

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

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

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**BROWN COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Brown County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Brown County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator  
402-471-5962

cc: Charlene Fox, Brown County Assessor

**Property Assessment Division**  
Ruth A Sorensen, Administrator  
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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

## **Statistical Analysis:**

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

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

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

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

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the groupings and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

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

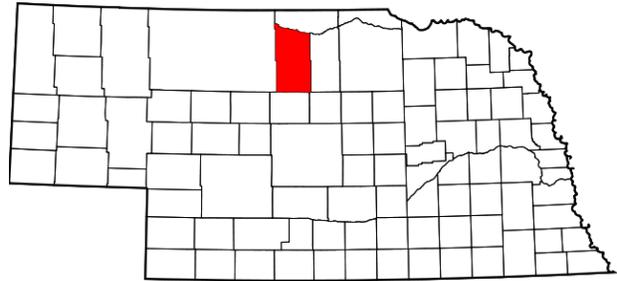
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

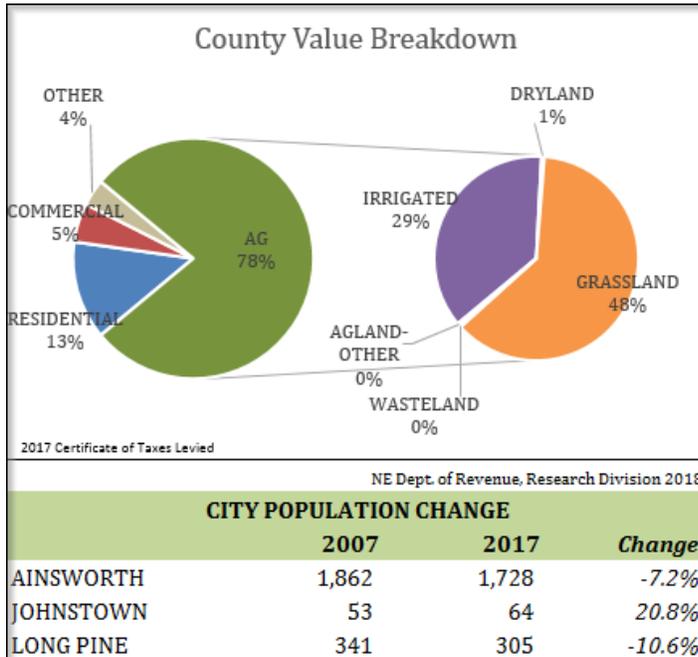
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,221 miles, Brown County has 2,960 residents, per the Census Bureau Quick Facts for 2016, a 6% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 131 employer establishments with total employment of 1,351.



Brown County's valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

# 2018 Residential Correlation for Brown County

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## *Assessment Actions*

For the 2018 assessment year, all improvements within Ainsworth received a 10% increase. All rural farm homes and outbuildings were physically reviewed/inspected with updated costing and adjusted depreciation where needed.

All pick up work was also completed and placed on the assessment roll.

## *Description of Analysis*

Residential sales are stratified into five valuation groupings that represent the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

During the 2016 assessment practice review, the Division determined that the sold residential parcels changed at a higher percentage than the unsold parcels, most notably for the properties in Ainsworth. The Division has been working with the county assessor since that time. The county assessor immediately corrected the sales review process; but had not taken steps to correct the disproportionate assessments.

When the Division and the county assessor analyzed the preliminary statistics for the 2018 assessment year, two facts became clear. First, the sales that occurred after the 2016 reappraisal, approximately those dated April 2016 and later, were statistically below the acceptable range. Secondly, that the adjusted sales that occurred prior to April 2016 were still influencing the overall statistic. As a result, the county assessor relied on the newer sales and made a 10% adjustment to Ainsworth to achieve a result within the acceptable range.

The Division's analysis confirmed that Ainsworth was adjusted in an acceptable range; however, because the two-year study period contains six months' worth of sales that were disproportionately adjusted, the overall statistics will not be used to represent the level of value of the class.

## 2018 Residential Correlation for Brown County

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Based on the Division's review, Valuation Groups 2 through 5 were not disproportionately assessed. Valuation Groups 3 and 5 have a sufficient sample of sales and are statistically within the acceptable range.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Not all sales are verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. When sales questionnaires are incomplete, the county does make phone calls to follow up for additional information to help with the verification of the transaction. On-site reviews are done if there are still questions regarding the transaction. Private sales are most generally considered arm's-length transactions unless the verification process indicates otherwise. Further verification is done to verify personal property adjustments for residential property before being completed. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the transfer statements continue to improve in the monthly filings. The AVU was also accurate when compared with the property record cards with exception to one sale that was manually entered incorrectly. Going forward the county assessor will be electronically transferring the AVU so these types of errors should not happen.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within six years. The physical review consists of on site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

The county is using five valuation groupings for the residential class of property. Each economic area defined is subject to a set of economic forces that affect the value of properties within that geographic area. A review of the costing and depreciation for the residential shows the county has updated each of these during the six year review and inspection of each grouping. Valuation

## **2018 Residential Correlation for Brown County**

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group 4 is scheduled for review and updates for the 2019 year. The land tables are also updated during this cycle.

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

The Division will continue working with the county assessor to ensure compliance with professionally accepted mass appraisal practices.

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

Based on the analysis of all available information, the level of value of the residential property in Brown County is determined to be at the statutory level of 100% of market value.

# 2018 Commercial Correlation for Brown County

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## *Assessment Actions*

For the 2018 assessment year, new construction value was added to the assessment roll for any parcels that will require it from building permits, etc. Sales verifications on all transactions will have its place in the assessment actions as well.

## *Description of Analysis*

Currently there are four valuation groups within the commercial class that follow the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural

The statistical analysis consists of thirteen qualified sales for the current study period. As is the case in many smaller counties there are too few sales to rely on the median for the level of value, so several aspects of data are examined to develop an opinion of value. The annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision.

For the 2017 assessment year, Brown County implemented a commercial reappraisal. Statistics produced by the reappraisal had measures of central tendency within the acceptable range, but a COD of only 3%. A COD below 5% in nonhomogeneous property is not expected unless valuation practices adjust sold parcels differently than unsold parcels. During the 2017 assessment practice review for commercial, the Division's review documented sold commercial parcels that changed at a higher percentage than comparable unsold parcels most notably for the properties in Ainsworth as that is where the majority of the commercial lies. However, the Division's review of sold properties was limited to the 2017 sample of only 11 sales. The Division's first step to resolving these types of discrepancies is to discuss the valuation methodology with the county assessor. To date, the Division has not received an adequate explanation or written methodology that would account for the apparent discrepancy in sold and unsold valuations.

Generally, when these issues arise, sales that occur after the reappraisal can be the best measure of the actual level of value. In Brown County, there has only been two commercial sales since the reappraisal, one occurred towards the end of the study period and has an assessment-to-sale ratio of 46%; the other was after the 2018 study period ended and has a ratio of 89%. Given the size of the post-appraisal study period and the disparity in the ratios, the Division cannot fully evaluate

## **2018 Commercial Correlation for Brown County**

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the reliability of the sample. However, given the size of the commercial sample, coupled with the COD that is unrealistically low, the statistics will not be used as an indicator of the level of value.

