 to 72.38	559,000	369,343
01-OCT-16 To 30-SEP-17	12	68.81	85.42	57.69	62.35	148.07	16.36	252.54	39.07 to 114.23	810,345	467,462
01-OCT-17 To 30-SEP-18	10	73.72	72.25	70.75	09.97	102.12	54.23	86.57	59.39 to 80.86	427,676	302,588
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	5	66.12	73.36	69.53	19.46	105.51	58.06	114.23	N/A	668,000	464,476
01-JAN-17 To 31-DEC-17	15	69.22	79.17	57.56	47.13	137.54	16.36	252.54	49.05 to 95.08	751,351	432,440
<u>ALL</u>	31	68.65	76.39	62.84	32.70	121.56	16.36	252.54	60.12 to 76.10	613,932	385,791

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	11	68.65	87.29	72.75	42.27	119.99	39.07	252.54	49.05 to 104.48	582,953	424,111
2	20	68.76	70.39	57.80	27.39	121.78	16.36	134.38	58.06 to 76.10	630,970	364,715
<u>ALL</u>	31	68.65	76.39	62.84	32.70	121.56	16.36	252.54	60.12 to 76.10	613,932	385,791

87 Thurston
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 : 31
 Total Sales Price : 19,031,896
 Total Adj. Sales Price : 19,031,896
 Total Assessed Value : 11,959,515
 Avg. Adj. Sales Price : 613,932
 Avg. Assessed Value : 385,791

MEDIAN : 69
 WGT. MEAN : 63
 MEAN : 76
 COD : 32.70
 PRD : 121.56

COV : 53.28
 STD : 40.70
 Avg. Abs. Dev : 22.45
 MAX Sales Ratio : 252.54
 MIN Sales Ratio : 16.36

95% Median C.I. : 60.12 to 76.10
 95% Wgt. Mean C.I. : 47.25 to 78.43
 95% Mean C.I. : 61.46 to 91.32

Printed:3/20/2019 2:06:29PM

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
___Dry___											
County	21	68.40	68.81	59.13	19.91	116.37	16.36	114.23	59.39 to 73.18	714,926	422,747
1	7	68.40	69.03	68.88	11.99	100.22	49.05	95.08	49.05 to 95.08	677,576	466,682
2	14	68.76	68.70	54.63	23.75	125.76	16.36	114.23	54.23 to 80.18	733,601	400,780
___ALL___	31	68.65	76.39	62.84	32.70	121.56	16.36	252.54	60.12 to 76.10	613,932	385,791

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
___Dry___											
County	26	68.94	72.72	62.48	21.79	116.39	16.36	134.38	63.52 to 76.10	647,118	404,323
1	8	68.53	70.51	69.81	12.75	101.00	49.05	95.08	49.05 to 95.08	643,209	449,044
2	18	69.59	73.70	59.25	25.51	124.39	16.36	134.38	59.39 to 80.18	648,856	384,447
___ALL___	31	68.65	76.39	62.84	32.70	121.56	16.36	252.54	60.12 to 76.10	613,932	385,791

Thurston County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	6025	6000	5900	5900	5800	5650	4980	4290	5863
Dakota	1	5588	5495	5420	0	5320	0	5165	5040	5404
Dixon	1	5565	5460	5190	5020	4670	4330	4245	4070	4950
Wayne	1	6025	6000	5950	5900	5800	5650	5500	4900	5801
Cuming	1	6347	6351	6009	5964	5498	5504	4649	4552	5885
Thurston	2	6025	6000	5900	5900	5800	5650	4980	4290	5761
Dakota	2	0	5390	5390	0	4890	805	4435	4270	4720
Burt	1	5565	5615	4992	4945	3896	4225	3740	2549	4537

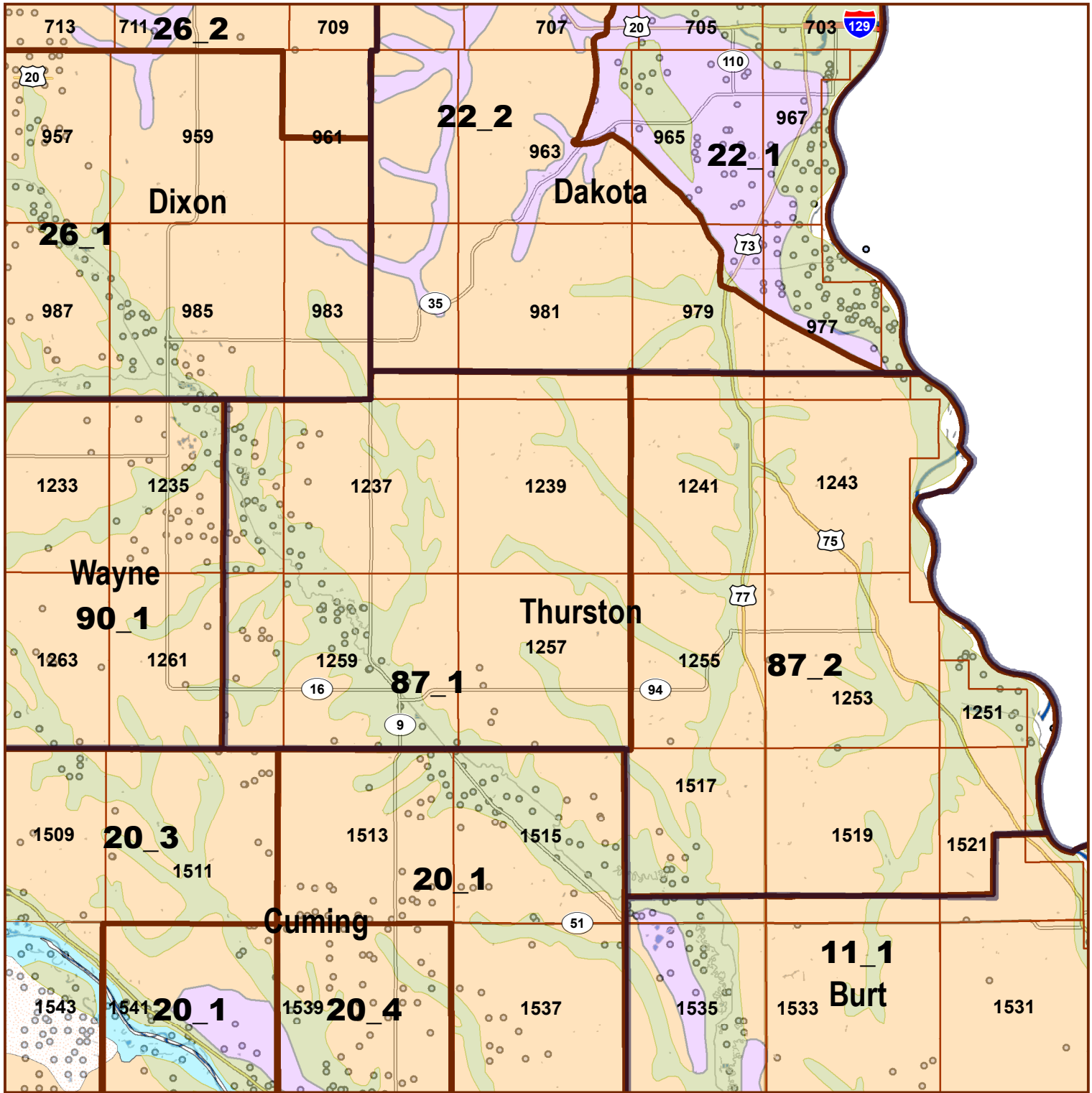
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	5700	5650	5325	5325	5235	5000	4075	3705	5075
Dakota	1	4969	4937	4895	0	4780	0	3875	3800	4838
Dixon	1	5565	5205	5020	4950	4920	4248	4255	3705	4764
Wayne	1	5700	5650	5550	5450	5290	4750	4180	3895	5174
Cuming	1	6021	6025	5670	5663	5172	5173	4305	4310	5486
Thurston	2	4820	4820	4195	4195	4055	4055	3930	3720	4163
Dakota	2	5010	4997	4993	8980	4543	4015	3799	3699	4180
Burt	1	5411	5215	4474	4635	3905	3900	3540	2436	4258

