

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA
RESOLUTION AWARDING PROPOSAL FOR APPRAISAL SERVICES - COMMERCIAL & INDUSTRIAL
FOR THE ASSESSOR'S OFFICE

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103, the powers of the County as a body are exercised by the County Board; and,

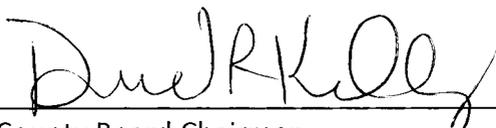
WHEREAS, proposals for Appraisal Services have been solicited and reviewed pursuant to applicable Nebraska State Statutes; and,

WHEREAS, this Board desires to proceed forthwith in order to expedite and facilitate service to the citizens of Sarpy County.

NOW, THEREFORE, be it resolved by this Board of County Commissioners that:

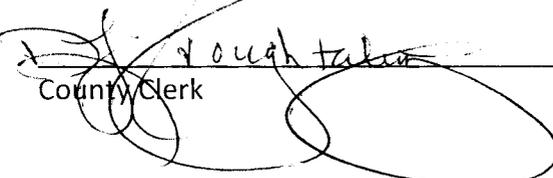
- (1) The proposal from Tax Valuation Inc. for the Appraisal Services - Commercial & Industrial for \$90 per hour for 559 multi-family residential and retail commercial parcels and \$125 per hour for defense of values at Board of Equalization and Tax Equalization and Review Commission hearings, as attached, is accepted, ratified, and confirmed.
- (2) This Board's Chairman, Clerk, and Attorney are hereby authorized and directed to execute such ancillary documents as may be required to evidence the contract and take any and all steps necessary or required in order to carry out the terms of such contract after said documents have been reviewed by the Attorney, Fiscal Administrator, and County Administrator.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the 12th day of January, 2016.



Sarpy County Board Chairman

Attest:
SEAL

County Clerk

Sarpy County Purchasing Department

SARPY COUNTY COURTHOUSE
1210 GOLDEN GATE DRIVE, SUITE 1220
PAPILLION, NE 68046



Brian Hanson, Purchasing Agent
(402) 593-2349
Debby Peoples, Asst. Purchasing Agent
(402) 593-4164
Beth Garber, Purchasing/Contract Administrator
(402) 593-4476

MEMO

To: Sarpy County Board of Commissioners

From: Beth Garber

Re: Appraisal Services Agreement

On December 15, 2015, two (2) proposals were opened for Appraisal Services for the Assessor's Office. After reviewing the proposals and checking references, it is recommended the County proceed forward with an agreement with Tax Valuation, Inc. The scope of work includes 301 multi-family parcels and 258 retail shopping parcels. Tax Valuation, Inc. estimates this project will require 1,000 hours of work at \$90 per hour. Per State regulations, Tax Valuation must also defend the values set before the Board of Equalization (BOE) and Tax Equalization and Review Commission (TERC) hearings. The proposed rate for this service is \$125 per hour. At this time we are not able to estimate the number of hours needed for BOE or TERC.

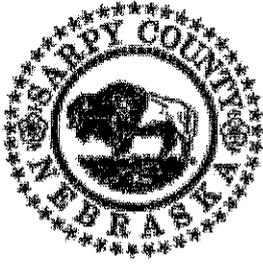
Tax Valuation, Inc. is very familiar with the Nebraska requirements for appraisal services along with our computer-assisted mass appraisal (CAMA) software, TerraScan.

From a budgetary standpoint, roughly half of the \$90,000 base bid (around \$45,000) for the 2016 calendar year would be paid out in the 2016 fiscal year. The \$45,000 would be available because a vacant position has not been filled thus far in the 2016 fiscal year. It should be understood that the position of Lead Commercial Appraiser is still being sought at a cost of \$55,000 to \$75,000 (not including fringe benefits). The intention of the Assessor's office is to fill this position if a qualified individual can be found, even if the appraisal consultant agreement is approved.

January 5, 2016


Beth Garber

cc: Deb Houghtaling
Mark Wayne
Scott Bovick
Brian Hanson
Dan Pittman



**Office of the Sarpy County Assessor
1210 Golden Gate Drive
Papillion, NE 68046
402-593-2122 www.sarpy.com**

Memorandum

Date: January 7, 2016
To: Brian Hanson: Sarpy County Board of Commissioners
From: Dan Pittman
Regarding: Commercial appraisal Contract and appraisal staffing

The Sarpy County Assessor is seeking a private appraisal company to inspect and value approximately one-sixth (77-1311.03) of the improved commercial/industrial parcels in Sarpy County for tax year 2017. This course of action was explored and chosen after several unsuccessful attempts at attracting accredited commercial/industrial appraisal talent to fill a staff vacancy due to retirement. The private appraisal company that is awarded the contract will perform the prescribed services during 2016, resulting in assessed values for 559 parcels on January 1st of 2017.

It is the intention of the Sarpy County Assessor's Office to continue to seek a qualified, commercial/industrial appraiser to join our staff. Historically, the assessor has employed two, full-time commercial appraisers. The rapid growth of the commercial base and complexity of the appraisal process evidences the need for two, full-time appraisal professionals. It would be reasonable to think that we will find a person to fill our vacancy in 2016 as we extend our candidate search to more direct methods. A staff of two, full-time commercial appraisers should be sufficient to handle our commercial/industrial valuation responsibilities going forward with the exception of special needs, such as outside appraisal services deemed necessary for valuation appeals. It is the assessor's intention that the hiring of a private appraisal company for the purpose of re-appraisal will be a one-time event.

End memo

Appraisal Services
for the
Assessor's Office

Proposal Opening:
3:00 p.m., Tuesday
December 15, 2015

	Tyler Technologies	Tax Valuation, Inc.
Appraisal Services Fees		
Approximate Hours		1000
Rate per Hour		\$90.00
Total Fee	\$125,000.00	\$90,000.00
Board of Equalization Fees		
Rate per Hour	\$700.00	\$125.00

CONTRACT FOR PROPERTY APPRAISAL

This contract for appraisal services is made by and between the Sarpy County Assessor on behalf of, and with the approval of, the Sarpy County Board of Commissioners; hereinafter referred to as "the County", and Tax Valuation Inc, 6001 S 58th St, Suite A, Lincoln, NE 68516, hereinafter referred to as "the Contractor".

I. GENERAL PROVISIONS

1. **Project Definition:** The Contractor agrees to execute a complete program for revaluation of certain properties within the confines of Sarpy County. The Contractor, its employees, or its agents, agree to perform their duties in accordance with Reg. 50-004 as set forth by the Nebraska Department of Revenue and required by the Tax Commissioner. The Contractor shall begin the work to be performed within ninety (90) days after the execution of this contract. The Contractor shall complete its reevaluation duties of this Contract on or before November 1, 2016. Contractor duties to defend its resulting values if protests are filed with the County Board of Equalization or appeals are filed with the Tax Equalization and Review Commission (TERC) survive the termination of this contract. The Contractor will require any Subcontractor it uses to complete this program to comply with the same Reg. 50-004.
2. **Price:** The County agrees to pay the Contractor the amount of \$90.00 per man hour for an estimated one thousand (1,000) man hours for 559 multi-family residential and retail commercial parcels located in Sarpy County NE. The total price of the contract will be based on the total man hours to complete the work. Man hours will be calculated and billed by the quarter hour.
3. **Payments:** Payments shall be made for work completed on a monthly basis. The Contractor shall submit a description of the progress being made on each invoice submitted for payment. This description will be based on the number of man hours each month.
4. **Contract Integrated:** Neither the Contractor nor the County shall have authority to change any provisions of this Contract without the written consent of the other party. The contract documents represent the entirety of the agreement between the parties and no other agreement shall be binding unless in writing and signed by the parties hereto and approved by the Tax Commissioner.
5. **Assignment of Contract:** The Contractor shall not assign or transfer the Contract, or any interest therein, without first receiving written approval from the Assessor and the Tax Commissioner.

6. **Submission of Completed Work:** Periodically throughout the program, as appraisals are completed and finally checked by the Contractor's supervisor, the Contractor shall submit these to the Assessor for review.

7. **Penalty:** Failure to complete the appraisal records and office records for the parcels included in this project by 10/01/2016, shall be cause for a penalty payment by the Contractor, at the discretion of the County, in an amount not to exceed One Thousand Dollars (\$1,000) per county business day beyond the completion date. Such penalty shall be deducted from the Contract sum owed the Contractor. The Contractor shall not be liable for damages or penalty by reason of strike, explosion, war, fire, act of God, or any act or failure to act by Terra Scan, Automated Systems or officials of the County or State of Nebraska which might delay or stop progress of the work. Should work be delayed or stopped due to any of these contingencies, the Contractor and the County shall renegotiate a revised completion date.

8. **Insurance Compensation:**

The Contractor shall not begin work under this Contract until it has obtained all insurance coverages required under this section and such insurance has been approved by the County. The following insurance coverages shall be kept in force during the life of the Contract and shall be primary with respect to any insurance or self-insurance programs covering the County, its commissioners, officials, agents, representatives and employees.

A. **Workers' Compensation and Employers Liability Insurance**

The minimum acceptable limits shall be the statutory limits as required by the State of Nebraska for Coverage A, Workers' Compensation and \$500,000 for Coverage B, Employers Liability.

B. **Commercial General Liability Insurance**

Coverage shall include liability coverage addressing premises and operations, contractual, independent contractors, and products/completed operations. The coverage must protect against claims for damages resulting from bodily injury, including death, personal injury and property damage.

The minimum acceptable limits of liability shall be \$1,000,000 each occurrence. If the coverage contains a general aggregate, such limit shall not be less than \$2,000,000. The products/completed operations limit shall not be less than \$2,000,000. The County is to be named as an additional insured on the insurance coverage required under this section.

C. **Automobile Liability Insurance**

Coverage shall include liability coverage addressing claims for damages resulting from bodily injury, including death and property damage, which may arise from the operations of any owned, hired or non-owned automobile. The minimum

acceptable limit of liability shall be \$1,000,000 Combined Single Limit for each accident.

The County is to be included as an additional insured on the insurance coverage required under this section.

D. Professional Liability Insurance

Coverage shall be for wrongful acts, errors or omissions. The minimum acceptable limits of liability shall be \$1,000,000 each occurrence.

E. Certificate of Insurance

The Contractor shall furnish the County with a certificate(s) of insurance evidencing the coverages required in this section. If the certificate(s) is shown to expire prior to completion of all the terms of this Agreement, the Contractor shall furnish a certificate(s) of insurance evidencing renewal of its coverage to the County. The Contractor shall require each and every Subcontractor performing work under this Contract to maintain the same coverages required of the Contractor in this section, and upon the request of the County, shall furnish the County with a certificate(s) of insurance evidencing the Subcontractor's insurance coverages required in this section.

9. Indemnification: The Contractor shall indemnify and hold harmless the County and its officers and employees from all claims, demands, payments, suits, actions, recoveries and judgments of every kind and description brought or recovered against it, by reason of any act or omission of the contractor, its agents or employees in the execution of the work.

10. Compliance with other laws: The Contractor is an equal opportunity employer and agrees to comply with all state, federal and local laws and regulations related to performance of this contract.

11. Quality and Progress Control: If at any time during the contract period the quality and/or progress of the work shall not be satisfactory the County reserves the unilateral right to terminate the contract upon written notice to the Contractor. In the event the Contract is terminated, the County reserves the right to take possession of all completed work, work in progress, material, data and statistical analysis. The County shall be liable only for the reasonable value of the services rendered by the Contractor and Subcontractor prior to the date of the notice and in no event shall the sum be greater than the ratio of completed work to the whole project. Values shall be set at market value and the Contractor will strive to achieve a median assessment/sales ratio of between 92% and 100%, a Coefficient of Dispersion of 20% or less for commercial properties, and a Price Related Differential between .98 and 1.03 unless otherwise agreed upon between the Contractor and the Assessor.

12. Interpretations and Specifications and Contract: The Assessor will be the interpreter of the specifications and the Contract.

A. Services to be rendered by Vendor under this Agreement shall be all those services necessary and proper for the services of appraisal services, commercial and industrial, in conformity with each and every term, condition, specification, and requirements of the Bid Specifications and the Bid submitted by the Vendor.

B. All provisions of each document and item referred to in Paragraph A above shall be strictly complied with the same as if rewritten herein, and in the event of conflict among the provisions of said documents, the provisions most favorable to the County shall govern.

13. Confidential Nature of Contract: Disclosure of appraisal information to any individual, firm, or corporation, other than appropriate public officials, and their authorized agents, is expressly prohibited and, if done before approval of this project, will be considered a violation of this Contract.

14. Independent Contractor Representation: The implementation of this agreement does not constitute a hiring by either party. It is therefore the intention of the parties that the Contractor shall maintain an independent contractor status and shall not be considered an employee for any purpose, including, but not limited to, the application of the Federal Insurance Contribution Act, Social Security Act, Federal Unemployment Tax Act, provisions of the Federal Internal Revenue Code, State Revenue and Taxations Code relating to income tax withholding, Workers' Compensation Insurance and other benefit payments and third party liability claims.

II. Contract Specifications

15. Scope of Services: The services rendered by the Contractor shall be to inspect and appraise at its actual (market) value, according to the Constitution and the Statutes of the State of Nebraska, the following:

A. 301 multi-family parcels with occupancy codes of 321, 352 and 451. And 258 retail shopping parcels with occupancies of 353, 412, 319, 446, 413, and 414. The appraisals shall use methods, forms, and manuals authorized by the Tax Commissioner and the Department of Property Assessment and Taxation.

16. Performance of Services: The services provided pursuant to this contract will be performed as follows:

The Contractor will be responsible for the overall supervision of the services. The Contractor will be directly responsible for all land analysis, if required for the contract, including: a) vacant land sales review, b) review of square foot and lineal foot values, c) land value abstraction from all improved sales and d) setting the final land values. Additionally, the Contractor will be directly responsible for sales analysis

including: a) sales roster review, b) validity of sales with Assessor, and c) total review to establish economic and physical depreciation.

17. Public Relations: During the progress of the work, the Contractor, their employees or agents will endeavor to promote understanding and amicable relations with the taxpayers and public. If used by the Contractor, newspaper articles and other publicity shall be presented for clearance to the Assessor before release. The Assessor shall cooperate in maintaining good public relations throughout the reappraisal project.

The employees or agents of the Assessor and the Contractor shall work together to maintain the full cooperation of all taxpayers by treating each inquiry with courtesy and supplying all possible necessary information to every interested taxpayer; however, each field appraiser/lister shall be instructed to refrain from discussing with the property owner, tenant, or occupant the possibility of any increase or decrease in the valuation of the real property and/or buildings, or make any mention of any possible existing discrepancies. Any discrepancy noted in the field shall be noted on the appraisal card and directed to the attention of the Assessor or the supervisor in charge upon return to the office for investigation. This restriction will be strictly adhered to and any violation will be just cause for the Assessor to cancel the employee's appointment and remove him from the field.

18. Personnel: The Contractor shall submit the names, residence address, education and prior experience of each employee or agent of the Contractor for approval of the Assessor before field inspection work is started by the employee or agent.

The employees or agents of the Contractor shall be professional in manner, appearance and be trained in appraisal technique.

The Assessor may upon written notice to the Contractor's Chief Appraiser, remove from this project any person whose work is unsatisfactory to the Assessor. The Contractor shall designate a qualified and responsible employee to supervise the operation of the Contractor's staff for the entire project. The individual designated as such shall make him or herself available to the Assessor for consultation throughout the project.

19. Records, Computations to Become Property of County: The original or suitable copy of all records and computations of the Contractor in respect to any appraisal of property in the County shall be left in the custody of the Assessor, as belonging to the County. This shall include if applicable, but not necessarily limited to: 1) land value maps; 2) materials and wage cost investigation and schedules; 3) field and office cards with property valuation data; 4) sales data; 5) rental schedules; 6) capitalization rate data; 7) land depth tables; 8) operating statements of income properties; 9) depreciation and obsolescence data and tables; 10) all written statements to the public or press groups or individuals concerning the nature of the project; 11) any letters or memorandum to individuals or groups explaining methods used in the appraisal; 12) all regression modeling data; 13) all data processing information

pertaining to the project and all other information used in the program. Additionally, the Contractor agrees to supply to the Assessor a copy of a narrative report detailing the valuation process by class of property that is compliant with Nebraska Department of Revenue Regulation 50-004.11 and compliant with USPAP.

20. Cooperation: The Assessor and employees will cooperate with and render all reasonable assistance to the Contractor and their employees and agents. The extent of, and reasonableness of, such assistance shall be determined by the Assessor and the heads of the various departments from which assistance is requested. The assessor or employees of the Assessor may accompany the employees or agents of the Contractor at any time during the field inspection.

21. Property Records: The Assessor shall furnish property records. The Contractor or Subcontractor shall complete these records including all items of the information in connection with the construction, age, zoning condition, depreciation, outline sketch of all the improvements and buildings, land value computations, pricing data of each building, owner's name and address, assessment number, and shall be used to record all pertinent information relative to land and the total valuation of land and buildings. The Contractor shall establish and maintain proper methods to store and transport all project data in a manner that will ensure minimal data loss in all cases.

22. Manuals: If necessary, the Contractor must use the manuals presently prescribed by the Tax Commissioner. The most current information available shall be used in arriving at the estimate of replacement cost in the cost approach. The manual shall be field tested in the County on structures of known cost to verify the appropriateness of its use.

23. Development of Unit Costs: The Contractor shall make a careful inspection of the commercial construction costs in Sarpy County. Prices of materials in various quantities and qualities may be obtained from local materials dealers.

Wage scales for various trades and classes of work may be investigated. These material and labor costs shall be as of January 1, 2016, comparing to the Marshall Swift Manuals.

After careful analysis of this data, the Contractor may develop analyzed unit costs that will be used to correct, adjust, or supplement the manual prescribed by the Tax Commissioner.

24. Commercial Valuation Schedules: For the appraisal of commercial properties, specifications shall be determined for the various qualities of construction and shall be designated. The parameters set forth in the manual prescribed by the Tax Commissioner shall be used to determine construction classes.

25. Improvements: A complete physical inspection will be made of both the interior (when allowed by owner or tenant) and the exterior of all improvements. In no case may the Contractor use information from the existing records in lieu of an on-site physical inspection. This will be considered a violation of the contract. This restriction

shall be adhered to and any violation will be just cause for the Assessor to cancel the employee or agent appointment and to remove him or her from the field. The Assessor may make random spot checks throughout the project to verify that inspections are being made. All inspections will be conducted between the hours of 8 A.M. and 5 P.M., Monday through Saturday, (excluding legal holidays), except some appointments may be scheduled after 5 P.M., if necessary. In no case may a card be left requesting the owner or occupant to fill in the information.

The contract goal is to inspect 100% of the interiors and exteriors of all properties. Knowing this is impractical, if the occupant is not available upon the first call, the field personnel will leave a calling card (to be provided by the Assessor) requesting the occupant to telephone a given number to advise when the occupant will be available to schedule an interior inspection. A second call must be attempted at a time agreed upon between the Assessor and Contractor. In the event entry to the premises is refused the field personnel must make a note on the appraisal card, of the date, time and the individual contacted. In cases where no contact is possible after two attempts and/or an owner/occupant refuses to set an appropriate appointment or allow entry to the premises the Contractor shall make reasonable estimates of that property value, using professional appraisal methods and all data available to the county and field personnel.

If a building is under construction at the time of the field inspection, a notation to that effect shall be placed on the record card. A special tag shall be put on the card for future attention. If the construction is basically complete, the value shall be determined as if it were complete. The Contractor shall be responsible for all new construction up to and including December 31, 2016. The Contractor shall not be responsible for construction completed after the date the field investigations are completed.

The type of construction will be recorded by component parts such as, but not necessarily limited to, foundation, basement area, wall construction, roof, floors, interior finish, heating system, fireplaces, plumbing fixtures, tiling, number of rooms, age (if obtainable), condition, physical and functional depreciation and/or economic appreciation if applicable, general quality of construction, rent (if rented), and data on sales.

Also to be recorded will be the name or code of the person making the inspection and the date of the inspection. The record cards will be returned by the field-staff to the office or to the Contractor, where they will be priced, checked and completed from the schedules approved by the Tax Commissioner and as prescribed in Section 8 on "Manuals".

26. **Land:** N/A

27. **Review of Properties:** A final field inspection and review of all land and buildings shall be made upon completion of field and office computations by experienced and qualified Contractor employees.

The purpose of the final review and inspection will be to account and adjust for factors which may have a direct bearing on the market value and/or equitable relationship to other properties.

28. Property Owner Notification and Review: It will be the responsibility of the Assessor to notify the property owners of the Contractor's appraised value. This will be done after the completion of the field work in the County and before the informal reviews at County offices to hear appeals after notice of appraised value has been mailed to the property owner. These notices must be mailed by first class mail at least 10 days prior to commencement of informal hearings. The Contractor will conduct the informal reviews. Contractor personnel will be available to conduct sufficient informal reviews with the property owner for a period of no less than two (2) days, 9 a.m. to 5 p.m., Monday through Friday. These informal reviews shall be completed prior to June 30, 2017. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

In the event that additional time is required to insure that each property owner will have equal opportunity to view and discuss his property values and to make comparison to that of his neighbor or any other like property, additional informal hearing with the property owners will be scheduled by appointment.

Necessary revisions to the appraisal shall be completed before June 30, 2017. If an adjustment is made, it shall be subject to approval of the Assessor. The property owner concerned must be notified of the changes and allowed a second hearing if desired. The record card must show both values.

29. Defense of Values: The Contractor shall be available, upon request of the County, to appear at the hearings of the County Board of Equalization in July to assist in settlement of complains and to defend the values. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

In the event of appeal to the courts or Tax Equalization and Review Commission, the Contractor or agent may be present, if requested, at the hearings to testify as a witness, to outline the steps taken and give his opinion of the value of the property which has been or is the subject of appeal. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

30. Instruction: The Contractor will acquaint the Assessor's staff in the use of the procedures, standards, and records used for making property appraisals in order that the assessing office will be in position to check the work as it progresses, and apply the same to new and altered properties in subsequent assessments.

31. Photos: Digital photos will be taken of each improved parcel. These photos will be taken using digital cameras compatible with the County's appraisal software. The

photos will be taken of both the front and rear of each building, garage, and any other improvement considered to have more than incidental value.

32. Compatibility: The information, documentation, including but not limited to cost tables, depreciation tables, land valuation tables, M.R.A. tables, market valuation models, and ratio studies shall be completed on the Assessor's appraisal software or must be compatible with the Assessor's appraisal software.

33. Materials, Services and Information Provided by County:

- A. Real Estate Assessment (PIN) numbering system.
- B. Property sales for last three (3) years for commercial property.
- C. Street maps and individual property addresses.
- D. County field record card or photocopy indicating
 - 1) Lot Size
 - 2) Property Address
 - 3) Property owner of record
 - 4) Building Sketch
 - 5) Age of Structure (if known)
- E. Remote computer connections for the Contractor.
- F. On-site space and furniture for the Contractor.

Sarpy County Board of Commissioners

 D. W. Kelly

Chairman

 1/12/16

Date

Approved as to form:

 J. R. E.

Deputy County Attorney

 1/14/16

Date

TAX VALUATIONS, INC

By: Joe Wilson

Contractor

 1-20-16

Date

SARPY COUNTY, NEBRASKA

REQUEST FOR PROPOSALS

Appraisal Services - Commercial & Industrial For the Assessor's Office

PROPOSALS DUE:
3:00 p.m., December 15, 2015

General Information

Notice to Appraisal Professionals

Sarpy County is seeking proposals for Appraisal Services - Commercial & Industrial for the Assessor's Office. The successful Vendor will enter into a Contract that incorporates both the RFP along with the submitted proposal for a period of one (1) year commencing January 1, 2016 until December 31, 2016.

Proposals will be received Monday through Friday 8:00 a.m. to 4:45 p.m. except holidays, until 3:00 p.m., December 15, 2015. Proposals shall be mailed to the Sarpy County Board of Commissioners.

Requests for information and clarification questions must be received by December 8, 2015 at 12:00 p.m. in order for Sarpy County to have time to issue an addendum.

Proposal criteria must be received from Beth Garber, Purchaser, 1210 Golden Gate Drive, Suite 1220, Papillion, NE 68046, (402) 593-4476, bgarber@sarpy.com or via the internet at www.sarpy.com.

Appraisers that obtain specifications from the internet sites are responsible for obtaining any addenda that may be added at a later time.

Proposals must be sent to:

Sarpy County Board of Commissioners
County Clerk's Office
1210 Golden Gate Drive, Suite 1250
Papillion, NE 68046

Proposals not addressed and delivered to the above person will not be considered. Proposals received after the above stated time and date will not be considered.

All proposals submitted shall be valid for a period of ninety (90) days following the final date for submission of proposals.

Sarpy County will not be liable for costs incurred by Vendors for proposal preparation, printing, demonstration, or any other costs associated with or incurred in reliance on proposal creation. All such costs shall be the responsibility of the Vendor.

The proposal shall include all charges and applicable taxes, F.O.B. Destination, freight prepaid, Sarpy County, Nebraska. The Vendor need not include sales tax in the bid. Sarpy County will, upon request, furnish the successful Vendor with a completed State of Nebraska Tax Exempt Form 13 upon acceptance of the successful Vendor's proposal.

The Sarpy County Board of Commissioners reserves the right to reject any or all bids and to waive minor informalities.

In the event of conflict between unit price and extended price, unit price shall prevail.

Procedures for Evaluation and Awarding of Bid

Evaluation will be done by Beth Garber, Sarpy County Purchaser along with personnel from the Assessor's Office. After evaluation the Purchaser will make a recommendation to the County Board of Commissioners for award. This recommendation and pending award will be made at a public meeting of the Board of Commissioners. Agendas are available each Friday afternoon on our internet site www.sarpy.com. The Commissioners award the bid by majority vote.

The following factors will be used to consider the award of the bid, where applicable:

- a) Compliance with all requirements.
- b) Price.
- c) The ability, capability, and skills of the Vendor to perform.
- d) The character, integrity, reputation, judgment, experience, and efficiency of the Vendor.
- e) The quality of previous performance.
- f) Whether the Vendor can perform within the time specified.
- g) The previous and existing compliance of the supplier with laws.
- h) The life-cost of the personal property or services in relation to the purchase price and specified use.
- i) The performance of the personal property or service taking into consideration any commonly accepted tests and standards of product, service, usability and user requirements.
- j) The energy efficiency ratio as stated by the supplier.
- k) The life-cycle costs between alternatives for all classes of equipment, the evidence of expected life, the repair and maintenance costs, and the energy consumption on a per year basis.
- l) Such other information as may be secured having a bearing on the decision.

Terms and Conditions

1. Performance Bond

The successful Vendor shall be required to furnish a performance bond, and said bond shall be in the amount of 100% of the total amount of the bid, written by a surety licensed to do business in the State of Nebraska. Said performance bond shall be provided to the Sarpy County Clerk within ten (10) days after execution of the contract documents and bid award. Bond may be secured through the Vendor's usual sources.

2. Information, Discussion and Disclosures

Any information provided by Sarpy County to any Vendor prior to the release of this Request for Proposal ("RFP"), verbally or in writing, is considered preliminary and is not binding on Sarpy County.

The Vendor must not make available nor discuss any cost information contained in the proposal to or with any employee of Sarpy County from the date of issuance of this RFP until the contract award has been announced, unless allowed by the Sarpy County Purchasing Department, in writing, for the purpose of clarification or evaluation.

No interpretation of the meaning of the specifications, or other bidding documents, or correction of any ambiguity, inconsistency, or error therein will be made orally to any Vendor.

Every request for such interpretation or correction should be in writing, addressed to the Sarpy County Purchaser, Beth Garber, 1210 Golden Gate Drive, Suite 1220, Papillion, NE 68046 or bgarber@sarpy.com. **Requests must be received by December 8, 2015 at 12:00 p.m. in order for Sarpy County to have time to issue an addendum. Requests received after deadline may not be considered.** In case Sarpy County finds it expedient to supplement, modify, or interpret any portion of the bidding documents prior to the proposed bid date, such procedure will be accomplished by the issuance of written addenda to the RFP which will be mailed or delivered to all prospective Vendors at the respective addresses furnished for such purpose.

3. Addenda

All addenda will become part of this RFP and must be responded to by each Vendor.

All addenda must be acknowledged in writing in the bid submitted by the Vendor.

This RFP, any subsequent addenda, and any written responses to questions take precedence over any information previously provided.

4. Confidentiality of Documents

Sarpy County considers all information, documentation and other materials requested to be submitted in response to this proposal to be of a non-confidential and/or non-proprietary nature and therefore shall be subject to public disclosure under Neb. Rev. Stat. § 84-712.05(3).

Vendors are hereby notified that Sarpy County strictly adheres to all statutes, court decisions, and opinions of the Nebraska Attorney General with respect to disclosure of RFP information.

Any "proprietary, trade secret, or confidential commercial or financial" information must be clearly identified, in a separate sealed envelope, at the time of bid/proposal submission. **Pricing information is not considered financial information and therefore is not considered Confidential.** Please note: even if Vendor believes pricing information is confidential and includes it in a separate, sealed envelope, such information will be read aloud and entered into record during the public bid opening. For all other appropriately identified proprietary, trade secret, or confidential commercial or financial information, the Vendor will be required to fully defend, in all forums, Sarpy County's refusal to produce such information; otherwise, Sarpy County will make such information public upon request.

5. Non-Discrimination Clause

Pursuant to Neb. Rev. Stat. §73-102 (Reissue 2009), Vendor declares, promises, and warrants it has and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A. §1985, et seq.), and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. §48-1101, et seq. (Reissue 2010), in that there shall be no discrimination against any employee who is employed in the performance of this Contract, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

6. Conflict of Interest Clause

Pursuant to Neb Rev. Stat. §23-3113 (Reissue 2012), the parties hereto declare and affirm that no officer, member, or employee of the County, and no member of its governing body, and no other public official of the County who exercises any functions or responsibilities in the review or approval of the undertaking described in this Contract, or the performing of services pursuant to this Contract, shall participate in any decision relating to this Contract which affects his or her personal interest, or any corporation, partnership, or association in which he or she is directly or indirectly interested; nor shall any employee of the County, nor any member of its governing body, have any interest, direct or indirect, in this Contract or the proceeds thereof.

7. Payment Terms

The successful Vendor shall submit monthly invoices for payment. Sarpy County will make payment to the successful Vendor within thirty (30) days after receipt of invoice.

8. Supplemental Terms and Conditions/Modifications

Any supplemental terms, conditions, modifications, or waiver of these terms and conditions must be in writing and signed by the Sarpy County Board Chairman and the Vendor.

9. Term

The Contract will be for a one (1) year period commencing on January 1, 2016 until December 31, 2016.

10. Termination

Either party may terminate the Contract with ninety (90) days' written notice to the other.

11. Residency Verification

The Vendor agrees to comply with the residency verification requirements of Neb. Rev. Stat. §4-108 through §4-114. The Vendor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

If the Vendor is an individual or sole proprietorship, the following applies:

The Vendor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at www.das.state.ne.us.

- a) If the Vendor indicates on such attestation form that he or she is a qualified alien, the Vendor agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Vendor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.
- b) The Vendor understands and agrees that lawful presence in the United States is required and the Vendor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. Sect. 4-108.

12. Breach

Should Vendor breach, violate, or abrogate any term, condition, clause or provision of this agreement, the County shall notify Vendor in writing that such an action has occurred. If satisfactory provision does not occur within ten (10) days from such written notice the County may, at its option, terminate this agreement and obtain an alternate provider to provide all required materials. This provision shall not preclude the pursuit of other remedies for breach of contract as allowed by law.

13. Insurance Requirements

The Vendor shall not begin work under this Agreement until all insurance certificates have been filed with the Sarpy County Clerk.