### ***Assessment Practice Review***

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. For example, family sales that the county assessor and staff know are not good sales and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's length. Personal Property adjustments for commercial property are not automatically made when reported, further verification is done. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of 521 real estate transfers as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the transfer statements continue to improve in the monthly filings. The AVU was also accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within six years which was completed for the 2017 year. The physical review by the contract appraiser consists of on-site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

The county currently uses four valuation groupings for the commercial class of property. Each economic area defined is subject to a set of economic forces that impact the value of properties within that geographic area.

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

Based on all relevant information, it has been determined that the resulting statistics based on the statistical profile cannot be relied upon to determine a point estimate for a LOV. However, there

## 2018 Commercial Correlation for Brown County

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is insufficient evidence to conclude that assessments are outside the acceptable range. The Division will continue to work with the county assessor to ensure that future assessment practices comply with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	9	99.90	98.80	97.89	02.72	100.93
03	1	45.96	45.96	45.96	00.00	100.00
05	3	95.84	95.37	95.68	01.51	99.68
____ALL____	13	97.32	93.95	89.90	06.67	104.51

### *Level of Value*

Based on the consideration of all available information, a point estimate of the level of value for the commercial class of property in Brown County cannot be determined, therefore the statutory level is assumed to be at 100% of market value.

# 2018 Agricultural Correlation for Brown County

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## *Assessment Actions*

The county assessor analyzed the agricultural land market within Brown County as well as reviewing the market in the adjoining counties. From the analysis, it was determined to leave all agricultural land values the same for 2018.

## *Description of Analysis*

The agricultural land acres in Brown County is divided between grassland at 88%, irrigated land at 9%, dryland at .38% and wasteland at 3%. One valuation model is applied to the entire county. All counties adjoining Brown are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

The statistical analysis is supportive of the assessment actions for no change to the agricultural values. Both the 95% and 80% grass majority land use (MLU) statistics support that values are within the acceptable range. The nine irrigated 80% majority land use sample is not very reliable, removal of one or two sales can swing the median seven to thirteen points. Six of the nine sales are in the oldest study period, which is skewing the overall. The county assessor historically has kept up with the general movement of the market and is comparable to the neighboring counties. Given the current trends in the agricultural land market and the comparison to surrounding county values, irrigated land in Brown County is believed to be assessed within the acceptable range.

## *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Pivot adjustments are made when the personal property is reported on the transfer statement or the returned sales questionnaire. When no value is reported, the county assessor looks at the personal

## 2018 Agricultural Correlation for Brown County

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property schedule to gain knowledge of how old the pivot is and makes a determination of the value of the pivot. Review by the Division of the non-qualified sales indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

Discussions were held with the assessor to review the agricultural land sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the transfer statements continue to improve in the monthly filings. The AVU was also accurate when compared with the property record cards.

Brown County's six-year review and inspection plan to systematically review land uses using the most current aerial imagery is ongoing. They compare this aerial imagery to each agricultural land parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends. The inspection of agricultural improvements was recently done for assessment year 2018.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis supports the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The county doesn't have a specific number of acres they use to determine if a parcel is rural residential versus agricultural. The county looks at the current use of the entire parcel. The home site and any building site are broken out. The farm home site value is the same as the rural residential first acre home site. The county research's to see if any product is being sold off of the property, and if any income is generated from the property. The totality of the evidence is then weighed. It appears there is a consistent and systematic review in place to identify and value of agricultural land in the county.

### *Equalization*

The analysis supports that the county has achieved equalization; comparison of Brown County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

## 2018 Agricultural Correlation for Brown County

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The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	9	59.68	67.30	53.99	26.31	124.65
1	9	59.68	67.30	53.99	26.31	124.65
<u>    Grass    </u>						
County	25	68.67	68.50	65.82	13.40	104.07
1	25	68.67	68.50	65.82	13.40	104.07
<u>    ALL    </u>						
	39	70.36	69.67	63.52	17.74	109.68

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Brown County is 70%.

## 2018 Opinions of the Property Tax Administrator for Brown County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Brown County

### Residential Real Property - Current

Number of Sales	110	Median	95.87
Total Sales Price	\$7,226,191	Mean	96.34
Total Adj. Sales Price	\$7,226,191	Wgt. Mean	92.74
Total Assessed Value	\$6,701,581	Average Assessed Value of the Base	\$45,728
Avg. Adj. Sales Price	\$65,693	Avg. Assessed Value	\$60,923

### Confidence Interval - Current

95% Median C.I	90.63 to 100.26
95% Wgt. Mean C.I	88.53 to 96.95
95% Mean C.I	90.82 to 101.86
% of Value of the Class of all Real Property Value in the County	9.93
% of Records Sold in the Study Period	6.46
% of Value Sold in the Study Period	8.61

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	103	0	99.57
2016	94	100	99.85
2015	83	97	96.70
2014	90	95	95.12

## 2018 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	13	Median	97.32
Total Sales Price	\$1,250,775	Mean	93.95
Total Adj. Sales Price	\$1,250,775	Wgt. Mean	89.90
Total Assessed Value	\$1,124,461	Average Assessed Value of the Base	\$150,682
Avg. Adj. Sales Price	\$96,213	Avg. Assessed Value	\$86,497

### Confidence Interval - Current

95% Median C.I	92.96 to 100.62
95% Wgt. Mean C.I	74.63 to 105.18
95% Mean C.I	84.99 to 102.91
% of Value of the Class of all Real Property Value in the County	5.27
% of Records Sold in the Study Period	4.74
% of Value Sold in the Study Period	2.72

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	11	100	97.32
2016	9	100	81.80
2015	5	100	76.50
2014	6	100	95.40

**09 Brown**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 110  
Total Sales Price : 7,226,191  
Total Adj. Sales Price : 7,226,191  
Total Assessed Value : 6,701,581  
Avg. Adj. Sales Price : 65,693  
Avg. Assessed Value : 60,923

MEDIAN : 96  
WGT. MEAN : 93  
MEAN : 96  
COD : 21.65  
PRD : 103.88

COV : 30.65  
STD : 29.53  
Avg. Abs. Dev : 20.76  
MAX Sales Ratio : 228.21  
MIN Sales Ratio : 36.76

95% Median C.I. : 90.63 to 100.26  
95% Wgt. Mean C.I. : 88.53 to 96.95  
95% Mean C.I. : 90.82 to 101.86