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	1900	1900	1600	1600	1600	1470	1470	1270	1613
Dakota	1	2115	2085	2085	0	1985	0	1705	1720	1889
Dixon	1	2430	2300	2030	n/a	1845	1720	1595	1470	1881
Wayne	1	2400	2260	2120	1980	1870	1590	1410	1270	1906
Cuming	1	2555	2532	2305	2182	1959	1955	1773	1801	2199
Thurston	2	1765	1765	1545	1545	1325	1325	1325	1325	1424
Dakota	2	2140	2123	2080	2050	2015	1945	1880	1750	1893
Burt	1	2599	2380	1971	1965	1895	1830	1765	1605	1878

County	Mkt Area	CRP	TIMBER	WASTE
Thurston	1	n/a	475	75
Dakota	1	n/a	612	214
Dixon	1	4763	1245	96
Wayne	1	4948	n/a	200
Cuming	1	4628	1090	125
Thurston	2	n/a	500	75
Dakota	2	n/a	594	215
Burt	1	2939	n/a	121

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.



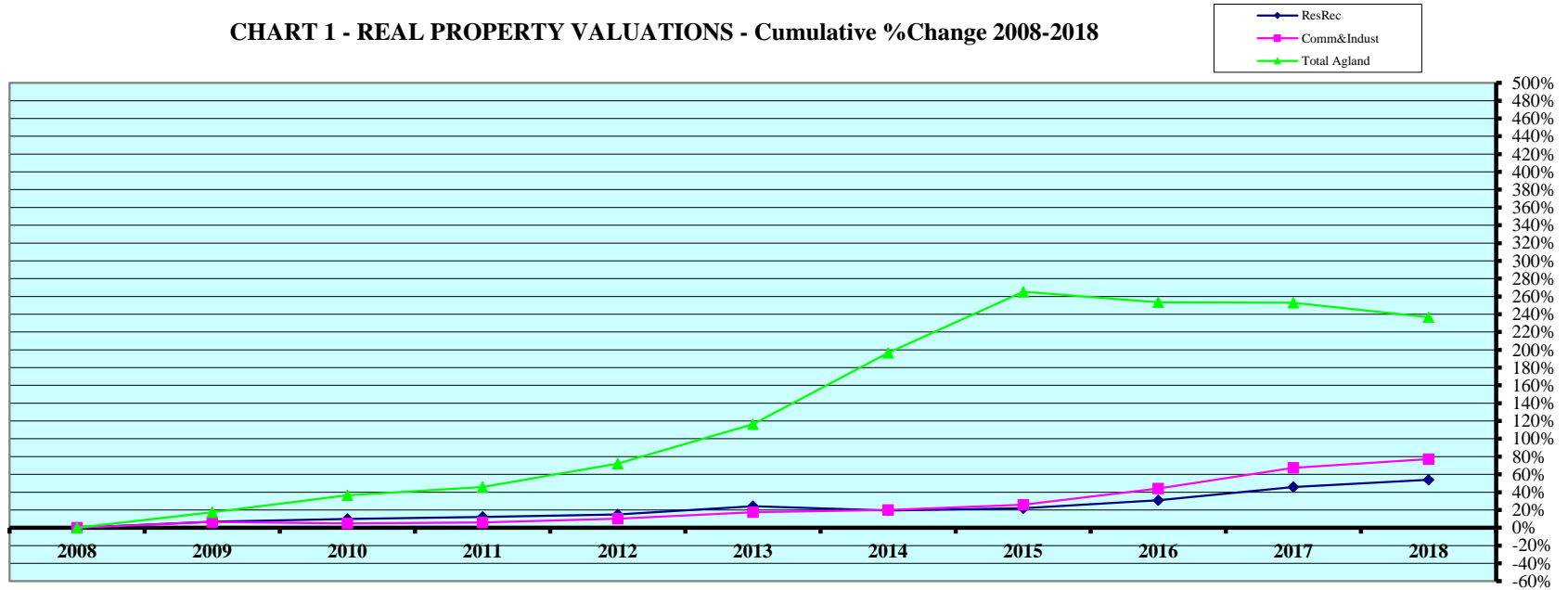
Legend

- 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

Thurston 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	59,931,080	--	--	--	11,896,930	--	--	--	237,623,115	--	--	--
2009	63,994,525	4,063,445	6.78%	6.78%	12,657,930	761,000	6.40%	6.40%	279,273,195	41,650,080	17.53%	17.53%
2010	65,903,740	1,909,215	2.98%	9.97%	12,482,320	-175,610	-1.39%	4.92%	324,590,745	45,317,550	16.23%	36.60%
2011	67,235,835	1,332,095	2.02%	12.19%	12,606,635	124,315	1.00%	5.97%	346,017,700	21,426,955	6.60%	45.62%
2012	68,870,655	1,634,820	2.43%	14.92%	13,118,340	511,705	4.06%	10.27%	409,263,635	63,245,935	18.28%	72.23%
2013	74,344,735	5,474,080	7.95%	24.05%	13,979,505	861,165	6.56%	17.51%	514,510,230	105,246,595	25.72%	116.52%
2014	71,617,930	-2,726,805	-3.67%	19.50%	14,286,235	306,730	2.19%	20.08%	704,976,725	190,466,495	37.02%	196.68%
2015	73,029,675	1,411,745	1.97%	21.86%	14,956,060	669,825	4.69%	25.71%	868,098,935	163,122,210	23.14%	265.33%
2016	78,485,176	5,455,501	7.47%	30.96%	17,141,496	2,185,436	14.61%	44.08%	839,673,135	-28,425,800	-3.27%	253.36%
2017	87,383,447	8,898,271	11.34%	45.81%	19,899,095	2,757,599	16.09%	67.26%	838,548,660	-1,124,475	-0.13%	252.89%
2018	92,247,257	4,863,810	5.57%	53.92%	21,075,180	1,176,085	5.91%	77.15%	799,994,290	-38,554,370	-4.60%	236.67%

Rate Annual %chg: Residential & Recreational **4.41%** Commercial & Industrial **5.88%** Agricultural Land **12.91%**