Vendor shall not commence work on this Contract until he/she has obtained all insurance required under this Section and such insurance has been approved by Sarpy County, nor shall Vendor allow any subcontractors to commence work on his/her subcontract until similar insurance required of the subcontractor has been so obtained and approved.

The following insurance coverages shall be kept in force during the life of the Contract and shall be primary with respect to any insurance or self-insurance programs covering the County, its commissioners/supervisors, officials, agents, representatives and employees. These insurance coverages shall specifically state, or be endorsed to state, that thirty (30) days' notice shall be given to the County in the event of cancellation of, or material change in, any of the coverages.

Workers' Compensation and Employers Liability Insurance

The minimal acceptable limits shall be the statutory limits as required by the State of Nebraska for Coverage A, Workers' Compensation and \$500,000 each accident for Coverage B, Employers Liability.

Commercial General Liability Insurance

Coverage should include broad form coverage written on a commercial general liability form and written on an occurrence basis. The coverage must protect against claims for damages resulting from bodily injury, including death, personal injury and property damage.

The minimum acceptable limits of liability shall be \$1,000,000 each occurrence. If the coverage contains a general aggregate, such limit shall not be less than \$2,000,000. The

products/completed operations limit shall not be less than \$2,000,000. The County is to be named as an additional insured on the insurance coverage required under this section.

Automobile Liability Insurance

Coverage shall be against claims for damages resulting from bodily injury, including death and property damage, which may arise from the operations of any owned, hired or non-owned automobile. The minimum acceptable limit of liability shall be \$1,000,000 Combined Single Limit for each accident. The County is to be named as an additional insured on the insurance coverage required under this section.

Professional Liability Insurance

During the course of services provided for by this Agreement, Vendor shall maintain Professional Liability Insurance with a minimum coverage of \$1,000,000 annually.

Certificate of Insurance

The Vendor shall furnish the County with a certificate(s) of insurance evidencing the coverages required in this section. If the certificate(s) is shown to expire prior to completion of all the terms of this Contract, the Vendor shall furnish a certificate(s) of insurance evidencing renewal of its coverage to the County. The County is to be included as an additional insured on the Commercial General Liability and the Automobile Liability insurance coverage required under this section.

The Vendor shall require each and every Subcontractor performing work under this Contract to maintain the same coverages required of the Vendor in this Section, and upon the request of the County, shall furnish the County with a certificate(s) of insurance evidencing the Subcontractor's insurance coverages required in this section.

Insurance Company

All insurance coverages herein required of the Vendor shall be written by an insurance company or companies transacting business as an admitted insurer in the State of Nebraska or under the Nebraska Surplus Lines Insurance Act. All insurance companies must possess a minimum A.M. Best Insurance Company rating of A-. Upon request by the County, the Vendor shall furnish evidence that the insurance company or companies being used by the Vendor meet the minimum requirements listed in this section.

Upon request by the County, the Vendor shall furnish the County with complete and accurate copies of the insurance policies required within this section. If at any time during the life of this Contract, the Vendor's insurance coverages and limits do not meet or exceed the minimum insurance requirements presented in this section, the Vendor is required to notify the County within thirty (30) days of any deviations from the minimum requirements presented in this section.

14. Assignment

The Vendor may not assign this Contract without the prior written consent of the County.

15. Subcontracting

Vendor may not subcontract the work to be performed, without prior written consent of the County. If such consent is granted, Vendor will retain responsibility for all work associated with the Contract. The Vendor must identify any subcontractors it intends to use in the execution of this Contract. The Vendor must identify subcontractors in writing within the proposal.

16. Independent Contractor

The Vendor shall in the performance of the Contract at all times be an independent contractor and not an employee or agent of the County. The Vendor, its officers, employees and agents shall at no time represent the Vendor to be other than an independent contractor or represent themselves to be other than employees of the Vendor.

The Appraisal Firm shall not be liable for damages by reason of strike, explosion, war, fire acts of God, or any act or failure to act by officials of the County or State which might delay or stop progress of the work. Should any of the above occur, a new completion date will be renegotiated between the County and Appraisal Firm as approved by the County Board.

17. Indemnity

The Vendor shall indemnify and save harmless Sarpy County, its officers, employees and agents from all loss, claims, suits or actions of every kind and character made upon or brought against Sarpy County, its officers, employees, or agents, for or sustained by any party or parties as a result of any act, error, omission or negligence of said Vendor or its servants, agents, and subcontractors; and also from all claims of damage in fulfilling this Contract.

18. Deviations

Once the proposal has been accepted by Sarpy County, no deviations from the specifications will be accepted without prior written approval between Sarpy County and the Appraisal Firm.

19. Exceptions

These specifications are minimum acceptable specifications. You may propose other than what is specified if it is of higher specification than what is requested. Vendor must list any exceptions to the specifications within their proposal.

20. Tobacco Free Notice

The use of tobacco is not permitted within the facilities or on the property of leased and owned Sarpy County buildings at any time including, but not limited to lawns, sidewalks, parking lots and vehicles on authorized County business.

Overview and Background

The staff of the Sarpy County Assessor's Office has historically performed all statutory responsibilities assigned to the Assessor. However, the Assessor's office has experienced difficulties in finding and hiring the necessary talent to perform real property appraisal work on the class of properties known as commercial and industrial. It is in the best interest of the County to maintain the valuation of commercial and industrial real property at acceptable levels of assessment in order to fulfill statutory requirements and help to ensure equalization of the property tax burden.

As of October 2, 2015, the parcel count for the classes of commercial and industrial parcels was 1,909 for commercial and 911 for industrial for a total of 2,820. Nebraska Revised Statute, 77-1311.03 states;

...The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years.

Circumstances require that the Assessor seek assistance from non-governmental sources in meeting statutory requirements in the class of properties known as commercial and industrial.

Project Objective

It is the objective of the Assessor to solicit the services of independent real estate appraisal professionals, within the confines of the 2016 operating budget, to value for tax year 2017 certain commercial and industrial parcels identified by the Sarpy County Assessor. By this method the Assessor will meet the statutory requirements of 77-1311.03 for tax year 2017 while continuing to search for acceptable talent to staff the commercial division of the Assessor's Office. It is the intention of the Assessor to follow the processes prescribed by the Sarpy County Purchasing Department in order to properly obtain bids for services.

Definition of the Appraisal Problem

The date of the appraisals will be as of January 1st of 2017. The purpose of the appraisals are to determine an assessed value for property taxation and the intended use of the appraisals is for same. Appraised values are to reflect all of the rights of absolute ownership (fee simple).

The Assessor will provide to the contractor the legal description and parcel identification number (PIN) for all parcels to be physically inspected and valued. The Assessor will provide parcel information through remote access to the TERRA SCAN Computer Assisted Mass Appraisal Software. Further parcel information will be available to the contractor through direct access to the Sarpy County Geographical Information System (GIS), Pictometry Oblique Aerial Imagery, and Property Search for photos and sketches. The County Assessor will enter all data into the County system.

Scope of Work

Appraisal and assessment processes are performed in the year prior to the tax year. Consequently, the desired appraisal services must be performed in the year 2016 for reporting year 2017. The following are the property occupancy codes that must be re-valued during 2016.

- **Multi-Family Occupancy Codes** (301 parcels)
 - 321 Dormitory
 - 352 Residence
 - 451 Multi-Residential
- **Retail Shopping Codes** (258 parcels)
 - 353 Retail Store
 - 412 Neighborhood Shopping Center
 - 319 Discount Store
 - 446 Supermarket
 - 413 Community Shopping Center
 - 414 Regional Shopping Center

The following will be the required services provided to the Sarpy County Assessor's Office by an independent contractor for "re-valuation" of the above stated occupancy codes.

1. Preliminary Survey and Planning

The Assessor will attempt to collect operating information on the occupancies to be valued through the mailing of questionnaires to property owners. Information received as a result of the questionnaires or any other source will be conveyed to the contractor.

2. Data Collection and Analysis

General Data: All general information possessed by the Assessor regarding the cities and regions of the County will be shared with the contractor. As well as local information on construction costs, rental, expense, and vacancy data.

Specific Data: All legal descriptions, situs addresses, physical characteristics, digital photos, and contact information will be shared with the contractor. Contractor will physically inspect and record the physical characteristics of the land and improvements and collect street-level, digital photographs. Exterior inspections are required with interior inspections as needed and when permitted by the property owner.

Comparative Data: The Assessor maintains a sales data base for the purpose of input to the state sales file. Further, the Assessor will from time-to-time create spreadsheets of comparative sales data. Income and expense data may also be available in spreadsheet form. The contractor will have access to the Sarpy County sales data base and to spreadsheets relevant to the valuation process.

3. Assessment Approaches

Cost Approach: Updated Marshall & Swift Costing Software is integrated into the TERRA SCAN CAMA Software. Sarpy County relies primarily on the income approach to value. However, a cost approach to value will also be necessary for our assessment processes.

Sales Comparison Approach: Sales of real estate in Sarpy County are filed with the Register of Deeds Office. These filings are shared with the Assessor who conducts a sales verification process. Sales considered to be arms-length transactions become part of the sales database used by the Department of Revenue to compare assessed values and perform statistical analysis. These same sales are used by the Assessor to accomplish the sales comparison approach to value. It should be noted that the Assessor is restricted as to the time of valid sales and the location of sales used in market analysis.

Income Approach: Sarpy County considers the income approach to be the most reliable approach to value for income producing properties. An income approach is performed on all commercial and industrial parcels. The cost approach may be relied upon in the case of special use parcels or the absence of sales or sufficient income data.

4. Correlation/Reconciliation of Indicated Values

Statistical analysis to determine appraisal uniformity will be performed by the Assessor on all assessed values before being deemed acceptable as final values.

- a. Level of assessment between .92 and 100 percent.
- b. Large income producing properties with a Coefficient of Dispersion (COD) range of 5.0 to 15.0.
- c. Small income producing properties with a COD range of 5.0 to 20.0
- d. Vacant land with a COD range of 5.0 to 25.0
- e. Price Related Differential (PRD) will be between .98 and 1.03.

Final correlation and reconciliation must be completed by November 1st as the Assessor must data enter all changes to include sketches. All working files must be provided to the Assessor to include all data used to develop valuation models. Files should be provided to the Assessor as completed.

5. Final Values

Satisfactory appraisal uniformity statistics as defined in 4. Correlation/Reconciliation of Indicated Values will result in the acceptance by the Assessor of the contractors appraisal work as successfully completed.

6. Legal Considerations

The duties of the County Assessor are enumerated by state statutes and regulations. Contracts with service providers are also covered by state statutes and are subject to approval of the Nebraska Department of Revenue. The selected contractor must comply with all State Statutes and Department of Revenue regulations. Further, all manuals and guides prescribed by the County Assessor shall be followed by the Appraisal Firm.

Appraisal firms must follow a strict Code of Ethics where if any perceived conflict of interest occurs the appraiser must inform the County in writing and withdrawal from appraisal services for that property.

7. Performance Standards

See #5 Correlation/Reconciliation of Indicated Values.

The Assessor is held to certain deadlines as determined by state statute, as defined below. In order to meet these deadlines the Assessor will require the completion of particular phases of assessment process in order to prepare reports and documents prescribed by the State. Should the selected appraisal firm miss any of the below deadlines, there will be liquidated damages of \$500 per calendar day of non-completion. Selected appraisal firm shall submit, to the County Assessor, monthly status updates in an agreed upon form.

Appraisal Firm shall be required to issue proposed valuation changes and be available to hold informal meetings with property owners or lessees that are responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11, regarding the proposed valuations.

Sarpy County shall be responsible for issuing the formal notice of valuation change for an appraisal or update. However, the Appraisal Firm shall defend its resulting values if protests are filed with the County Board of Equalization or appeals are filed with the Tax Equalization and Review Commission (TERC) pursuant to Neb. Rev. Stat., Section 77-5013.

The Appraisal Firm shall supply as many copies of the narrative appraisal report to the County as may be agreed upon, which, together with all appraisal files, records, maps or other data used in the appraisal shall be and remain the property of the County.

The Appraisal Firm shall be responsible for furnishing their own office space and furniture along with any needed equipment and transportation.

Completion Dates and Time Constraints

Date	Duty	Authority
January 1st	Assessment of Real Property (List & Value)	77-1301
January 15th	County Assessor must provide preliminary valuation change	77-1301
	Notices to real property owners.	
January 15 to March 1	Assessor provides the opportunity for owners of real property to meet with the County Assessor's Office to review the property record card file and assessed value determined for the current year.	77-1311
February 1st	Deadline for property owners to notify the County Assessor of their intent to meet in person with the County Assessor's Office regarding the assessed value for the current year.	77-1311

March 25th	The Assessor must have inspected and reviewed a portion of the real property parcels in the County so that all real property parcels in the County are inspected and reviewed no less than every 6 years. March 25, 2014 completes the first six year cycle.	77-311.03
March 25th	The County Assessor must certify the County abstract of assessment of real property with the Property Tax Administrator.	77-1514
April 9th	Property Tax Administrator provides reports & opinions for each county regarding the level of value and the quality of assessment for the tax equalization and review commission.	77-1514 77-5027 77-5028
May 15th	Last day for the tax equalization and review commission to adjust the valuation of a class or sub class of real property.	
June 1st	County Assessor publishes a notice in the newspaper certifying that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the County Board of Equalization.	77-1315
June 1st	County Assessor sends notices of valuation change to the owner of record as of May 20th of any property that had an increase or decrease in value.	77-1315
June 5th	If the TERC ordered changes, the County Assessor recertifies the abstract of assessment for real property to the Property Tax Administrator.	77-5029
June 6th	County Assessor mails assessment sales ratio statistics, as determined by the TERC, to the media and posts them in the office.	
June 30th	Deadline for an individual to file a property valuation protest with the County Clerk.	77-1502

Minimum Qualifications

Responses to the RFP are sought only from experienced Appraisers who can demonstrate their ability to perform and who have personnel with a proven track record of success in providing appraisal services. As such, proposals must demonstrate that the Appraiser meets the following minimum qualifications to be eligible for consideration:

1. Appraiser(s) must be licensed in the State of Nebraska and be a certified appraiser

2. Appraiser(s) must have a minimum of five (5) years' experience and a proven track record of providing commercial appraisal services involving commercial and industrial properties for governmental clients.
3. If firm, organization or company, a Lead Appraiser must be assigned to the contract and responsible for coordination and execution of work.

Proposal Content

Firms/Appraisers shall include all of the following information in their written Proposal. Responsive proposals should provide straightforward, concise information that addresses the requirements noted below. Expensive bindings, color displays and the like are not necessary or desired. Each page should be numbered. Emphasis should be placed on providing materials that conform to the Scope of work.

A. Transmittal Letter

Proposals must include a transmittal letter signed by an official authorized to solicit business and enter into contracts for the firm. The letter shall include the name of the firm, address of proposed office, contact person, telephone number and email address. The Transmittal Letter should specifically state the appraisal firm meets the qualifications as identified in REG-50-004. The Transmittal Letter should also state that the appraisal firm agrees to comply with all State and Federal statutes and regulations related to taxation, worker's compensation insurance and unemployment insurance.

B. Table of Contents

Proposals must include a table of contents that includes a clear identification of the material by section and page number.

C. Company/Firm Information

Proposals must include the name of the business entity, details of the entity's business structure (i.e., corporation, partnership, LLC), organization chart, statement(s) on financial integrity of all entities related to the company/firm or joint venture that will be involved in the contract, location of offices, number of licensed appraisers employed by the company/firm.

If a partnership or joint venture is expected, the proposal must specify who will act as the lead for the purposes of assuming contractual responsibility. All subcontractors need to be identified within the submitted proposal including anticipated project role and previous joint experience. All subcontractors are required to have the same qualifications as the lead firm.

D. Qualifications and References

1. Qualifying Experience – Firm: Describe the firm's qualifications specific to the requirements in this RFP. Include a listing of governmental entities in Nebraska in which the firm has provided appraisal services for in the last thirty six (36) months.

2. Qualifying Experience – Professionals: Provide the name and title of the Lead Appraiser responsible for the coordination and execution of work, other key real estate professionals and any other professional that will be assigned to this contract including resumes of education, experience and qualifications related to experience, copies of licenses, contact information and area of responsibility in serving the contract. The Lead Appraiser shall have not less than five (5) years of practical appraisal experience involving extensive appraisals of the types of property to be appraised. The Lead Appraiser shall also be a member in good standing of a recognized professional appraisal organization which requires educational standards, passage of a comprehensive examination and a demonstration of ability to perform an appraisal as qualifications of membership.
3. References: Provide the names, addresses, telephone numbers and email addresses of five (5) references/clients that have received similar services at some point in the past two (2) years.

E. Understanding of Work

Proposal must contain a detailed description of how the consultant proposes to carry out the requirements set forth in this RFP. Part of the description should include individual appraiser work samples to document each competency. Each sample should be labeled with the appraiser's name.

The contractor shall provide an outline or flow-chart of their valuation plan and timeline.

F. Sample Agreement

If available, attach the standard agreement proposed to be used for this RFP. The proposed agreement must take into account this RFP along with the proposal submitted by the Consultant.

G. Fees

Provide the estimated number of hours along with the hourly rate for appraisal services for (1) commercial appraisal services and (2) industrial appraisal Services. Consultant shall also provide hourly rate for protest hearings at the County Board of Equalization and/or Tax Equalization and Review Commission.

Sarpy County Purchasing Department

SARPY COUNTY COURTHOUSE
1210 GOLDEN GATE DRIVE, SUITE 1220
PAPILLION, NE 68046



Brian Hanson, Purchasing Agent
(402) 593-2349
Debby Peoples, Asst. Purchasing Agent
(402) 593-4164
Beth Garber, Purchasing/Contract Administrator
(402) 593-4476

Statement of Understanding

****MUST SUBMIT PRIOR TO PROPOSALS BEING RECEIVED BY COUNTY BOARD****

This form must be submitted to the below email prior to submitting any bid proposal for appraisal services. Failure to submit this form will result in automatic proposal rejection.

It is hereby certified by a duly authorized representative of the appraisal firm that the requirements of the appraisal regulations are read and understood. It is further certified that the appraisal firm is able and willing to comply with all of the requirements of the appraisal regulations.

Authorized Representative Signature

Appraisal Firm

Authorized Representative Name

Address

Address

Phone Number

Email Address

Email this page only to:

Beth Garber
bgarber@sarpy.com
(402) 593-4476

Sarpy County Purchasing Department

SARPY COUNTY COURTHOUSE
1210 GOLDEN GATE DRIVE, SUITE 1220
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(402) 593-4476

Addendum #1

Appraisal Services – Commercial & Industrial For the Assessor's Office

Question 1: Can the County provide the number of parcels (broken down as vacant and improved) in each use type listed on page 10 of the RFP?

Response: *The County reserves the right to modify this count. All are improved parcels, commercial and multi-family use. Multifamily – 311 parcels; commercial use – 259.*

Primary Occupancy code	Description	#Parcels
321	Dormitory	1
451	Multiple Res (Senior Residence)	12
352	Multiple Residential	296
319	Discount Store	13
353	Retail Store	133
414	Shopping Center - Regional	2
413	Shopping Center - Community	5
412	Shopping Center - NBHD	106

Parcel Count 568

Question 2: Can the County provide example property record cards for each use code, both historical paper cards and CAMA cards, including sketches?

Response: Yes, see attached pdf.

Question 3: Can the County provide a spreadsheet of the parcels to be assessed, to include parcel ID, street address and previously assessed value (land, building and total)?

Response: *The County reserves the right to modify this list. Yes, see attached excel spreadsheet.*

**All other terms and conditions remain unchanged.
Acknowledgment of Addendum required within proposal submitted.**



SARPY COUNTY ASSESSOR'S OFFICE

Real Property Record Card

TH03K5DNREJTE75

Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:41:57P

Parcel Information		Ownership Information	
Parcel Number	010974466	Current Owner	FRANK R KREJCI
Map Number	2959-15-0-30015-000-0009		TRUSTEE REVOCABLE TRUST
Situs	8000 S 84TH ST	Address	1505 N 203RD ST
Legal	LOT 2A2 WILLOW BROOK ADDITION	City ST. Zip	ELKHORN NE 68022-
		Cadastral #	0002-0028

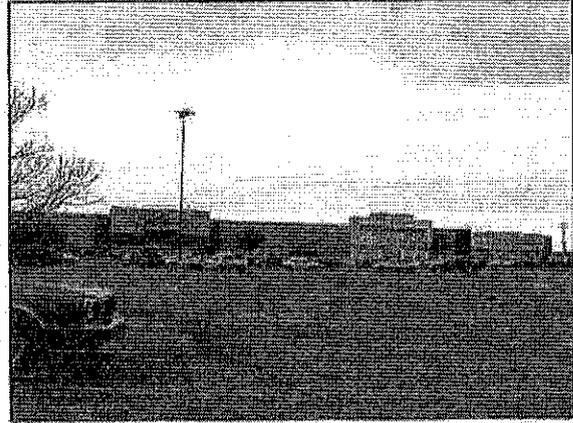
Current Valuation		Assessment Data		Property Classification	
Land Value	1,012,333	District/TIF Fund	27002	Status	01 Improved
Impr. Value	1,337,667	School Base	77-0027 PAPHILLION/	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	2,350,000	Neighborhood	D8350	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	2,350,000	Greenbelt Loss		Lot Size	03 20,001 sq. ft. - .99 ac.

Sales History			Multiple Owner Information			
Date	Book/Page	Grantor	Price	Ownership %	Owner's Name	
10/16/2006	2006-36423	FRANK KREJCI				

Boa Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
394	2008	KREJCI/FRANK R	BOARD VALUE	220L	04/15/2015	REPLACE FACADE	45,000
224	2007	KREJCI/FRANK R	BOARD VALUE	53L	02/20/2015	INTERIOR FINISH	400,000
				ACT	04/15/2010	VACANCY - REVIEW	
				RJ6914L	07/13/2001	TENNANT FINISH (70,000
				BL6826L	01/08/2001	ADDITION 8100 S	353,500

Assessment Milestones									
Year	Description	Class	Ex Code	Land	Impr.	Outldg.	Total	Taxable	
2015	CTL	2000		1,012,333	1,337,667		2,350,000	2,350,000	

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outldg.	Total	Exempt	Taxable	Taxes
2015	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	52,217.96
2014	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	52,556.88
2013	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	51,588.02
2012	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	51,216.64
2011	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	51,148.38
2010	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	50,323.68
2009	FRANK R KREJCI	1,012,333	1,337,667		2,350,000		2,350,000	49,917.38
2008	FRANK R KREJCI	1,012,333	2,367,667		3,380,000		3,380,000	70,430.58
2007	FRANK R KREJCI	1,012,333	1,787,667		2,800,000		2,800,000	57,889.04
2006	FRANK R KREJCI	1,012,333	3,087,667		4,100,000		4,100,000	87,498.06



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 01/26/2009

Record: 1 of: 1

Parcel ID # : 010974466 Map # : 2959-15-0-30015-000-0009
 KREJCI/FRANK R Business Name : BRENTWOOD SQUARE II
 TRUSTEE REVOCABLE TRUST Situs : 08000 S 84TH ST
 1505 N 203RD ST Legal : LOT 2A2 WILLOW BROOK ADDITION
 ELKHORN NE 68022-

LOT INFORMATION

Neighborhood : DS350 DISCOUNT STORE@3.50/SQFT
 Lot Width : 289,238 Value Method : SF
 Lot Depth : 1 # of Units : 289238
 Topography : LEVEL Amenities Unit Value : 3.50
 Street Access : CONCRETE Units : Adjustments :
 Utilities : ALL VACANT LOT Factor : Lot Value : 1,012,333

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2008 Manual Date : 06/07 Cost Factor : 1

Total Number of Buildings : 1	Total Number of Sections : 3	
Total Area.....		89,802
Total Building Replacement Cost New.....		\$6,467,896
Total Refinement Replacement Cost New.....		\$563,174
Total Replacement Cost New.....		\$7,031,070
Total Accrued Depreciation.....	28%	(\$1,939,223)
Total Replacement Cost New Less Physical and Functional Depreciation.....		\$5,091,847
Economic Depreciation for Neighborhood DS35.....		
Total Replacement Cost New Less Depreciation.....		\$5,091,847
Total Lump Sums.....		\$0
Total Land Value.....		\$1,012,333
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....		\$6,104,180
Value per Unit.....		\$2,034,726.67
Value per Square Foot.....		\$67.97

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$6,104,180
Estimate of Value (Using Income Approach)	\$3,130,467

FINAL ESTIMATE

Improvement Value	\$2,087,667
Land Value	\$1,012,333
FINAL ESTIMATE OF VALUE	\$3,100,000

Current Total Assessed Value for Parcel # 010974466	\$2,350,000
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SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974466

Map # : 2959-15-0-30015-000-0009

KREJCI/FRANK R
 TRUSTEE REVOCABLE TRUST
 1505 N 203RD ST
 ELKHORN NE

Business Name : BRENTWOOD SQUARE II
 Situs : 08000 S 84TH ST
 Legal : LOT 2A2 WILLOW BROOK ADDITION

68022-

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg Sect	Occ Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	319	1980	C	57,317	1,007	1 / 20	50.07	-4.96	0.00	8.51	3,073,338	0% 1,874,736
					Ext Wall:		CONCRETE BLOCK, STANDARD					HEAT/COOL	
					Cond:	30 - Average							
1	2	353	2001	C	8,280	322	1 / 18	68.06	-5.57	0.00	8.64	588,956	0% 588,956
					Ext Wall:		CONCRETE BLOCK, STANDARD					HEAT/COOL	
					Cond:	30 - Average							
1	3	418	1980	C	24,205	181	1 / 20	95.62	-8.61	-0.65	29.55	2,805,602	20% 2,244,482
					Ext Wall:		CONCRETE BLOCK, STANDARD					HEAT/COOL	
					Cond:	40 - Good							

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974466

Map # : 2959-15-0-30015-000-0009

KREJCI/FRANK R
 TRUSTEE REVOCABLE TRUST
 1505 N 203RD ST
 ELKHORN NE

Business Name : BRENTWOOD SQUARE II
 Situs : 08000 S 84TH ST
 Legal : LOT 2A2 WILLOW BROOK ADDITION

68022-

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	LPF	LIGHT FIXTURES		5	250.00	1,250	35%	813
1	SPW2	SPKLR WET >10K		81,522	2.70	220,109	27%	160,680
1	CONP	PARKING CONCRETE		28,866	2.51	72,454	35%	47,095
1	ASP	ASPHALT PAVING SF		129,707	1.91	247,740	35%	161,031
1	CCB	CONCRETE CURB LF		1,424	9.24	13,158	35%	8,553
1	LPO	LIGHT POLES LF		150	40.00	6,000	35%	3,900
1	FNR	6' CL FENCE/R		168	14.66	2,463	35%	1,601

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974466

Map # : 2959-15-0-30015-000-0009

KREJCI/FRANK R
 TRUSTEE REVOCABLE TRUST
 1505 N 203RD ST
 ELKHORN NE 68022-

Business Name : BRENTWOOD SQUARE II
 Situs : 08000 S 84TH ST
 Legal : LOT 2A2 WILLOW BROOK ADDITION

Potential Gross Income	Contract	Market
Vacancy & Collection Loss:	5.00%	23,067
Effective Income :		438,266

Operating Expenses	Contract	Market
Management	25.00%	109,567
Utilities		
Maintenance		
Insurance		
Reserves for Replacement	25.00%	109,567
Total Expenses		328,699
Net Operating Income		

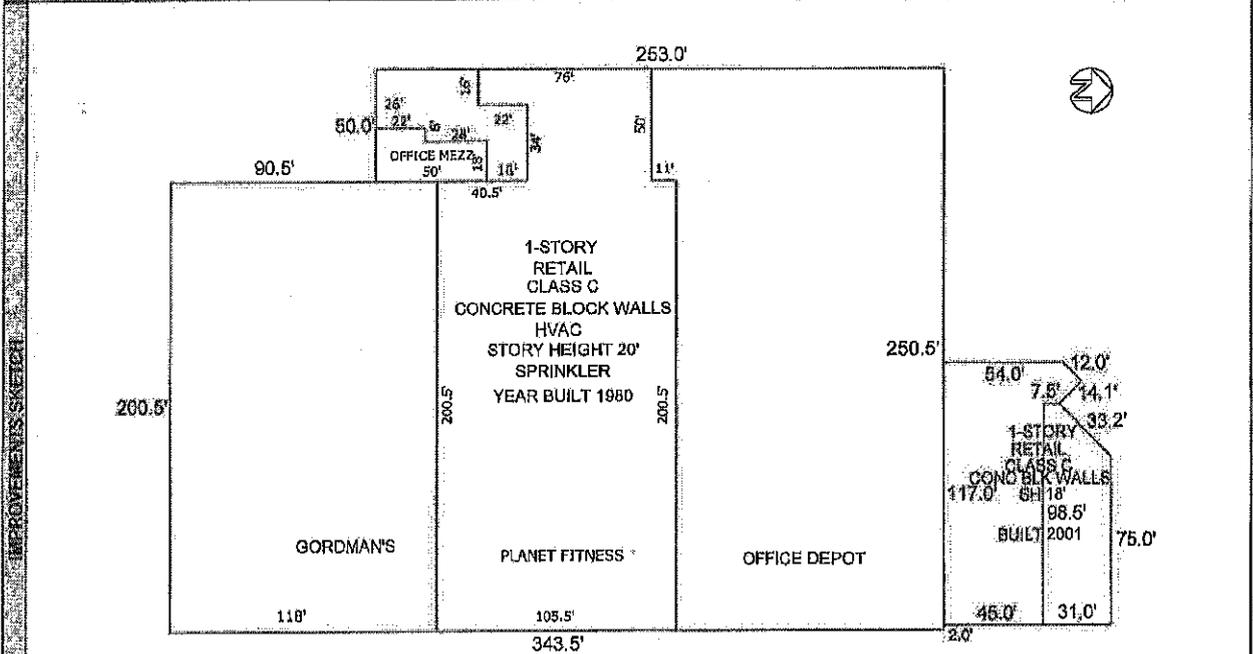
Tax Rate	2.316131
Capitalization Rate	10.50%
Income Approach Value	3,130,467

Income Source Table			
Source	Source Description	Units	Mrkt/Unit Market
3191	DISCOUNT STORE	31188	2.25 70,173
353	RETAIL	8280	11.00 91,080
3191	DISCOUNT STORE	26129	5.00 130,645
4181	HEALTH CLUB/FITNESS	24205	7.00 169,435

SKETCH/AREA TABLE ADDENDUM

Parcel No 010974466ACM

Property Address	8000 S 84TH ST		
City	State	Zip	
Owner			
Client	Client Address LOT 2A2 WILLOW BROOK ADDITION		
Appraiser Name			



- CONCRETE = 28,866SF
- ASPHALT PARKING = 129,707SF
- CONCRETE CURB = 1,424LF
- LIGHT POLES 5 @ 30FT
- LIGHT FIXTURES = 5
- 6' CL FENCE/R = 168LF

Scale: 1" = 100'

AREA CALCULATIONS SUMMARY						Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
GBA1	RETAIL	1.00	81521.75	1198.0			
	RETAIL	1.00	5502.62	348.2			
	RETAIL	1.00	2777.20	245.2	89801.75		
GBP1	PLANET FITNESS	1.00	24204.75	756.0	24204.75		
GBP3	OFFICE MEZZ	1.00	1032.00	148.0	1032.00		
Net BUILDING Area (rounded w/ factors)					89802	Comment Table 2	
						Comment Table 3	



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card

THURSDAY 08/06/15

Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:52:01P

Parcel Information		Ownership Information	
Parcel Number	011589302	Current Owner	SHADOW LAKE TOWNE CENTER LLC
Map Number	2959-35-4-40152-000-0002	Address	ONE EAST WASHINGTON STE 300
Situs	7775 OLSON DR	City ST. Zip	PHOENIX AZ 85004-
Legal	PT LOT 1 SHADOW LAKE TOWNE CENTER REPLAT 1 (2 CARDS/ 2 TAX DISTRICTS)	Cadastral #	004-002-001

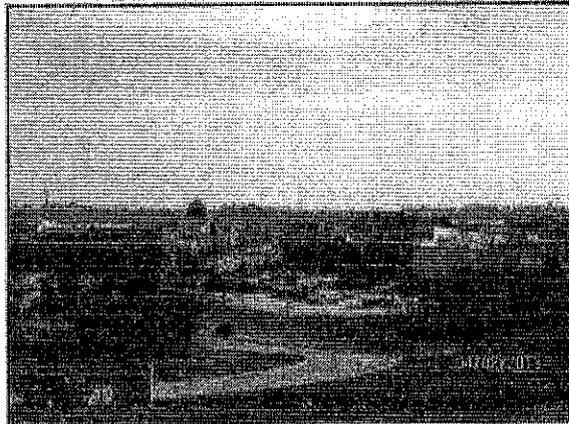
Current Valuation		Assessment Data		Property Classification	
Land Value	12,239,490	District/TIF Fund	27001	Status	01 Improved
Impr. Value	63,881,260	School Base	77-0027 PAPPILLION/	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	76,120,750	Neighborhood	SC600	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	76,120,750	Greenbelt Loss		Lot Size	09 40.01-160.00 ac.