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	10	108.57	120.90	113.16	21.45	106.84	60.59	228.21	104.91 to 162.54	57,201	64,729
01-JAN-16 To 31-MAR-16	12	107.65	110.15	104.79	06.67	105.11	99.16	157.00	100.26 to 109.37	66,586	69,777
01-APR-16 To 30-JUN-16	22	95.61	91.88	86.55	17.06	106.16	49.29	134.54	77.81 to 101.71	68,692	59,453
01-JUL-16 To 30-SEP-16	11	88.11	87.93	88.32	16.68	99.56	39.59	118.75	73.87 to 110.37	68,318	60,337
01-OCT-16 To 31-DEC-16	9	95.98	97.19	96.88	23.94	100.32	52.43	167.55	71.60 to 116.10	79,833	77,339
01-JAN-17 To 31-MAR-17	13	90.63	93.69	90.25	16.96	103.81	67.08	129.73	75.15 to 107.80	75,878	68,477
01-APR-17 To 30-JUN-17	17	88.93	96.96	87.32	34.41	111.04	36.76	195.58	62.17 to 133.40	49,000	42,784
01-JUL-17 To 30-SEP-17	16	88.26	83.54	88.35	19.09	94.56	45.00	120.05	52.87 to 102.31	65,906	58,231
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	55	100.26	100.35	95.12	18.21	105.50	39.59	228.21	95.56 to 108.26	66,069	62,842
01-OCT-16 To 30-SEP-17	55	89.36	92.32	90.34	24.52	102.19	36.76	195.58	81.08 to 99.50	65,317	59,005
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	54	98.26	96.02	92.72	17.38	103.56	39.59	167.55	91.46 to 104.81	70,005	64,909
<u>ALL</u>	110	95.87	96.34	92.74	21.65	103.88	36.76	228.21	90.63 to 100.26	65,693	60,923

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	77	98.04	98.32	96.12	18.39	102.29	36.76	167.55	90.63 to 106.91	56,087	53,911
02	1	127.24	127.24	127.24	00.00	100.00	127.24	127.24	N/A	12,000	15,269
03	17	92.42	90.65	83.93	27.86	108.01	45.00	195.58	60.59 to 99.96	42,235	35,448
04	3	49.29	46.06	46.65	06.57	98.74	39.59	49.30	N/A	58,667	27,368
05	12	98.59	101.67	92.45	22.22	109.97	62.13	228.21	73.26 to 104.81	166,792	154,206
<u>ALL</u>	110	95.87	96.34	92.74	21.65	103.88	36.76	228.21	90.63 to 100.26	65,693	60,923

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	107	97.67	97.74	93.89	20.41	104.10	36.76	228.21	91.46 to 102.31	65,890	61,864
06	3	49.29	46.06	46.65	06.57	98.74	39.59	49.30	N/A	58,667	27,368
07											
<u>ALL</u>	110	95.87	96.34	92.74	21.65	103.88	36.76	228.21	90.63 to 100.26	65,693	60,923

**09 Brown**  
**RESIDENTIAL**

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

Qualified

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

Number of Sales : 110  
 Total Sales Price : 7,226,191  
 Total Adj. Sales Price : 7,226,191  
 Total Assessed Value : 6,701,581  
 Avg. Adj. Sales Price : 65,693  
 Avg. Assessed Value : 60,923

MEDIAN : 96  
 WGT. MEAN : 93  
 MEAN : 96  
 COD : 21.65  
 PRD : 103.88

COV : 30.65  
 STD : 29.53  
 Avg. Abs. Dev : 20.76  
 MAX Sales Ratio : 228.21  
 MIN Sales Ratio : 36.76

95% Median C.I. : 90.63 to 100.26  
 95% Wgt. Mean C.I. : 88.53 to 96.95  
 95% Mean C.I. : 90.82 to 101.86

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	157.00	157.00	157.00	00.00	100.00	157.00	157.00	N/A	4,000	6,280	
Less Than 15,000	10	116.69	125.07	121.59	29.27	102.86	80.27	195.58	81.55 to 167.55	8,000	9,727	
Less Than 30,000	26	107.65	113.00	107.30	26.15	105.31	52.01	195.58	95.66 to 133.40	17,559	18,840	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	109	95.76	95.78	92.70	21.29	103.32	36.76	228.21	90.49 to 100.26	66,259	61,425	
Greater Than 14,999	100	95.61	93.46	92.42	20.09	101.13	36.76	228.21	88.93 to 99.96	71,462	66,043	
Greater Than 29,999	84	93.07	91.18	91.76	18.97	99.37	36.76	228.21	87.15 to 99.60	80,591	73,949	
<u>Incremental Ranges</u>												
0 TO 4,999	1	157.00	157.00	157.00	00.00	100.00	157.00	157.00	N/A	4,000	6,280	
5,000 TO 14,999	9	106.14	121.52	119.73	30.43	101.50	80.27	195.58	81.55 to 167.55	8,444	10,110	
15,000 TO 29,999	16	107.65	105.45	104.26	22.66	101.14	52.01	162.54	71.60 to 133.40	23,534	24,536	
30,000 TO 59,999	38	93.30	88.48	87.46	26.36	101.17	36.76	228.21	73.87 to 102.31	41,217	36,050	
60,000 TO 99,999	29	91.46	93.73	93.33	13.21	100.43	49.30	118.75	84.28 to 107.80	79,345	74,055	
100,000 TO 149,999	7	93.57	93.99	93.92	11.75	100.07	73.26	111.38	73.26 to 111.38	114,571	107,604	
150,000 TO 249,999	7	99.50	93.39	94.12	09.08	99.22	67.08	105.69	67.08 to 105.69	185,488	174,588	
250,000 TO 499,999	3	99.60	88.88	89.64	14.32	99.15	62.13	104.91	N/A	267,333	239,636	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	110	95.87	96.34	92.74	21.65	103.88	36.76	228.21	90.63 to 100.26	65,693	60,923	

**09 Brown**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 13  
Total Sales Price : 1,250,775  
Total Adj. Sales Price : 1,250,775  
Total Assessed Value : 1,124,461  
Avg. Adj. Sales Price : 96,213  
Avg. Assessed Value : 86,497

MEDIAN : 97  
WGT. MEAN : 90  
MEAN : 94  
COD : 06.67  
PRD : 104.51

COV : 15.77  
STD : 14.82  
Avg. Abs. Dev : 06.49  
MAX Sales Ratio : 103.62  
MIN Sales Ratio : 45.96

95% Median C.I. : 92.96 to 100.62  
95% Wgt. Mean C.I. : 74.63 to 105.18  
95% Mean C.I. : 84.99 to 102.91

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	1	102.65	102.65	102.65	00.00	100.00	102.65	102.65	N/A	10,000	10,265	
01-JAN-15 To 31-MAR-15	3	97.02	95.80	94.16	01.53	101.74	92.96	97.41	N/A	57,217	53,874	
01-APR-15 To 30-JUN-15												
01-JUL-15 To 30-SEP-15	2	96.79	96.79	97.27	00.56	99.51	96.25	97.32	N/A	104,000	101,165	
01-OCT-15 To 31-DEC-15	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383	
01-JAN-16 To 31-MAR-16	1	91.74	91.74	91.74	00.00	100.00	91.74	91.74	N/A	243,000	222,927	
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	200,000	207,236	
01-OCT-16 To 31-DEC-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,625	15,625	
01-JAN-17 To 31-MAR-17	2	98.23	98.23	97.08	02.43	101.18	95.84	100.62	N/A	57,500	55,823	
01-APR-17 To 30-JUN-17	1	45.96	45.96	45.96	00.00	100.00	45.96	45.96	N/A	175,000	80,428	
01-JUL-17 To 30-SEP-17												
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	6	97.17	97.27	96.04	01.91	101.28	92.96	102.65	92.96 to 102.65	64,942	62,370	
01-OCT-15 To 30-SEP-16	3	99.90	98.42	97.67	03.96	100.77	91.74	103.62	N/A	185,167	180,849	
01-OCT-16 To 30-SEP-17	4	97.92	85.61	67.96	15.02	125.97	45.96	100.62	N/A	76,406	51,925	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	6	97.17	96.81	96.79	01.44	100.02	92.96	99.90	92.96 to 99.90	82,025	79,389	
01-JAN-16 To 31-DEC-16	3	100.00	98.45	97.20	03.96	101.29	91.74	103.62	N/A	152,875	148,596	
<u>ALL</u>	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	9	99.90	98.80	97.89	02.72	100.93	91.74	103.62	96.25 to 102.65	73,975	72,415	
03	1	45.96	45.96	45.96	00.00	100.00	45.96	45.96	N/A	175,000	80,428	
05	3	95.84	95.37	95.68	01.51	99.68	92.96	97.32	N/A	136,667	130,765	
<u>ALL</u>	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	
04												
<u>ALL</u>	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	