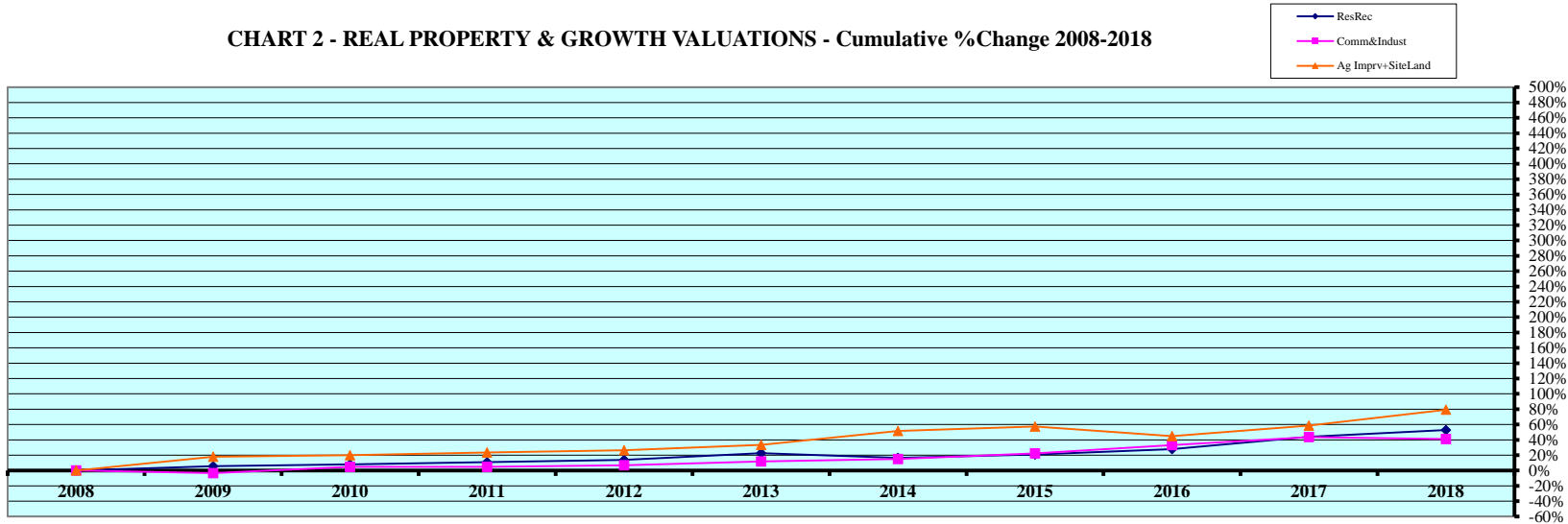
Cnty# **87**
County **THURSTON**

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	59,931,080	1,654,624	2.76%	58,276,456	--	--	11,896,930	101,690	0.85%	11,795,240	--	--			
2009	63,994,525	698,565	1.09%	63,295,960	5.61%	5.61%	12,657,930	1,162,450	9.18%	11,495,480	-3.37%	-3.37%			
2010	65,903,740	1,176,315	1.78%	64,727,425	1.15%	8.00%	12,482,320	25,950	0.21%	12,456,370	-1.59%	4.70%			
2011	67,235,835	790,235	1.18%	66,445,600	0.82%	10.87%	12,606,635	126,435	1.00%	12,480,200	-0.02%	4.90%			
2012	68,870,655	607,990	0.88%	68,262,665	1.53%	13.90%	13,118,340	419,260	3.20%	12,699,080	0.73%	6.74%			
2013	74,344,735	934,285	1.26%	73,410,450	6.59%	22.49%	13,979,505	664,775	4.76%	13,314,730	1.50%	11.92%			
2014	71,617,930	1,881,020	2.63%	69,736,910	-6.20%	16.36%	14,286,235	589,270	4.12%	13,696,965	-2.02%	15.13%			
2015	73,029,675	602,572	0.83%	72,427,103	1.13%	20.85%	14,956,060	386,500	2.58%	14,569,560	1.98%	22.46%			
2016	78,485,176	1,898,570	2.42%	76,586,606	4.87%	27.79%	17,141,496	1,304,595	7.61%	15,836,901	5.89%	33.12%			
2017	87,383,447	1,085,972	1.24%	86,297,475	9.95%	43.99%	19,899,095	2,821,205	14.18%	17,077,890	-0.37%	43.55%			
2018	92,247,257	661,943	0.72%	91,585,314	4.81%	52.82%	21,075,180	4,289,355	20.35%	16,785,825	-15.65%	41.09%			
Rate Ann%chg	4.41%						3.03%	5.88%						C & I w/o growth	-1.29%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	15,918,775	12,862,350	28,781,125	817,050	2.84%	27,964,075	--	--
2009	18,241,855	16,599,220	34,841,075	885,075	2.54%	33,956,000	17.98%	17.98%
2010	18,282,950	17,752,970	36,035,920	1,536,090	4.26%	34,499,830	-0.98%	19.87%
2011	18,341,640	18,712,565	37,054,205	1,506,380	4.07%	35,547,825	-1.35%	23.51%
2012	18,166,340	20,129,960	38,296,300	1,928,972	5.04%	36,367,328	-1.85%	26.36%
2013	18,426,655	21,343,800	39,770,455	1,332,030	3.35%	38,438,425	0.37%	33.55%
2014	21,110,860	24,235,550	45,346,410	1,727,725	3.81%	43,618,685	9.68%	51.55%
2015	21,304,545	24,578,220	45,882,765	602,920	1.31%	45,279,845	-0.15%	57.32%
2016	19,082,750	23,811,285	42,894,035	1,217,360	2.84%	41,676,675	-9.17%	44.81%
2017	20,503,014	25,984,865	46,487,879	884,285	1.90%	45,603,594	6.32%	58.45%
2018	24,591,170	27,612,215	52,203,385	614,670	1.18%	51,588,715	10.97%	79.24%
Rate Ann%chg	4.44%	7.94%	6.14%	Ag Imprv+Site w/o growth			3.18%	

(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.