Sales History				Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	
10/17/2007	2007-31847	370 LLC				

Boc Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
427	2013	SHADOW LAKE TOWNE CE	APPEAL REJEC	568P	06/03/2014	TENANT FINISH -	760,000
452	2012	SHADOW LAKE TOWNE CE	APPEAL REJEC	1954P	01/08/2013	TENANT FINISH -	125,000
666	2011	SHADOW LAKE TOWNE CE	APPEAL REJEC	942P	12/18/2012	REMODEL FAMOUS F.	165,000
880	2010	SHADOW LAKE TOWNE CE	APPEAL REJEC	2628P	12/17/2012	TENANT FINISH -	350,000
1008	2009	SHADOW LAKE TOWNE CE	APPEAL REJEC	RJ1678P	10/01/2012	PIER ONE IMPORTS	550,000

Assessment Milestones							
Year	Description	Class	Ex Code	Land	Impr.	Outbldg	Total Taxable
2015	CTL	2000		12,239,490	63,881,260		76,120,750

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg	Total	Exempt	Taxable	Taxes
2015	SHADOW LAKE TOWNE CENT	12,239,490	63,881,260		76,120,750		76,120,750	1,616,777.32
2014	SHADOW LAKE TOWNE CENT	12,239,490	63,881,260		76,120,750		76,120,750	1,627,755.46
2013	SHADOW LAKE TOWNE CENT	12,239,490	63,881,260		76,120,750		76,120,750	1,596,372.40
2012	SHADOW LAKE TOWNE CENT	12,239,490	63,881,260		76,120,750		76,120,750	1,584,343.04
2011	SHADOW LAKE TOWNE CENT	12,239,490	63,881,260		76,120,750		76,120,750	1,582,542.78
2010	SHADOW LAKE TOWNE CENT	12,239,490	59,581,260		71,820,750		71,820,750	1,452,961.78
2009	SHADOW LAKE TOWNE CENT	12,239,490	54,160,510		76,400,000		76,400,000	1,532,393.00
2008	SHADOW LAKE TOWNE CENT	12,239,490	54,160,510		76,400,000		76,400,000	1,501,553.38
2007	SHADOW LAKE TOWNE CENT	10,199,575	1,000,425		11,200,000		11,200,000	218,299.76
2006	370 LLC	2,794,579			2,794,579		2,794,579	71,560.82



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 01/02/2013

Record: 1 of: 1

Parcel ID # : 011589302	Map # : 2959-35-4-40152-000-0002
SHADOW LAKE TOWNE CENTER LLC ONE EAST WASHINGTON STE 300 PHOENIX AZ 85004-	Business Name : SHADOW LAKE OPEN MALL Situs : 07775 OLSON DR Legal : PT LOT 1 SHADOW LAKE TOWNE CENTER REPLAT 1 (2 CARDS/ 2 TAX DISTRICTS)

LOT INFORMATION

Neighborhood : SC600 SHOPPING CENTER@6.00/SQFT	Value Method : SF
Lot Width : 2,039,91	# of Units : 2039915
Lot Depth : 1	Unit Value : 6.00
Topography : Amenities	Adjustments :
Street Access :	Units :
Utilities : VACANT LOT	Factor : Lot Value : 12,239,49

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2008 Manual Date : 06/07 Cost Factor : 1

Total Number of Buildings : 17	Total Number of Sections : 21
Total Area.....	483,925
Total Building Replacement Cost New.....	\$65,201,481
Total Refinement Replacement Cost New.....	\$3,388,922
Total Replacement Cost New.....	\$68,590,403
Total Accrued Depreciation.....	(\$253,683)
Total Replacement Cost New Less Physical and Functional Depreciation.....	\$68,336,720
Economic Depreciation for Neighborhood SC60.....	
Total Replacement Cost New Less Depreciation.....	\$68,336,720
Total Lump Sums.....	\$0
Total Land Value.....	\$12,239,490
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....	\$80,576,210
Value per Unit.....	\$0.00
Value per Square Foot.....	\$166.51

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$80,576,210
Estimate of Value (Using Income Approach)	\$76,985,188

FINAL ESTIMATE

Improvement Value	\$63,881,260
Land Value	\$12,239,490
FINAL ESTIMATE OF VALUE	\$76,120,750

Current Total Assessed Value for Parcel # 011589302 \$76,120,750

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 011589302

Map # : 2959-35-4-40152-000-0002

SHADOW LAKE TOWNE CENTER LLC

Business Name : SHADOW LAKE OPEN MALL
 Situs : 07775 OLSON DR
 Legal : PT LOT 1 SHADOW LAKE TOWNE
 CENTER REPIAT 1 (2 CARDS/ 2
 TAX DISTRICTS)

ONE EAST WASHINGTON STE 300
 PHOENIX AZ

85004-

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg	Sect	Occ	Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	414	2007	C		3,500 Ext Wall:	270 1 / 22 CONCRETE, TILT-UP		158.01	12.89	-6.10	33.66	694,610	0%	694,610
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
2	1	414	2007	C		21,802 Ext Wall:	671 1 / 24 CONCRETE, TILT-UP		130.30	-12.90	-6.10	33.23	3,151,043	1%	3,119,533
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
3	1	414	2007	C		32,504 Ext Wall:	669 1 / 24 CONCRETE, TILT-UP		129.30	-12.80	-6.10	32.97	4,660,098	1%	4,613,497
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
4	1	414	2007	C		29,936 Ext Wall:	695 1 / 24 CONCRETE, TILT-UP		129.54	-12.82	-6.10	33.03	4,300,306	1%	4,257,303
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
5	1	414	2007	C		9,790 Ext Wall:	288 1 / 22 CONCRETE, TILT-UP		132.25	-13.09	-6.10	28.17	1,382,642	0%	1,382,642
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
6	1	414	2007	C		18,315 Ext Wall:	518 1 / 22 CONCRETE, TILT-UP		130.62	-12.93	-6.10	27.82	2,553,294	0%	2,553,294
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
7	1	414	2007	C		15,480 Ext Wall:	498 1 / 22 CONCRETE, TILT-UP		130.88	-12.96	-6.10	27.88	2,162,556	0%	2,162,556
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		
8	1	414	2007	C		24,082 Ext Wall:	732 1 / 16 CONCRETE, TILT-UP		130.08	-12.88	-6.10	11.06	2,941,857	0%	2,941,857
						Qual: Cond: 30 - Average					Heat/Cool:		PACKAGE HEAT/COOL		

Bldg	Sect	Occ Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
9	1	414	2007	C	50,000 Ext Wall:	761 1 / 23 CONCRETE, TILT-UP	127.68	-12.64	-6.10	29.88	6,941,000	PACKAGE HEAT/COOL	0%	6,941,000
		Qual:			Cond: 30 - Average				Heat/Cool:					
10	1	414	2007	C	18,164 Ext Wall:	400 1 / 23 CONCRETE, TILT-UP	130.63	-12.93	-6.10	30.57	2,582,376	PACKAGE HEAT/COOL	1%	2,556,552
		Qual:			Cond: 30 - Average				Heat/Cool:					
11	1	414	2007	C	20,322 Ext Wall:	460 1 / 23 CONCRETE, TILT-UP	130.43	-12.91	-6.10	30.52	2,884,505	PACKAGE HEAT/COOL	1%	2,855,660
		Qual:			Cond: 30 - Average				Heat/Cool:					
12	1	414	2007	C	29,974 Ext Wall:	654 1 / 23 CONCRETE, TILT-UP	129.54	-12.82	-6.10	30.31	4,224,236	PACKAGE HEAT/COOL	1%	4,181,994
		Qual:			Cond: 30 - Average				Heat/Cool:					
13	1	414	2007	C	2,432 Ext Wall:	178 1 / 16 CONCRETE, TILT-UP	162.38	10.46	-6.10	13.80	439,073	PACKAGE HEAT/COOL	0%	439,073
		Qual:			Cond: 30 - Average				Heat/Cool:					
13	2	414	2007	C	28,888 Ext Wall:	814 1 / 16 CONCRETE, TILT-UP	129.64	-12.83	-6.10	11.02	3,516,536	PACKAGE HEAT/COOL	0%	3,516,536
		Qual:			Cond: 30 - Average				Heat/Cool:					
13	3	414	2007	C	15,666 Ext Wall:	465 1 / 24 CONCRETE, TILT-UP	130.86	-12.96	-6.10	33.37	2,274,233	PACKAGE HEAT/COOL	1%	2,251,491
		Qual:			Cond: 30 - Average				Heat/Cool:					
14	1	414	2007	C	21,925 Ext Wall:	585 1 / 23 CONCRETE, TILT-UP	130.28	-12.90	-6.10	30.49	3,108,307	PACKAGE HEAT/COOL	0%	3,108,307
		Qual:			Cond: 30 - Average				Heat/Cool:					
14	2	414	2007	C	31,177 Ext Wall:	855 1 / 13 CONCRETE, TILT-UP	129.43	-12.81	-6.10	2.72	3,530,483	PACKAGE HEAT/COOL	0%	3,530,483
		Qual:			Cond: 30 - Average				Heat/Cool:					
14	3	344	2007	C	23,368 Ext Wall:	905 1 / 12 CONCRETE, TILT-UP	182.49	-14.07	-1.70	0.00	3,895,913	PACKAGE HEAT/COOL	0%	3,895,913
		Qual:			Cond: 30 - Average				Heat/Cool:					
15	1	414	2007	C	36,816 Ext Wall:	1,073 1 / 16 CONCRETE, TILT-UP	128.90	-12.76	-6.10	10.96	4,454,736	PACKAGE HEAT/COOL	0%	4,454,736
		Qual:			Cond: 30 - Average				Heat/Cool:					

Bldg	Sect	Occ	Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
16	1	414	2007	C	44,870	1,180	1 / 16	128.15	-12.69	-6.10	10.89	5,395,618	0%	5,395,618	5,395,618
					Ext Wall:	CONCRETE, TILT-UP				Heat/Cool:	PACKAGE HEAT/COOL				
					Qual:	Cond: 30 - Average									
17	1	470	2007	C	4,914	203	1 / 24	24.55	-2.78	0.22	0.00	108,059	1%	108,059	106,978
					Ext Wall:	CONCRETE, TILT-UP				Heat/Cool:	SPACE HEATERS/RADIANT				
					Qual: Aver	Cond: 30 - Average									

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 011589302 Map # : 2959-35-4-40152-000-0002

SHADOW LAKE TOWNE CENTER LLC Business Name : SHADOW LAKE OPEN MALL
 ONE EAST WASHINGTON STE 300 Situs : 07775 OLSON DR
 PHOENIX AZ 85004- Legal : PT LOT 1 SHADOW LAKE TOWNE
 CENTER REPLAT 1 (2 CARDS/ 2
 TAX DISTRICTS)

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	CONP	PARKING CONCRETE	2007	15,020	2.51	37,700		37,700
1	ASP	ASPHALT PAVING SF	2007	320,832	1.98	635,247		635,247
1	CCB	CURB, CONCRETE LF	2007	5,525	9.24	51,051		51,051
1	LPO	LIGHT POLES LF	2007	690	40.00	27,600		27,600
1	LPF	LIGHT FIXTURES	2007	38	250.00	9,500		9,500
1	SPW3	SPKLR WET >100K	2007	131,327	1.83	240,328		240,328
12	SPW3	SPKLR WET >100K	2007	142,468	1.83	260,716		260,716
12	CONP	PARKING CONCRETE	2007	8,550	2.51	21,461		21,461
12	CCB	CURB, CONCRETE LF	2007	7,647	9.24	70,658		70,658
12	ASP	ASPHALT PAVING SF	2007	291,061	1.98	576,301		576,301
12	LPO	LIGHT POLES LF	2007	690	40.00	27,600		27,600
12	LPF	LIGHT FIXTURES	2007	40	250.00	10,000		10,000
13	LPO	LIGHT POLES LF	2007	150	40.00	6,000		6,000
13	LPF	LIGHT FIXTURES	2007	9	250.00	2,250		2,250
13	CONP	SLAB, CONCRETE	2007	4,797	2.51	12,040		12,040
13	ASP	ASPHALT PAVING SF	2007	24,709	1.98	48,924		48,924
13	CCB	CURB, CONCRETE LF	2007	1,059	9.24	9,785		9,785
13	SPW2	SPKLR WET >10K	2007	46,986	2.70	126,862		126,862
14	ASP	ASPHALT PAVING SF	2007	181,700	1.98	359,766		359,766
14	CONP	PARKING CONCRETE	2007	10,675	2.51	26,794		26,794
14	EHP	ELEV, HYDR, PASSNGR	2007	1	72212.50	72,213	3%	70,046
14	SPW2	SPKLR WET >10K	2007	76,470	2.70	206,469		206,469
15	ASP	ASPHALT PAVING SF	2007	9,750	1.98	19,305		19,305
15	CONP	SLAB, CONCRETE	2007	2,576	2.51	6,466		6,466
15	CCB	CURB, CONCRETE LF	2007	325	9.24	3,003		3,003
15	EDWY	WALKWAY, ENCLOSED	2007	2,368	100.00	236,800		236,800
15	SPW2	SPKLR WET >10K	2007	39,364	2.70	106,283		106,283
15	MZD	MEZZ RESTAURANT	2007	499	25.43	12,690		12,690
16	CONP	SLAB, CONCRETE	2007	2,359	2.51	5,921		5,921
16	CCB	CURB, CONCRETE LF	2007	1,471	9.24	13,592		13,592

Bldg #	Code Description	Year	# Units	\$/Unit	RCN	Depr %	Value
16	ASP ASPHALT PAVING SF	2007	10,200	1.98	20,196		20,196
16	LPF LIGHT FIXTURES	2007	4	250.00	1,000		1,000
16	LPO LIGHT POLES LF	2007	90	40.00	3,600		3,600
16	SPW2 SPKLR WET >10K	2007	44,741	2.70	120,801		120,801

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 011589302

Map # : 2959-35-4-40152-000-0002

SHADOW LAKE TOWNE CENTER LLC
 ONE EAST WASHINGTON STE 300
 PHOENIX AZ 85004-
 Business Name : SHADOW LAKE OPEN MALL
 Situs : 07775 OLSON DR
 Legal : PT LOT 1 SHADOW LAKE TOWNE
 CENTER REPLAT 1 (2 CARDS/ 2
 TAX DISTRICTS)

Potential Gross Income Contract Market
 Vacancy & Collection Loss: 10.00% 830,233
 Effective Income : 7,472,092

Operating Expenses Contract Market
 Management : 15.00% 1,120,814
 Utilities :
 Maintenance :
 Insurance :
 Reserves for Replacement :
 Total Expenses : 15.00% 1,120,814
 Net Operating Income : 6,351,278

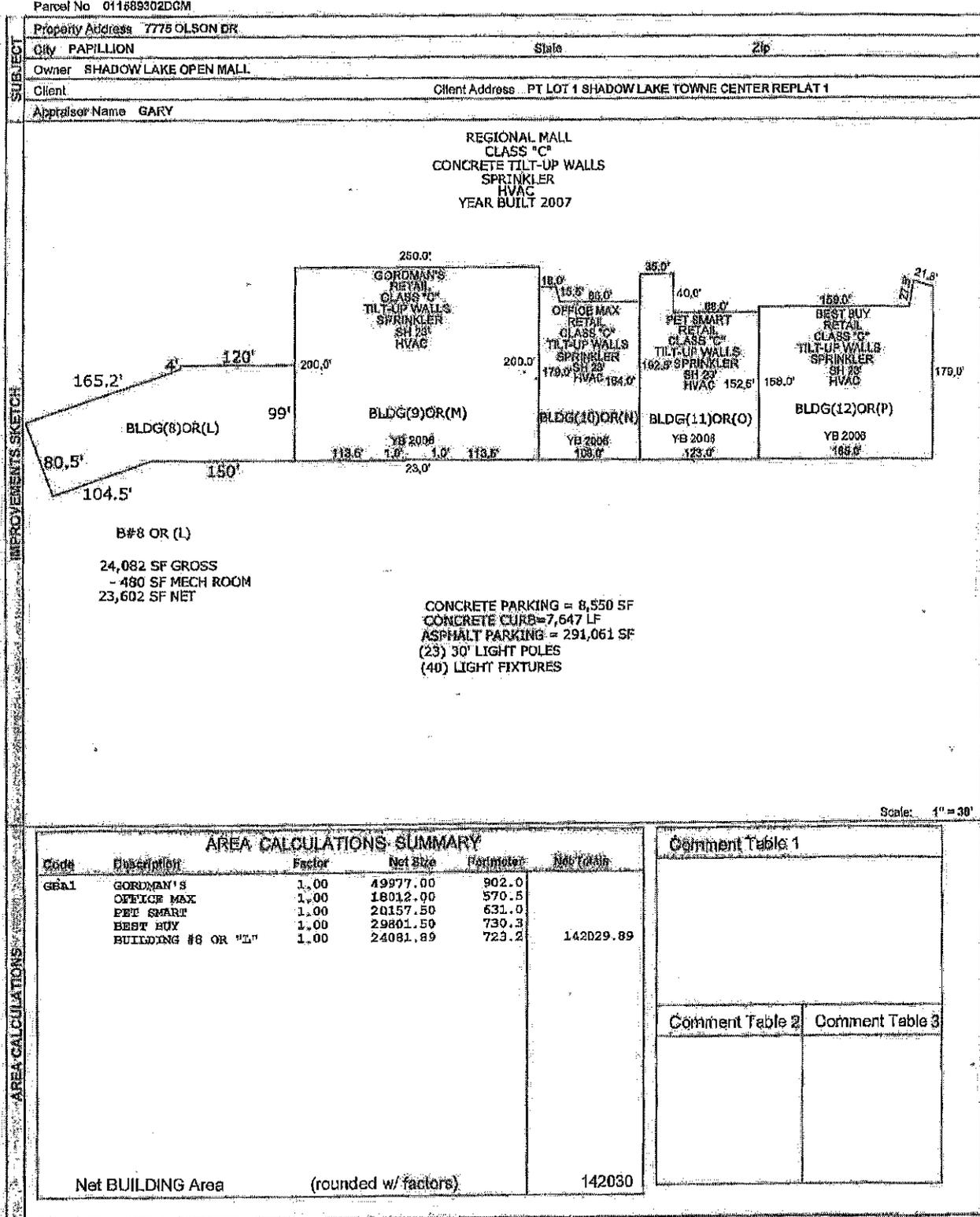
Tax Rate : 2.218054
 Capitalization Rate : 8.25%
 Income Approach Value : 76,985,188

Income Source Table

Source	Source Description	Units	Mrkt/Unit	Market
413	B1 MALL	3500	25.00	87,500
353	B2 ASPEN	21802	12.50	272,525
353	B3 TJ MAXX	32504	12.50	406,300
353	B4 BED BATH BEYOND	29936	12.50	374,200
413	B5 MALL (ULTA)	9790	25.00	244,750
413	B6 MALL	18315	25.00	457,875
413	B7 MALL	15480	25.00	387,000
413	B8 MALL	23602	25.00	590,050
353	B9 GORDMAN'S	49877	12.50	623,463
353	B10 OFFICE MAX	18012	12.50	225,150
353	B11 PET SMART	20158	12.50	251,975
353	B12 BEST BUY	29802	12.50	372,525
353	B13 OLD NAVY	15666	12.50	195,825
413	B13 MALL	27078	25.00	676,950

Source	Source Description	Units	Mrkt/Unit	Market
353	B14 MICHAEL'S	21925	12.50	274,063
413	B14 MALL	28869	25.00	721,725
3441	B14 2ND FLOOR OFFICE	17335	10.00	173,350
413	B15 MALL	35485	25.00	887,125
413	B16 MALL	43199	25.00	1,079,975

SKETCH/AREA TABLE ADDENDUM



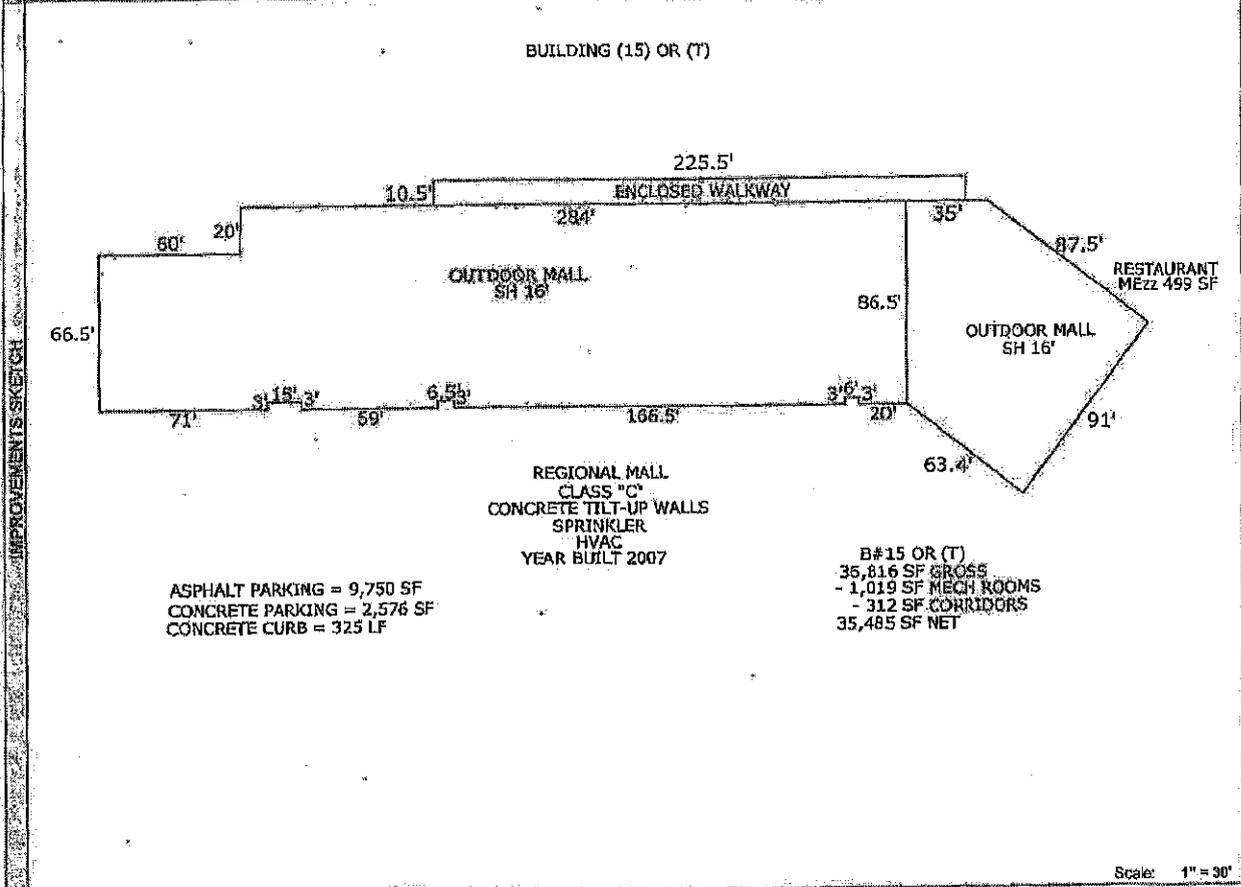
AREA CALCULATIONS SUMMARY					
Code	Description	Factor	Net Size	Perimeter	Net Contain
GBAL	GORDMAN'S	1.00	49977.00	902.0	
	OFFICE MAX	1.00	18012.00	570.5	
	PET SMART	1.00	20157.50	631.0	
	BEST BUY	1.00	29801.50	730.3	
	BUILDING #8 OR "L"	1.00	24081.89	723.2	142029.89
Net BUILDING Area (rounded w/ factors)			142030		

Comment Table 1	
Comment Table 2	Comment Table 3

SKETCH/AREA TABLE ADDENDUM

Parcel No 011589302DCM

Property Address	7776 OLSON DR	State	Zip
City	PAPILLION		
Owner	SHADOW LAKE OPEN MALL		
Client	Client Address PT LOT 4 SHADOW LAKE TOWNE CENTER REPLAT 1		
Appraiser Name	GARY		

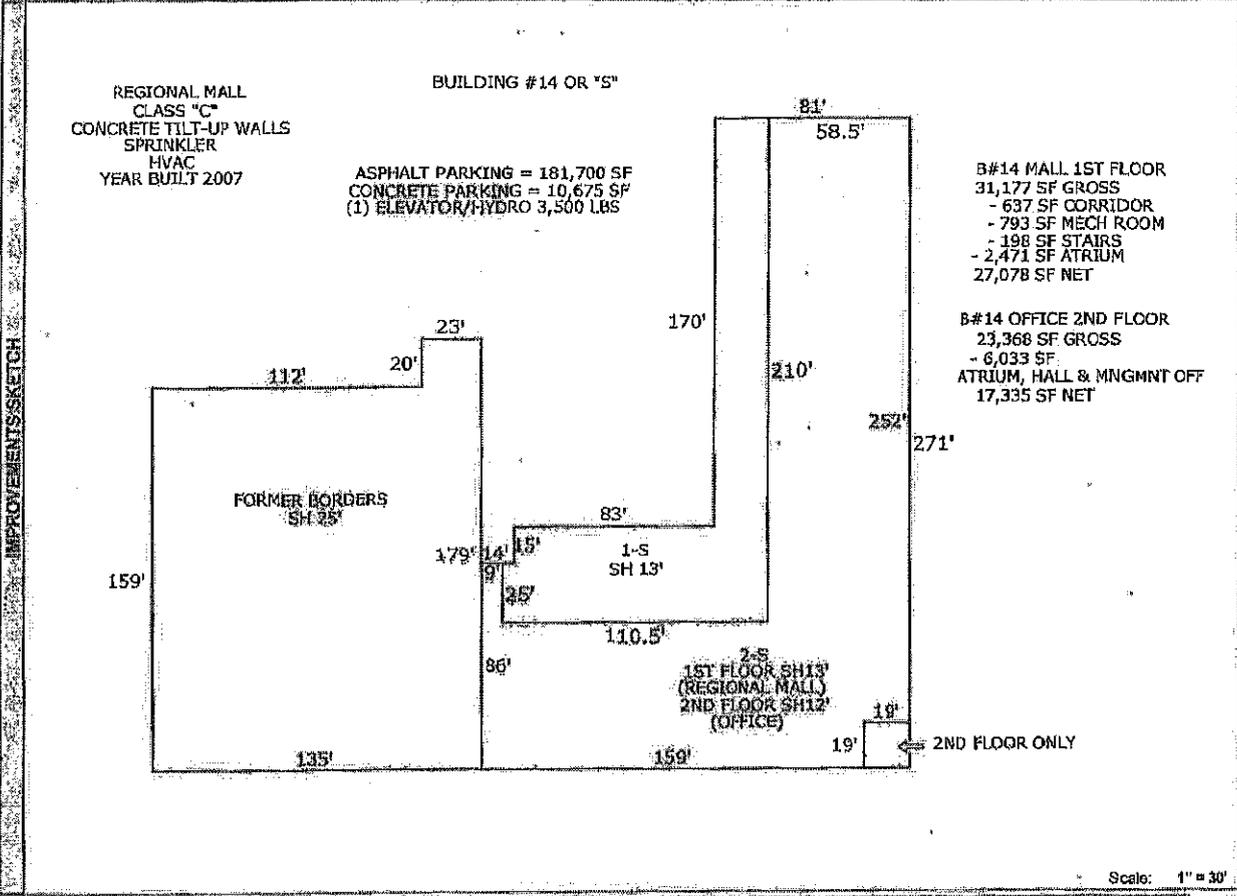


AREA CALCULATIONS SUMMARY						Comment Table 1		
Code	Description	Factor	Net Size	Permit Fee	Net Totals			
GR1	BUILDING #15 OR "T"	1.00	28473.50	879.0				
	BUILDING #18 OR "T"	1.00	8342.10	363.4				
	ENCLOSED WALKWAY	1.00	2367.75	472.0	39183.35			
Net BUILDING Area (rounded w/ factors)						39183	Comment Table 2 Comment Table 3	

SKETCH/AREA TABLE ADDENDUM

Parcel No 011589302DCM

SUBJECT	Property Address 7775 OLSON DR	State	ZB
	City PAPHILLION		
	Owner SHADOW LAKE OPEN MALL		
	Client	Client Address PT LOT 1 SHADOW LAKE TOWNE CENTER REPLAT 1	
Appraiser Name GARY			



AREA CALCULATIONS SUMMARY						Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
GBA1	BUILDING #14 OR "S"	1.00	21925.00	628.0			
	BUILDING #14 OR "S"	1.00	31177.00	898.0	53102.00		
GBA2	BUILDING #14 OR "S"	1.00	23368.00	948.0	23368.00		
Net BUILDING Area (rounded w/ factors)					76470	Comment Table 2 Comment Table 3	

SKETCH/AREA TABLE ADDENDUM

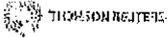
SUBJECT	Parcel No 011589302DCM																																																														
	Property Address 7775 OLSON DR																																																														
	City PAVILLION	State	Zip																																																												
	Owner SHADOW LAKE OPEN MALL																																																														
	Client Client Address PT LOT 1 SHADOW LAKE TOWNE CENTER REPLAT 1																																																														
	Appraiser Name GARY																																																														
IMPROVEMENTS SKETCH	<p>REGIONAL MALL CLASS "C" CONCRETE TILT-UP HVAC SPRINKLER YEAR BUILT 2007</p>																																																														
	<p>CONCRETE PARKING = 15,020 SF CONCRETE CURB = 5,525 LF ASPHALT PARKING = 320,832 SF (23) 30' LIGHT POLES (38) LIGHT FIXTURES</p>																																																														
	Scale: 1" = 30'																																																														
AREA CALCULATIONS	<p>AREA CALCULATIONS SUMMARY</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Code</th> <th>Description</th> <th>Factor</th> <th>Net Size</th> <th>Perimeter</th> <th>Net Totals</th> </tr> </thead> <tbody> <tr> <td>GBA1</td> <td>BLDG #4 OR F</td> <td>1.00</td> <td>29936.00</td> <td>750.0</td> <td></td> </tr> <tr> <td></td> <td>BLDG #5 OR G</td> <td>1.00</td> <td>9790.00</td> <td>398.0</td> <td></td> </tr> <tr> <td></td> <td>BLDG #6 OR H</td> <td>1.00</td> <td>18315.00</td> <td>568.0</td> <td></td> </tr> <tr> <td></td> <td>BLDG #17 OR SHOP</td> <td>1.00</td> <td>4913.63</td> <td>313.5</td> <td></td> </tr> <tr> <td></td> <td>BLDG #7 OR I</td> <td>1.00</td> <td>15478.82</td> <td>498.0</td> <td></td> </tr> <tr> <td></td> <td>BLDG #3 OR K</td> <td>1.00</td> <td>32503.75</td> <td>750.0</td> <td></td> </tr> <tr> <td></td> <td>BLDG #2 OR D</td> <td>1.00</td> <td>21802.00</td> <td>670.0</td> <td></td> </tr> <tr> <td></td> <td>B#1 OR C</td> <td>1.00</td> <td>3500.00</td> <td>270.0</td> <td></td> </tr> <tr> <td></td> <td>Net BUILDING Area</td> <td></td> <td>(rounded w/ factors)</td> <td></td> <td>136239</td> </tr> </tbody> </table>			Code	Description	Factor	Net Size	Perimeter	Net Totals	GBA1	BLDG #4 OR F	1.00	29936.00	750.0			BLDG #5 OR G	1.00	9790.00	398.0			BLDG #6 OR H	1.00	18315.00	568.0			BLDG #17 OR SHOP	1.00	4913.63	313.5			BLDG #7 OR I	1.00	15478.82	498.0			BLDG #3 OR K	1.00	32503.75	750.0			BLDG #2 OR D	1.00	21802.00	670.0			B#1 OR C	1.00	3500.00	270.0			Net BUILDING Area		(rounded w/ factors)		136239
Code	Description	Factor	Net Size	Perimeter	Net Totals																																																										
GBA1	BLDG #4 OR F	1.00	29936.00	750.0																																																											
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	Net BUILDING Area		(rounded w/ factors)		136239																																																										
	Comment Table 1																																																														
	Comment Table 2	Comment Table 3																																																													



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:50:10P

Parcel Information		Ownership Information	
Parcel Number	010367691	Current Owner	JOHNEUS LLC
Map Number	2961-17-1-10199-001-0001		
Situs	3915-4011 HARRISON ST	Address	6464 CENTER ST STE 200
Legal	LOT 1A1 BLOCK 1 VALLEY VIEW	City ST. Zip	OMAHA NE 68106-
		Cadastral #	0003-0005

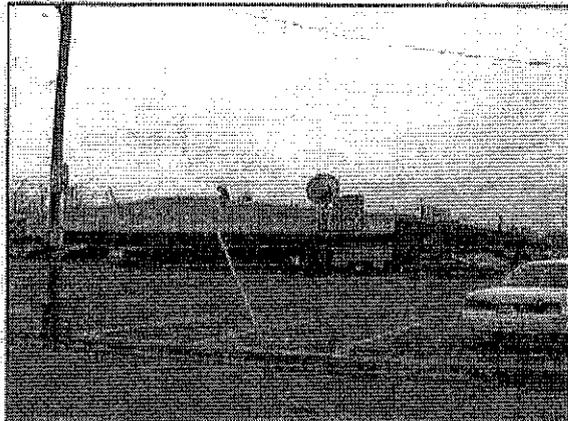
Current Valuation		Assessment Data		Property Classification	
Land Value	254,400	District/TIF Fund	10003	Status	01 Improved
Impr. Value	195,600	School Base	28-0001 OMAHA SCHO	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	450,000	Neighborhood	SC250	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	450,000	Greenbelt Loss		Lot Size	05 2.00-4.99 ac.