**09 Brown**  
**COMMERCIAL**

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

Qualified

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

Number of Sales : 13  
Total Sales Price : 1,250,775  
Total Adj. Sales Price : 1,250,775  
Total Assessed Value : 1,124,461  
Avg. Adj. Sales Price : 96,213  
Avg. Assessed Value : 86,497

MEDIAN : 97  
WGT. MEAN : 90  
MEAN : 94  
COD : 06.67  
PRD : 104.51

COV : 15.77  
STD : 14.82  
Avg. Abs. Dev : 06.49  
MAX Sales Ratio : 103.62  
MIN Sales Ratio : 45.96

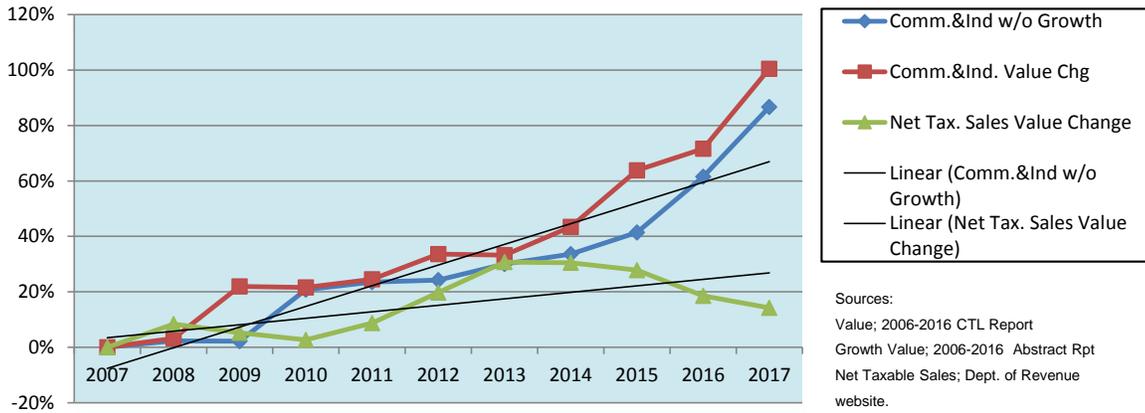
95% Median C.I. : 92.96 to 100.62  
95% Wgt. Mean C.I. : 74.63 to 105.18  
95% Mean C.I. : 84.99 to 102.91

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	3	97.02	98.64	99.05	02.20	99.59	96.25	102.65	N/A	8,217	8,139	
Less Than 30,000	4	98.51	98.98	99.42	02.39	99.56	96.25	102.65	N/A	10,069	10,011	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	
Greater Than 14,999	10	97.37	92.54	89.72	07.98	103.14	45.96	103.62	91.74 to 100.62	122,613	110,004	
Greater Than 29,999	9	97.32	91.71	89.58	08.57	102.38	45.96	103.62	91.74 to 100.62	134,500	120,491	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	97.02	98.64	99.05	02.20	99.59	96.25	102.65	N/A	8,217	8,139	
15,000 TO 29,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,625	15,625	
30,000 TO 59,999	2	99.02	99.02	98.79	01.63	100.23	97.41	100.62	N/A	35,000	34,575	
60,000 TO 99,999	1	95.84	95.84	95.84	00.00	100.00	95.84	95.84	N/A	85,000	81,460	
100,000 TO 149,999	2	96.43	96.43	96.25	03.60	100.19	92.96	99.90	N/A	118,750	114,294	
150,000 TO 249,999	4	94.53	84.66	86.21	16.72	98.20	45.96	103.62	N/A	204,500	176,305	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	71.11	71.11	48.16	35.37	147.65	45.96	96.25	N/A	91,500	44,064	
344	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383	
353	2	101.64	101.64	101.13	01.00	100.50	100.62	102.65	N/A	20,000	20,225	
386	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	200,000	207,236	
406	1	97.41	97.41	97.41	00.00	100.00	97.41	97.41	N/A	40,000	38,965	
470	2	97.17	97.17	97.31	00.15	99.86	97.02	97.32	N/A	103,325	100,541	
471	1	95.84	95.84	95.84	00.00	100.00	95.84	95.84	N/A	85,000	81,460	
528	3	92.96	94.90	92.47	02.96	102.63	91.74	100.00	N/A	127,875	118,252	
<u>ALL</u>	13	97.32	93.95	89.90	06.67	104.51	45.96	103.62	92.96 to 100.62	96,213	86,497	

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 20,425,286	\$ 90,037	0.44%	\$ 20,335,249	-	\$ 29,630,578	-
2008	\$ 21,076,424	\$ 179,731	0.85%	\$ 20,896,693	2.31%	\$ 32,111,375	8.37%
2009	\$ 24,903,380	\$ 4,031,323	16.19%	\$ 20,872,057	-0.97%	\$ 31,173,094	-2.92%
2010	\$ 24,835,196	\$ 167,161	0.67%	\$ 24,668,035	-0.95%	\$ 30,435,511	-2.37%
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104	1.57%	\$ 32,229,673	5.89%
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
Ann %chg	7.20%			Average	0.53%	1.91%	1.51%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	2.31%	3.19%	8.37%
2009	2.19%	21.92%	5.21%
2010	20.77%	21.59%	2.72%
2011	23.50%	24.56%	8.77%
2012	24.27%	33.57%	19.70%
2013	30.01%	33.28%	30.73%
2014	33.64%	43.46%	30.50%
2015	41.42%	63.82%	27.80%
2016	61.53%	71.64%	18.57%
2017	86.67%	100.48%	14.22%

County Number: 9  
 County Name: Brown

**09 Brown**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 39  
Total Sales Price : 62,308,108  
Total Adj. Sales Price : 62,308,108  
Total Assessed Value : 39,578,314  
Avg. Adj. Sales Price : 1,597,644  
Avg. Assessed Value : 1,014,829

MEDIAN : 70  
WGT. MEAN : 64  
MEAN : 70  
COD : 17.74  
PRD : 109.68

COV : 23.91  
STD : 16.66  
Avg. Abs. Dev : 12.48  
MAX Sales Ratio : 108.32  
MIN Sales Ratio : 38.63