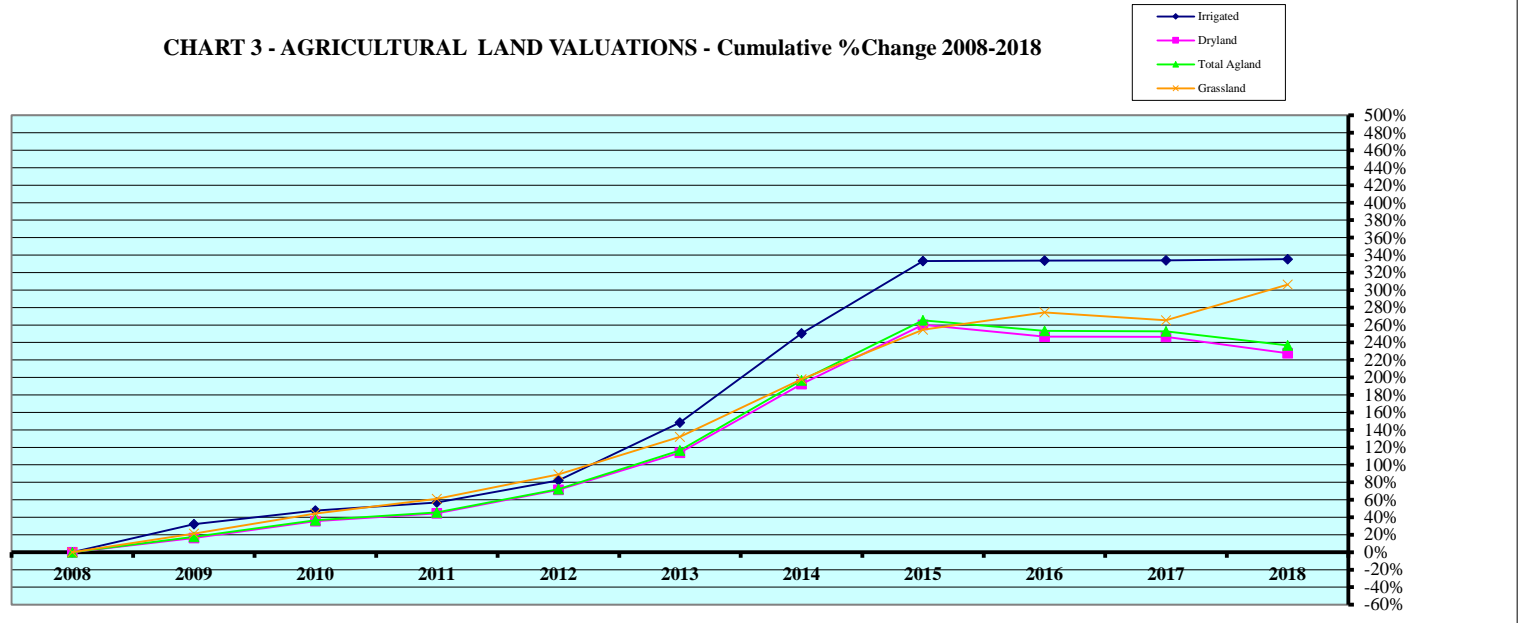
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	87
County	THURSTON

CHART 2

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	17,701,490	--	--	--	216,076,980	--	--	--	3,559,245	--	--	--
2009	23,356,555	5,655,065	31.95%	31.95%	251,302,470	35,225,490	16.30%	16.30%	4,318,815	759,570	21.34%	21.34%
2010	26,117,440	2,760,885	11.82%	47.54%	293,046,765	41,744,295	16.61%	35.62%	5,128,010	809,195	18.74%	44.08%
2011	27,784,770	1,667,330	6.38%	56.96%	312,202,655	19,155,890	6.54%	44.49%	5,734,800	606,790	11.83%	61.12%
2012	32,231,150	4,446,380	16.00%	82.08%	370,012,940	57,810,285	18.52%	71.24%	6,724,095	989,295	17.25%	88.92%
2013	43,945,745	11,714,595	36.35%	148.26%	461,863,025	91,850,085	24.82%	113.75%	8,254,875	1,530,780	22.77%	131.93%
2014	62,032,740	18,086,995	41.16%	250.44%	631,889,055	170,026,030	36.81%	192.44%	10,608,160	2,353,285	28.51%	198.05%
2015	76,655,740	14,623,000	23.57%	333.05%	778,417,585	146,528,530	23.19%	260.25%	12,618,605	2,010,445	18.95%	254.53%
2016	76,762,255	106,515	0.14%	333.65%	749,197,840	-29,219,745	-3.75%	246.73%	13,327,325	708,720	5.62%	274.44%
2017	76,802,195	39,940	0.05%	333.87%	748,376,100	-821,740	-0.11%	246.35%	13,009,680	-317,645	-2.38%	265.52%
2018	77,068,215	266,020	0.35%	335.38%	708,154,325	-40,221,775	-5.37%	227.73%	14,457,535	1,447,855	11.13%	306.20%

Rate Ann.%chg: Irrigated 15.85% Dryland 12.60% Grassland 15.05%

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	285,400	--	--	--	0	--	--	--	237,623,115	--	--	--
2009	295,355	9,955	3.49%	3.49%	0	0	0	0	279,273,195	41,650,080	17.53%	17.53%
2010	298,530	3,175	1.07%	4.60%	0	0	0	0	324,590,745	45,317,550	16.23%	36.60%
2011	295,475	-3,055	-1.02%	3.53%	0	0	0	0	346,017,700	21,426,955	6.60%	45.62%
2012	295,450	-25	-0.01%	3.52%	0	0	0	0	409,263,635	63,245,935	18.28%	72.23%
2013	446,585	151,135	51.15%	56.48%	0	0	0	0	514,510,230	105,246,595	25.72%	116.52%
2014	446,770	185	0.04%	56.54%	0	0	0	0	704,976,725	190,466,495	37.02%	196.68%
2015	407,005	-39,765	-8.90%	42.61%	0	0	0	0	868,098,935	163,122,210	23.14%	265.33%
2016	385,715	-21,290	-5.23%	35.15%	0	0	0	0	839,673,135	-28,425,800	-3.27%	253.36%
2017	360,685	-25,030	-6.49%	26.38%	0	0	0	0	838,548,660	-1,124,475	-0.13%	252.89%
2018	314,215	-46,470	-12.88%	10.10%	0	0	0	0	799,994,290	-38,554,370	-4.60%	236.67%

Cnty# 87
County THURSTON

Rate Ann.%chg: Total Agric Land 12.91%

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	17,713,890	10,919	1,622			216,092,690	153,309	1,410			3,562,530	12,377	288		
2009	23,356,555	10,914	2,140	31.92%	31.92%	251,229,680	153,325	1,639	16.25%	16.25%	4,324,375	12,324	351	21.91%	21.91%
2010	26,117,440	11,048	2,364	10.46%	45.72%	293,038,330	153,239	1,912	16.71%	35.67%	5,123,805	12,347	415	18.26%	44.17%
2011	27,784,770	11,264	2,467	4.34%	52.05%	313,198,520	153,050	2,046	7.01%	45.18%	5,754,195	12,322	467	12.54%	62.24%
2012	32,231,150	11,531	2,795	13.32%	72.30%	370,177,320	152,481	2,428	18.63%	72.24%	6,722,670	12,164	553	18.35%	92.01%
2013	43,297,970	12,429	3,483	24.63%	114.73%	462,977,685	151,603	3,054	25.79%	116.66%	8,297,400	11,999	691	25.12%	140.24%
2014	62,042,100	12,790	4,851	39.26%	199.02%	631,820,110	151,505	4,170	36.56%	195.87%	10,625,260	12,297	864	24.95%	200.19%
2015	76,803,465	13,169	5,832	20.23%	259.51%	778,751,755	152,653	5,101	22.33%	261.93%	12,583,670	11,315	1,112	28.72%	286.39%
2016	76,766,140	13,163	5,832	0.00%	259.50%	749,365,025	152,813	4,904	-3.87%	247.90%	13,280,490	11,407	1,164	4.68%	304.49%
2017	76,899,605	13,181	5,834	0.04%	259.63%	748,415,190	152,810	4,898	-0.12%	247.47%	13,001,790	11,362	1,144	-1.71%	297.58%
2018	77,068,215	13,195	5,841	0.11%	260.02%	708,156,035	152,823	4,634	-5.39%	228.75%	14,459,490	11,895	1,216	6.22%	322.32%