Sales History			Multiple Owner Information		
Date	Book/Page	Grantor	Price	Ownship. %	Owner's Name
10/29/2012	2012-33945	SHAVERS HARRISON REALTY C	450,000		

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
170	2013	JOHNEUS LLC	BOARD VALUE				
380	2012	SHAVERS HARRISON REA	BOARD VALUE				
522	2008	SHAVERS HARRISON REA	BOARD VALUE				

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2015	CTL	2000		254,400	195,600		450,000	450,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2015	JOHNEUS LLC	254,400	195,600		450,000		450,000	9,941.58
2014	JOHNEUS LLC	254,400	195,600		450,000		450,000	9,862.52
2013	JOHNEUS LLC	254,400	195,600		450,000		450,000	9,858.68
2012	JOHNEUS LLC	254,400	195,600		450,000		450,000	9,594.16
2011	SHAVERS HARRISON REALT	254,400	845,600		1,100,000		1,100,000	23,459.16
2010	SHAVERS HARRISON REALT	254,400	845,600		1,100,000		1,100,000	23,425.90
2009	SHAVERS HARRISON REALT	254,400	845,600		1,100,000		1,100,000	23,398.64
2008	SHAVERS HARRISON REALT	254,400	845,600		1,100,000		1,100,000	22,621.80
2007	SHAVERS HARRISON REALT	254,400	615,600		870,000		870,000	18,187.36
2006	SHAVERS HARRISON REALT	254,400	615,600		870,000		870,000	18,709.42



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 02/04/2008

Record: 1 of: 1

Parcel ID # : 010367691	Map # : 2961-17-1-10199-001-0001
JOHNEUS LLC	Business Name : SHAVERS PLAZA
6464 CENTER ST STE 200	Situs : 3915-4011 HARRISON ST
OMAHA NE 68106-	Legal : LOT 1A1 BLOCK 1 VALLEY VIEW

LOT INFORMATION

Neighborhood : SC250 SHOPPING CENTER@2.50/SQFT	Value Method : SF
Lot Width : 101,760	# of Units : 101760
Lot Depth : 1	Unit Value : 2.50
Topography : LEVEL	Amenities
Street Access : CONCRETE	Units : Adjustments :
Utilities : ALL	VACANT LOT
	Factor : Lot Value : 254,400

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2008 Manual Date : 06/07 Cost Factor : 1

Total Number of Buildings : 1	Total Number of Sections : 2
Total Area.....	33,146
Total Building Replacement Cost New.....	\$2,270,272
Total Refinement Replacement Cost New.....	\$284,409
Total Replacement Cost New.....	\$2,554,681
Total Accrued Depreciation..... 74%	(\$1,896,195)
Total Replacement Cost New Less Physical and Functional Depreciation.....	\$658,486
Economic Depreciation for Neighborhood SC25.....	
Total Replacement Cost New Less Depreciation.....	\$658,486
Total Lump Sums.....	\$0
Total Land Value.....	\$254,400
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....	\$912,886
Value per Unit.....	\$912,886.00
Value per Square Foot.....	\$27.54

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$912,886
Estimate of Value (Using Income Approach)	\$455,007

FINAL ESTIMATE

Improvement Value	\$195,600
Land Value	\$254,400
FINAL ESTIMATE OF VALUE	\$450,000

Current Total Assessed Value for Parcel # 010367691 \$450,000

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 010367691

Map # : 2961-17-1-10199-001-0001

JOHNEUS LLC

Business Name : SHAVERS PLAZA
 Situs : 3915-4011 HARRISON ST
 Legal : LOT 1A1 BLOCK 1 VALLEY VIEW
 68106-

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg Sect	Occ Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	412	1960	C	28,174	658	1 / 14	69.07	-6.84	0.00	2.90	1,834,973	79% 0% 385,344
					Ext Wall:		CONCRETE BLOCK, STANDARD			Heat/Cool:		PACKAGE HEAT/COOL	
					Qual: Aver		Cond: 30 - Average						
1	2	344	1960	C	4,972	116	1 / 14	90.39	-8.10	1.10	4.16	435,299	62% 165,414
					Ext Wall:		CONCRETE BLOCK, STANDARD			Heat/Cool:		PACKAGE HEAT/COOL	
					Qual: Aver		Cond: 30 - Average						

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 010367691

Map # : 2961-17-1-10199-001-0001

JOHNEUS LLC

Business Name : SHAVERS PLAZA
 Situs : 3915-4011 HARRISON ST
 Legal : LOT 1A1 BLOCK 1 VALLEY VIEW

6464 CENTER ST STE 200
 OMAHA NE

68106-

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	BSMC	BASEMENT COMMERCIAL		4,776	32.35	154,504	60%	61,801
1	COMP	CONCRETE SLAB SF		2,502	2.51	6,280	65%	2,198
1	ASP	ASPHALT PAVING SF		57,632	1.91	110,077	65%	38,527
1	LPO	LIGHT POLES LF		90	40.00	3,600	65%	1,260
1	CANS	CANOPY STEEL		504	18.25	9,198	60%	3,679
1	LPF	LIGHT FIXTURES		3	250.00	750	65%	263

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 010367691

Map # : 2961-17-1-10199-001-0001

JOHNEUS LLC

Business Name : SHAVERS PLAZA

6464 CENTER ST STE 200
 OMAHA NE 68106-

Situs : 3915-4011 HARRISON ST
 Legal : LOT 1A1 BLOCK 1 VALLEY VIEW

Potential Gross Income	Contract	Market
Vacancy & Collection Loss:	20.00%	25,594
Effective Income :		102,376

Operating Expenses	Contract	Market
Management		
Utilities	40.00%	40,950
Maintenance		
Insurance		
Reserves for Replacement	40.00%	40,950
Total Expenses		61,426
Net Operating Income		

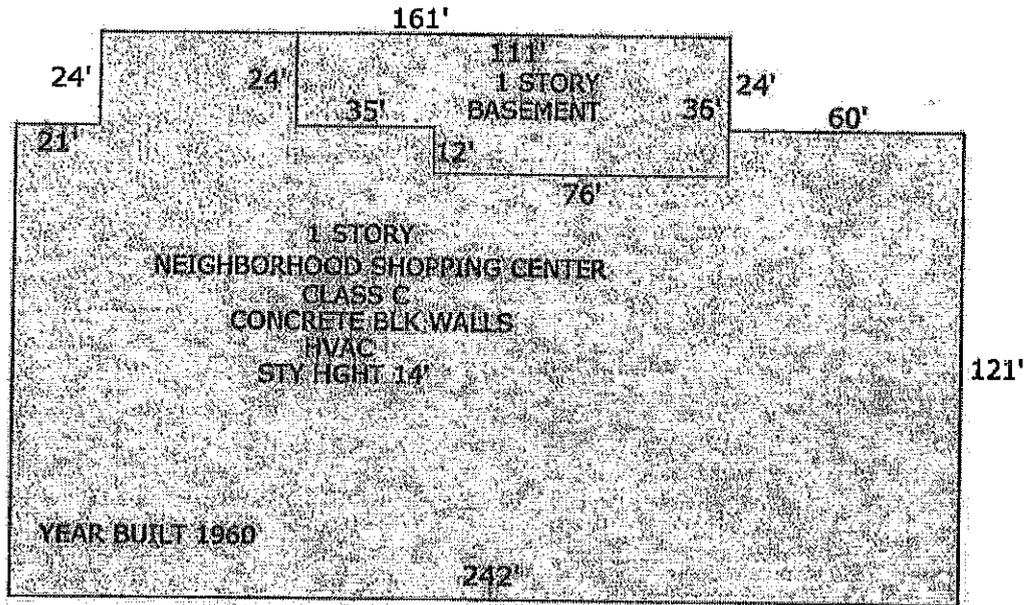
Tax Rate	2.303328
Capitalization Rate	13.50%
Income Approach Value	455,007

Income Source Table	Units	Mrkt/Unit	Market
Source Source Description			
3531 NGHBRHD SHOP. CNTR.	28250	3.75	105,938
RETL			
3441 OFFICE, IN OTHER USE	4896	4.50	22,032
BLD			

SKETCH/AREA TABLE ADDENDUM

Parcel No 010367691ECM

Property Address 3915-4011 HARRISON ST		
City BELLEVUE	State	Zip
Owner SHAVERS PLAZA		
Client		Client Address LOT 1A1 BLOCK 1 VALLEY VIEW ADD.
Appraiser Name RICH		



CONCRETE SLAB 2,502 SF LIGHT POLES 90 LF METAL CANOPY 504 SF
 ASPHALT PARKING 57,632 SF 3 LIGHT FIXTURES

Scale: 1" = 40'

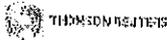
AREA CALCULATIONS SUMMARY						Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Table		
GBAL	NEBRD SHOPPING CENTER	1.00	33146.0	774.0	33146.0		
BSMT	Basement	1.00	3576.0	294.0	3576.0		
Net BUILDING Area (rounded w/ factors)					33146	Comment Table 2 Comment Table 3	



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:49:00P

Parcel Information		Ownership Information	
Parcel Number	010976876	Current Owner	SARPY SALES INC
Map Number	2961-26-0-10162-000-0002	Address	BOX 428
Situs	1103 GALVIN RD S	City ST. Zip	BELLEVUE NE 68005-0000
Legal	LOTS 2 & 3 FIRST NATIONAL CENTER	Cadastral #	0007-0008

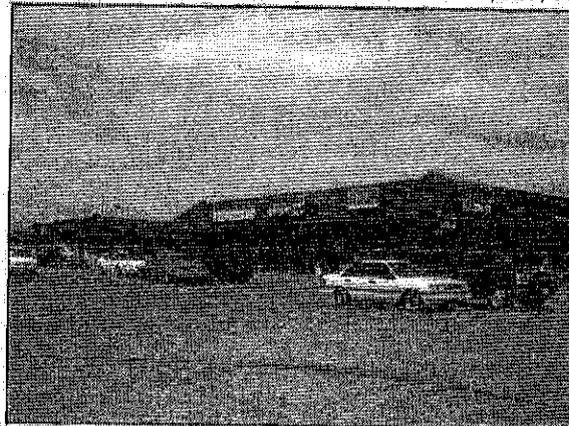
Current Valuation		Assessment Data		Property Classification	
Land Value	212,094	District/TIF Fund	10002	Status	01 Improved
Impr. Value	1,967,906	School Base	77-0001 BELLEVUE S	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	2,180,000	Neighborhood	SC300	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	2,180,000	Greenbelt Loss		Lot Size	04 1.00-1.99 ac.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name

Boe Appeal History			Building Permits				
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				RJ3755B	09/09/2005	INTERIOR REMODEL	15,000
				RJ146B	03/07/2001	REMODEL FOR FAMI	212,940
					11/04/1997	EXISTING FA	30,000

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2015	CTL	2000		212,094	1,967,906		2,180,000	2,180,000

Historical Valuation Information									
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes	
2015	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	45,087.86	
2014	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	45,381.58	
2013	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	44,445.56	
2012	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	43,116.02	
2011	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	43,033.20	
2010	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	42,988.98	
2009	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	42,784.74	
2008	SARPY SALES INC	212,094	1,967,906		2,180,000		2,180,000	41,575.66	
2007	SARPY SALES INC	212,094	1,707,906		1,920,000		1,920,000	37,282.62	
2006	SARPY SALES INC	212,094	1,707,906		1,920,000		1,920,000	38,450.44	



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 01/25/2008

Record: 1 of: 1

Parcel ID # : 010976876 Map # : 2961-26-0-10162-000-0002

SARPY SALES INC	Business Name :	FIRST NATIONAL CENTER
BOX 428	Situs :	01103 GALVIN RD S
BELLEVUE NE	Legal :	LOTS 2 & 3 FIRST NATIONAL CENTER
68005-0000		

LOT INFORMATION

Neighborhood :	SC300 SHOPPING CENTER@3.00/SQFT	Value Method :	SF
Lot Width :	70,698	# of Units :	70698
Lot Depth :	1	Unit Value :	3.00
Topography :	LEVEL	Adjustments :	
Street Access :	CONCRETE	Units :	
Utilities :	ALL	Factor :	
	VACANT LOT	Lot Value :	212,094

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2008 Manual Date : 06/07 Cost Factor : 1

Total Number of Buildings :	1	Total Number of Sections :	1
Total Area.....			35,620
Total Building Replacement Cost New.....			\$2,458,492
Total Refinement Replacement Cost New.....			\$136,048
Total Replacement Cost New.....			\$2,594,540
Total Accrued Depreciation.....	44%		(\$1,153,602)
Total Replacement Cost New Less Physical and Functional Depreciation.....			\$1,440,938
Economic Depreciation for Neighborhood SC30.....			
Total Replacement Cost New Less Depreciation.....			\$1,440,938
Total Lump Sums.....			\$0
Total Land Value.....			\$212,094
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....			\$1,653,032
Value per Unit.....			\$1,653,032.00
Value per Square Foot.....			\$46.41

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$1,653,032
Estimate of Value (Using Income Approach)	\$2,175,362

FINAL ESTIMATE

Improvement Value	\$1,967,906
Land Value	\$212,094
FINAL ESTIMATE OF VALUE	\$2,180,000
Current Total Assessed Value for Parcel # 010976876	\$2,180,000

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 010976876

Map # : 2961-26-0-10162-000-0002

SARPY SALES INC

Business Name : FIRST NATIONAL CENTER
 Situs : 01103 GALVIN RD S
 Legal : LOTS 2 & 3 FIRST NATIONAL CENTER

BOX 428
 BELLEVUE NE
 68005-0000

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg	Sect	Occ	Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	413	1975	C	35,620	1,005	1 / 14	73.20	-7.25	0.00	3.07	2,458,492	45%	0%	1,352,171
SHIPPING CENTER, BRICK, CAVITY, BLOCK BACKUP															
COMMUNI															
Qual: Aver Cond: 30 - Average															
Heat/Cool: PACKAGE HEAT/COOL															

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 010976876

Map # : 2961-26-0-10162-000-0002

SARPY SALES INC

Business Name * FIRST NATIONAL CENTER

BOX 428

Situs * 01103 GALVIN RD S

BELLEVUE NE

Legal * LOTS 2 & 3 FIRST NATIONAL CENTER

68005-0000

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	CANW	CANOPY WOOD		5,634	14.25	80,285	45%	44,156
1	CONP	PARKING CONCRETE		9,634	2.51	24,181	20%	19,345
1	CCB	CONCRETE CURB LF		124	9.24	1,146	20%	917
1	ASP	ASPHALT PAVING SF		15,935	1.91	30,436	20%	24,349

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 010976876

Map # : 2961-26-0-10162-000-0002

SARPY SALES INC

Business Name : FIRST NATIONAL CENTER
 Situs : 01103 GALVIN RD S
 Legal : LOTS 2 & 3 FIRST NATIONAL CENTER

BOX 428
 BELLEVUE NE
 68005-0000

Potential Gross Income	Contract	Market
Vacancy & Collection Loss:	5.00%	16,029
Effective Income :		304,551

Operating Expenses	Contract	Market
Management	25.00%	76,138
Utilities		
Maintenance		
Insurance		
Reserves for Replacement :		
Total Expenses	25.00%	76,138
Net Operating Income		228,413

Tax Rate	2.162340
Capitalization Rate	10.50%
Income Approach Value	2,175,362

Income Source Table	Units	Mrkt/Unit	Market
---------------------	-------	-----------	--------

3533	COMMUNITY SHOPPING	35620	9.00	320,580
	CTRE			

SKETCH/AREA TABLE ADDENDUM

Parcel No 010976876BCM

Property Address 1103 GALVIN RD S

City BELLEVUE

State

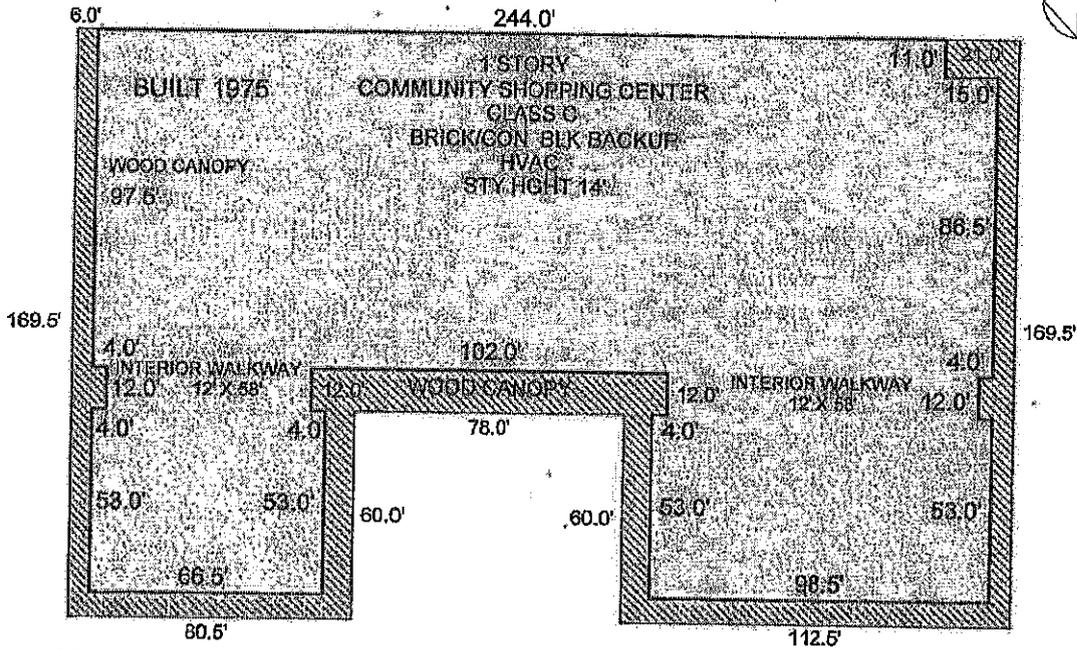
Zip

Owner FIRST NATIONAL CENTER

Client

Client Address LOTS 2 & 3, FIRST NATIONAL CENTER

Appraiser Name RICH



CONCRETE SLAB 9,634 SF
ASPHALT PARKING 15,936 SF
CONCRETE CURB 124 LF

Scale: 1" = 45'

AREA CALCULATIONS SUMMARY					
Code	Description	Factor	Net Size	Perimeter	Net Totals
GLA1	CANOPY	1.00	5634.0	1518.0	5634.0
GBA1	COMMUNITY SHOPPING C	1.00	35620.5	1005.0	35620.5
Net LIVABLE Area (rounded w/ factors)			5634		
Net BUILDING Area (rounded w/ factors)			35621		

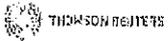
Comment Table 1	
Comment Table 2	Comment Table 3



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2016 at 03:46:11P

Parcel Information		Ownership Information	
Parcel Number	011137088	Current Owner	LAKE CITY HEALTH SERVICES
Map Number	2961-35-0-10276-000-0002		
Situs	1802 WALL ST	Address	1986 203RD ST
Legal	LOT 2 TILLERS 5TH ADDITION	City ST. Zip	RED OAK IA 51566-
		Cadastral #	0007-0030

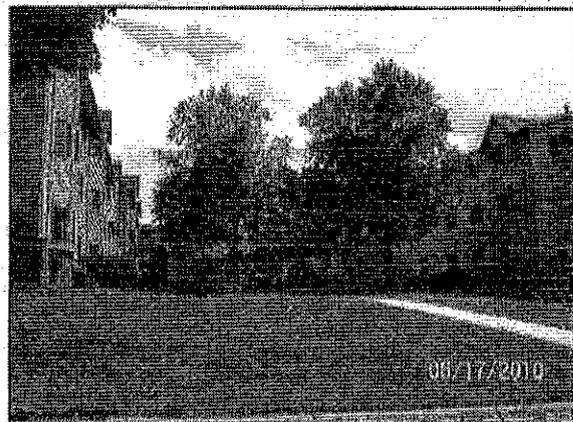
Current Valuation		Assessment Data		Property Classification	
Land Value	235,415	District/TIF Fund	10002	Status	01 Improved
Impr. Value	5,724,585	School Base	77-0001 BELLEVUE S	Use	02 Multi-Family
Outbuildings		Affiliated Code		Zoning	02 Multi-Family
Total Value	5,960,000	Neighborhood	MR150	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	5,960,000	Greenbelt Loss		Lot Size	05 2.00-4.99 ac.

Sales History			Multiple Owner Information			
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name	
06/15/1998	1998-15759	THE C J MILLER CORPORATIO	160,000			

Boe Appeal History			Building Permits				
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
	2010	LAKE CITY HEALTH SER	BOARD VALUE	ACT	06/22/2010	VACANCY - REVIEW	

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outblgd.	Total	Taxable
2015	CTL	2000		235,415	5,724,585		5,960,000	5,960,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outblgd.	Total	Exempt	Taxable	Taxes
2015	LAKE CITY HEALTH SERVI	235,415	5,724,585		5,960,000		5,960,000	123,267.70
2014	LAKE CITY HEALTH SERVI	235,415	5,724,585		5,960,000		5,960,000	124,070.76
2013	LAKE CITY HEALTH SERVI	235,415	5,394,585		5,630,000		5,630,000	114,783.70
2012	LAKE CITY HEALTH SERVI	235,415	5,394,585		5,630,000		5,630,000	111,350.08
2011	LAKE CITY HEALTH SERVI	235,415	5,064,585		5,300,000		5,300,000	104,622.00
2010	LAKE CITY HEALTH SERVI	235,415	5,064,585		5,300,000		5,300,000	104,514.50
2009	LAKE CITY HEALTH SERVI	235,415	5,404,585		5,640,000		5,640,000	110,690.82
2008	LAKE CITY HEALTH SERVI	235,415	5,404,585		5,640,000		5,640,000	107,562.74
2007	LAKE CITY HEALTH SERVI	235,415	5,404,585		5,640,000		5,640,000	109,517.70
2006	LAKE CITY HEALTH SERVI	235,415	4,512,585		4,748,000		4,748,000	95,084.72



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 11/26/2013

Record: 1 of: 1

Parcel ID # : 011137088 Map # : 2961-35-0-10276-000-0002
LAKE CITY HEALTH SERVICES Business Name : HARMONY COURT
1986 203RD ST Situs : 01802 WALL ST
RED OAK IA 51566- Legal : LOT 2 TILLERS 5TH ADDITION

LOT INFORMATION

Neighborhood : MR150 MULTI RES@1.50/SQFT Value Method : SF
Lot Width : 156,943 # of Units : 156943
Lot Depth : 1 Unit Value : 1.50
Topography : LEVEL Amenities Adjustments :
Street Access : CONCRETE Factor : Lot Value : 235,415
Utilities : ALL VACANT LOT

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2012 Manual Date : 06/11 Cost Factor : 1

Total Number of Buildings : 1 Total Number of Sections : 2
Total Area..... 104,246
Total Building Replacement Cost New..... \$7,270,809
Total Refinement Replacement Cost New..... \$318,894
Total Replacement Cost New..... \$7,589,703
Total Accrued Depreciation..... 12% (\$916,729)
Total Replacement Cost New Less Physical and Functional Depreciation..... \$6,672,974
Economic Depreciation for Neighborhood MR15.....
Total Replacement Cost New Less Depreciation..... \$6,672,974
Total Lump Sums..... \$0
Total Land Value..... \$235,415
FINAL ESTIMATE OF VALUE USING THE COST APPROACH..... \$6,908,389
Value per Unit..... \$80,330.10
Value per Square Foot..... \$66.27

VALUATION SUMMARY

Estimate of Value (Using Cost Approach) \$6,908,389
Estimate of Value (Using Income Approach) \$5,964,300

FINAL ESTIMATE

Improvement Value \$5,724,585
Land Value \$235,415
FINAL ESTIMATE OF VALUE \$5,960,000

Current Total Assessed Value for Parcel # 011137088 \$5,960,000

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 011137088
 Map # : 2961-35-0-10276-000-0002

LAKE CITY HEALTH SERVICES
 Business Name : HARMONY COURT
 1986 203RD ST
 Situs : 01802 WALL ST
 RED OAK IA
 Legal : LOT 2 TILLERS 5TH ADDITION
 51566-

Appraisal Zone: 2012 Manual Date: 06/11 Cost Factor: 1

Bldg Sect	Occ Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD	
1	1	451	1994	D	101,454	1,458	3 / 10	69.29	0.00	0.00	0.00	7,029,748	12% 0% 0%	6,186,178
					Ext Wall:		SIDING, VINYL SURFACE					Heat/Cool:	PACKAGE HEAT/COOL	
					Qual: Aver		Cond: 30 - Average							
1	2	344	1994	D	2,792	211	1 / 10	91.93	-2.37	1.10	-4.32	241,061	12% 12%	212,134
					Ext Wall:		SIDING, VINYL SURFACE					Heat/Cool:	PACKAGE HEAT/COOL	
					Qual: Aver		Cond: 30 - Average							

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 011137088

Map # : 2961-35-0-10276-000-0002

LAKE CITY HEALTH SERVICES

Business Name : HARMONY COURT

1986 203RD ST

Situs : 01802 WALL ST

RED OAK IA

Legal : LOT 2 TILLERS 5TH ADDITION

51566-

Appraisal Zone: 2012 Manual Date: 06/11 Cost Factor: 1

Bldg #	Code Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	BGF BSMT GARAGE FINISH		16,460	3.39	55,799	12%	49,103
1	BMF BSMT MINIMAL FINISH		4,546	5.61	25,503	12%	22,443
1	OSP PATIO		480	5.54	2,659	20%	2,127
1	BLW BALCONY, WOOD		960	22.22	21,331	15%	18,132
1	SPW3 SPKLR WET >100K		104,246	1.53	159,496	12%	140,357
1	CONP PARKING CONCRETE		9,878	1.73	17,089	20%	13,671
1	OSP OPEN SLAB PORCH		480	5.54	2,659	12%	2,340
1	RPO COVERED OPEN PORCH		40	21.38	855	12%	753
1	CAN CANOPY		90	24.44	2,200	15%	1,870
1	ASP ASPHALT PAVING SF		26,140	0.90	23,526	25%	17,645
1	CCB CONCRETE CURB LF		1,510	5.15	7,777	20%	6,221

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 011137088

Map # : 2961-35-0-10276-000-0002

LAKE CITY HEALTH SERVICES

Business Name : HARMONY COURT
 Situs : 01802 WALL ST
 Legal : LOT 2 TILLERS 5TH ADDITION

1986 203RD ST
 RED OAK IA 51566-

Potential Gross Income Contract Market
 Vacancy & Collection Loss: 10.00% 132,540
 Effective Income : 1,192,860

Operating Expenses Contract Market
 Management : 50.00% 596,430
 Utilities :
 Maintenance :
 Insurance :
 Reserves for Replacement :
 Total Expenses : 50.00% 596,430
 Net Operating Income : 596,430

Tax Rate : 2.162340
 Capitalization Rate : 10.00%
 Income Approach Value : 5,964,300

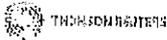
Income Source Table			
Source	Source Description	Units	Mrkt/Unit Market
35210	1 BDRM 728 SF	50	1,165.00 699,000
35220	2 BDRM 2 BTH 988 SF	12	1,350.00 194,400
35220	2 BDRM 2 BTH 988 SF	24	1,400.00 403,200
352	APT LOW RISE GARAGE	48	50.00 28,800



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:47:40P

Parcel Information		Ownership Information	
Parcel Number	010974180	Current Owner	A BETTER WAY
Map Number	2959-23-0-40052-000-0001		SERVICE COMPANY INC
Situs	1210 ROYAL DR	Address	20813 PLUM ST
Legal	LOTS 1 & 2 SARPY 84 COMMERCIAL PARK	City ST. Zip	ELKHORN NE 68022-5134
		Cadastral #	0002-0033

Current Valuation		Assessment Data		Property Classification	
Land Value	175,200	District/TIF Fund	27001	Status	01 Improved
Impr. Value	139,800	School Base	77-0027 PAPHILLION/	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	315,000	Neighborhood	RS400	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	315,000	Greenbelt Loss		Lot Size	04 1.00-1.99 ac.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownership %	Owner's Name
09/09/2014	2014-20106	RAINBOW PROPERTIES LLC	429,000		
06/17/2013	2013-19579	PAPHILLION RENT-ALL INC	310,000		

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				2435P	11/03/2014	REMODEL - AUTO D	9,819