95% Median C.I. : 61.70 to 74.51  
95% Wgt. Mean C.I. : 56.26 to 70.78  
95% Mean C.I. : 64.44 to 74.90

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	2	74.03	74.03	72.80	09.55	101.69	66.96	81.10	N/A	389,651	283,684
01-JAN-15 To 31-MAR-15	8	65.16	69.23	67.53	17.82	102.52	54.71	104.62	54.71 to 104.62	2,232,439	1,507,512
01-APR-15 To 30-JUN-15	2	57.25	57.25	58.34	07.77	98.13	52.80	61.70	N/A	991,675	578,503
01-JUL-15 To 30-SEP-15	5	55.66	60.04	63.88	13.49	93.99	49.86	72.36	N/A	834,260	532,922
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	7	73.20	71.57	66.04	17.92	108.37	42.43	108.32	42.43 to 108.32	2,500,496	1,651,312
01-APR-16 To 30-JUN-16	5	79.81	78.98	80.33	14.87	98.32	63.47	98.55	N/A	936,400	752,174
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	70.14	70.14	70.56	06.43	99.40	65.63	74.64	N/A	571,084	402,953
01-JAN-17 To 31-MAR-17	4	82.96	79.07	53.41	22.94	148.04	44.99	105.36	N/A	2,060,912	1,100,683
01-APR-17 To 30-JUN-17	3	70.36	60.14	40.30	15.55	149.23	38.63	71.44	N/A	1,733,118	698,493
01-JUL-17 To 30-SEP-17	1	67.88	67.88	67.88	00.00	100.00	67.88	67.88	N/A	744,000	505,061
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	17	61.70	65.68	66.34	16.21	99.01	49.86	104.62	54.71 to 73.59	1,458,439	967,593
01-OCT-15 To 30-SEP-16	12	74.35	74.65	69.05	17.69	108.11	42.43	108.32	63.47 to 88.66	1,848,789	1,276,671
01-OCT-16 To 30-SEP-17	10	70.90	70.49	50.94	18.32	138.38	38.63	105.36	44.99 to 90.84	1,532,917	780,918
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	15	59.68	64.57	66.13	16.02	97.64	49.86	104.62	54.71 to 72.36	1,600,944	1,058,781
01-JAN-16 To 31-DEC-16	14	73.92	74.01	69.13	16.11	107.06	42.43	108.32	63.47 to 88.66	1,666,260	1,151,855
<u>ALL</u>	39	70.36	69.67	63.52	17.74	109.68	38.63	108.32	61.70 to 74.51	1,597,644	1,014,829

<b>AREA (MARKET)</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	39	70.36	69.67	63.52	17.74	109.68	38.63	108.32	61.70 to 74.51	1,597,644	1,014,829
<u>ALL</u>	39	70.36	69.67	63.52	17.74	109.68	38.63	108.32	61.70 to 74.51	1,597,644	1,014,829

<b>95%MLU By Market Area</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Irrigated</u>											
County	4	66.64	69.71	64.06	18.77	108.82	54.71	90.84	N/A	1,091,928	699,516
1	4	66.64	69.71	64.06	18.77	108.82	54.71	90.84	N/A	1,091,928	699,516
<u>Grass</u>											
County	17	70.36	69.30	71.02	09.98	97.58	53.63	88.66	61.70 to 75.49	969,137	688,241
1	17	70.36	69.30	71.02	09.98	97.58	53.63	88.66	61.70 to 75.49	969,137	688,241
<u>ALL</u>	39	70.36	69.67	63.52	17.74	109.68	38.63	108.32	61.70 to 74.51	1,597,644	1,014,829

**09 Brown**  
**AGRICULTURAL LAND**

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

Qualified

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

Number of Sales : 39  
 Total Sales Price : 62,308,108  
 Total Adj. Sales Price : 62,308,108  
 Total Assessed Value : 39,578,314  
 Avg. Adj. Sales Price : 1,597,644  
 Avg. Assessed Value : 1,014,829

MEDIAN : 70  
 WGT. MEAN : 64  
 MEAN : 70  
 COD : 17.74  
 PRD : 109.68

COV : 23.91  
 STD : 16.66  
 Avg. Abs. Dev : 12.48  
 MAX Sales Ratio : 108.32  
 MIN Sales Ratio : 38.63

95% Median C.I. : 61.70 to 74.51  
 95% Wgt. Mean C.I. : 56.26 to 70.78  
 95% Mean C.I. : 64.44 to 74.90

*Printed: 3/13/2018 10:00:55AM*

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	9	59.68	67.30	53.99	26.31	124.65	44.99	104.62	49.86 to 90.84	1,497,651	808,606
1	9	59.68	67.30	53.99	26.31	124.65	44.99	104.62	49.86 to 90.84	1,497,651	808,606
<b>_____Grass_____</b>											
County	25	68.67	68.50	65.82	13.40	104.07	38.63	98.55	63.47 to 74.51	1,729,970	1,138,683
1	25	68.67	68.50	65.82	13.40	104.07	38.63	98.55	63.47 to 74.51	1,729,970	1,138,683
<b>_____ALL_____</b>	<b>39</b>	<b>70.36</b>	<b>69.67</b>	<b>63.52</b>	<b>17.74</b>	<b>109.68</b>	<b>38.63</b>	<b>108.32</b>	<b>61.70 to 74.51</b>	<b>1,597,644</b>	<b>1,014,829</b>

## Brown County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	n/a	3887	3871	3842	3095	2971	2604	2795	<b>3358</b>
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	<b>3387</b>
Loup	1	n/a	4000	4000	3400	3400	3000	3000	2000	<b>3330</b>
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	<b>2851</b>
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	<b>2139</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2366</b>
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	<b>2100</b>