Rate Annual %chg Average Value/Acre: 13.67%

12.64%

15.50%

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	296,520	5,928	50			0	0				237,665,630	182,534	1,302		
2009	295,510	5,908	50	0.00%	0.00%	0	0				279,206,120	182,471	1,530	17.52%	17.52%
2010	295,985	5,918	50	0.00%	0.00%	0	0				324,575,560	182,552	1,778	16.20%	36.55%
2011	298,745	5,973	50	0.00%	0.00%	0	0				347,036,230	182,609	1,900	6.89%	45.96%
2012	295,430	5,907	50	0.00%	0.00%	0	0				409,426,570	182,083	2,249	18.32%	72.70%
2013	442,880	5,895	75	50.21%	50.21%	0	0				515,015,935	181,926	2,831	25.90%	117.42%
2014	456,720	6,080	75	-0.01%	50.19%	0	0				704,944,190	182,672	3,859	36.32%	196.39%
2015	405,645	5,402	75	-0.03%	50.14%	0	0				868,544,535	182,538	4,758	23.30%	265.44%
2016	386,215	5,145	75	-0.04%	50.08%	0	0				839,797,870	182,528	4,601	-3.30%	253.36%
2017	360,675	4,805	75	-0.01%	50.07%	0	0				838,677,260	182,157	4,604	0.07%	253.61%
2018	314,205	4,187	75	-0.01%	50.05%	0	0				799,997,945	182,101	4,393	-4.58%	237.41%

87
THURSTON

Rate Annual %chg Average Value/Acre: 12.93%

(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
6,940	THURSTON	42,592,847	7,970,666	14,687,433	91,093,502	18,332,375	2,742,805	1,153,755	799,994,290	24,591,170	27,612,215	0	1,030,771,058
cnty sectorvalue % of total value:		4.13%	0.77%	1.42%	8.84%	1.78%	0.27%	0.11%	77.61%	2.39%	2.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
840	EMERSON	89,974	86,283	173,124	2,709,330	350,745	0	0	0	0	0	0	3,409,456
12.10%	%sector of county sector	0.21%	1.08%	1.18%	2.97%	1.91%							0.33%
	%sector of municipality	2.64%	2.53%	5.08%	79.47%	10.29%							100.00%
0	MACY	0	0	0	490,210	44,970	0	0	0	0	0	0	535,180
	%sector of county sector				0.54%	0.25%							0.05%
	%sector of municipality				91.60%	8.40%							100.00%
1,002	PENDER	7,174,835	295,893	230,424	41,234,955	6,938,095	1,691,965	0	47,340	0	0	0	57,613,507
14.44%	%sector of county sector	16.85%	3.71%	1.57%	45.27%	37.85%	61.69%		0.01%				5.59%
	%sector of municipality	12.45%	0.51%	0.40%	71.57%	12.04%	2.94%		0.08%				100.00%
160	ROSALIE	7,976	306,502	575,333	1,850,207	161,810	0	0	0	0	0	0	2,901,828
2.31%	%sector of county sector	0.02%	3.85%	3.92%	2.03%	0.88%							0.28%
	%sector of municipality	0.27%	10.56%	19.83%	63.76%	5.58%							100.00%
132	THURSTON	638,718	45,714	2,972	2,439,730	1,219,530	10,830	0	0	0	0	0	4,357,494
1.90%	%sector of county sector	1.50%	0.57%	0.02%	2.68%	6.65%	0.39%						0.42%
	%sector of municipality	14.66%	1.05%	0.07%	55.99%	27.99%	0.25%						100.00%
780	WALTHILL	93,178	368,985	341,213	4,153,280	1,178,735	68,595	0	0	0	0	0	6,203,986
11.24%	%sector of county sector	0.22%	4.63%	2.32%	4.56%	6.43%	2.50%						0.60%
	%sector of municipality	1.50%	5.95%	5.50%	66.95%	19.00%	1.11%						100.00%
774	WINNEBAGO	143,114	308,902	473,362	5,843,780	6,083,985	0	0	780	0	0	0	12,853,923
11.15%	%sector of county sector	0.34%	3.88%	3.22%	6.42%	33.19%			0.00%				1.25%
	%sector of municipality	1.11%	2.40%	3.68%	45.46%	47.33%			0.01%				100.00%
3,688	Total Municipalities	8,147,795	1,412,279	1,796,428	58,721,492	15,977,870	1,771,390	0	48,120	0	0	0	87,875,374
53.14%	%all municip.sectors of cnty	19.13%	17.72%	12.23%	64.46%	87.16%	64.58%		0.01%				8.53%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,444	Value : 969,124,882	Growth 1,674,605	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	239	985,370	65	708,685	213	3,667,335	517	5,361,390	
02. Res Improve Land	985	5,242,295	63	683,895	202	2,402,985	1,250	8,329,175	
03. Res Improvements	997	54,925,812	71	5,930,720	231	19,363,085	1,299	80,219,617	
04. Res Total	1,236	61,153,477	136	7,323,300	444	25,433,405	1,816	93,910,182	1,055,995
% of Res Total	68.06	65.12	7.49	7.80	24.45	27.08	40.86	9.69	63.06
05. Com UnImp Land	46	134,220	4	64,855	2	12,560	52	211,635	
06. Com Improve Land	172	590,270	17	168,740	2	19,600	191	778,610	
07. Com Improvements	182	14,593,175	27	2,504,810	4	548,070	213	17,646,055	
08. Com Total	228	15,317,665	31	2,738,405	6	580,230	265	18,636,300	19,885
% of Com Total	86.04	82.19	11.70	14.69	2.26	3.11	5.96	1.92	1.19
09. Ind UnImp Land	1	5,780	0	0	0	0	1	5,780	
10. Ind Improve Land	7	55,665	2	22,800	0	0	9	78,465	
11. Ind Improvements	7	1,709,945	2	948,615	0	0	9	2,658,560	
12. Ind Total	8	1,771,390	2	971,415	0	0	10	2,742,805	0
% of Ind Total	80.00	64.58	20.00	35.42	0.00	0.00	0.23	0.28	0.00
13. Rec UnImp Land	0	0	0	0	25	1,019,740	25	1,019,740	
14. Rec Improve Land	0	0	0	0	3	127,095	3	127,095	
15. Rec Improvements	0	0	0	0	3	9,320	3	9,320	
16. Rec Total	0	0	0	0	28	1,156,155	28	1,156,155	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.63	0.12	0.00
Res & Rec Total	1,236	61,153,477	136	7,323,300	472	26,589,560	1,844	95,066,337	1,055,995
% of Res & Rec Total	67.03	64.33	7.38	7.70	25.60	27.97	41.49	9.81	63.06
Com & Ind Total	236	17,089,055	33	3,709,820	6	580,230	275	21,379,105	19,885
% of Com & Ind Total	85.82	79.93	12.00	17.35	2.18	2.71	6.19	2.21	1.19

17. Taxable Total	1,472	78,242,532	169	11,033,120	478	27,169,790	2,119	116,445,442	1,075,880
% of Taxable Total	69.47	67.19	7.98	9.47	22.56	23.33	47.68	12.02	64.25

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	232,720	1,373,095	0	0	0
19. Commercial	6	340,610	2,326,915	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	9	232,720	1,373,095
19. Commercial	0	0	0	6	340,610	2,326,915
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				15	573,330	3,700,010