Assessment Milestones							
Year	Description	Class	Ex Code	Land	Impr.	Outbdg.	Taxable
2015	CTL	2000		175,200	139,800		315,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbdg.	Total	Exempt	Taxable	Taxes
2015	A BETTER WAY	175,200	139,800		315,000		315,000	6,690.50
2014	A BETTER WAY	175,200	139,800		315,000		315,000	6,735.90
2013	A BETTER WAY	175,200	139,800		315,000		315,000	6,606.06
2012	RAINBOW PROPERTIES LLC	175,200	139,800		315,000		315,000	6,556.28
2011	PAPHILLION RENT-ALL INC	175,200	139,800		315,000		315,000	6,548.82
2010	PAPHILLION RENT-ALL INC	175,200	139,800		315,000		315,000	6,372.58
2009	PAPHILLION RENT-ALL INC	175,200	139,800		315,000		315,000	6,318.10
2008	PAPHILLION RENT-ALL INC	175,200	139,800		315,000		315,000	6,190.96
2007	PAPHILLION RENT-ALL INC	175,200	52,800		228,000		228,000	4,443.96
2006	PAPHILLION RENT-ALL INC	175,200	52,800		228,000		228,000	4,663.24



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 10/13/2015

Record: 1 of: 1

Parcel ID # : 010974180 Map # : 2959-23-0-40052-000-0001

A BETTER WAY
SERVICE COMPANY INC
20813 PLUM ST
ELKHORN NE 68022-5134

Business Name : 84TH STREET MOTORS
Situs : 01210 ROYAL DR
Legal : LOTS 1 & 2 SARPY 84 COMMERCIAL PARK

LOT INFORMATION

Neighborhood : RS400 RETAIL@4.00/SQFT
Lot Width : 43,800
Lot Depth : 1
Topography : LEVEL Amenities
Street Access : CONCRETE
Utilities : ALL VACANT LOT

Value Method : SF
of Units : 43800
Unit Value : 4.00
Adjustments :
Lot Value : 175,200

Units :
Factor :

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2008 Manual Date : 06/07 Cost Factor : 1

Total Number of Buildings : 1	Total Number of Sections : 2	
Total Area.....		6,016
Total Building Replacement Cost New.....		\$296,749
Total Refinement Replacement Cost New.....		\$134,630
Total Replacement Cost New.....		\$431,379
Total Accrued Depreciation.....	35%	(\$152,920)
Total Replacement Cost New Less Physical and Functional Depreciation.....		\$278,459
Economic Depreciation for Neighborhood RS40.....		
Total Replacement Cost New Less Depreciation.....		\$278,459
Total Lump Sums.....		\$0
Total Land Value.....		\$175,200
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....		\$453,659
Value per Unit.....		\$226,829.50
Value per Square Foot.....		\$75.41

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$453,659
Estimate of Value (Using Income Approach)	\$358,632

FINAL ESTIMATE

Improvement Value	\$184,800
Land Value	\$175,200
FINAL ESTIMATE OF VALUE	\$360,000
Current Total Assessed Value for Parcel # 010974180	\$315,000

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974180

Map # : 2959-23-0-40052-000-0001

A BETTER WAY
 SERVICE COMPANY INC
 20813 PLUM ST
 ELKHORN NE

Business Name : 84TH STREET MOTORS
 Situs : 01210 ROYAL DR
 Legal : LOTS 1 & 2 SARPY 84 COMMERCIAL
 PARK

68022-5134

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg	Sect	Occ	Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	353	1979	D		3,316	226 1 / 10	75.08	3.22	0.00	-3.23	248,932	PACKAGE HEAT/COOL	0%	169,274
						Ext Wall:	VENEER, COMMON BRICK				Heat/Cool:				
						Cond: 30 - Average									
1	2	470	1979	S		2,700	225 1 / 10	18.93	-0.04	-1.18	0.00	47,817	Error 8	0%	13,867
						Ext Wall:	METAL ON STEEL FRAME				Heat/Cool:				
						Cond: 30 - Average									

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974180

Map # : 2959-23-0-40052-000-0001

A BETTER WAY
 SERVICE COMPANY INC
 20813 PLUM ST
 ELKHORN NE

Business Name : 84TH STREET MOTORS
 Situs : 01210 ROYAL DR
 Legal : LOTS 1 & 2 SARPY 84 COMMERCIAL
 PARK

68022-5134

Appraisal Zone: 2008 Manual Date: 06/07 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	LPF	LIGHT FIXTURES		1	250.00		30%	175
1	BSMC	BASEMENT COMMERCIAL		1,440	32.35	46,584	28%	33,540
1	ASP	ASPHALT PAVING SF		36,840	1.98	72,943	30%	51,060
1	CONP	CONCRETE SLAB SF		2,011	2.51	5,048	30%	3,533
1	CANS	CANOPY STEEL		403	18.25	7,355	28%	5,295
1	UTIL	UTILITY BUILDING		144	8.68	1,250	30%	875
1	LPO	LIGHT POLES LF		30	40.00	1,200	30%	840

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 010974180

Map # : 2959-23-0-40052-000-0001

A BETTER WAY
 SERVICE COMPANY INC
 20813 PLUM ST
 ELKHORN NE

Business Name : 84TH STREET MOTORS
 Situs : 01210 ROYAL DR
 Legal : LOTS 1 & 2 SARPY 84 COMMERCIAL
 PARK

68022-5134

Potential Gross Income	Contract	Market
Vacancy & Collection Loss:	5.00%	2,241
Effective Income :		42,588
Operating Expenses	Contract	Market
Management		
Utilities		
Maintenance	20.00%	8,518
Insurance		
Reserves for Replacement :		
Total Expenses	20.00%	8,518
Net Operating Income :		34,070

Tax Rate	2.218054
Capitalization Rate	9.50%
Income Approach Value	358,632

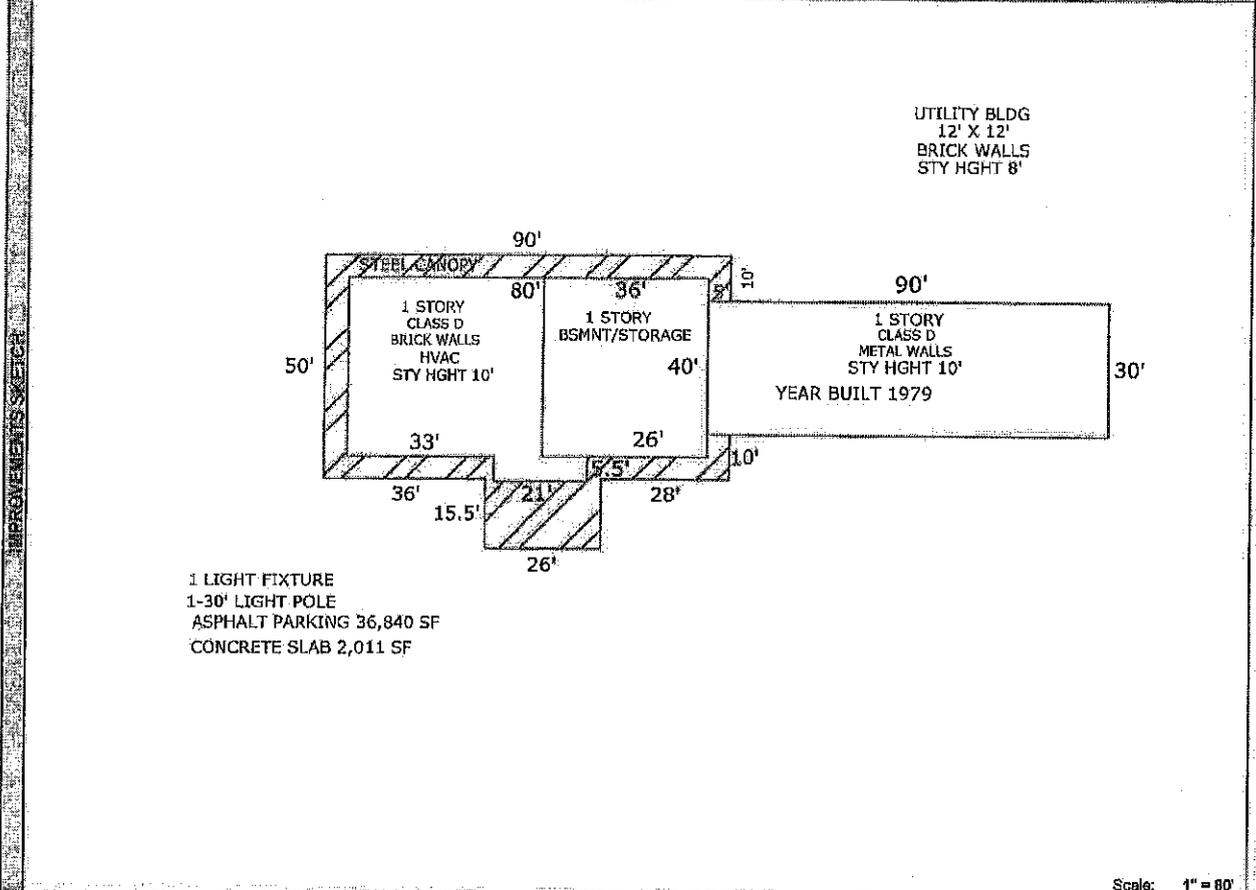
Income Source Table	Units	Mrkt/Unit	Market
353 RETAIL	3316	9.00	29,844
4701 EQUIPMENT SHOP BLDG	2700	4.75	12,825
111 BASEMENT-STORAGE	1440	1.50	2,160

SKETCH/AREA TABLE ADDENDUM

Parcel No 010974180ECM

Date 10/13/2016

Property Address 1210 ROYAL DR	State	Zip
City PAPIILLION		
Owner 84TH ST MOTORS		
Client	Client Address LOTS 1 & 2 SARPY 84 COMMERCIAL PARK	
Appraiser Name		



Scale: 1" = 80'

AREA CALCULATIONS SUMMARY						Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
GRAL	RETAIL	1.00	3315.50	251.0			
	EQUIP BLDG	1.00	2700.00	240.0	6015.50		
BS	BSMNT/STORAGE	1.00	1440.00	152.0	1440.00		
KRO	STEEL CANOPY	1.00	1437.50	512.0	1437.50		
Net BUILDING Area (rounded w/ factors)					6016	Comment Table 2	Comment Table 3



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card

THOMSON BUSINESS

Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2016 at 03:44:39P

Parcel Information		Ownership Information	
Parcel Number	011591800	Current Owner	BELLEVUE VILLAGE LLC
Map Number	2971-13-1-10876-000-0002	Address	407 GREENBRIAR CT
Situs	14402 HARLAN LEWIS RD	City ST. Zip	BELLEVUE NE 68005-
Legal	LOT 2 BELLEVUE SPORTS COMPLEX (10.07 AC)	Cadastral #	000-000-001

Current Valuation		Assessment Data		Property Classification	
Land Value	65,797	District/TIF Fund	10002	Status	01 Improved
Impr. Value	514,203	School Base	77-0001 BELLEVUE S	Use	03 Commercial
Outbuildings		Affiliated Code		Zoning	03 Commercial
Total Value	580,000	Neighborhood	MR15	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	580,000	Greenbelt Loss		Lot Size	07 10.00-19.99 ac.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name
10/31/2012	2012-34015	WORLD BASEBALL VILLAGE LL	640,000		

Boe Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount
				RJ947B	05/17/2010	NEW CONST - 2 ST	959,256
				RJ946B	05/17/2010	NEW CONST - 2 ST	959,256
				RJ936B	05/17/2010	NEW CONST - SHOW	289,354
				RJ748B	04/08/2010	FOOTINGS FOR DOR	481,848
				RJ747B	04/08/2010	FOOTINGS FOR SHO	420,000

Assessment Milestones								
Year	Description	Class	Ex Code	Land	Impr.	Outblgd.	Total	Taxable
2015	CTL	2000		65,797	514,203		580,000	580,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outblgd.	Total	Exempt	Taxable	Taxes
2015	BELLEVUE VILLAGE LLC	65,797	514,203		580,000		580,000	11,995.86
2014	BELLEVUE VILLAGE LLC	65,797	514,203		580,000		580,000	12,074.00
2013	BELLEVUE VILLAGE LLC	65,797	514,203		580,000		580,000	11,824.98
2012	BELLEVUE VILLAGE LLC	65,797	514,203		580,000		580,000	11,471.24
2011	WORLD BASEBALL VILLAGE	65,797	514,203		580,000		580,000	11,449.20
2010	WORLD BASEBALL VILLAGE	65,797			65,797		65,797	1,297.50
2009	WORLD BASEBALL VILLAGE	20,445			20,445		20,445	401.26



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 08/24/2010

Record: 1 of: 1

Parcel ID # : 011591800 Map # : 2971-13-1-10876-000-0002

BELLEVUE VILLAGE LLC Business Name : WORLD BASEBALL VILLAGE
407 GREENBRIAR CT Situs : 14402 HARLAN LEWIS RD
BELLEVUE NE 68005- Legal : LOT 2 BELLEVUE SPORTS COMPLEX
(10.07 AC)

LOT INFORMATION

Neighborhood : MR15 SOFTBALL COMPLEX
Lot Width : 438,649 Value Method : SF
Lot Depth : 1 # of Units : 438649
Topography : Amenities Unit Value : 0.15
Street Access : Adjustments :
Utilities : VACANT LOT Factor : Lot Value : 65,797

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2010 Manual Date : 06/09 Cost Factor : 1

Total Number of Buildings : 4	Total Number of Sections : 5	
Total Area.....		25,778
Total Building Replacement Cost New.....		\$1,912,483
Total Refinement Replacement Cost New.....		\$188,181
Total Replacement Cost New.....		\$2,100,664
Total Accrued Depreciation.....	75%	(\$1,575,496)
Total Replacement Cost New Less Physical and Functional Depreciation.....		\$525,168
Economic Depreciation for Neighborhood MR15.....		
Total Replacement Cost New Less Depreciation.....		\$525,168
Total Lump Sums.....		\$0
Total Land Value.....		\$65,797
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....		\$590,965
Value per Unit.....		\$0.00
Value per Square Foot.....		\$22.93

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$590,965
Estimate of Value (Using Income Approach)	

FINAL ESTIMATE

Improvement Value	\$514,203
Land Value	\$65,797
FINAL ESTIMATE OF VALUE	\$580,000
Current Total Assessed Value for Parcel # 011591800	\$580,000

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 011591800

Map # : 2971-13-1-10876-000-0002

BELLEVUE VILLAGE LLC
 407 GREENBRIAR CT
 BELLEVUE NE 68005-
 Business Name : WORLD BASEBALL VILLAGE
 Situs : 14402 HARLAN LEWIS RD
 Legal : LOT 2 BELLEVUE SPORTS COMPLEX
 (10.07 AC)

Appraisal Zone: 2010 Manual Date: 06/09 Cost Factor: 1

Bldg	Sect	Occ	Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	321	2010	D	10,903	422 2 / 10	76.29	-5.17	-0.75	0.00	0.00	767,244	75%	191,811	
		DORMITORY			Ext Wall: SIDING, WOOD ON SHEATHING				Heat/Cool:			THRU WALL HEAT PUMPS			
		Qual: Aver -	Cond: 30 - Average												
2	1	321	2010	D	10,903	422 2 / 10	76.29	-5.17	-0.75	0.00	0.00	767,244	75%	191,811	
		DORMITORY			Ext Wall: SIDING, WOOD ON SHEATHING				Heat/Cool:			THRU WALL HEAT PUMPS			
		Qual: Aver -	Cond: 30 - Average												
3	1	403	2010	D	2,277	187 1 / 10	105.65	4.25	3.35	0.00	0.00	257,870	75%	64,468	
		SHOWER ROOM BUILDINGS			Ext Wall: SIDING, WOOD ON SHEATHING				Heat/Cool:			FORCED AIR FURNACE			
		Qual: Aver	Cond: 30 - Average												
3	2	352	2010	D	495	79 1 / 10	53.09	0.00	1.15	0.00	0.00	26,849	75%	6,712	
		RESIDENCE, MULTIPLE			Ext Wall: SIDING, WOOD ON SHEATHING				Heat/Cool:			THRU WALL HEAT PUMPS			
		Qual: Aver -	Cond: 30 - Average												
4	1	529	2010	D	1,200	140 1 / 10	63.29	14.56	2.60	-2.72	0.00	93,276	75%	23,319	
		SNACK BAR			Ext Wall: SIDING, WOOD ON SHEATHING				Heat/Cool:			THRU WALL HEAT PUMPS			
		Qual: Aver -	Cond: 30 - Average												

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 011591800

Map # : 2971-13-1-10876-000-0002

BELLEVUE VILLAGE LLC

Business Name : WORLD BASEBALL VILLAGE

407 GREENBRIAR CT

Situs : 14402 HARLAN LEWIS RD

BELLEVUE NE

Legal : LOF 2 BELLEVUE SPORTS COMPLEX
 (10.07 AC)

68005-

Appraisal Zone: 2010 Manual Date: 06/09 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	OSP	PATIO	2010	6,820	5.42	36,964	75%	9,241
1	COMP	PARKING CONCRETE	2010	10,382	2.51	26,059	75%	6,515
1	FNR	FENCE, 6' CL /R	2010	1,160	14.66	17,006	75%	4,251
1	WOD	DECK, WOOD	2010	2,360	10.44	24,638	75%	6,160
1	SPW2	SPKLR WET >10K	2010	10,903	2.70	29,438	75%	7,360
2	WOD	DECK, WOOD	2010	2,360	10.44	24,638	75%	6,160
2	SPW2	SPKLR WET >10K	2010	10,903	2.70	29,438	75%	7,360

SKETCH/AREA TABLE ADDENDUM

Parcel No 011591800FCM

Property Address 14402 HARLAN LEWIS RD

City BELLEVUE

State

Zip

Owner WORLD BASEBALL VILLAGE

Client

Client Address LOT 2 BELLEVUE SPORTS COMPLEX

Appraiser Name RICH

1 STORY

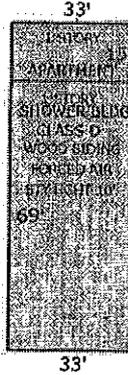


BUILDINGS 1 & 2

WOOD SIDING
WALL-THRU HEATING & AC
YEAR BUILT 2010

Wood Deck
2,360 SF

CLASS D
WOOD SIDING
WALL-THRU HEATING & AC
STY HGT 10'



YEAR BUILT 2010



WOOD SIDING
WALL-THRU HEATING & AC
YEAR BUILT 2010

Patio
6,820 SF

CONCRETE PARKING 10,382 SF
CON CURB 179 LF
6' CHAIN LINK FENCE/R 1,160 LF

Scale: 1 = 40

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Area	Perimeter	Net Value
GRAB	DORMITORY#1	1.00	3472.8	431.0	
	SHOWER BLDG	1.00	2277.0	204.0	
	APT/SHOWER BLDG	1.00	495.0	96.0	
	SHACK BAR RESTAURANT	1.00	1206.0	140.0	9444.0
GRAB	DORMITORY#1	1.00	5480.0	422.0	5430.0
Net BUILDING Area			(rounded w/ factors)		14875

Common Table 1

Common Table 2

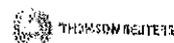
Common Table 3



SARPY COUNTY ASSESSOR'S OFFICE



Real Property Record Card



Data Provided By: DAN PITTMAN County Assessor. Printed on 12/08/2015 at 03:37:48P

Parcel Information		Ownership Information	
Parcel Number	010982140	Current Owner	E & M PROPERTIES LLC
Map Number	2959-35-0-40037-000-0016		
Situs	1260 GOLDEN GATE DR	Address	10610 S 232ND ST
Legal	LOT 15A TOP OF THE MARK	City ST. Zip	GRETNA NE 68028-
		Cadastral #	0004-0029

Current Valuation		Assessment Data		Property Classification	
Land Value	198,884	District/TIF Fund	27001	Status	01 Improved
Impr. Value	1,961,116	School Base	77-0027 PAPILLION/	Use	02 Multi-Family
Outbuildings		Affiliated Code		Zoning	02 Multi-Family
Total Value	2,160,000	Neighborhood	MR200	Location	01 Urban
Exemptions		Greenbelt Area		City Size	03 12,001-100,000
Taxable Value	2,160,000	Greenbelt Loss		Lot Size	05 2.00-4.99 ac.

Sales History				Multiple Owner Information	
Date	Book/Page	Grantor	Price	Ownrshp. %	Owner's Name
10/03/2000	2000-24970	THE ASPENS LIMITED-PARTNE	2,200,000		

Doc Appeal History				Building Permits			
Appeal #	Year	Appealed By	Status	Permit #	Date	Description	Amount

Assessment Milestones							
Year	Description	Class	Ex Code	Land	Impr.	Outbdg.	Taxable
2015	CTL	2000		198,884	1,961,116		2,160,000

Historical Valuation Information								
Year	Billed Owner	Land	Impr.	Outbdg.	Total	Exempt	Taxable	Taxes
2015	E & M PROPERTIES LLC	198,884	1,961,116		2,160,000		2,160,000	45,877.62
2014	E & M PROPERTIES LLC	198,884	1,961,116		2,160,000		2,160,000	46,189.14
2013	E & M PROPERTIES LLC	198,884	1,961,116		2,160,000		2,160,000	45,298.60
2012	E & M PROPERTIES LLC	198,884	1,961,116		2,160,000		2,160,000	44,957.26
2011	E & M PROPERTIES LLC	149,163	1,980,837		2,130,000		2,130,000	44,282.50
2010	E & M PROPERTIES LLC	149,163	1,980,837		2,130,000		2,130,000	43,090.74
2009	E & M PROPERTIES LLC	149,163	1,980,837		2,130,000		2,130,000	42,722.48
2008	E & M PROPERTIES LLC	149,163	1,980,837		2,130,000		2,130,000	41,862.68
2007	E & M PROPERTIES LLC	149,163	1,980,837		2,130,000		2,130,000	41,515.94
2006	E & M PROPERTIES LLC	149,163	1,830,837		1,980,000		1,980,000	40,496.64



SARPY COUNTY ASSESSOR'S OFFICE
COMMERCIAL DATA SHEET

Date of Print: 12/08/2015
Inspected By: TE Inspection Date: 01/31/2012

Record: 1 of: 1

Parcel ID # : 010982140	Map # : 2959-35-0-40037-000-0016
E & M PROPERTIES LLC	Business Name : ASPEN APARTMENTS
10610 S 232ND ST	Situs : 01260 GOLDEN GATE DR
GRETNA NE	Legal : LOT 15A TOP OF THE MARK
68028-	

LOT INFORMATION

Neighborhood : MR200 MULTI RES@2.00/SQFT		Value Method :	SF
Lot Width : 99,442		# of Units :	99442
Lot Depth : 1		Unit Value :	2.00
Topography : LEVEL	<u>Amenities</u>	Adjustments :	
Street Access : CONCRETE	VACANT LOT	Lot Value :	198,884
Utilities : ALL		Factor :	

COST APPROACH DATA - Values By Marshall & Swift

Appraisal Zone : 2012 Manual Date : 06/11 Cost Factor : 1

Total Number of Buildings : 4	Total Number of Sections : 4	
Total Area.....		61,632
Total Building Replacement Cost New.....		\$3,895,144
Total Refinement Replacement Cost New.....		\$256,009
Total Replacement Cost New.....		\$4,151,153
Total Accrued Depreciation.....	20%	(\$830,231)
Total Replacement Cost New Less Physical and Functional Depreciation.....		\$3,320,922
Economic Depreciation for Neighborhood MR20.....		
Total Replacement Cost New Less Depreciation.....		\$3,320,922
Total Lump Sums.....		\$0
Total Land Value.....		\$198,884
FINAL ESTIMATE OF VALUE USING THE COST APPROACH.....		\$3,519,806
Value per Unit.....		\$73,329.29
Value per Square Foot.....		\$57.11

VALUATION SUMMARY

Estimate of Value (Using Cost Approach)	\$3,519,806
Estimate of Value (Using Income Approach)	\$2,160,800

FINAL ESTIMATE

Improvement Value	\$1,961,116
Land Value	\$198,884
FINAL ESTIMATE OF VALUE	\$2,160,000
Current Total Assessed Value for Parcel # 010982140	\$2,160,000

DATA USED FOR CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all rights herein.

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - BUILDING COST APPROACH DATA
 Date of Print: 12/08/2015

Parcel ID # : 010982140

Map # : 2959-35-0-40037-000-0016

E & M PROPERTIES LLC

Business Name : ASPEN APARTMENTS

10610 S 232ND ST
 GREYNA NE

Situs : 01260 GOLDEN GATE DR
 Legal : LOT 15A TOP OF THE MARK

68028-

Appraisal Zone: 2012 Manual Date: 06/11 Cost Factor: 1

Bldg	Sect	Occ Code	Year	Cls	Area	Perim	St/Ht	Base Cost	Perm Adj	HVAC Adj	Ht Adj	Sec RCN	Phys Func	RCNLD
1	1	352	1985	D	15,408	410	3 / 9	63.21	0.00	1.70	-1.71	973,786	20% 0%	779,029
		RESIDENCE, MULTIPLE Qual: Aver Cond: 30 - Average Siding, Hardboard Heat/Cool: PACKAGE HEAT/COOL												
2	1	352	1985	D	15,408	410	3 / 9	63.21	0.00	1.70	-1.71	973,786	20% 0%	779,029
		RESIDENCE, MULTIPLE Qual: Aver Cond: 30 - Average Siding, Hardboard Heat/Cool: PACKAGE HEAT/COOL												
3	1	352	1985	D	15,408	410	3 / 9	63.21	0.00	1.70	-1.71	973,786	20% 0%	779,029
		RESIDENCE, MULTIPLE Qual: Aver Cond: 30 - Average Siding, Hardboard Heat/Cool: PACKAGE HEAT/COOL												
4	1	352	1985	D	15,408	410	3 / 9	63.21	0.00	1.70	-1.71	973,786	20% 0%	779,029
		RESIDENCE, MULTIPLE Qual: Aver Cond: 30 - Average Siding, Hardboard Heat/Cool: PACKAGE HEAT/COOL												

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - REFINEMENTS COST DATA
 Date of Print: 12/08/2015

Parcel ID # : 010982140

Map # : 2959-35-0-40037-000-0016

E & M PROPERTIES LLC

Business Name : ASPEN APARTMENTS
 Situs : 01260 GOLDEN GATE DR
 Legal : LOT 15A TOP OF THE MARK

10610 S 232ND ST
 GRETNA NE

68028-

Appraisal Zone: 2012 Manual Date: 06/11 Cost Factor: 1

Bldg #	Code	Description	Year	# Units	\$/Unit	RCN	Depr %	Value
1	ASP	ASPHALT PAVING SF	1985	33,064	0.90	29,758		29,758
1	CONP	PARKING, CONCRETE	1985	8,392	1.73	14,518		14,518
1	GRD	APT GARAGE BAYS	1985	1,550	22.01	34,116		34,116
1	CCB	CONCRETE CURB LF	1985	144	5.15	742		742
1	AFP	APT FIREPLACE	1985	48	950.00	45,600		45,600
1	WOD	WOOD BALCONY SF	1985	1,536	10.79	16,573		16,573
1	GRD	APT GARAGE BAYS	1985	1,850	21.78	40,293		40,293
1	GRD	APT GARAGE BAYS	1985	1,850	21.78	40,293		40,293
1	GRD	APT GARAGE BAYS	1985	1,550	22.01	34,116		34,116

SARPY COUNTY ASSESSOR'S OFFICE
 COMMERCIAL DATA SHEET - INCOME ANALYSIS DATA
 Date of Print: 12/08/2015

Parcel ID # : 010982140

Map # : 2959-35-0-40037-000-0016

E & M PROPERTIES LLC

Business Name : ASPEN APARTMENTS
 Situs : 01260 GOLDEN GATE DR
 Legal : LOT 15A TOP OF THE MARK

10610 S 232ND ST
 GRETNA NE

68028-

	Contract	Market
Potential Gross Income		
Vacancy & Collection Loss:	5.00%	20,376
Effective Income :		387,144
Operating Expenses	Contract	Market
Management		
Utilities		
Maintenance	40.00%	154,858
Insurance		
Reserves for Replacement :		
Total Expenses	40.00%	154,858
Net Operating Income :		232,286

Tax Rate	2.218054
Capitalization Rate	10.75%
Income Approach Value	2,160,800

Income Source Table

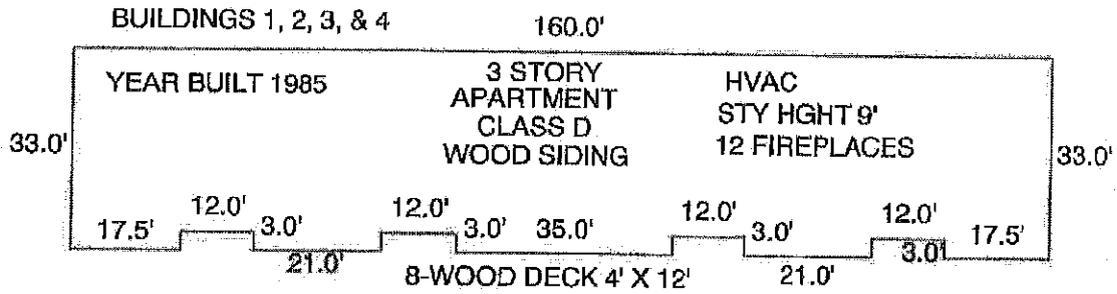
Source	Source Description	Units	Mrkt/Unit	Market
--------	--------------------	-------	-----------	--------

35221	2BDRM 1.5BTH 1,180SF	48	690.00	397,440
352	APT LOW RISE GARAGE	21	40.00	10,080

SKETCH/AREA TABLE ADDENDUM

Parcel No 010982140DCM

Property Address	1260 GOLDEN GATE DR	
City	PAPILLION	State
Owner	ASPEN APARTMENTS	
Client	Client Address LOT 15A TOP OF THE MARK	
Appraiser Name	RICH	



- 3-6 CAR DET. GARAGE 25' X 74'
- 1-5 CAR DET. GARAGE 25' X 62'
- ASPHALT PARKING 33,064 SF
- CONCRETE SLAB 8,392 SF
- CONCRETE CURB 144 LF

Scale: 1 = 25

AREA CALCULATIONS SUMMARY						Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
GBA1	APARTMENT	1.00	5136.00	410.0	5136.00		
GBA2	APARTMENT	1.00	5136.00	410.0	5136.00		
GBA3	APARTMENT	1.00	5136.00	410.0	5136.00		
TOTAL BUILDING (rounded)					15408		