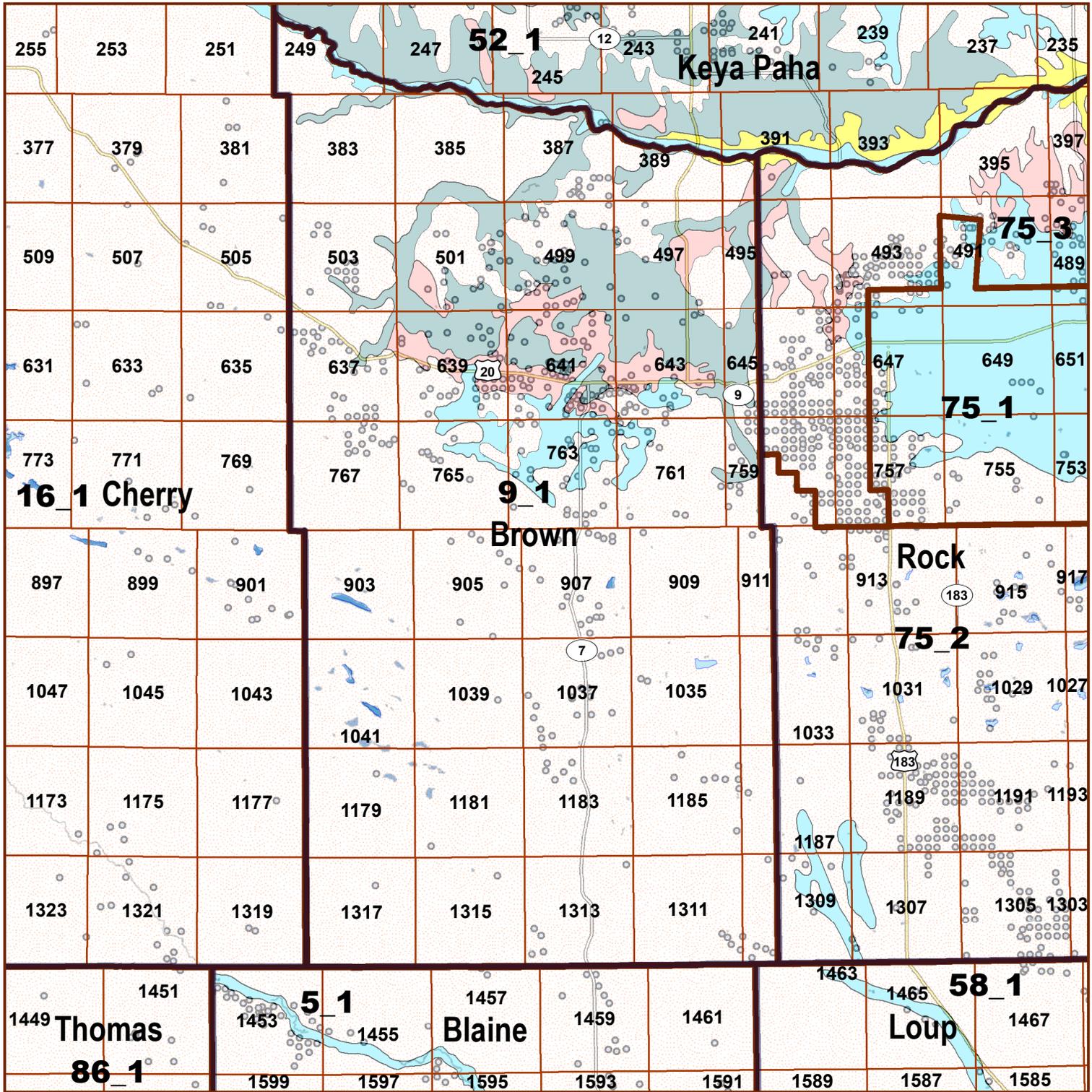
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1090	1090	1090	995	810	810	810	<b>963</b>
Rock	3	n/a	1100	n/a	1070	960	920	860	800	<b>950</b>
Loup	1	n/a	925	n/a	925	865	780	780	780	<b>848</b>
Keya Paha	1	1000	1000	995	995	965	965	915	915	<b>974</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>883</b>
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	<b>720</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	n/a	915	914	915	860	695	525	525	<b>567</b>
Rock	3	n/a	1051	n/a	987	900	855	745	638	<b>776</b>
Loup	1	n/a	820	821	820	700	700	700	700	<b>701</b>
Keya Paha	1	810	810	745	745	735	735	725	725	<b>730</b>
Cherry	1	n/a	700	670	645	599	550	425	425	<b>449</b>
Rock	2	n/a	2000	n/a	986	900	850	745	609	<b>718</b>
Blaine	1	n/a	720	720	720	720	720	570	570	<b>574</b>

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	586	500	78
Rock	3	575	350	113
Loup	1	854	n/a	100
Keya Paha	1	n/a	n/a	60
Cherry	1	725	n/a	73
Rock	2	586	350	101
Blaine	1	n/a	n/a	25

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

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



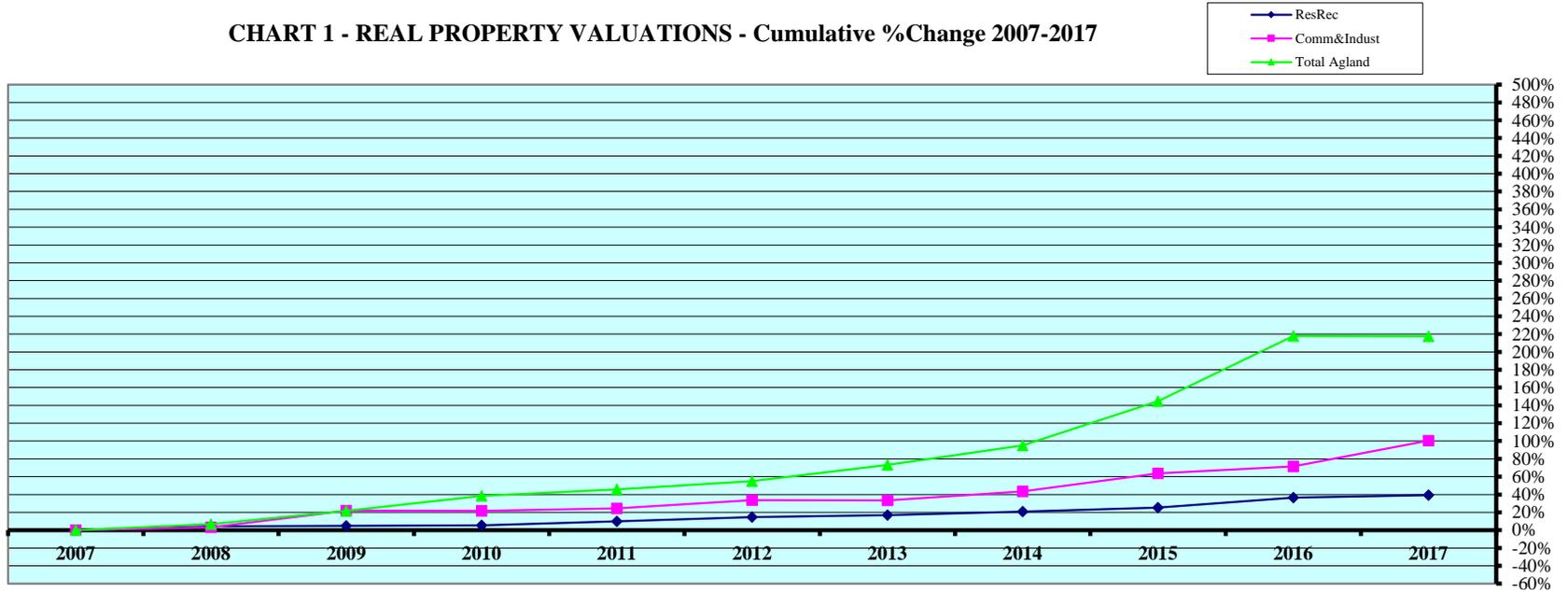
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Brown County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	53,371,412	--	--	--	20,425,286	--	--	--	191,676,432	--	--	--
2008	55,651,751	2,280,339	4.27%	4.27%	21,076,424	651,138	3.19%	3.19%	204,952,783	13,276,351	6.93%	6.93%
2009	55,937,125	285,374	0.51%	4.81%	24,903,380	3,826,956	18.16%	21.92%	233,040,581	28,087,798	13.70%	21.58%
2010	56,292,196	355,071	0.63%	5.47%	24,835,196	-68,184	-0.27%	21.59%	265,619,757	32,579,176	13.98%	38.58%
2011	58,607,830	2,315,634	4.11%	9.81%	25,442,517	607,321	2.45%	24.56%	279,248,520	13,628,763	5.13%	45.69%
2012	61,119,505	2,511,675	4.29%	14.52%	27,282,240	1,839,723	7.23%	33.57%	297,296,655	18,048,135	6.46%	55.10%
2013	62,419,079	1,299,574	2.13%	16.95%	27,223,134	-59,106	-0.22%	33.28%	332,041,666	34,745,011	11.69%	73.23%
2014	64,421,430	2,002,351	3.21%	20.70%	29,302,116	2,078,982	7.64%	43.46%	374,031,558	41,989,892	12.65%	95.14%
2015	66,876,470	2,455,040	3.81%	25.30%	33,461,571	4,159,455	14.20%	63.82%	469,028,080	94,996,522	25.40%	144.70%
2016	72,896,571	6,020,101	9.00%	36.58%	35,058,099	1,596,528	4.77%	71.64%	609,279,242	140,251,162	29.90%	217.87%
2017	74,341,874	1,445,303	1.98%	39.29%	40,949,580	5,891,481	16.80%	100.48%	608,529,270	-749,972	-0.12%	217.48%