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	234	183	899	1,316

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	780	224	60,429,900	1,493	510,646,115	1,718	571,076,795
28. Ag-Improved Land	0	0	47	19,914,905	478	217,634,065	525	237,548,970
29. Ag Improvements	0	0	57	4,099,795	550	39,953,880	607	44,053,675

30. Ag Total					2,325	852,679,440
--------------	--	--	--	--	-------	-------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	24,000	
32. HomeSite Improv Land	0	0.00	0	27	29.00	334,710	
33. HomeSite Improvements	0	0.00	0	28	0.00	2,185,735	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	17.94	44,850	
36. FarmSite Improv Land	0	0.00	0	46	184.98	462,450	
37. FarmSite Improvements	0	0.00	0	57	0.00	1,914,060	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	180	321.24	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	84,000	9	9.00	108,000	
32. HomeSite Improv Land	252	265.34	3,091,050	279	294.34	3,425,760	
33. HomeSite Improvements	257	0.00	18,777,175	285	0.00	20,962,910	175,685
34. HomeSite Total				294	303.34	24,496,670	
35. FarmSite UnImp Land	15	27.61	69,025	19	45.55	113,875	
36. FarmSite Improv Land	459	1,774.75	4,436,875	505	1,959.73	4,899,325	
37. FarmSite Improvements	546	0.00	21,176,705	603	0.00	23,090,765	423,040
38. FarmSite Total				622	2,005.28	28,103,965	
39. Road & Ditches	1,592	3,220.73	0	1,772	3,541.97	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				916	5,850.59	52,600,635	598,725

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	3,001.46	29.07%	18,083,830	29.87%	6,025.01
46. 1A	1,977.07	19.15%	11,862,420	19.59%	6,000.00
47. 2A1	224.95	2.18%	1,327,210	2.19%	5,900.02
48. 2A	1,604.36	15.54%	9,465,730	15.64%	5,900.00
49. 3A1	1,695.86	16.42%	9,835,990	16.25%	5,800.00
50. 3A	1,345.77	13.03%	7,603,625	12.56%	5,650.02
51. 4A1	457.78	4.43%	2,279,725	3.77%	4,979.96
52. 4A	19.30	0.19%	82,795	0.14%	4,289.90
53. Total	10,326.55	100.00%	60,541,325	100.00%	5,862.69
Dry					
54. 1D1	6,797.01	8.62%	38,742,940	9.68%	5,700.00
55. 1D	15,251.64	19.33%	86,172,150	21.53%	5,650.03
56. 2D1	3,132.62	3.97%	16,681,245	4.17%	5,325.01
57. 2D	4,656.33	5.90%	24,795,045	6.19%	5,325.02
58. 3D1	16,980.64	21.53%	88,893,585	22.20%	5,235.00
59. 3D	15,857.04	20.10%	79,285,200	19.80%	5,000.00
60. 4D1	15,451.71	19.59%	62,965,925	15.73%	4,075.01
61. 4D	755.36	0.96%	2,798,605	0.70%	3,704.99
62. Total	78,882.35	100.00%	400,334,695	100.00%	5,075.09
Grass					
63. 1G1	477.43	10.21%	789,070	10.78%	1,652.74
64. 1G	652.05	13.94%	1,212,310	16.56%	1,859.23
65. 2G1	463.38	9.91%	728,375	9.95%	1,571.87
66. 2G	911.10	19.48%	1,447,200	19.76%	1,588.41
67. 3G1	682.69	14.59%	1,072,830	14.65%	1,571.47
68. 3G	260.86	5.58%	374,825	5.12%	1,436.88
69. 4G1	887.30	18.97%	1,282,860	17.52%	1,445.80
70. 4G	342.96	7.33%	414,915	5.67%	1,209.81
71. Total	4,677.77	100.00%	7,322,385	100.00%	1,565.36
Irrigated Total					
Irrigated Total	10,326.55	10.89%	60,541,325	12.93%	5,862.69
Dry Total					
Dry Total	78,882.35	83.16%	400,334,695	85.49%	5,075.09
Grass Total					
Grass Total	4,677.77	4.93%	7,322,385	1.56%	1,565.36
72. Waste	975.12	1.03%	73,200	0.02%	75.07
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2.50	0.00%	0	0.00%	0.00
75. Market Area Total	94,861.79	100.00%	468,271,605	100.00%	4,936.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	403.73	14.20%	2,432,480	14.85%	6,025.02
46. 1A	355.55	12.50%	2,133,300	13.02%	6,000.00
47. 2A1	89.47	3.15%	527,875	3.22%	5,900.02
48. 2A	205.72	7.23%	1,213,755	7.41%	5,900.03
49. 3A1	1,312.19	46.14%	7,610,695	46.45%	5,799.99
50. 3A	163.80	5.76%	925,475	5.65%	5,650.03
51. 4A1	283.16	9.96%	1,410,135	8.61%	4,979.99
52. 4A	30.50	1.07%	130,840	0.80%	4,289.84
53. Total	2,844.12	100.00%	16,384,555	100.00%	5,760.85
Dry					
54. 1D1	3,543.30	4.79%	17,078,700	5.54%	4,820.00
55. 1D	12,830.09	17.34%	61,841,050	20.07%	4,820.00
56. 2D1	3,986.63	5.39%	16,723,890	5.43%	4,194.99
57. 2D	2,002.14	2.71%	8,399,010	2.73%	4,195.02
58. 3D1	11,770.62	15.91%	47,729,940	15.49%	4,055.01
59. 3D	6,769.88	9.15%	27,451,855	8.91%	4,055.00
60. 4D1	27,352.98	36.97%	107,497,260	34.90%	3,930.00
61. 4D	5,735.77	7.75%	21,336,985	6.93%	3,719.99
62. Total	73,991.41	100.00%	308,058,690	100.00%	4,163.44
Grass					
63. 1G1	113.76	1.58%	159,250	2.24%	1,399.88
64. 1G	798.80	11.06%	1,171,695	16.45%	1,466.82
65. 2G1	348.44	4.83%	417,345	5.86%	1,197.75
66. 2G	106.84	1.48%	159,630	2.24%	1,494.10
67. 3G1	524.61	7.27%	513,780	7.21%	979.36
68. 3G	226.47	3.14%	228,990	3.21%	1,011.13
69. 4G1	2,053.89	28.44%	2,072,270	29.09%	1,008.95
70. 4G	3,048.12	42.21%	2,401,235	33.71%	787.78
71. Total	7,220.93	100.00%	7,124,195	100.00%	986.60
Irrigated Total					
	2,844.12	3.26%	16,384,555	4.94%	5,760.85
Dry Total					
	73,991.41	84.80%	308,058,690	92.84%	4,163.44
Grass Total					
	7,220.93	8.28%	7,124,195	2.15%	986.60
72. Waste	3,194.83	3.66%	239,760	0.07%	75.05
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.20	0.02%	0	0.00%	0.00
75. Market Area Total	87,251.29	100.00%	331,807,200	100.00%	3,802.89