PARCEL #	SITUS	PRIMARY USE	PRIMARY DESC	LAND VALUE	IMP VALUE	OUTB VALL	CURRENT TOTAL	CURRENT TAXABLE
10974466	08000 \S 84TH ST	319	DISCOUNT STORE	1012333	1337667	0	2350000	2350000
11181583	07904 \S 83RD ST	319	DISCOUNT STORE	1686765	153235	0	1840000	1840000
11276096	00718 \N WASHINGTON ST	319	DISCOUNT STORE	3599800	6640200	0	10240000	10240000
11276118	00712 \N WASHINGTON ST	319	DISCOUNT STORE	2587459	2912541	0	5500000	5500000
11280840	10501 \S 21ST ST	319	DISCOUNT STORE	1890000	5210000	0	7100000	7100000
11301449	00601 \GALVIN RD S	319	DISCOUNT STORE	992040	2067960	0	3060000	3060000
11345659	01402 \HARLAN DR	319	DISCOUNT STORE	274162	1955838	0	2230000	2230000
11572014	10504 \S 15TH ST	319	DISCOUNT STORE	4052448	7247552	0	11300000	11300000
11575074	03808 \TWIN CREEK DR	319	DISCOUNT STORE	2149250	5310750	0	7460000	7460000
11583018	08707 \S 71ST PLZ	319	DISCOUNT STORE	3353745	6556255	0	9910000	9910000
11583019	08909 \S 71ST PLZ	319	DISCOUNT STORE	2154978	4205022	0	6360000	6360000
11590864	08525 \S 71ST PLZ	319	DISCOUNT STORE	4366952	9833048	0	14200000	14200000
11592204	11350 \WICKERSHAM BLVD	319	DISCOUNT STORE	4339229	6560771	0	10900000	10900000
11591800	14402 \HARLAN LEWIS RD	321	DORMITORY	65797	514203	0	580000	580000
10000014	00200 \MARTIN DR W	352	RESIDENCE,~MULTIPLE	991862	5728138	0	6720000	6720000
10319433	00205 \N MCKENNA AVE	352	RESIDENCE,~MULTIPLE	26494	73506	0	100000	100000
10320016	105-109 \CHEROKEE DR	352	RESIDENCE,~MULTIPLE	52470	387530	0	440000	440000
10323708	00604 \WEST PLAINS RD	352	RESIDENCE,~MULTIPLE	20240	124760	0	145000	145000
10323716	00600 \WEST PLAINS RD	352	RESIDENCE,~MULTIPLE	17760	122240	0	140000	140000
10325883	00148 \S SCOTT ST	352	RESIDENCE,~MULTIPLE	26730	223270	0	250000	250000
10326901	105-110 \S ABERDEEN ST	352	RESIDENCE,~MULTIPLE	23232	136768	0	160000	160000
10329005	00702 \CHESTNUT DR	352	RESIDENCE,~MULTIPLE	80150	459850	0	540000	540000
10336273	11501 \RICHLAND DR	352	RESIDENCE,~MULTIPLE	48750	311250	0	360000	360000
10345930	00603 \S WASHINGTON ST	352	RESIDENCE,~MULTIPLE	40040	429960	0	470000	470000
10345949	00135 \E SHERIDAN ST	352	RESIDENCE,~MULTIPLE	20160	169840	0	190000	190000
10345965	00625 \S WASHINGTON ST	352	RESIDENCE,~MULTIPLE	26040	158960	0	185000	185000
10353348	00210 \N 4TH ST	352	RESIDENCE,~MULTIPLE	17424	162576	0	180000	180000
10356401	08102 \S 89TH PLZ	352	RESIDENCE,~MULTIPLE	615938	5434062	0	6050000	6050000
10356495	08204 \ELM DR	352	RESIDENCE,~MULTIPLE	911428	6138572	0	7050000	7050000
10356584	08211 \S 87TH PLZ	352	RESIDENCE,~MULTIPLE	665222	5094778	0	5760000	5760000
10356665	08220 \S 87TH ST	352	RESIDENCE,~MULTIPLE	620876	3199124	0	3820000	3820000
10357238	3510-3518 \GERTRUDE ST	352	RESIDENCE,~MULTIPLE	42300	517700	0	560000	560000
10357270	3416-3422 \GERTRUDE ST	352	RESIDENCE,~MULTIPLE	41243	538757	0	580000	580000
10369503	06917-06919 \S 39TH AVE	352	RESIDENCE,~MULTIPLE	13144	121856	0	135000	135000
10369511	06913-06915 \S 39TH AVE	352	RESIDENCE,~MULTIPLE	13144	121856	0	135000	135000
10369538	06909-06911 \S 39TH AVE	352	RESIDENCE,~MULTIPLE	13144	121856	0	135000	135000
10371095	6910-6912 \S 39TH ST	352	RESIDENCE,~MULTIPLE	14434	120566	0	135000	135000
10371109	6914-6916 \S 39TH ST	352	RESIDENCE,~MULTIPLE	14434	120566	0	135000	99171
10371117	6918-6920 \S 39TH ST	352	RESIDENCE,~MULTIPLE	14434	120566	0	135000	135000
10374337	03709-3715 \HARRISON ST	352	RESIDENCE,~MULTIPLE	137468	1022532	0	1160000	1160000
10377085	07501 \S 25TH ST	352	RESIDENCE,~MULTIPLE	68768	701232	0	770000	770000
10377182	02404 \LILLIAN ST	352	RESIDENCE,~MULTIPLE	12852	177148	0	190000	190000
10381589	01903 \GREGG RD	352	RESIDENCE,~MULTIPLE	125180	624820	0	750000	0
10383301	114-202 \GALVIN RD N	352	RESIDENCE,~MULTIPLE	250253	1059747	0	1310000	1310000
10385568	02302 \LINCOLN RD	352	RESIDENCE,~MULTIPLE	19868	105132	0	125000	125000
10385746	02304 \LINCOLN RD	352	RESIDENCE,~MULTIPLE	140400	399600	0	540000	540000
10387021	820-824 \LINCOLN RD	352	RESIDENCE,~MULTIPLE	314048	2575952	0	2890000	2890000
10390391	502-507 \GASLIGHT LN	352	RESIDENCE,~MULTIPLE	221057	1288943	0	1510000	1510000
10392009	00506 \KINGS DR	352	RESIDENCE,~MULTIPLE	25464	304536	0	330000	330000
10392092	00500-504 \KINGS DR	352	RESIDENCE,~MULTIPLE	26438	203562	0	230000	230000
10404120	00440 \S 6TH ST	352	RESIDENCE,~MULTIPLE	27514	102486	0	130000	130000
10404201	00510 & 532 \MAPLE ST	352	RESIDENCE,~MULTIPLE	42240	177760	0	220000	220000
10407278	01301 \KIBBON DR	352	RESIDENCE,~MULTIPLE	15075	159925	0	175000	175000
10407340	02508 \KIBBON DR	352	RESIDENCE,~MULTIPLE	18120	86880	0	105000	105000
10407359	01303 \KIBBON DR	352	RESIDENCE,~MULTIPLE	13500	161500	0	175000	175000
10407448	02502 \KIBBON DR	352	RESIDENCE,~MULTIPLE	14943	160057	0	175000	175000
10407510	02504 \KIBBON DR	352	RESIDENCE,~MULTIPLE	14420	160580	0	175000	175000
10407529	01305 \KIBBON DR	352	RESIDENCE,~MULTIPLE	13500	161500	0	175000	175000
10412247	01405 \BELLEVUE BLVD N	352	RESIDENCE,~MULTIPLE	32160	47840	0	80000	80000
10419233	504-604 \CORDES DR	352	RESIDENCE,~MULTIPLE	141460	798540	0	940000	940000
10419411	528-530 \CORDES DR	352	RESIDENCE,~MULTIPLE	95926	544074	0	640000	640000
10419438	512-526 \CORDES DR	352	RESIDENCE,~MULTIPLE	59920	280080	0	340000	340000
10423990	06922 \S 25TH ST	352	RESIDENCE,~MULTIPLE	40956	88825	0	129781	129781
10426329	205-206 \FAIRLANE DR	352	RESIDENCE,~MULTIPLE	57600	622400	0	680000	680000
10428798	01218 \FAIRFAX RD	352	RESIDENCE,~MULTIPLE	45021	294979	0	340000	340000
10428984	1015-1021 \FAIRFAX RD	352	RESIDENCE,~MULTIPLE	163005	1266995	0	1430000	1430000
10432744	03008 \WASHINGTON ST	352	RESIDENCE,~MULTIPLE	27725	242275	0	270000	270000
10432825	03007 \WAYNE ST	352	RESIDENCE,~MULTIPLE	25358	164642	0	190000	190000
10433139	12715 \S 29TH AVE	352	RESIDENCE,~MULTIPLE	910590	2339410	0	3250000	3250000
10433236	2802-2844 \SCHILLING PLZ	352	RESIDENCE,~MULTIPLE	243558	1466442	0	1710000	1710000
10434097	02911 \WASHINGTON ST	352	RESIDENCE,~MULTIPLE	227835	2252165	0	2480000	2480000
10445307	01805 \LLOYD ST	352	RESIDENCE,~MULTIPLE	116121	771180	0	887301	887301
10445676	00401 \CHATEAU DR	352	RESIDENCE,~MULTIPLE	400532	3369468	0	3770000	3770000

10445692	00302-312 & 402-426 & 502-516	352	RESIDENCE,~MULTIPLE	220700	1876300	0	2097000	2097000
10446915	00304 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	14388	121612	0	136000	136000
10447008	00302 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	28571	281429	0	310000	310000
10447261	00308 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	13488	122512	0	136000	136000
10447342	00306 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	13490	122510	0	136000	136000
10459413	1309-1311 \BETZ RD	352	RESIDENCE,~MULTIPLE	42998	357002	0	400000	400000
10463046	00513 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	25313	174687	0	200000	200000
10463062	00501 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	18000	196000	0	214000	214000
10463070	00503 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	18000	196000	0	214000	214000
10463089	00505 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	18000	182000	0	200000	200000
10463097	00507 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	18000	182000	0	200000	200000
10463100	00509 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	18000	182000	0	200000	200000
10463119	00511 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	22448	177552	0	200000	200000
10463488	01201 \FT CROOK RD S	352	RESIDENCE,~MULTIPLE	261360	108640	0	370000	370000
10463771	1511-1706 \THOMAS DR	352	RESIDENCE,~MULTIPLE	189561	1350439	0	1540000	1540000
10464565	1402-1510 \BUCK DR	352	RESIDENCE,~MULTIPLE	606354	5483646	0	6090000	6090000
10466657	902-908 \GINNY AVE	352	RESIDENCE,~MULTIPLE	258465	1721535	0	1980000	1980000
10470506	01810 \MAIN ST	352	RESIDENCE,~MULTIPLE	11316	118684	0	130000	130000
10470964	01808 \WARREN ST	352	RESIDENCE,~MULTIPLE	55155	1124845	0	1180000	1180000
10472088	808-820 \N 6TH ST	352	RESIDENCE,~MULTIPLE	35397	94603	0	130000	130000
10472967	02208 \LINDYVIEW RD	352	RESIDENCE,~MULTIPLE	26987	88013	0	115000	115000
10473041	02206 \LINDYVIEW RD	352	RESIDENCE,~MULTIPLE	20930	99070	0	120000	120000
10487506	00704 \GOLDEN GATE CIR	352	RESIDENCE,~MULTIPLE	120234	1149766	0	1270000	1270000
10487778	00707 \GOLDEN GATE CIR	352	RESIDENCE,~MULTIPLE	155630	1154370	0	1310000	1310000
10488545	4856-4860 \ROBIN DR	352	RESIDENCE,~MULTIPLE	26400	128600	0	155000	155000
10488553	4848-4854 \ROBIN DR	352	RESIDENCE,~MULTIPLE	18000	122000	0	140000	140000
10504842	4802-4810 \ROBIN DR	352	RESIDENCE,~MULTIPLE	31800	108200	0	140000	140000
10505253	13121 \CONSTITUTION BLVD	352	RESIDENCE,~MULTIPLE	87480	442520	0	530000	530000
10505334	01130 \DELMAR ST	352	RESIDENCE,~MULTIPLE	133972	1096028	0	1230000	1230000
10507132	01802 \CHANDLER RD	352	RESIDENCE,~MULTIPLE	77534	42466	0	120000	120000
10511083	02103 \FRASER CT	352	RESIDENCE,~MULTIPLE	531585	4968415	0	5500000	5500000
10518495	00544 \LANGDON ST	352	RESIDENCE,~MULTIPLE	19696	80304	0	100000	100000
10518509	02510 \KIBBON DR	352	RESIDENCE,~MULTIPLE	21173	153827	0	175000	175000
10518932	00207 \PONTIAC DR	352	RESIDENCE,~MULTIPLE	59074	180926	0	240000	240000
10532560	2801-3048 \KANSAS DR	352	RESIDENCE,~MULTIPLE	937734	5612266	0	6550000	6550000
10536965	7102-7312 \S 81ST ST	352	RESIDENCE,~MULTIPLE	212140	1117860	0	1330000	1330000
10537015	7101-7113 \S 83RD ST	352	RESIDENCE,~MULTIPLE	219020	2180980	0	2400000	2400000
10537228	08103-8141 \PARK VIEW BLVD	352	RESIDENCE,~MULTIPLE	95866	564134	0	660000	660000
10537279	7001-7013 \S 83RD ST	352	RESIDENCE,~MULTIPLE	201180	1408820	0	1610000	1610000
10558179	00134 \N WASHINGTON ST	352	RESIDENCE,~MULTIPLE	18480	181520	0	200000	200000
10558985	804-810 \JANES VIEW ST	352	RESIDENCE,~MULTIPLE	167330	1742670	0	1910000	1910000
10567437	03904 \370 PLZ	352	RESIDENCE,~MULTIPLE	592504	4877496	0	5470000	5470000
10575758	00243 \N JEFFERSON ST	352	RESIDENCE,~MULTIPLE	30800	89200	0	120000	120000
10579370	07100 \S 86TH ST	352	RESIDENCE,~MULTIPLE	953186	7246814	0	8200000	8200000
10580360	08501 \BIRCH DR	352	RESIDENCE,~MULTIPLE	356950	2073050	0	2430000	2430000
10581006	7401-7431 \HARRISON ST	352	RESIDENCE,~MULTIPLE	327200	1092800	0	1420000	1420000
10581251	08500 \GRANVILLE PKWY	352	RESIDENCE,~MULTIPLE	1312028	9347972	0	10660000	10660000
10595066	03610 \GAYLE AVE	352	RESIDENCE,~MULTIPLE	198776	1071224	0	1270000	1270000
10598332	5002-5008 \ROBIN DR	352	RESIDENCE,~MULTIPLE	43770	146230	0	150000	0
10598472	08254 \S 48TH ST	352	RESIDENCE,~MULTIPLE	58870	431130	0	490000	490000
10598510	4908-4920 \ROBIN DR	352	RESIDENCE,~MULTIPLE	80122	569878	0	650000	650000
10598529	4862-4866 \ROBIN DR	352	RESIDENCE,~MULTIPLE	26800	128200	0	155000	155000
10598707	4868-4872 \ROBIN DR	352	RESIDENCE,~MULTIPLE	26400	128600	0	155000	155000
10601627	00310 \GALVIN RD N	352	RESIDENCE,~MULTIPLE	35283	89717	0	125000	125000
10603409	812-818 \JANES VIEW ST	352	RESIDENCE,~MULTIPLE	219542	2080458	0	2300000	2300000
10605363	2104-2106 \JEFFERSON ST	352	RESIDENCE,~MULTIPLE	20286	139714	0	160000	160000
10605681	00712 \W MISSION AVE	352	RESIDENCE,~MULTIPLE	11687	158313	0	170000	170000
10606106	00807 \W MISSION AVE	352	RESIDENCE,~MULTIPLE	34181	175819	0	210000	210000
10606335	00401 \E 16TH AVE	352	RESIDENCE,~MULTIPLE	64607	775393	0	840000	840000
10606815	00802 \W 23RD AVE	352	RESIDENCE,~MULTIPLE	11687	148313	0	160000	160000
10607420	00607 \W MISSION AVE	352	RESIDENCE,~MULTIPLE	20286	349714	0	370000	370000
10609245	16404 \HWY 75 S	352	RESIDENCE,~MULTIPLE	81348	141652	0	223000	223000
10610278	02503 \KIBBON DR	352	RESIDENCE,~MULTIPLE	18894	156106	0	175000	175000
10610286	02505 \KIBBON DR	352	RESIDENCE,~MULTIPLE	17499	157501	0	175000	175000
10610294	01209 \FT CROOK RD N	352	RESIDENCE,~MULTIPLE	86214	228786	0	315000	315000
10611126	02220 \WAYNE ST	352	RESIDENCE,~MULTIPLE	24035	175965	0	200000	200000
10611533	00209 \W MISSION AVE	352	RESIDENCE,~MULTIPLE	13736	90964	0	104700	104700
10611592	00612 \W MISSION AVE	352	RESIDENCE,~MULTIPLE	14553	345447	0	360000	360000
10617752	00401 \W 27TH AVE	352	RESIDENCE,~MULTIPLE	31356	98644	0	130000	130000
10618104	402-406 \W 28TH AVE	352	RESIDENCE,~MULTIPLE	22712	107288	0	130000	130000
10618619	2705-2709 \CRAWFORD ST	352	RESIDENCE,~MULTIPLE	20301	69699	0	90000	90000
10620834	2408-2412 \LILLIAN ST	352	RESIDENCE,~MULTIPLE	31186	358814	0	390000	390000
10623655	2807-2813 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	32717	107283	0	140000	0
10623752	02805 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	12128	127872	0	140000	140000

10623779	02812 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	9923	90077	0	100000	100000
10623868	02810 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	12128	122872	0	135000	135000
10623949	02808 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	12128	122872	0	135000	135000
10624333	1322-1328 \BLUFF ST	352	RESIDENCE,~MULTIPLE	196988	1243012	0	1440000	1440000
10625933	13501 \S 104TH ST	352	RESIDENCE,~MULTIPLE	9000	61000	0	70000	70000
10628355	00203 \W 29TH AVE	352	RESIDENCE,~MULTIPLE	18522	301478	0	320000	320000
10628436	801-805 \W 29TH AVE	352	RESIDENCE,~MULTIPLE	183162	2036838	0	2220000	2220000
10628460	02912 \VAN BUREN ST	352	RESIDENCE,~MULTIPLE	33015	176985	0	210000	210000
10630058	00309 \E 22ND AVE	352	RESIDENCE,~MULTIPLE	15345	84655	0	100000	100000
10631100	01812 \MAIN ST	352	RESIDENCE,~MULTIPLE	9318	115682	0	125000	125000
10637850	3408-12 \FT CROOK RD S	352	RESIDENCE,~MULTIPLE	34848	126152	0	161000	161000
10748598	00623 \FENWICK DR	352	RESIDENCE,~MULTIPLE	570730	6229270	0	6800000	6800000
10748660	01427 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	181478	1718522	0	1900000	1900000
10749578	02003 \JEFFERSON ST	352	RESIDENCE,~MULTIPLE	9923	60077	0	70000	70000
10749853	12814 \S 9TH ST	352	RESIDENCE,~MULTIPLE	35553	284447	0	320000	320000
10765158	07507 \KEARNEY AVE	352	RESIDENCE,~MULTIPLE	18900	51800	0	70700	70700
10915680	11226-11232 \RICHLAND DR	352	RESIDENCE,~MULTIPLE	24548	215452	0	240000	240000
10915699	13308-13314 \SHEPARD ST	352	RESIDENCE,~MULTIPLE	30368	209632	0	240000	240000
10917055	07915 \CHINAWOOD AVE	352	RESIDENCE,~MULTIPLE	235200	2504800	0	2740000	2740000
10919120	02207 \LINDYVIEW RD	352	RESIDENCE,~MULTIPLE	22323	137677	0	160000	160000
10919139	02205 \LINDYVIEW RD	352	RESIDENCE,~MULTIPLE	5300	0	0	5300	5300
10961720	00205 \SHILLAELAGH BLVD	352	RESIDENCE,~MULTIPLE	531206	4288794	0	4820000	4820000
10980946	00201 \CEDARDALE RD	352	RESIDENCE,~MULTIPLE	111108	1418892	0	1530000	1530000
10980954	00301 \CEDARDALE RD	352	RESIDENCE,~MULTIPLE	122952	907048	0	1030000	1030000
10980970	1101-1124 \TANGLEWOOD CT	352	RESIDENCE,~MULTIPLE	1234926	8045074	0	9280000	9280000
10981705	01704-1712 \WAYNE ST	352	RESIDENCE,~MULTIPLE	59250	670570	0	730000	730000
10982140	01260 \GOLDEN GATE DR	352	RESIDENCE,~MULTIPLE	198884	1961116	0	2160000	2160000
10982191	00406 \E MISSION AVE	352	RESIDENCE,~MULTIPLE	63728	1116272	0	1180000	1180000
10983635	00700 \GOLDEN GATE CIR	352	RESIDENCE,~MULTIPLE	79844	650156	0	730000	730000
11047054	506-10 \CHESTNUT DR	352	RESIDENCE,~MULTIPLE	141546	408454	0	550000	550000
11047062	00502 \CHESTNUT DR	352	RESIDENCE,~MULTIPLE	67360	392640	0	460000	460000
11047070	00404 \CHESTNUT DR	352	RESIDENCE,~MULTIPLE	107950	342050	0	450000	450000
11058935	00302 1/2 GALVIN RD N	352	RESIDENCE,~MULTIPLE	30284	229716	0	260000	260000
11058943	4938-4950 \ROBIN DR	352	RESIDENCE,~MULTIPLE	63764	276236	0	340000	0
11065923	101-107 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	13892	186108	0	200000	200000
11067152	01221 \GOLD COAST RD	352	RESIDENCE,~MULTIPLE	644464	3695536	0	4340000	4340000
11067632	102-106 \W 20TH AVE	352	RESIDENCE,~MULTIPLE	14050	135950	0	150000	150000
11074019	01511-01517 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	38518	331482	0	370000	370000
11074086	01002 \BELLEWOOD CT	352	RESIDENCE,~MULTIPLE	457380	1082620	0	1540000	1540000
11084391	08003 \S 48TH ST	352	RESIDENCE,~MULTIPLE	146280	1093720	0	1240000	1240000
11100184	08009 \S 49TH ST	352	RESIDENCE,~MULTIPLE	25354	184646	0	210000	210000
11100192	08006 \S 48TH AVE	352	RESIDENCE,~MULTIPLE	28632	141368	0	170000	170000
11100265	08005 \S 48TH AVE	352	RESIDENCE,~MULTIPLE	51390	198610	0	250000	250000
11100273	08009 \S 48TH AVE	352	RESIDENCE,~MULTIPLE	27354	142646	0	170000	170000
11100281	08013 \S 48TH AVE	352	RESIDENCE,~MULTIPLE	23022	146978	0	170000	170000
11100303	08017 \S 48TH AVE	352	RESIDENCE,~MULTIPLE	61608	348392	0	410000	410000
11100311	04921 \COPPER CREEK RD	352	RESIDENCE,~MULTIPLE	75664	424336	0	500000	500000
11101105	00210 \E GLENMORE DR	352	RESIDENCE,~MULTIPLE	72048	367952	0	440000	440000
11104333	00314 \S BRYAN ST	352	RESIDENCE,~MULTIPLE	47396	202604	0	250000	250000
11104414	00445 \N 2ND ST	352	RESIDENCE,~MULTIPLE	51488	318512	0	370000	370000
11104570	07251 \S 145TH ST	352	RESIDENCE,~MULTIPLE	102230	987770	0	1090000	1090000
11104589	07225 \S 145TH ST	352	RESIDENCE,~MULTIPLE	108600	1021394	0	1130000	1130000
11114940	2403-2409 \LILLIAN ST	352	RESIDENCE,~MULTIPLE	200776	1249224	0	1450000	1450000
11119926	03117 \COMSTOCK AVE	352	RESIDENCE,~MULTIPLE	578476	5031524	0	5610000	5610000
11136944	14814 \GILES RD	352	RESIDENCE,~MULTIPLE	1880920	15779080	0	17660000	17660000
11136952	01607 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	23715	136285	0	160000	160000
11136960	01611 \FRANKLIN ST	352	RESIDENCE,~MULTIPLE	27215	33785	0	61000	61000
11137118	07205 \S 145TH ST	352	RESIDENCE,~MULTIPLE	95514	1034486	0	1130000	1130000
11137126	07107 \S 145TH ST	352	RESIDENCE,~MULTIPLE	93976	1016024	0	1110000	1110000
11137134	07007 \S 145TH ST	352	RESIDENCE,~MULTIPLE	126350	1233650	0	1360000	1360000
11151005	01531 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	121764	718236	0	840000	840000
11151021	01523 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	26568	193432	0	220000	220000
11151048	01521 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	23422	196578	0	220000	220000
11151056	01503 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	26208	193792	0	220000	220000
11151064	01501 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	26076	193924	0	220000	220000
11151072	01505 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	24176	195824	0	220000	220000
11151080	01507 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	24918	195082	0	220000	220000
11151099	01525 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	24760	195240	0	220000	220000
11151102	01509 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	40764	179236	0	220000	220000
11151110	01511 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	34224	185776	0	220000	220000
11151129	01529 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	30392	189608	0	220000	220000
11151137	01527 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	36778	183222	0	220000	220000
11151307	00485 \S 3RD ST	352	RESIDENCE,~MULTIPLE	26136	59864	0	86000	86000
11161574	00808 \W 23RD AVE	352	RESIDENCE,~MULTIPLE	9828	90172	0	100000	100000

11161582	804-806 \W 23RD AVE	352	RESIDENCE,~MULTIPLE	23909	442430	0	466339	466339
11161965	14455 \HARRISON ST	352	RESIDENCE,~MULTIPLE	317834	2132166	0	2450000	2450000
11166991	00602 \W 23RD AVE	352	RESIDENCE,~MULTIPLE	34178	365822	0	400000	400000
11170077	14360-82 \MEADOWS PKWY	352	RESIDENCE,~MULTIPLE	247512	2112488	0	2360000	2360000
11180900	00400 \W 19TH AVE	352	RESIDENCE,~MULTIPLE	265934	154066	0	420000	420000
11180919	01716 \WAYNE ST	352	RESIDENCE,~MULTIPLE	43778	406222	0	450000	450000
11181745	1701-1708 \BELLEWOOD CT	352	RESIDENCE,~MULTIPLE	196017	1053983	0	1250000	1250000
11191570	310-320 \N 1ST ST	352	RESIDENCE,~MULTIPLE	140000	430000	0	570000	570000
11209941	02003 \HARLAN DR	352	RESIDENCE,~MULTIPLE	231885	1938115	0	2170000	2170000
11222360	00220 \N 1ST ST	352	RESIDENCE,~MULTIPLE	169644	500356	0	670000	670000
11229624	08117 \S 87TH ST	352	RESIDENCE,~MULTIPLE	603742	5326258	0	5930000	5930000
11233621	908-912 \KASPER ST	352	RESIDENCE,~MULTIPLE	277152	2332848	0	2610000	2610000
11246375	4710-4742 \VIRGINIA ST	352	RESIDENCE,~MULTIPLE	348480	3291520	0	3640000	3640000
11246383	04740 \VIRGINIA ST	352	RESIDENCE,~MULTIPLE	43560	406440	0	450000	450000
11246448	00202 \E GLENMORE DR	352	RESIDENCE,~MULTIPLE	133294	786706	0	920000	920000
11246456	00112 \E GLENMORE DR	352	RESIDENCE,~MULTIPLE	92348	1037652	0	1130000	1130000
11255250	15010 \GILES RD	352	RESIDENCE,~MULTIPLE	897336	7722664	0	8620000	8620000
11276509	01106 \GRENOBLE DR	352	RESIDENCE,~MULTIPLE	327215	2902785	0	3230000	3230000
11287993	1701-51 \SCARBOROUGH DR	352	RESIDENCE,~MULTIPLE	1685596	13614404	0	15300000	15300000
11288469	02202 \W GREGG RD	352	RESIDENCE,~MULTIPLE	1110780	9469220	0	10580000	10580000
11304081	11502 \MAASS RD	352	RESIDENCE,~MULTIPLE	466962	3853038	0	4320000	4320000
11316047	01214 \APPLEWOOD DR	352	RESIDENCE,~MULTIPLE	893328	9826672	0	10720000	10720000
11332115	00508 \KINGS DR	352	RESIDENCE,~MULTIPLE	17871	182129	0	200000	200000
11332123	GALVIN FRONTAGE RD	352	RESIDENCE,~MULTIPLE	9087	0	0	9087	9087
11343168	01425 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	67994	266006	0	334000	334000
11351527	21770-21776 \LAURA ST	352	RESIDENCE,~MULTIPLE	24394	325606	0	350000	350000
11351535	21780-21786 \LAURA ST	352	RESIDENCE,~MULTIPLE	33106	316894	0	350000	350000
11560740	09501 \BRENTWOOD DR	352	RESIDENCE,~MULTIPLE	867716	10512284	0	11380000	11380000
11561223	02882 \COMSTOCK PLZ	352	RESIDENCE,~MULTIPLE	605658	4794342	0	5400000	5400000
11561230	02802 \COMSTOCK PLZ	352	RESIDENCE,~MULTIPLE	1152684	14307316	0	15460000	15460000
11561314	07513 \S 25TH ST	352	RESIDENCE,~MULTIPLE	74052	705948	0	780000	780000
11563729	09825-09831 \CENTENNIAL RD	352	RESIDENCE,~MULTIPLE	518102	4261898	0	4780000	4780000
11569931	20256-76 \GLENMORE DR	352	RESIDENCE,~MULTIPLE	349552	2760448	0	3110000	3110000
11570659	1307 \GALVIN RD S	352	RESIDENCE,~MULTIPLE	566498	5273502	0	5840000	5840000
11571387	1504 \WILSHIRE DR	352	RESIDENCE,~MULTIPLE	38529	231471	0	270000	270000
11572172	06920-06952 \S 115TH ST	352	RESIDENCE,~MULTIPLE	240210	2669790	0	2910000	2910000
11572923	02315 \GREENWALD DR	352	RESIDENCE,~MULTIPLE	841580	5468420	0	6310000	6310000
11574580	10702-10798 \BRENTWOOD DR	352	RESIDENCE,~MULTIPLE	1753028	14686972	0	16440000	16440000
11575681	00309 \FT CROOK RD S	352	RESIDENCE,~MULTIPLE	716075	5043925	0	5760000	5760000
11575744	01603-01617 \BARRINGTON PKY	352	RESIDENCE,~MULTIPLE	425406	2174594	0	2600000	2600000
11576818	01507 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	16710	68290	0	85000	85000
11576819	01507 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	4140	80860	0	85000	85000
11576820	01507 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	6440	78560	0	85000	85000
11576821	01509 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	6440	78560	0	85000	85000
11576822	01509 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	4140	80860	0	85000	85000
11576823	01509 \PAPILLION DR	352	RESIDENCE,~MULTIPLE	8832	76168	0	85000	85000
11579702	11829 \AMERADO BLVD	352	RESIDENCE,~MULTIPLE	1530012	7479988	0	9010000	9010000
11582026	02225 \JEFFERSON ST	352	RESIDENCE,~MULTIPLE	2144	65856	0	68000	68000
11582266	06949 \S HARRISON HILLS DR	352	RESIDENCE,~MULTIPLE	459838	6760162	0	7220000	7220000
11582267	07205 \S HARRISON HILLS DR	352	RESIDENCE,~MULTIPLE	575354	6704646	0	7280000	7280000
11582268	11435 \GERTRUDE CT	352	RESIDENCE,~MULTIPLE	396550	3873450	0	4270000	4270000
11582269	06925 \S 115TH ST PLZ	352	RESIDENCE,~MULTIPLE	1361290	9118710	0	10480000	10480000
11582686	01600 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	449540	5290460	0	5740000	5740000
11582687	01604 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	561052	2338948	0	2900000	2900000
11584013	00115-00119 \E WEST PLAINS RI	352	RESIDENCE,~MULTIPLE	98388	1011612	0	1110000	1110000
11584090	19224 \OLIVE PLZ	352	RESIDENCE,~MULTIPLE	395020	864980	0	1260000	1260000
11585762	10215 \CAPE COD LNDG	352	RESIDENCE,~MULTIPLE	1644738	14975262	0	16620000	16620000
11587462	04007 \RAYNOR PKWY	352	RESIDENCE,~MULTIPLE	1186266	14713734	0	15900000	15900000
11587479	20184 \GLENMORE DR	352	RESIDENCE,~MULTIPLE	163966	1066034	0	1230000	1230000
11587480	20136 \GLENMORE DR	352	RESIDENCE,~MULTIPLE	132858	1247142	0	1380000	1380000
11590623	06705 \GILES RD	352	RESIDENCE,~MULTIPLE	1512705	19592295	0	21105000	21105000
11590623	06705 \GILES RD	352	RESIDENCE,~MULTIPLE	1512705	19592295	0	21105000	21105000
11591079	00517 \LANGDON AVE	352	RESIDENCE,~MULTIPLE	27486	182514	0	210000	210000
11591147	00302 \S MADISON ST	352	RESIDENCE,~MULTIPLE	16816	128184	0	145000	145000
11591173	01802 \WAYNE ST	352	RESIDENCE,~MULTIPLE	11723	138277	0	150000	150000
11591174	01804 \WAYNE ST	352	RESIDENCE,~MULTIPLE	15542	134458	0	150000	150000
11591175	01806 \WAYNE ST	352	RESIDENCE,~MULTIPLE	15593	134407	0	150000	150000
11591380	14007 \WILLIAMSBURG CT	352	RESIDENCE,~MULTIPLE	1644522	8075478	0	9720000	9720000
11591381	14217 \CONSTITUTION CIR	352	RESIDENCE,~MULTIPLE	803704	5616296	0	6420000	6420000
11591634	15859 \ROSEWOOD ST	352	RESIDENCE,~MULTIPLE	271364	4278636	0	4550000	4550000
11591635	15735 \ROSEWOOD ST	352	RESIDENCE,~MULTIPLE	169128	1300872	0	1470000	1470000
11591842	07544 \GERTRUDE ST	352	RESIDENCE,~MULTIPLE	449626	7890374	0	8340000	8340000
11591843	07454 \GERTRUDE ST	352	RESIDENCE,~MULTIPLE	367472	2162528	0	2530000	2530000
11591977	01431 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	23672	223859	0	247531	0