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	834.71	4,953,300	12,335.96	71,972,580	13,170.67	76,925,880
77. Dry Land	0.18	780	15,803.12	72,945,675	137,070.46	635,446,930	152,873.76	708,393,385
78. Grass	0.00	0	1,239.22	1,542,355	10,659.48	12,904,225	11,898.70	14,446,580
79. Waste	0.01	0	499.17	37,465	3,670.77	275,495	4,169.95	312,960
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	22.70	0	22.70	0
82. Total	0.19	780	18,376.22	79,478,795	163,736.67	720,599,230	182,113.08	800,078,805

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,170.67	7.23%	76,925,880	9.61%	5,840.70
Dry Land	152,873.76	83.94%	708,393,385	88.54%	4,633.85
Grass	11,898.70	6.53%	14,446,580	1.81%	1,214.13
Waste	4,169.95	2.29%	312,960	0.04%	75.05
Other	0.00	0.00%	0	0.00%	0.00
Exempt	22.70	0.01%	0	0.00%	0.00
Total	182,113.08	100.00%	800,078,805	100.00%	4,393.31

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 N/a Or Error	2	10,025	3	29,400	3	425,640	5	465,065	181,905
83.2 Emerson	9	30,045	49	197,105	49	2,484,865	58	2,712,015	2,685
83.3 Macy	38	66,735	21	46,465	21	397,550	59	510,750	7,805
83.4 Pender	53	542,065	444	3,883,300	450	38,485,050	503	42,910,415	425,655
83.5 Pender V	1	1,535	0	0	0	0	1	1,535	0
83.6 Rosalie	23	46,115	84	160,975	87	1,640,927	110	1,848,017	610
83.7 Rural	304	5,431,640	265	3,204,085	302	24,856,740	606	33,492,465	84,690
83.8 Rural V	1	4,970	0	0	0	0	1	4,970	0
83.9 Thurston	12	17,860	58	154,490	58	2,308,875	70	2,481,225	23,390
83.10 Walthill	65	157,500	228	530,745	229	3,190,815	294	3,879,060	2,505
83.11 Winnebago	33	71,420	101	249,705	103	6,438,475	136	6,759,600	326,750
83.12 Winnebago V	1	1,220	0	0	0	0	1	1,220	0
84 Residential Total	542	6,381,130	1,253	8,456,270	1,302	80,228,937	1,844	95,066,337	1,055,995

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	N/a Or Error	3	19,080	0	0	0	0	3	19,080	0
85.2	Emerson	3	8,355	5	13,810	6	328,580	9	350,745	0
85.3	Macy	2	265	3	265	3	44,440	5	44,970	0
85.4	Pender	18	52,410	90	387,815	94	7,983,390	112	8,423,615	0
85.5	Rosalie	3	1,095	13	20,950	13	139,765	16	161,810	0
85.6	Rural	6	58,840	22	208,080	34	3,326,835	40	3,593,755	0
85.7	Thurston	4	3,670	14	21,735	17	1,180,335	21	1,205,740	0
85.8	Walthill	5	4,475	33	63,905	35	1,194,855	40	1,263,235	19,885
85.9	Winnebago	9	69,225	20	140,515	20	6,106,415	29	6,316,155	0
86	Commercial Total	53	217,415	200	857,075	222	20,304,615	275	21,379,105	19,885

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	394.59	8.80%	749,725	10.37%	1,900.01
88. 1G	633.38	14.13%	1,203,435	16.65%	1,900.02
89. 2G1	451.81	10.08%	722,875	10.00%	1,599.95
90. 2G	901.71	20.12%	1,442,740	19.96%	1,600.00
91. 3G1	665.39	14.85%	1,064,615	14.73%	1,599.99
92. 3G	252.16	5.63%	370,690	5.13%	1,470.06
93. 4G1	865.69	19.32%	1,272,590	17.60%	1,470.03
94. 4G	316.99	7.07%	402,575	5.57%	1,269.99
95. Total	4,481.72	100.00%	7,229,245	100.00%	1,613.05
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	82.84	42.25%	39,345	42.24%	474.95
106. 1T	18.67	9.52%	8,875	9.53%	475.36
107. 2T1	11.57	5.90%	5,500	5.91%	475.37
108. 2T	9.39	4.79%	4,460	4.79%	474.97
109. 3T1	17.30	8.82%	8,215	8.82%	474.86
110. 3T	8.70	4.44%	4,135	4.44%	475.29
111. 4T1	21.61	11.02%	10,270	11.03%	475.24
112. 4T	25.97	13.25%	12,340	13.25%	475.16
113. Total	196.05	100.00%	93,140	100.00%	475.08
<hr/>					
Grass Total	4,481.72	95.81%	7,229,245	98.73%	1,613.05
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	196.05	4.19%	93,140	1.27%	475.08
<hr/>					
114. Market Area Total	4,677.77	100.00%	7,322,385	100.00%	1,565.36

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	80.93	2.13%	142,835	2.64%	1,764.92
88. 1G	610.50	16.06%	1,077,545	19.90%	1,765.02
89. 2G1	232.64	6.12%	359,445	6.64%	1,545.07
90. 2G	101.63	2.67%	157,025	2.90%	1,545.07
91. 3G1	304.75	8.02%	403,850	7.46%	1,325.18
92. 3G	140.29	3.69%	185,900	3.43%	1,325.11
93. 4G1	1,266.89	33.33%	1,678,770	31.01%	1,325.11
94. 4G	1,063.09	27.97%	1,408,720	26.02%	1,325.12
95. Total	3,800.72	100.00%	5,414,090	100.00%	1,424.49
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	32.83	0.96%	16,415	0.96%	500.00
106. 1T	188.30	5.51%	94,150	5.51%	500.00
107. 2T1	115.80	3.39%	57,900	3.39%	500.00
108. 2T	5.21	0.15%	2,605	0.15%	500.00
109. 3T1	219.86	6.43%	109,930	6.43%	500.00
110. 3T	86.18	2.52%	43,090	2.52%	500.00
111. 4T1	787.00	23.01%	393,500	23.01%	500.00
112. 4T	1,985.03	58.04%	992,515	58.04%	500.00
113. Total	3,420.21	100.00%	1,710,105	100.00%	500.00
<hr/>					
Grass Total	3,800.72	52.63%	5,414,090	76.00%	1,424.49
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,420.21	47.37%	1,710,105	24.00%	500.00
<hr/>					
114. Market Area Total	7,220.93	100.00%	7,124,195	100.00%	986.60

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

87 Thurston

	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	91,093,502	93,910,182	2,816,680	3.09%	1,055,995	1.93%
02. Recreational	1,153,755	1,156,155	2,400	0.21%	0	0.21%
03. Ag-Homesite Land, Ag-Res Dwelling	24,591,170	24,496,670	-94,500	-0.38%	175,685	-1.10%
04. Total Residential (sum lines 1-3)	116,838,427	119,563,007	2,724,580	2.33%	1,231,680	1.28%
05. Commercial	18,332,375	18,636,300	303,925	1.66%	19,885	1.55%
06. Industrial	2,742,805	2,742,805	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	21,075,180	21,379,105	303,925	1.44%	19,885	1.35%
08. Ag-Farmsite Land, Outbuildings	27,612,215	28,103,965	491,750	1.78%	423,040	0.25%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	27,612,215	28,103,965	491,750	1.78%	423,040	0.25%
12. Irrigated	77,068,215	76,925,880	-142,335	-0.18%		
13. Dryland	708,154,325	708,393,385	239,060	0.03%		
14. Grassland	14,457,535	14,446,580	-10,955	-0.08%		
15. Wasteland	314,215	312,960	-1,255	-0.40%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	799,994,290	800,078,805	84,515	0.01%		
18. Total Value of all Real Property (Locally Assessed)	965,520,112	969,124,882	3,604,770	0.37%	1,674,605	0.20%

2019 Assessment Survey for Thurston County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
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:
	\$102,275.00 includes County Assessor, Deputy and operating expenses.
7.	Adopted budget, or granted budget if different from above:
	\$102,275.00
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$77,775.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$11,100.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,250.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	Yes, but unsure of total amount

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	County Assessor and staff
5.	Does the county have GIS software?
	Yes, currently working with gWorks to fully implement.
6.	Is GIS available to the public? If so, what is the web address?
	Yes. www.thurston.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	Emerson, Pender, Thurston, and Walthill are zoned.
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	Small Portion with Tax Valuation - this year 5 parcels
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Sometimes, very minimal, will hire an independent appraiser on a limited basis to assist in listing difficult properties
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Licensed Appraiser
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

2019 Residential Assessment Survey for Thurston County

1.	Valuation data collection done by:												
	County assessor and staff												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>All rural residential properties</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south	5	Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.	10	Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.	15	All rural residential properties	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south												
5	Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.												
10	Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.												
15	All rural residential properties												
AG	Agricultural homes and outbuildings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Cost and sales approaches estimate market value.												
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?												
	Yes, based on the local market information.												
5.	Are individual depreciation tables developed for each valuation group?												
	Yes, different economic depreciations based on valuation groupings.												
6.	Describe the methodology used to determine the residential lot values?												
	Sales approach implementing the square foot method determines residential lot values.												
7.	How are rural residential site values developed?												
	Review sales												
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	N/A												

9.	<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	2016	2013	2016	2016
	5	2016	2013	2016	2015
	10	2016	2013	2016	2014-2015
	15	2016	2013	2016	2014
	AG	2016	2013	2016	2014

Macy is a small unincorporated village.

2019 Commercial Assessment Survey for Thurston County

1.	Valuation data collection done by:	
	County Assessor and Staff. The county contracted with Tax Valuation LLC to complete a reappraisal on approximately 25 of the more complex commercial and industrial parcels in the county.	
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	Pender - County Seat, new hospital, commercial hub of the county with active commercial properties. Hwy. 94 east main street commercial properties
	5	Emerson (Grocery and Mini Mart), Thurston (Located between Emerson and Pender, minimal commercial activity), both small towns located north of Pender on Hwy. 9
	10	Rosalie (approximate population of 160), Walthill (approximate population of 780), and Winnebago (approximate population of 774. These towns are locate on the eastern side of the county on the Winnebago and Omaha Indiation Reservations, located on or near Hwy. 77. Minimal commercial activity in all towns except Winnebago. Winnebago has a new hospital, Dollar General Store, mini mart. But the close proximity to the city of South Sioux has an impact on the commercial activity in Winnebago.
	15	All rural commercial properties.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales approaches estimate commercial market value.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Use the sales file to look for unique parcels and ask surrounding counties if there are parcels similar in their 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?	
	Yes, based on the market available	
5.	Are individual depreciation tables developed for each valuation grouping?	
	No	
6.	Describe the methodology used to determine the commercial lot values.	
	Sales and the front foot method was implemented.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2013	2015	2015
	5	2013	2013	2015	2014
	10	2013	2013	2015	2014
	15	2013	2013	2013	2015
N/A					

2019 Agricultural Assessment Survey for Thurston County

1.	Valuation data collection done by:										
	County Assessor and 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;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Western portion of the county, borders Wayne County</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Western portion of the county, borders Wayne County	2013	2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Western portion of the county, borders Wayne County	2013									
2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013									
	N/A										
3.	Describe the process used to determine and monitor market areas.										
	The topography of the land and analyze sales.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	No Recreational										
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										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Nothing identified as intensive use yet.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Physical inspections, FSA maps (letters were mailed out to property owners asking for verification of land use).										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many special valuation applications are on file?										
	N/A										
8b.	What process was used to determine if non-agricultural influences exist in the county?										
	N/A										
	<i><u>If your county recognizes a special value, please answer the following</u></i>										
8c.	Describe the non-agricultural influences recognized within the county.										

	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Assessment Years 2019, 2020, and 2021

Date: June 2018

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson. Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 56,654 acres of the land in Thurston County is exempt. Approximately 674 acres were put in exempt status for 2011. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,439 taxable parcels on the 2018 County Abstract.

Per the 2018 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1813	38	17
Commercial	263	7	3
Industrial	11	0	1
Recreational	28	0	1
Agricultural	2324	56	78
Special Value	0		

Agricultural land – Taxable acres 182,100.65

For Assessment year 2018, an estimated 110 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, deputy assessor & one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. However, the mileage allowance, fuel, office equipment and

repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS contract costs have really put the office in a budget bind. Board took away the GIS funding in 2018..

Discover, List & Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A clerk processes the Real Estate Transfers, followed by a double check by a second clerk. The Assessor reviews the transfer than forwards the information to Department of Revenue.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

Level of Value, Quality, and Uniformity for Assessment year 2018

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	95	29.08	118.23
Commercial	100		
Agricultural Land	71	21.22	112.42
Special Value	0		

Assessment Actions Planned for Assessment year 2019:

Residential: 2018 we did re-costing All Rural Residential: final inspections where necessary. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos. Re-cost . Start on Emerson, Thurston, Rosalie & Walthill.

Commercial: completed inspections, reappraisal in 2016. Will monitor for changes.

Agricultural: finish 6 year inspection & review of land use changes by GIS, & drive by to review land. Finishing with Pender, Thayer & Bryan Townships. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: None

Assessment Actions Planned for Assessment year 2020:

Residential. All rural residential: begin inspection process with townships of Anderson, Blackbird This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: continue to evaluate process.

Agricultural: continue the review land use changes by GIS. Drive by & review land for Flournoy, Merry, Perry, & Omaha Townships. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

Assessment Actions Planned for Assessment year 2021:

Residential: All rural residential: begin inspection process with townships of Dawes, Winnebago This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: continue to evaluate process

Agricultural Land: review land use changes for finish up townships by GIS & drive by. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The office has implemented GIS system.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)**
- b. Assessor Survey**
- c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract**
- d. Certification of Value to Political Subdivisions**
- e. School District Taxable Value Report**
- f. Homestead Exemption Tax Loss Report**

- g. Certificate of Taxes Levied Report**
- h. Report of current values for properties owned by Board of Education Lands & Funds**
- i. Report of all Exempt Property and Taxable Government Owned Property**
- j. Annual Plan of Assessment Report**

Personal Property: administer annual filing, 491 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Permissive Exemption: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 143 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed-Review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Districts and Tax Rates- management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax list correction documents for county board approval.

County Board of Equalization – Attend county board of equalization meetings for valuation protest- assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization-attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor and/or Appraisal Education- attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$99,354 for the General Fund; \$77,725 board cut Reappraisal fund, the last two years

Respectfully submitted:

Assessor
signature _____ Date: _____