11591978	01433 \GRANDVIEW AVE	352	RESIDENCE,~MULTIPLE	85060	334940	0	420000	0
11592031	7302-7354 \JOSEPHINE CT	352	RESIDENCE,~MULTIPLE	636724	2463276	0	3100000	3100000
11592244	01905 \THURSTON AVE	352	RESIDENCE,~MULTIPLE	30552	279448	0	310000	310000
11592246	01913 \WINNIE DR	352	RESIDENCE,~MULTIPLE	32138	427862	0	460000	460000
11592315	09852 \JOSEPHINE CT	352	RESIDENCE,~MULTIPLE	861356	4608644	0	5470000	5470000
11592366	00105-00107 \W GOLD COAST R	352	RESIDENCE,~MULTIPLE	205292	1694708	0	1900000	1900000
11592549	07010 \S 97TH PLZ	352	RESIDENCE,~MULTIPLE	348480	2731520	0	3080000	3080000
11592552	02204 \ALBERT ST	352	RESIDENCE,~MULTIPLE	497020	2542980	0	3040000	3040000
11592565	16895 - 16913 \OAKMONT DR	352	RESIDENCE,~MULTIPLE	680262	6169738	0	6850000	6850000
11592921	00620 \W LINCOLN ST	352	RESIDENCE,~MULTIPLE	678242	4651758	0	5330000	5330000
11592989	00345 \SPRUCE ST	352	RESIDENCE,~MULTIPLE	23522	61478	0	85000	85000
11593028	00701 \GOLDEN GATE CIR	352	RESIDENCE,~MULTIPLE	127194	922806	0	1050000	1050000
11593097	15643 \ROSEWOOD ST	352	RESIDENCE,~MULTIPLE	312698	4647302	0	4960000	4960000
11594982	15609 \ROSEWOOD ST	352	RESIDENCE,~MULTIPLE	422630	3697370	0	4120000	4120000
11597032	07451 \SHADOW LAKE PLZ	352	RESIDENCE,~MULTIPLE	476686	8973314	0	9450000	9450000
10321535	00119 \N MCKENNA AVE	353	RETAIL STORE	10815	62185	0	73000	0
10323635	00120 \N MCKENNA AVE	353	RETAIL STORE	5250	64750	0	70000	70000
10326936	00101 \S MCKENNA AVE	353	RETAIL STORE	3348	67652	0	71000	71000
10330739	00104 \GLENMORE DR	353	RETAIL STORE	143330	1296670	0	1440000	1440000
10330917	00721 \APACHE DR	353	RETAIL STORE	13338	100662	0	114000	114000
10331905	00611 \N HWY 6	353	RETAIL STORE	119682	490318	0	610000	610000
10350071	00167 \MAIN ST	353	RETAIL STORE	11616	158384	0	170000	170000
10350268	00145 \MAIN ST	353	RETAIL STORE	5808	35692	0	41500	41500
10350608	00205 \MAIN ST	353	RETAIL STORE	23232	96768	0	120000	120000
10353356	00138 \MAIN ST	353	RETAIL STORE	5808	19692	0	25500	25500
10353798	00180 \MAIN ST	353	RETAIL STORE	4512	35488	0	40000	40000
10355383	00183 \MAIN ST	353	RETAIL STORE	5808	53192	0	59000	59000
10356649	00121 \MAIN ST	353	RETAIL STORE	4818	37582	0	42400	42400
10357203	07315 \S 36TH ST	353	RETAIL STORE	16306	73294	0	89600	89600
10366954	00192 \MAIN ST	353	RETAIL STORE	7104	52096	0	59200	59200
10383093	02111 \HARVELL DR	353	RETAIL STORE	63756	206244	0	270000	270000
10383190	00504 \GALVIN RD S	353	RETAIL STORE	81021	78979	0	160000	160000
10403345	12102 \S 180TH ST	353	RETAIL STORE	833903	660000	103195	1597098	1597098
10407251	01307 \FT CROOK RD N	353	RETAIL STORE	87555	122445	0	210000	210000
10409726	00545 \S WASHINGTON ST	353	RETAIL STORE	49140	84860	0	134000	134000
10423737	06902 \RAILROAD AVE	353	RETAIL STORE	81651	158349	0	240000	240000
10431063	01902 \BETZ RD	353	RETAIL STORE	8763	77737	0	86500	86500
10449841	01706 \GALVIN RD S	353	RETAIL STORE	139392	160608	0	300000	300000
10462945	01510 \GALVIN RD S	353	RETAIL STORE	78744	61256	0	140000	140000
10485651	07926 \S 84TH ST	353	RETAIL STORE	95596	264404	0	360000	360000
10518207	03804 \FT CROOK RD S	353	RETAIL STORE	55102	74898	0	130000	130000
10518460	00107 \S MCKENNA AVE	353	RETAIL STORE	3470	63030	0	66500	66500
10534652	00547 \N WASHINGTON ST	353	RETAIL STORE	26460	108940	0	135400	135400
10558187	0120-0122 \N WASHINGTON ST	353	RETAIL STORE	18480	131520	0	150000	150000
10558217	00114 \N WASHINGTON ST	353	RETAIL STORE	9240	78760	0	88000	88000
10558225	00110 \N WASHINGTON ST	353	RETAIL STORE	9240	54760	0	64000	64000
10558365	00107 \N WASHINGTON ST	353	RETAIL STORE	11550	142450	0	154000	154000
10558373	00115 \N WASHINGTON ST	353	RETAIL STORE	9240	48760	0	58000	58000
10558381	121-123 \N WASHINGTON ST	353	RETAIL STORE	18480	121520	0	140000	140000
10558454	00147 \N WASHINGTON ST	353	RETAIL STORE	5940	128060	0	134000	134000
10559175	00104 \E 1ST ST	353	RETAIL STORE	13860	94140	0	108000	108000
10575669	00146 \W 2ND ST	353	RETAIL STORE	16020	28980	0	45000	45000
10576274	00103 \E 4TH ST	353	RETAIL STORE	23100	72400	0	95500	95500
10576347	00310 \N WASHINGTON ST	353	RETAIL STORE	65450	104550	0	170000	170000
10602380	00410 \GALVIN RD N	353	RETAIL STORE	77100	62900	0	140000	140000
10605061	2241-2243 \FRANKLIN ST	353	RETAIL STORE	8012	206988	0	215000	215000
10605339	02213 \FRANKLIN ST	353	RETAIL STORE	5198	37802	0	43000	43000
10605436	02223 \FRANKLIN ST	353	RETAIL STORE	10682	73318	0	84000	84000
10605517	2217-2219 \FRANKLIN ST	353	RETAIL STORE	18155	112845	0	131000	131000
10605525	2237-2239 \FRANKLIN ST	353	RETAIL STORE	8012	108988	0	117000	117000
10605959	00706 \W MISSION AVE	353	RETAIL STORE	13984	101016	0	115000	115000
10607544	02303 \LINCOLN RD	353	RETAIL STORE	17848	77152	0	95000	95000
10608125	02409 \LINCOLN RD	353	RETAIL STORE	7200	67300	0	74500	74500
10608141	02405 \LINCOLN RD	353	RETAIL STORE	19200	0	0	19200	19200
10608230	02407 \LINCOLN RD	353	RETAIL STORE	12960	42040	0	55000	55000
10608311	2107-2109 \FRANKLIN ST	353	RETAIL STORE	10982	95018	0	106000	106000
10608338	00108 \E MISSION AVE	353	RETAIL STORE	13524	166476	0	180000	180000
10610332	07015 \RAILROAD AVE	353	RETAIL STORE	20923	134077	0	155000	155000
10611029	2216-2218 \WAYNE ST	353	RETAIL STORE	2457	36043	0	38500	38500
10611398	00407 \W MISSION AVE	353	RETAIL STORE	20286	29714	0	50000	50000
10611789	00601 \W MISSION AVE	353	RETAIL STORE	14420	55580	0	70000	70000
10611819	219-223 \W MISSION AVE	353	RETAIL STORE	18522	87478	0	106000	106000
10611908	215-217 \W MISSION AVE	353	RETAIL STORE	11172	68828	0	80000	80000
10634851	00111 \W MISSION AVE	353	RETAIL STORE	7056	62944	0	70000	70000

10635122	00119 \W MISSION AVE	353	RETAIL STORE	17866	156134	0	174000	174000
10635564	2206-2208 \FRANKLIN ST	353	RETAIL STORE	8012	128388	0	136400	136400
10636315	00113 \W 22ND AVE	353	RETAIL STORE	24035	135965	0	160000	160000
10762647	09907 \SAPP BROTHERS DR	353	RETAIL STORE	968888	981112	0	1950000	1950000
10919201	01209 \ROYAL DR	353	RETAIL STORE	27500	142500	0	170000	170000
10974180	01210 \ROYAL DR	353	RETAIL STORE	175200	139800	0	315000	315000
10974555	00120 \W MISSION AVE	353	RETAIL STORE	9996	36104	0	46100	46100
10974563	00160 \MAIN ST	353	RETAIL STORE	7208	47792	0	55000	55000
10982043	02315-2317 \LINCOLN RD	353	RETAIL STORE	24594	80406	0	105000	105000
11073799	00915 \FT CROOK RD N	353	RETAIL STORE	162350	147650	0	310000	310000
11083816	01702 \HARLAN DR	353	RETAIL STORE	185204	644796	0	830000	830000
11115181	00802 \TARA PLZ	353	RETAIL STORE	98010	536990	0	635000	635000
11119381	01712 \CHARLESTON DR	353	RETAIL STORE	385072	314928	0	700000	700000
11136995	02264 \FRANKLIN ST	353	RETAIL STORE	8103	151897	0	160000	160000
11157011	08603 \HARRISON ST	353	RETAIL STORE	24164	62836	0	87000	87000
11161620	02301 \CORNHUSKER RD	353	RETAIL STORE	288500	591500	0	880000	880000
11161868	00935-945 \N ADAMS ST	353	RETAIL STORE	246080	743920	0	990000	990000
11167580	02207 \GEORGIA AVE	353	RETAIL STORE	132510	152490	0	285000	285000
11170654	02910 \GILMORE RD	353	RETAIL STORE	130680	29320	0	160000	160000
11175656	08124 \S 84TH ST	353	RETAIL STORE	194068	775932	0	970000	970000
11177012	03615 \SUMMIT PLAZA DR	353	RETAIL STORE	348984	481016	0	830000	830000
11181621	07875 \S 84TH ST	353	RETAIL STORE	317120	232880	0	550000	550000
11223804	00108 \E GLENMORE DR	353	RETAIL STORE	51654	163346	0	215000	215000
11234237	07865 \S 83RD ST	353	RETAIL STORE	733365	1306635	0	2040000	2040000
11245999	00418 \GALVIN RD N	353	RETAIL STORE	48351	171649	0	220000	220000
11266805	00109 \ENTERPRISE DR	353	RETAIL STORE	45000	125000	0	170000	170000
11281391	01812 \GALVIN RD S	353	RETAIL STORE	275264	394736	0	670000	670000
11281405	01802 \GALVIN RD S	353	RETAIL STORE	360987	1179013	0	1540000	1540000
11288272	09004 \S 145TH ST	353	RETAIL STORE	528175	991825	0	1520000	1520000
11288523	01018 \LINCOLN RD	353	RETAIL STORE	42228	137772	0	180000	180000
11288531	01020 \LINCOLN RD	353	RETAIL STORE	50700	309300	0	360000	360000
11301457	00709 \GALVIN RD S	353	RETAIL STORE	152460	547540	0	700000	700000
11309733	00509 \W MISSION AVE	353	RETAIL STORE	25306	72694	0	98000	98000
11317469	01226 \N WASHINGTON ST	353	RETAIL STORE	320600	829400	0	1150000	1150000
11326255	08505 \GILES RD	353	RETAIL STORE	329315	560685	0	890000	890000
11333928	20596 \HWY 370	353	RETAIL STORE	424812	325188	0	750000	750000
11351640	00210 \N WASHINGTON ST	353	RETAIL STORE	155156	584844	0	740000	740000
11351888	01220 \N WASHINGTON ST	353	RETAIL STORE	257872	592128	0	850000	850000
11354275	03403 \SAMSON WAY	353	RETAIL STORE	394993	885007	0	1280000	1280000
11572003	04008 \TWIN CREEK DR	353	RETAIL STORE	309036	860964	0	1170000	1170000
11572924	06905 \S 36TH ST	353	RETAIL STORE	195458	1624542	0	1820000	1820000
11575667	21611 \PLATTEVIEW RD	353	RETAIL STORE	299344	425656	0	725000	725000
11577784	17202 \AUDREY ST	353	RETAIL STORE	243063	326937	0	570000	570000
11577804	02403 \TOWNE CENTRE DR	353	RETAIL STORE	612888	167112	0	780000	780000
11584011	16869 \AUDREY ST	353	RETAIL STORE	266776	283224	0	550000	550000
11587254	01008 \LINCOLN RD	353	RETAIL STORE	53048	361952	0	415000	415000
11587908	12703 \WESTPORT PKWY	353	RETAIL STORE	2917480	7682520	0	10600000	10600000
11589303	7751 \TOWNE CENTER PKWY	353	RETAIL STORE	3599250	4370750	0	7970000	7970000
11589639	1821 \WILSHIRE	353	RETAIL STORE	0	760000	0	760000	760000
11589642	11863 \S 216TH ST	353	RETAIL STORE	110826	449174	0	560000	560000
11590294	11343 \S 96TH ST	353	RETAIL STORE	840489	1519511	0	2360000	2360000
11590395	01179 \JOSEPH PLZ	353	RETAIL STORE	555270	434730	0	990000	990000
11590744	00700 \PARK DRIVE	353	RETAIL STORE	147985	702015	0	850000	850000
11590805	02805 \SAMSON WAY	353	RETAIL STORE	318989	301011	0	620000	620000
11590993	7403 \TOWNE CENTER PKWY	353	RETAIL STORE	1816500	3065000	0	4881500	4881500
11591250	09512 \S 71ST PLZ	353	RETAIL STORE	636880	2063120	0	2700000	2700000
11591551	09910 \S 71ST AVE	353	RETAIL STORE	386920	363080	0	750000	750000
11591806	01101 \FORT CROOK RD N	353	RETAIL STORE	721675	68325	0	790000	790000
11591956	01701 \GALVIN RD S	353	RETAIL STORE	547800	1602200	0	2150000	2150000
11591976	02245 \FRANKLIN ST	353	RETAIL STORE	3923	53077	0	57000	57000
11592538	06905 \S 84TH ST	353	RETAIL STORE	331223	1868777	0	2200000	2200000
11592539	06907 \S 84TH ST	353	RETAIL STORE	316823	763177	0	1080000	1080000
11592910	00120 \OLSON DR	353	RETAIL STORE	420810	169190	0	590000	590000
11592911	00304 \OLSON DR	353	RETAIL STORE	2052908	2997092	0	5050000	5050000
11592911	00304 \OLSON DR	353	RETAIL STORE	2052908	2997092	0	5050000	5050000
11592911	00304 \OLSON DR	353	RETAIL STORE	2052908	2997092	0	5050000	5050000
11592915	00310 \E GOLD COAST RD	353	RETAIL STORE	1159317	0	0	1159317	1159317
11593018	08146 \S 96TH ST	353	RETAIL STORE	534268	515732	0	1050000	1050000
11593059	00704 \GOLD COAST DR	353	RETAIL STORE	307395	119605	0	427000	0
11593108	11722 \STANDING STONE DR	353	RETAIL STORE	378235	1021765	0	1400000	0
11594100	09515 \S 71ST PLZ	353	RETAIL STORE	967032	4102968	0	5070000	5070000
11595001	00425 \BRYAN CIR	353	RETAIL STORE	84918	0	0	84918	84918
11595915	08420 \S 71ST PLZ	353	RETAIL STORE	692610	367390	0	1060000	1060000
11595917	07305 \TOWNE CENTER PKWY	353	RETAIL STORE	1085550	674450	0	1760000	1760000

10330046	7125-7133 \HARRISON ST	412	SHOPPING CENTER,~NBHD	92476	157524	0	250000	250000
10367691	3915-4011 \HARRISON ST	412	SHOPPING CENTER,~NBHD	254400	195600	0	450000	450000
10394907	798-919 \VILLAGE SQ	412	SHOPPING CENTER,~NBHD	434510	1965490	0	2400000	2400000
10431071	1906-1910 \BETZ RD	412	SHOPPING CENTER,~NBHD	95860	84140	0	180000	180000
10463224	508-516 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	179031	290969	0	470000	470000
10464662	01505 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	91800	223200	0	315000	315000
10480226	OMAHA	412	SHOPPING CENTER,~NBHD	37898	5110	0	43008	43008
10487239	2411-2417 \LINCOLN RD	412	SHOPPING CENTER,~NBHD	17040	132960	0	150000	150000
10505342	102-110 \E CEDARDALE RD	412	SHOPPING CENTER,~NBHD	177464	552536	0	730000	730000
10537023	07101 \S 84TH ST	412	SHOPPING CENTER,~NBHD	468378	1001622	0	1470000	1470000
10537449	07101 \S 84TH ST	412	SHOPPING CENTER,~NBHD	121728	50272	0	172000	172000
10541756	2609-2619 \CHANDLER RD	412	SHOPPING CENTER,~NBHD	84406	615594	0	700000	700000
10567925	11515-11541 \S 36TH ST	412	SHOPPING CENTER,~NBHD	305130	614870	0	920000	920000
10581170	7506-7514 \S 84TH ST	412	SHOPPING CENTER,~NBHD	385072	54928	0	440000	440000
10601414	00435 \GALVIN RD N	412	SHOPPING CENTER,~NBHD	78000	292000	0	370000	370000
10602321	02212-2216 \AVERY RD	412	SHOPPING CENTER,~NBHD	129267	610733	0	740000	740000
10603417	807-841 \TARA PLZ	412	SHOPPING CENTER,~NBHD	1285239	1044761	0	2330000	2330000
10604316	7702-7706 \S 36TH ST	412	SHOPPING CENTER,~NBHD	35700	60500	0	96200	96200
10611304	00411 \W MISSION AVE	412	SHOPPING CENTER,~NBHD	25284	184716	0	210000	210000
10634789	00101 \W MISSION AVE	412	SHOPPING CENTER,~NBHD	30870	229130	0	260000	260000
10748423	00501 \OLSON DR	412	SHOPPING CENTER,~NBHD	332800	727200	0	1060000	1060000
10748717	01401 \GOLD COAST RD	412	SHOPPING CENTER,~NBHD	128876	441124	0	570000	570000
10748741	00701 \OLSON DR	412	SHOPPING CENTER,~NBHD	422100	1387900	0	1810000	1810000
10764844	00601 \FT CROOK RD N	412	SHOPPING CENTER,~NBHD	53130	169570	0	222700	222700
10943285	00204 \GALVIN RD N	412	SHOPPING CENTER,~NBHD	187908	386092	0	574000	574000
10952101	01503 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	113391	296609	0	410000	410000
10958983	11792-11804 \S 25TH ST	412	SHOPPING CENTER,~NBHD	75485	324515	0	400000	400000
10959734	11820-11830 \S 25TH ST	412	SHOPPING CENTER,~NBHD	144150	715850	0	860000	860000
10973400	5119-5125 \HARRISON ST	412	SHOPPING CENTER,~NBHD	53550	236450	0	290000	290000
11047313	8020 \S 84TH ST	412	SHOPPING CENTER,~NBHD	249164	460836	0	710000	710000
11063165	00800-810 \FT CROOK RD S	412	SHOPPING CENTER,~NBHD	225591	934409	0	1160000	1160000
11066431	1001-1025 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	518187	2131813	0	2650000	2650000
11074051	11425 \S 72ND ST	412	SHOPPING CENTER,~NBHD	478583	1501417	0	1980000	1980000
11083441	702-716 \FT CROOK RD N	412	SHOPPING CENTER,~NBHD	224442	505558	0	730000	730000
11083603	00923 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	173508	446492	0	620000	620000
11083662	00701 \GALVIN RD S	412	SHOPPING CENTER,~NBHD	247968	1132032	0	1380000	1380000
11103884	718-732 \FT CROOK RD N	412	SHOPPING CENTER,~NBHD	164880	565120	0	730000	730000
11151218	4711-4739 \GILES RD	412	SHOPPING CENTER,~NBHD	102960	307040	0	410000	410000
11154691	02440 \CORNHUSKER RD	412	SHOPPING CENTER,~NBHD	485088	1164912	0	1650000	1650000
11154713	2304-2352 \CORNHUSKER PLZ	412	SHOPPING CENTER,~NBHD	266586	633414	0	900000	900000
11175826	01219 \APPLEWOOD DR	412	SHOPPING CENTER,~NBHD	351526	1218474	0	1570000	1570000
11254483	02203-2215 \PLEASANTVIEW LA	412	SHOPPING CENTER,~NBHD	126325	428675	0	555000	555000
11266449	10110 \S 15TH ST	412	SHOPPING CENTER,~NBHD	404240	435760	0	840000	840000
11266856	00216 \ENTERPRISE DR	412	SHOPPING CENTER,~NBHD	102210	267790	0	370000	370000
11282819	21689 \NORTH STAR DR	412	SHOPPING CENTER,~NBHD	103238	726762	0	830000	830000
11285494	02015 \PRATT AVE	412	SHOPPING CENTER,~NBHD	642896	1227104	0	1870000	1870000
11285877	02851 \CAPEHART RD	412	SHOPPING CENTER,~NBHD	90896	479104	0	570000	570000
11285885	02861 \CAPEHART RD	412	SHOPPING CENTER,~NBHD	72000	388000	0	460000	460000
11288388	08013-8049 \S 83RD AVE	412	SHOPPING CENTER,~NBHD	923935	2546065	0	3470000	3470000
11305819	07511 \S 36TH ST	412	SHOPPING CENTER,~NBHD	120215	844785	0	965000	965000
11309563	06909 \S 157TH ST	412	SHOPPING CENTER,~NBHD	500975	1199025	0	1700000	1700000
11309644	02209-02227 \THURSTON CIR	412	SHOPPING CENTER,~NBHD	326565	343435	0	670000	670000
11317183	03604 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	758520	1211480	0	1970000	1970000
11317353	03608 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	167643	982357	0	1150000	1150000
11336536	04005 \TWINCREEK DR	412	SHOPPING CENTER,~NBHD	363339	566661	0	930000	930000
11351802	00607 \PINNACLE DR	412	SHOPPING CENTER,~NBHD	273228	266772	0	540000	540000
11354283	03503 \SAMSON WAY	412	SHOPPING CENTER,~NBHD	1254764	945236	0	2200000	2200000
11563750	09821-09825 \GILES RD	412	SHOPPING CENTER,~NBHD	504248	535752	0	1040000	1040000
11563771	09721 \GILES RD	412	SHOPPING CENTER,~NBHD	891108	2628892	0	3520000	3520000
11570099	08610 \BRENTWOOD DR	412	SHOPPING CENTER,~NBHD	147232	1102768	0	1250000	1250000
11572004	04102 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	454937	1045063	0	1500000	1500000
11572007	10403 \S 15TH ST	412	SHOPPING CENTER,~NBHD	505494	704506	0	1210000	1210000
11572012	10521 \S 15TH ST	412	SHOPPING CENTER,~NBHD	2346024	9453976	0	11800000	11800000
11572925	03535 \HARRISON ST	412	SHOPPING CENTER,~NBHD	431343	838657	0	1270000	1270000
11573987	00505 \CORNHUSKER RD	412	SHOPPING CENTER,~NBHD	195828	1724172	0	1920000	1920000
11574932	02012 \CORNHUSKER RD	412	SHOPPING CENTER,~NBHD	486030	763970	0	1250000	1250000
11576071	03512 \SAMSON WAY	412	SHOPPING CENTER,~NBHD	631183	1408817	0	2040000	2040000
11576072	03504 \SAMSON WAY	412	SHOPPING CENTER,~NBHD	253085	506915	0	760000	760000
11576075	03906 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	405846	824154	0	1230000	1230000
11577781	16944 \AUDREY ST	412	SHOPPING CENTER,~NBHD	472797	697203	0	1170000	1170000
11577783	17128 \AUDREY ST	412	SHOPPING CENTER,~NBHD	495540	824460	0	1320000	1320000
11579606	03909 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	388233	941767	0	1330000	1330000
11579607	03905 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	390033	759967	0	1150000	1150000
11579693	07202 \GILES RD	412	SHOPPING CENTER,~NBHD	1011060	1608940	0	2620000	2620000

11581235	00749 \PINNACLE DR	412	SHOPPING CENTER,~NBHD	119587	370413	0	490000	490000
11583067	11532 \WILLOW PARK DR	412	SHOPPING CENTER,~NBHD	155247	914753	0	1070000	1070000
11583357	11757 \S HWY 6	412	SHOPPING CENTER,~NBHD	352835	1187165	0	1540000	1540000
11583360	11832 \STANDING STONE DR	412	SHOPPING CENTER,~NBHD	219541	1040459	0	1260000	1260000
11584012	16919 \AUDREY ST	412	SHOPPING CENTER,~NBHD	840112	2239888	0	3080000	3080000
11584264	08419 \S 73RD PLZ	412	SHOPPING CENTER,~NBHD	638380	1391620	0	2030000	2030000
11584750	03811 \TWIN CREEK DR	412	SHOPPING CENTER,~NBHD	334836	685164	0	1020000	1020000
11585017	11910 \STANDING STONE DR	412	SHOPPING CENTER,~NBHD	225642	0	0	225642	225642
11585018	11922 \STANDING STONE DR	412	SHOPPING CENTER,~NBHD	211918	28082	0	240000	240000
11585427	10208 \S 168TH AVE	412	SHOPPING CENTER,~NBHD	342384	827616	0	1170000	1170000
11587253	01004 \LINCOLN RD	412	SHOPPING CENTER,~NBHD	85673	329327	0	415000	415000
11587790	07828 \S 123RD PLZ	412	SHOPPING CENTER,~NBHD	1230000	1200000	0	2430000	2430000
11587831	02211 \CAPEHART RD	412	SHOPPING CENTER,~NBHD	460880	1689120	0	2150000	2150000
11587943	02903 \SAMSON WAY	412	SHOPPING CENTER,~NBHD	720082	1249918	0	1970000	1970000
11589615	18132 \EMILINE ST	412	SHOPPING CENTER,~NBHD	221200	0	0	221200	221200
11589616	07001 \S 181ST ST	412	SHOPPING CENTER,~NBHD	134232	745768	0	880000	880000
11589617	07007 \S 181ST ST	412	SHOPPING CENTER,~NBHD	232162	1667838	0	1900000	1900000
11589641	11855 \S 216TH ST	412	SHOPPING CENTER,~NBHD	128349	371651	0	500000	500000
11589659	08650 \S 71ST PLAZA	412	SHOPPING CENTER,~NBHD	1077555	1212445	0	2290000	2290000
11589660	08540 \S 71ST PLAZA	412	SHOPPING CENTER,~NBHD	1115160	1174840	0	2290000	2290000
11590316	11310-11314 \WICKERSHAM BL	412	SHOPPING CENTER,~NBHD	997029	782971	0	1780000	1780000
11590362	11336 \S 96TH ST	412	SHOPPING CENTER,~NBHD	944532	2885468	0	3830000	3830000
11590742	00850-00950 \PARK DR	412	SHOPPING CENTER,~NBHD	298110	401890	0	700000	700000
11590855	12040 \MCDERMOTT PLZ	412	SHOPPING CENTER,~NBHD	1237980	2152020	0	3390000	3390000
11591172	\CORNHUSKER RD	412	SHOPPING CENTER,~NBHD	9725	0	0	9725	9725
11591574	02871 \CAPEHART RD	412	SHOPPING CENTER,~NBHD	230780	239220	0	470000	470000
11592530	00213 \S WASHINGTON	412	SHOPPING CENTER,~NBHD	114531	415469	0	530000	530000
11593051	07302 \GILES RD	412	SHOPPING CENTER,~NBHD	485820	14180	0	500000	500000
11593126	08920 \S 71ST PLZ	412	SHOPPING CENTER,~NBHD	1159980	900020	0	2060000	2060000
11593489	09614 \S 71ST PLZ	412	SHOPPING CENTER,~NBHD	609840	0	0	609840	609840
11593490	09820 \S 71ST PLZ	412	SHOPPING CENTER,~NBHD	648168	51832	0	700000	700000
11595916	08350 \S 71ST PLZ	412	SHOPPING CENTER,~NBHD	921300	0	0	921300	921300
10976876	01103 \GALVIN RD S	413	SHOPPING CENTER,~COMM	212094	1967906	0	2180000	2180000
11047305	8040-8074 \S 84TH ST	413	SHOPPING CENTER,~COMM	1057116	1832884	0	2890000	2890000
11234245	07859-7877 \S 83RD ST	413	SHOPPING CENTER,~COMM	87597	82403	0	170000	170000
11254750	07904 \S 83RD ST	413	SHOPPING CENTER,~COMM	607896	722104	0	1330000	1330000
11582543	08410 \S 73RD PLZ	413	SHOPPING CENTER,~COMM	1068552	1931448	0	3000000	3000000
11589302	07775 \OLSON DR	414	SHOPPING CENTER,~REGIO	12239490	63881260	0	76120750	76120750
11593194	21209 \NEBRASKA CROSSING DR	414	SHOPPING CENTER,~REGIO	2985650	64573810	0	67559460	67559460
10748555	00501 \E GOLD COAST RD	451	MULTIPLE RES. (SEN~CITIZ	331451	3858549	0	4190000	4190000
10748695	01507 \GOLD COAST RD	451	MULTIPLE RES. (SEN~CITIZ	216675	1593325	0	1810000	1810000
11082801	08507 \GRANVILLE PKWY	451	MULTIPLE RES. (SEN~CITIZ	184058	2045942	0	2230000	2230000
11137088	01802 \WALL ST	451	MULTIPLE RES. (SEN~CITIZ	235415	5724585	0	5960000	5960000
11351551	00801 \N ADAMS ST	451	MULTIPLE RES. (SEN~CITIZ	368154	1941846	0	2310000	2310000
11572150	00522 \W LINCOLN ST	451	MULTIPLE RES. (SEN~CITIZ	424710	2677290	0	3102000	3102000
11580265	04609 \HILLTOP ST	451	MULTIPLE RES. (SEN~CITIZ	469632	3730368	0	4200000	4200000
11590275	00702 \FT CROOK RD S	451	MULTIPLE RES. (SEN~CITIZ	426863	5319639	0	5746502	5746502
11590988	01502 \FT CROOK RD S	451	MULTIPLE RES. (SEN~CITIZ	1306573	8793427	0	10100000	10100000
11591309	20332 \E HACKBERRY DR	451	MULTIPLE RES. (SEN~CITIZ	301011	6248989	0	6550000	6550000
11595586	11380 \S 60TH CT	451	MULTIPLE RES. (SEN~CITIZ	476328	5017138	0	5493466	5493466
11595587	06082 \GRAND LODGE AVE	451	MULTIPLE RES. (SEN~CITIZ	185564	1539436	0	1725000	1725000

TAX VALUATION INC

PROPOSAL FOR THE VALUATION OF:

**559 MULTI-FAMILY & RETAIL PARCELS
LOCATED IN
SARPY COUNTY, NEBRASKA**

PREPARED FOR:

**SARPY COUNTY BOARD OF COMMISSIONERS
COUNTY CLERK'S OFFICE
1210 GOLDEN GATE DRIVE – SUITE 1250
PAPILLION, NE 68046**

PREPARED BY:

**MATTHEW J. WILSON
&
RONALD E. ELLIOTT**

**TAX VALUATION INC
6001 S. 58TH St – SUITE A
LINCOLN, NEBRASKA 68516**

EFFECTIVE DATE OF VALUATION: JANUARY 1, 2017

6001 S 58th STREET – SUITE A, LINCOLN, NE

402-742-0225

TAX VALUATION INC

6001 S. 58th St. – Suite A
Lincoln, NE 68516
402-450-5183

December 10, 2015

Sarpy County Board of Commissioners
Sarpy County Clerk's Office
1210 Golden Gate Drive – Suite 1250
Papillion, Nebraska 68046

RE: Request For Proposals:
Appraisal Services – Commercial & Industrial
For The Sarpy County Assessor's Office

Dear Commissioners:

I have reviewed the above-referenced Request For Proposals and have prepared the attached proposal. This proposal sets forth the outline for the valuation of 301 parcels with multi-family occupancy codes of 321, 352 and 451, as well as 258 parcels with retail shopping occupancy codes of 353, 412, 319, 446, 413, and 414. The total number of properties covered by this proposal is 559 parcels.

Tax Valuation Inc intends to office out of its Lincoln office, at 6001 S. 58th St., Suite A, Lincoln, NE 68516. The contact person is Matthew J. 'Joe' Wilson. His cell phone is 402-450-5183 and his email address is appraiserjoe@yahoo.com.

Tax Valuation Inc has always and will continue to comply with Reg-50-004, Nebraska Administrative Code, Title 350 – Nebraska Department of Revenue, Property Assessment Division. Tax Valuation Inc further agrees to comply with all State and Federal statutes and regulations related to taxation, worker's compensation insurance and unemployment insurance.

Thank you for this opportunity to be of service.

Respectfully submitted,



Matthew J. Wilson
NE Certified General Appraiser CG920198

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Company Information

Tax Valuation Inc was incorporated in October 2014 by Matthew J. Wilson and Ronald E. Elliott. We organized as a corporation with Matthew Wilson as president and Ronald Elliott as vice-president. Linda Wilson is secretary/treasurer. We have no outstanding debt and we are approaching six figures in our outstanding receivables. Matthew Wilson is a certified general appraiser in the state of Nebraska and will serve as the lead appraiser for purposes of assuming contractual responsibility.

Qualifications and References

Qualifying Experience - Firm

Since March of this year, Tax Valuation Inc has entered into the following contracts:

- Dakota County, complete commercial valuation
- Keith County, lake land and lake residential parcel valuation
- McPherson County, all improved parcel valuation
- Blaine County, ag-improved parcel & commercial parcel valuation
- Thomas County, village parcel & commercial parcel valuation
- Logan County, ag-improved parcel & commercial parcel valuation
- Pick-up work for various counties including Pawnee, Kearny, Keith, Dakota, Thomas, Blaine, and McPherson.

The majority of this work is complete.

Qualifying Experience – Professionals

Matthew 'Joe' Wilson is a graduate of the University of Nebraska and has over 42 years of real estate appraisal experience, including fee appraisals on most types of property as well as ad-valorem work in Hall and Dakota Counties. Joe has a certified general appraiser certification from the State of Nebraska and a former Member of the Appraisal Institute (MAI). Attached are a copy of my certified general certification and a resume. Joe will serve as lead appraiser on the project.

Ron Elliott, a graduate of the University of Nebraska, has over 30 years of ad-valorem valuation experience. Over the years, Ron worked as a contractor for various counties including Pawnee, Otoe, Johnson, Richardson and Nemaha. He also worked for a time in the tax division of Great Plains Appraisal.

References

Jeff Curry, Dakota County Assessor
1601 Broadway St - P.O. Box 9, Dakota City, NE 68731
402-987-2101 jcurry@dakotacountyne.org

Lorissa Hartman, County Clerk
503 Main Street – P.O. Box 226, Thedford, NE 69166
308-645-2261 clerk@thomas.nacone.org

Judy Dailey, McPherson County Clerk
500 Anderson St – P.O. Box 122, Tryon, NE 69167
308-587-2363 clerk@mcpherson.nacone.org

Renae Zink, Keith County Assessor
511 N Spruce Street, Ogallala, NE 69153
308-284-8040 rzink@keithcountyne.gov

April Wescott, Blaine County Clerk
145 Lincoln Street, Brewster, NE 68821
308-547-2222 clerk@blaine.nacone.org

Understanding of Work

Contractor will physically inspect and record the physical characteristics of the land and improvements and collect street-level, digital photographs. Exterior inspections are required with interior inspections as needed and when permitted by the property owner/tenant. The following is a summary of the work to be completed:

- Inspect all parcels exterior and interior when applicable
- Review to verify all aspects of the record card is accurate
- Note all changes that have been made to the property
- Take digital front and back pictures of the property as well as other significant buildings or improvements
- Gather income and/or rental information as well as expense info when applicable
- Review all vacant land sales in the time period, as applicable
- Review all improved sales in the time period
- Determine residual values and determine depreciation from all areas and types
- Run an income approach and capitalization rate analysis
- Apply all information to each parcel to arrive at a assessed value

Cost Approach: The contractor will update sketch and characteristics of each property, including assigning the quality & condition of the improvements. The contractor can utilize the sales in the Assessor's files to develop a depreciation schedule for use in the Cost Approach.

Sales Comparison Approach: The contractor will utilize the sales in the Assessor's files to accomplish the sales comparison approach to value. The contractor can use these same sales to develop a depreciation schedule for use in the Cost Approach.

Income Approach: The income approach is the most reliable approach to value for income producing properties. An income approach will be completed on all commercial and industrial parcels utilizing data from the assessors files as well as data collected in the field.

While we do not have any specific samples of work completed for other counties because the work is the property of those counties, we do have many samples of each approach that were generated for other clients. These samples have been redacted as necessary to comply with USPAP.

This first form is a summary of the three approaches to value that is similar to one that has been utilized in some counties.

			TAX VALUATION INC
County			
ID#			
Cost Approach			
Sales Comparison Approach			
Building Size			
Price per Square Foot			
Estimated Value			
Value Estimate by Market Approach			
Income Approach			
Building Size			
Rent Per Square Foot			
Gross Income			
Vacancy & Credit Loss			
Effective Gross Income			
Less Expenses			
Net Operating Income			
Capitalization Rate			
Estimated Value by Income Approach			
FINAL ESTIMATE OF VALUE			
DATE:			

This is a sample of the type of cost estimate generated by Joe Wilson in narrative appraisal reports. The depreciation analysis is omitted because for this project, the total depreciation will be derived from the market.

Sample Cost Estimate

Replacement Cost Estimate

The replacement cost is based on Marshall Valuation Service, Section 43, Pages 1 through 10, Segregated Costs.

COST APPROACH				
	UNITS	COST/UNIT	EST. CONTRACT COST BEFORE ADJUSTMENTS	EST. CONTRACT COST AFTER ADJUSTMENTS
SITE PREPARATION	14,000 SQ. FT.	\$0.29	\$4,060	\$3,977
FOUNDATION	2,724 SQ. FT.	\$2.45	\$6,674	\$6,537
FRAME	2,724 SQ. FT.	\$2.07	\$5,539	\$5,523
FLOOR STRUCTURE	2,724 SQ. FT.	\$4.63	\$12,612	\$12,554
FLOOR COVER	2,724 SQ. FT.	\$11.25	\$30,645	\$30,017
CEILING FINISH	2,724 SQ. FT.	\$1.89	\$5,148	\$5,043
INTERIOR PARTITIONS	2,724 SQ. FT.	\$23.26	\$63,360	\$62,062
PLUMBING	2,724 SQ. FT.	\$11.47	\$31,244	\$30,604
HEATING, COOLING, & VENTILATION	2,724 SQ. FT.	\$5.60	\$15,254	\$14,942
ELECTRICAL AND LIGHTING	2,724 SQ. FT.	\$19.25	\$52,437	\$51,382
EXTERIOR WALL	2,632 SQ. FT.	\$7.81	\$21,552	\$21,110
ROOF STRUCTURE	2,724 SQ. FT.	\$4.95	\$13,583	\$13,288
ROOF COVER	2,724 SQ. FT.	\$7.55	\$20,556	\$20,145
INSULATION	2,724 SQ. FT.	\$1.20	\$3,269	\$3,202
TOTAL			\$206,026	\$200,164
* MULTIPLIERS				
		ARCHITECT'S FEES	1.067	REPLACEMENT COST IS ESTIMATED AT \$102.85 PER SQUARE FOOT OF GROSS AREA
		CURRENT MULTIPLIER	1.020	
		LOCAL MULTIPLIER	0.900	
		TOTAL MULTIPLIER	0.980	

On this page is a sample of the type of income analysis generated by Joe Wilson in narrative appraisal reports. On the next page is a sample of the type of income approach generated in a from report for an apartment building.

Sample Income Approach – 1 of 2

Projected Income to the Real Estate

<u>Income:</u>			
Potential Gross Income		\$	35,580
Less Vacancy and Collection at	10%	\$	<u>3,558</u>
Effective Gross Income		\$	32,022
<u>Expenses:</u>			
Property Taxes	Tenant		
Insurance	Tenant		
Maintenance	Tenant		
Utilities	Tenant		
Management	6.0%		\$1,921
Reserves	5.0%		\$1,601
Total Expenses	11.0%		<u>\$ 3,522</u>
Net Operating Income		\$	28,500

Capitalization to Income:

<u>NOI</u>	=	Indicated Value
Capitalization Rate		
 <u>\$28,500</u>	=	\$309,778
0.092		
	CALLED	\$310,000

Final Selection of Value based on Income Capitalization Approach

Based on the Income Capitalization Approach, the preceding analysis has estimated the value of the subject property, as proposed to be \$310,000.

Sample Income Approach – 2 of 2

INCOME		EXPENSES	
		ACTUAL	FORECASTED
Total Monthly Apartment Forecasted Rents	\$ 4,800		
Other Monthly Income (Itemize)		\$ 5,457	\$ 5,457
Laundry			
	\$ 125		
Total Gross Monthly Forecasted Income	\$ 4,925	3,430	3,600
Total Gross Annual Forecasted Income	\$ 59,100		
Less Forecasted Vacancy and Collection Loss (5 %)	\$ (2,956)		
Effective Gross Annual Income	\$ 56,145	868	900
Less Forecasted Expenses & Replacement Reserves	\$ (25,307)	1,088	1,100
Net Annual Income from Total Property	\$ 30,838	1,777	1,800
Less Return on and Recapture of Depreciated Value of Furnishings (\$ _____ @ _____ %)	\$ (_____)	130	120
Net Annual Income from Real Property	\$ 30,838	2,680	4,200
Capitalized as follows: \$20,838/0.06 = \$347,300 Called: \$363,000		Interior and exterior decorating	
		Cleaning expenses and supplies	
		Management (Off-site)	0
		Res. Mgr. salary & apartment	4,200
		Janitor(s) salary & apartment	
		Miscellaneous	
		REPLACEMENT RESERVES	
		Carpeting and drapes	1,000
		Ranges and refrigerators	1,000
		Dishwashers and disposals	1,000
		Individual heating & AC units	1,000
		TOTAL EXPENSES & REPL. RES.	\$ 15,410
			\$ 25,307
		INDICATED VALUE BY INCOME APPROACH \$ 363,000	

FILING FORM 718 - Rev. 8/77

Form 718 --- "WinTOTAL" appraisal software by a la mode, inc. --- 1-800-ALAMODE

Page 3

Sample Agreement

Located in the addendum of this report is a sample contract utilized by Tax Valuation Inc. This is a sample contract only, with the final contract negotiated between the parties.

Fees

Tax Valuation Inc estimates that the entire project will require approximately one thousand (1,000) man hours to complete with a rate of \$90 per man hour for a total contract price of approximately \$90,000. The total fee for the project will be based on the total man hours necessary to complete the project. The hourly rate for protest hearings at the County Board of Equalization and/or the Tax Equalization and Review Commission is \$125 per man hour.

ADDENDUM

Resume

Matthew J. Wilson
Tax Valuation Inc
6001 S. 58th Street - Suite A
Lincoln, NE 68516
402-450-5183

**PROFESSIONAL
APPOINTMENTS:**

Nebraska Real Property Appraiser Board - 1996-2000, 2006-2010
Vice Chairman 1997, 2007 Chairman 1998, 2008

**PROFESSIONAL
ASSOCIATIONS:**

Appraisal Institute
Member of Appraisal Institute – 1994-2004 (resigned)

**PROFESSIONAL
LICENSES:**

Certified General Appraiser – State of Nebraska

**PROFESSIONAL
MEMBERSHIPS:**

National Association of Realtors
Nebraska Realtors Association
Realtors Association of Lincoln

**FORMAL
EDUCATION:**

Graduated University of Nebraska Lincoln 1971
Bachelor of Science in Business Administration

EXPERIENCE:

Western Realty 1973-1980 Appraiser/Associate Broker
Wilson & Associates 1980-1982 Owner/Appraiser/Associate Broker
Trampe Appraisal 1981-1984 Appraiser
Austin Realty 1984-1986 Appraiser/Associate Broker
Trampe Appraisal 1986-1990 Residential Appraisal Manager Omaha
Wilson & Associates 1990-1992 Owner/Appraiser/Associate Broker
Great Plains Appraisal 1992-1995 Owner/President Appraiser
Wilson Appraisal Company 1995-2007 Owner/Appraiser
Joe Wilson & Company 2007-Present Appraiser
Tax Valuation Inc, 2015 – Present Owner/Appraiser

**APPRAISAL
EXPERIENCE:**

Have been doing appraisals in Nebraska for 42 years. Licensed appraiser since 1974. Have completed residential and commercial appraisals for mortgage loans, buyers, sellers, estates, relocation, eminent domain, ad-valorem taxation, litigation and foreclosures.

**TEACHING
EXPERIENCE:**

Instructor for Midwest Appraisers Association
Courses: Various Appraisal Classes
Instructor for numerous providers since 1976
Courses: Various Appraisal Classes
Instructor for Nebraska Wesleyan University Institute for Lifelong Learning
Course: Appraisal Fundamentals

**RELATED
EXPERIENCE:**

AARO/Appraisal Foundation Investigator Training
Course I – Chicago, IL November 2009
Course II – Phoenix, AZ November 2010

**MILITARY
SERVICE:**

United States Air Force 1971-1973
Officer Training School – Lackland AFB 1971
Pilot Training – Webb AFB 1971-1972

**PUBLIC
SERVICE:**

Lincoln/Lancaster County Planning Commission – 1993-1999
Save the Lancaster Manor Chapel - 1990
Lancaster County Assessor Task Force 1988
First Evangelical Free Church – Led various bible studies 1995-2012

State of Nebraska Real Property Appraiser Board



Hereby certifies that: **MATTHEW J WILSON**

JOE WILSON & COMPANY

6001 S. 58th St. Ste 4

LINCOLN, NE 68516

Is credentialed in the State of Nebraska as a:

Certified General Real Property Appraiser

Holding credential number **CG920198**

Issued on: **Jan 01, 2015**

Set to expire on: **Dec 31, 2016**

Nebraska Real Property Appraiser Board Director:

A handwritten signature in black ink, appearing to read "Matthew J. Wilson", is written over a horizontal line.

All address changes, business or residence must be reported to the Real Property Appraiser Board immediately.
This Pocket Card is proof that such person is credentialed under the Real Property Appraiser Act unless credential has been canceled, surrendered, suspended, or revoked.

Nebraska Real Property Appraiser Board
301 Centennial Mall South, LI, PO Box 94963
Lincoln, Nebraska 68509-4963
Phone: 402-471-9015 Fax: 402-471-9017 www.appraiser.ne.gov

Administrative Identification Number:	4577-2015	Registration Fee Credit:	\$575.00
Graduate Supervision Audit Program Fee Credit:	\$10.00	Federal Registry Fee Credit:	\$80.00

CONTRACT FOR PROPERTY APPRAISAL

This contract for appraisal services is made by and between the Sarpy County Assessor on behalf of, and with the approval of, the Sarpy County Board of Commissioners; hereinafter referred to as "the County", and Tax Valuation Inc, 6001 S 58th St, Suite A, Lincoln, NE 68516, hereinafter referred to as "the Contractor".

I. GENERAL PROVISIONS

1. Project Definition: The Contractor agrees to execute a complete program for revaluation of certain properties within the confines of Sarpy County. The Contractor, the Subcontractor, its employees, or its agents, agree to perform their duties in accordance with Reg. 50-004 as set forth by the Nebraska Department of Revenue and required by the Tax Commissioner. The Contractor shall begin the work to be performed within ninety (90) days after the execution of this contract. The Contractor shall complete its performance of this Contract on or before November 1, 2016.

2. Price: The County agrees to pay the Contractor the amount of \$90.00 per man hour for an estimated one thousand (1,000) man hours for 559 multi-family residential and retail commercial parcels located in Sarpy County Ne. The total price of the contract will be based on the total man hours to complete the work.

3. Payments: Payments shall be made for work completed on a monthly basis. The Contractor shall submit a description of the progress being made on each invoice submitted for payment. This description will be based on the number of man hours each month.

4. Contract Integrated: Neither the Contractor nor the County shall have authority to change any provisions of this Contract without the written consent of the other party. The contract documents represent the entirety of the agreement between the parties and no other agreement shall be binding unless in writing and signed by the parties hereto and approved by the Tax Commissioner.

5. Assignment of Contract: The Contractor shall not assign or transfer the Contract, or any interest therein, without first receiving written approval from the Assessor and the Tax Commissioner.

6. Submission of Completed Work: Periodically throughout the program, as appraisals are completed and finally checked by the Contractor's supervisor, the Contractor shall submit these to the Assessor for review.

7. Penalty: Failure to complete the appraisal records and office records for the parcels included in this project by 10/01/2016, shall be cause for a penalty payment by the Contractor, at the discretion of the County, in an amount not to exceed One

Thousand Dollars (\$1,000) per county business day beyond the completion date. Such penalty shall be deducted from the Contract sum owed the Contractor. The Contractor shall not be liable for damages or penalty by reason of strike, explosion, war, fire, act of God, or any act or failure to act by Terra Scan, Automated Systems or officials of the County or State of Nebraska which might delay or stop progress of the work. Should work be delayed or stopped due to any of these contingencies, the Contractor and the County shall renegotiate a revised completion date.

8. Insurance and Workmen's Compensation: The Contractor shall carry automotive, public liability and workmen's compensation insurance in the following minimum amounts: Automotive Bodily Injury, \$100,000/\$300,000 and Property damage, \$100,000, Automotive Liability, \$1,000,000; Professional Liability of \$1,000,000; Workmen's Compensation Statutory. Upon request, written proof of insurance from Zimmer Insurance Agency shall be furnished to the County establishing the above liability coverage. The performance bond required for this contract will be supplied by the Zimmer Insurance Agency. The Contractor agrees to comply with all federal, state and local laws, rules and regulations during the performance of this Contract.

9. Indemnification: The Contractor shall indemnify and hold harmless the County and its officers and employees from all claims, demands, payments, suits, actions, recoveries and judgments of every kind and description brought or recovered against it, by reason of any act or omission of the contractor, its agents or employees in the execution of the work.

10. Compliance with other laws: The Contractor is an equal opportunity employer and agrees to comply with all state, federal and local laws and regulations related to performance of this contract.

11. Quality and Progress Control: If at any time during the contract period the quality and/or progress of the work shall not be satisfactory the County reserves the unilateral right to terminate the contract upon written notice to the Contractor. In the event the Contract is terminated, the County reserves the right to take possession of all completed work, work in progress, material, data and statistical analysis. The County shall be liable only for the reasonable value of the services rendered by the Contractor and Subcontractor prior to the date of the notice and in no event shall the sum be greater than the ratio of completed work to the whole project. Values shall be set at market value and the Contractor will strive to achieve a median assessment/sales ratio of between 92% and 100%, a Coefficient of Dispersion of 20% or less for commercial properties, and a Price Related Differential between .98 and 1.03 unless otherwise agreed upon between the Contractor and the Assessor.

12. Interpretations and Specifications and Contract: The Assessor will be the interpreter of the specifications and the Contract.

13. Confidential Nature of Contract: Disclosure of appraisal information to any individual, firm, or corporation, other than appropriate public officials, and their

authorized agents, is expressly prohibited and, if done before approval of this project, will be considered a violation of this Contract.

14. Independent Contractor Representation: The implementation of this agreement does not constitute a hiring by either party. It is therefore the intention of the parties that the Contractor shall maintain an independent contractor status and shall not be considered an employee for any purpose, including, but not limited to, the application of the Federal Insurance Contribution Act, Social Security Act, Federal Unemployment Tax Act, provisions of the Federal Internal Revenue Code, State Revenue and Taxations Code relating to income tax withholding, Workers' Compensation Insurance and other benefit payments and third party liability claims.

II. Contract Specifications

15. Scope of Services: The services rendered by the Contractor shall be to inspect and appraise at its actual (market) value, according to the Constitution and the Statutes of the State of Nebraska, the following:

A. 301 multi-family parcels with occupancy codes of 321, 352 and 451. And 258 retail shopping parcels with occupancies of 353, 412, 319, 446, 413, and 414. The appraisals shall use methods, forms, and manuals authorized by the Tax Commissioner and the Department of Property Assessment and Taxation.

16. Performance of Services: The services provided pursuant to this contract will be performed as follows:

The Contractor will be responsible for the overall supervision of the services. The Contractor will be directly responsible for all land analysis, if required for the contract, including: a) vacant land sales review, b) review of square foot and lineal foot values, c) land value abstraction from all improved sales and d) setting the final land values. Additionally, the Contractor will be directly responsible for sales analysis including: a) sales roster review, b) validity of sales with Assessor, and c) total review to establish economic and physical depreciation.

17. Public Relations: During the progress of the work, the Contractor, their employees or agents will endeavor to promote understanding and amicable relations with the taxpayers and public. If used by the Contractor, newspaper articles and other publicity shall be presented for clearance to the Assessor before release. The Assessor shall cooperate in maintaining good public relations throughout the reappraisal project.

The employees or agents of the Assessor and the Contractor shall work together to maintain the full cooperation of all taxpayers by treating each inquiry with courtesy and supplying all possible necessary information to every interested taxpayer; however, each field appraiser/lister shall be instructed to refrain from discussing with the property

owner, tenant, or occupant the possibility of any increase or decrease in the valuation of the real property and/or buildings, or make any mention of any possible existing discrepancies. Any discrepancy noted in the field shall be noted on the appraisal card and directed to the attention of the Assessor or the supervisor in charge upon return to the office for investigation. This restriction will be strictly adhered to and any violation will be just cause for the Assessor to cancel the employee's appointment and remove him from the field.

18. Personnel: The Contractor shall submit the names, residence address, education and prior experience of each employee or agent of the Contractor for approval of the Assessor before field inspection work is started by the employee or agent.

The employees or agents of the Contractor shall be professional in manner, appearance and be trained in appraisal technique.

The Assessor may upon written notice to the Contractor's Chief Appraiser, remove from this project any person whose work is unsatisfactory to the Assessor. The Contractor shall designate a qualified and responsible employee to supervise the operation of the Contractor's staff for the entire project. The individual designated as such shall make him or herself available to the Assessor for consultation throughout the project.

19. Records, Computations to Become Property of County: The original or suitable copy of all records and computations of the Contractor in respect to any appraisal of property in the County shall be left in the custody of the Assessor, as belonging to the County. This shall include if applicable, but not necessarily limited to: 1) land value maps; 2) materials and wage cost investigation and schedules; 3) field and office cards with property valuation data; 4) sales data; 5) rental schedules; 6) capitalization rate data; 7) land depth tables; 8) operating statements of income properties; 9) depreciation and obsolescence data and tables; 10) all written statements to the public or press groups or individuals concerning the nature of the project; 11) any letters or memorandum to individuals or groups explaining methods used in the appraisal; 12) all regression modeling data; 13) all data processing information pertaining to the project and all other information used in the program. Additionally, the Contractor agrees to supply to the Assessor a copy of a narrative report detailing the valuation process by class of property that is compliant with Nebraska Department of Revenue Regulation 50-004.11 and compliant with USPAP.

20. Cooperation: The Assessor and employees will cooperate with and render all reasonable assistance to the Contractor and their employees and agents. The extent of, and reasonableness of, such assistance shall be determined by the Assessor and the heads of the various departments from which assistance is requested. The assessor or employees of the Assessor may accompany the employees or agents of the Contractor at any time during the field inspection.

21. Property Records: The Assessor shall furnish property records. The Contractor or Subcontractor shall complete these records including all items of the information in

connection with the construction, age, zoning condition, depreciation, outline sketch of all the improvements and buildings, land value computations, pricing data of each building, owner's name and address, assessment number, and shall be used to record all pertinent information relative to land and the total valuation of land and buildings. The Contractor shall establish and maintain proper methods to store and transport all project data in a manner that will ensure minimal data loss in all cases.

22. Manuals: If necessary, the Contractor must use the manuals presently prescribed by the Tax Commissioner. The most current information available shall be used in arriving at the estimate of replacement cost in the cost approach. The manual shall be field tested in the County on structures of known cost to verify the appropriateness of its use.

23. Development of Unit Costs: The Contractor shall make a careful inspection of the commercial construction costs in Sarpy County. Prices of materials in various quantities and qualities may be obtained from local materials dealers.

Wage scales for various trades and classes of work may be investigated. These material and labor costs shall be as of January 1, 2016, comparing to the Marshall Swift Manuals. After careful analysis of this data, the Contractor may develop analyzed unit costs that will be used to correct, adjust, or supplement the manual prescribed by the Tax Commissioner.

24. Commercial Valuation Schedules: For the appraisal of commercial properties, specifications shall be determined for the various qualities of construction and shall be designated. The parameters set forth in the manual prescribed by the Tax Commissioner shall be used to determine construction classes.

25. Improvements: A complete physical inspection will be made of both the interior (when allowed by owner or tenant) and the exterior of all improvements. In no case may the Contractor use information from the existing records in lieu of an on-site physical inspection. This will be considered a violation of the contract. This restriction shall be adhered to and any violation will be just cause for the Assessor to cancel the employee or agent appointment and to remove him or her from the field. The Assessor may make random spot checks throughout the project to verify that inspections are being made. All inspections will be conducted between the hours of 8 A.M. and 5 P.M., Monday through Saturday, (excluding legal holidays), except some appointments may be scheduled after 5 P.M., if necessary. In no case may a card be left requesting the owner or occupant to fill in the information.

The contract goal is to inspect 100% of the interiors and exteriors of all properties. Knowing this is impractical, if the occupant is not available upon the first call, the field personnel will leave a calling card (to be provided by the Assessor) requesting the occupant to telephone a given number to advise when the occupant will be available to schedule an interior inspection. A second call must be attempted at a time agreed

upon between the Assessor and Contractor. In the event entry to the premises is refused the field personnel must make a note on the appraisal card, of the date, time and the individual contacted. In cases where no contact is possible after two attempts and/or an owner/occupant refuses to set an appropriate appointment or allow entry to the premises the Contractor shall make reasonable estimates of that property value, using professional appraisal methods and all data available to the county and field personnel.

If a building is under construction at the time of the field inspection, a notation to that effect shall be placed on the record card. A special tag shall be put on the card for future attention. If the construction is basically complete, the value shall be determined as if it were complete. The Contractor shall be responsible for all new construction up to and including December 31, 2016. The Contractor shall not be responsible for construction completed after the date the field investigations are completed.

The type of construction will be recorded by component parts such as, but not necessarily limited to, foundation, basement area, wall construction, roof, floors, interior finish, heating system, fireplaces, plumbing fixtures, tiling, number of rooms, age (if obtainable), condition, physical and functional depreciation and/or economic appreciation if applicable, general quality of construction, rent (if rented), and data on sales.

Also to be recorded will be the name or code of the person making the inspection and the date of the inspection. The record cards will be returned by the field-staff to the office or to the Contractor, where they will be priced, checked and completed from the schedules approved by the Tax Commissioner and as prescribed in Section 8 on "Manuals".

26. Land: N/A

27. Review of Properties: A final field inspection and review of all land and buildings shall be made upon completion of field and office computations by experienced and qualified Contractor employees.

The purpose of the final review and inspection will be to account and adjust for factors which may have a direct bearing on the market value and/or equitable relationship to other properties.

28. Property Owner Notification and Review: It will be the responsibility of the Assessor to notify the property owners of the Contractor's appraised value. This will be done after the completion of the field work in the County and before the informal reviews at County offices to hear appeals after notice of appraised value has been mailed to the property owner. These notices must be mailed by first class mail at least 10 days prior to commencement of informal hearings. The Contractor will conduct the informal reviews. Contractor personnel will be available to conduct sufficient informal reviews with the property owner for a period of no less than two (2) days, 9 a.m. to 5 p.m., Monday through Friday. These informal reviews shall be completed prior to June

30, 2017. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

In the event that additional time is required to insure that each property owner will have equal opportunity to view and discuss his property values and to make comparison to that of his neighbor or any other like property, additional informal hearing with the property owners will be scheduled by appointment.

Necessary revisions to the appraisal shall be completed before June 30, 2017. If an adjustment is made, it shall be subject to approval of the Assessor. The property owner concerned must be notified of the changes and allowed a second hearing if desired. The record card must show both values.

29. Defense of Values: The Contractor shall be available, upon request of the County, to appear at the hearings of the County Board of Equalization in July to assist in settlement of complains and to defend the values. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

In the event of appeal to the courts or Tax Equalization and Review Commission, the Contractor or agent may be present, if requested, at the hearings to testify as a witness, to outline the steps taken and give his opinion of the value of the property which has been or is the subject of appeal. This service will be provided at a cost of one hundred twenty-five dollars (\$125.00) per man hour, including drive time. This hourly rate will include mileage and food, but not motel expenses if applicable.

30. Instruction: The Contractor will acquaint the Assessor's staff in the use of the procedures, standards, and records used for making property appraisals in order that the assessing office will be in position to check the work as it progresses, and apply the same to new and altered properties in subsequent assessments.

31. Photos: Digital photos will be taken of each improved parcel. These photos will be taken using digital cameras compatible with the County's appraisal software. The photos will be taken of both the front and rear of each building, garage, and any other improvement considered to have more than incidental value.

32. Compatibility: The information, documentation, including but not limited to cost tables, depreciation tables, land valuation tables, M.R.A. tables, market valuation models, and ratio studies shall be completed on the Assessor's appraisal software or must be compatible with the Assessor's appraisal software.

33. Materials, Services and Information Provided by County:

A. Real Estate Assessment (PIN) numbering system.

B. Property sales for last three (3) years for commercial property.

C. Street maps and individual property addresses.

D. County field record card or photocopy indicating

- 1) Lot Size
- 2) Property Address
- 3) Property owner of record
- 4) Building Sketch
- 5) Age of Structure (if known)

E. Remote computer connections for the Contractor.

F. On-site space and furniture for the Contractor.

Sarpy County Assessor

Date

Sarpy County Board

Chairman

Date

Member

Date

Member

Date

Member _____

Date _____

Member _____

Date _____

Member _____

Date _____

Member _____

Date _____

TAX VALUATIONS, INC

By: _____
Contractor

Date _____