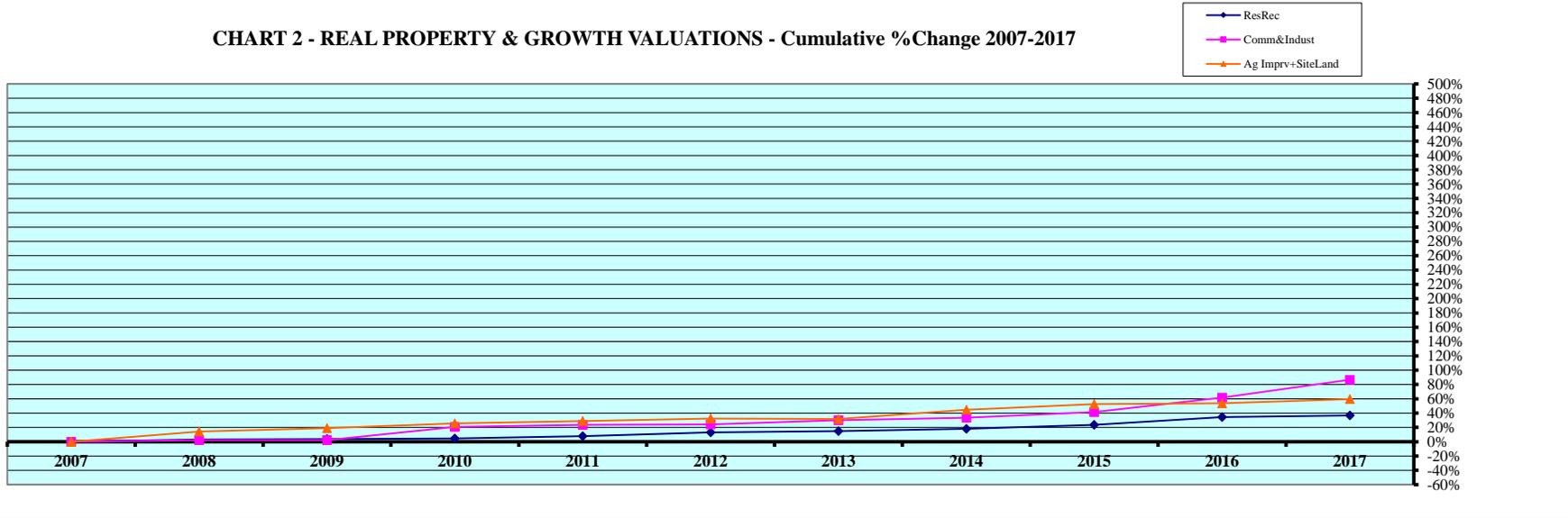
Rate Annual %chg: Residential & Recreational **3.37%** Commercial & Industrial **7.20%** Agricultural Land **12.25%**

Cnty# **9**  
County **BROWN**

**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	53,371,412	594,232	1.11%	52,777,180	--	--	20,425,286	90,037	0.44%	20,335,249	--	--
2008	55,651,751	655,548	1.18%	54,996,203	3.04%	3.04%	21,076,424	179,731	0.85%	20,896,693	2.31%	2.31%
2009	55,937,125	599,326	1.07%	55,337,799	-0.56%	3.68%	24,903,380	4,031,323	16.19%	20,872,057	-0.97%	2.19%
2010	56,292,196	471,661	0.84%	55,820,535	-0.21%	4.59%	24,835,196	167,161	0.67%	24,668,035	-0.95%	20.77%
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	7.77%	25,442,517	216,413	0.85%	25,226,104	1.57%	23.50%
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	13.00%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	24.27%
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	14.95%	27,223,134	667,202	2.45%	26,555,932	-2.66%	30.01%
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	18.11%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	33.64%
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	23.66%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	41.42%
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	34.53%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	61.53%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	36.72%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	86.67%
Rate Ann%chg	3.37%				1.86%		7.20%			C & I w/o growth		0.53%

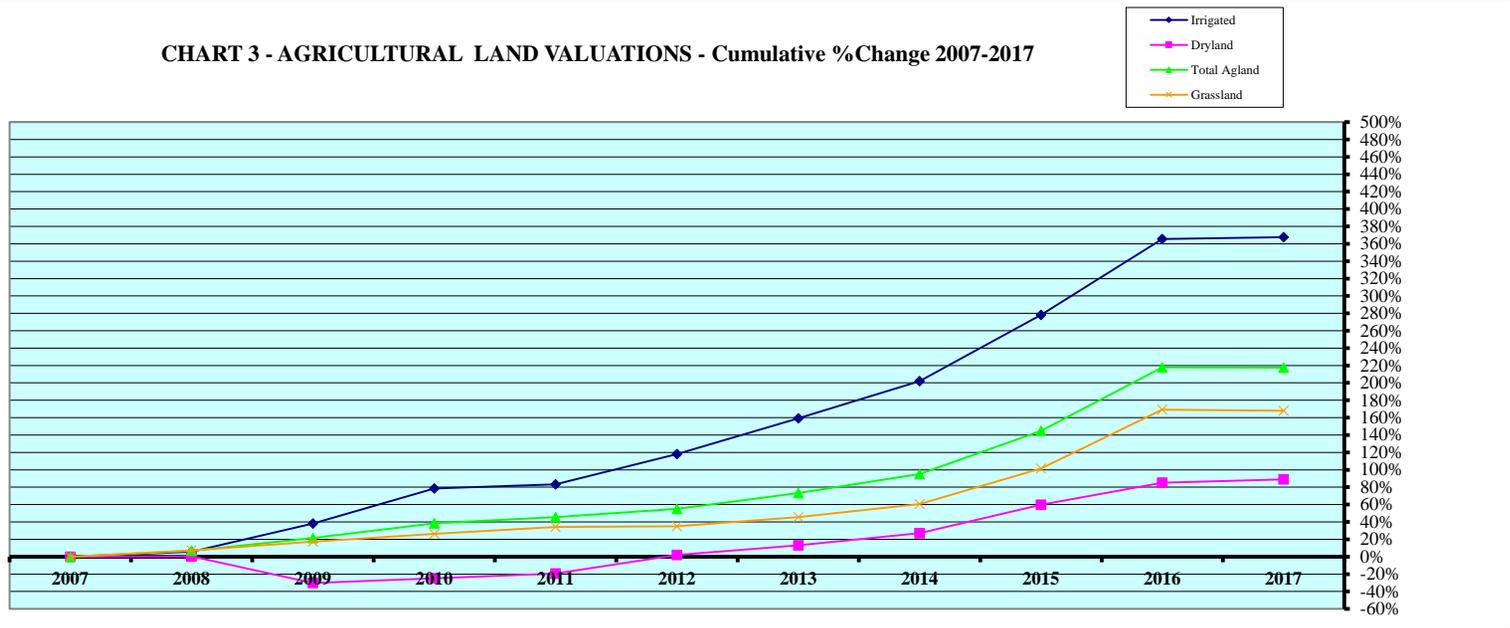
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	20,482,011	10,751,359	31,233,370	1,060,239	3.39%	30,173,131	--	--
2008	24,068,164	13,102,390	37,170,554	1,495,691	4.02%	35,674,863	14.22%	14.22%
2009	25,084,108	13,805,962	38,890,070	1,786,300	4.59%	37,103,770	-0.18%	18.80%
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	1.03%	25.80%
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	29.01%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	32.35%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	31.86%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	44.57%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	52.56%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	53.63%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	59.50%
Rate Ann%chg	3.57%	8.21%	5.38%			Ag Imprv+Site w/o growth	1.16%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.  
  
NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2018

Cnty# 9  
County BROWN

CHART 2

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	47,940,122	--	--	--	1,475,137	--	--	--	140,907,110	--	--	--
2008	50,693,987	2,753,865	5.74%	5.74%	1,482,404	7,267	0.49%	0.49%	151,405,200	10,498,090	7.45%	7.45%
2009	66,218,106	15,524,119	30.62%	38.13%	1,029,268	-453,136	-30.57%	-30.23%	165,238,046	13,832,846	9.14%	17.27%
2010	85,575,159	19,357,053	29.23%	78.50%	1,106,803	77,535	7.53%	-24.97%	178,171,279	12,933,233	7.83%	26.45%
2011	87,903,043	2,327,884	2.72%	83.36%	1,188,319	81,516	7.36%	-19.44%	189,089,157	10,917,878	6.13%	34.19%
2012	104,586,543	16,683,500	18.98%	118.16%	1,504,554	316,235	26.61%	1.99%	190,118,657	1,029,500	0.54%	34.92%
2013	124,271,830	19,685,287	18.82%	159.22%	1,668,014	163,460	10.86%	13.08%	205,010,727	14,892,070	7.83%	45.49%
2014	144,784,815	20,512,985	16.51%	202.01%	1,876,250	208,236	12.48%	27.19%	226,280,114	21,269,387	10.37%	60.59%
2015	181,301,723	36,516,908	25.22%	278.18%	2,355,739	479,489	25.56%	59.70%	283,954,312	57,674,198	25.49%	101.52%
2016	223,116,533	41,814,810	23.06%	365.41%	2,729,434	373,695	15.86%	85.03%	379,286,650	95,332,338	33.57%	169.17%
2017	224,181,923	1,065,390	0.48%	367.63%	2,788,036	58,602	2.15%	89.00%	377,568,746	-1,717,904	-0.45%	167.96%

Rate Ann.%chg: Irrigated **16.68%** Dryland **6.57%** Grassland **10.36%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	1,295,360	--	--	--	58,703	--	--	--	191,676,432	--	--	--
2008	1,253,807	-41,553	-3.21%	-3.21%	117,385	58,682	99.96%	99.96%	204,952,783	13,276,351	6.93%	6.93%
2009	555,161	-698,646	-55.72%	-57.14%	0	-117,385	-100.00%	-100.00%	233,040,581	28,087,798	13.70%	21.58%
2010	766,516	211,355	38.07%	-40.83%	0	0	-100.00%	-100.00%	265,619,757	32,579,176	13.98%	38.58%
2011	1,068,001	301,485	39.33%	-17.55%	0	0	-100.00%	-100.00%	279,248,520	13,628,763	5.13%	45.69%
2012	1,086,901	18,900	1.77%	-16.09%	0	0	-100.00%	-100.00%	297,296,655	18,048,135	6.46%	55.10%
2013	1,091,095	4,194	0.39%	-15.77%	0	0	-100.00%	-100.00%	332,041,666	34,745,011	11.69%	73.23%
2014	1,090,379	-716	-0.07%	-15.82%	0	0	-100.00%	-100.00%	374,031,558	41,989,892	12.65%	95.14%
2015	1,416,306	325,927	29.89%	9.34%	0	0	-100.00%	-100.00%	469,028,080	94,996,522	25.40%	144.70%
2016	1,417,107	801	0.06%	9.40%	2,729,518	2,729,518	4549.71%	4549.71%	609,279,242	140,251,162	29.90%	217.87%
2017	1,523,045	105,938	7.48%	17.58%	2,467,520	-261,998	-9.60%	4103.40%	608,529,270	-749,972	-0.12%	217.48%

Cnty# **9**  
County **BROWN**

Rate Ann.%chg: Total Agric Land **12.25%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	47,910,493	52,825	907			1,468,998	4,670	315			140,908,173	682,803	206		
2008	50,283,585	57,336	877	-3.30%	-3.30%	1,457,736	4,299	339	7.78%	7.78%	151,528,504	678,925	223	8.15%	8.15%
2009	66,283,797	64,238	1,032	17.66%	13.77%	1,051,808	2,808	375	10.48%	19.08%	162,849,144	677,419	240	7.71%	16.49%
2010	85,207,099	63,892	1,334	29.25%	47.04%	1,106,860	2,741	404	7.79%	28.35%	178,188,530	683,046	261	8.52%	26.41%
2011	88,218,211	64,385	1,370	2.74%	51.07%	1,164,999	2,789	418	3.46%	32.79%	189,053,212	677,933	279	6.90%	35.13%
2012	104,483,060	63,323	1,650	20.42%	81.93%	1,539,325	2,978	517	23.73%	64.29%	190,066,497	677,932	280	0.54%	35.86%
2013	124,407,750	64,946	1,916	16.10%	111.21%	1,659,161	2,790	595	15.07%	89.05%	204,897,051	676,410	303	8.05%	46.79%
2014	145,419,823	66,550	2,185	14.07%	140.93%	1,860,924	2,841	655	10.14%	108.23%	226,130,433	674,784	335	10.63%	62.39%
2015	181,280,661	66,422	2,729	24.90%	200.92%	2,355,739	2,811	838	27.95%	166.44%	283,850,980	674,804	421	25.52%	103.83%
2016	223,183,964	66,548	3,354	22.88%	269.78%	2,702,116	2,808	962	14.79%	205.86%	379,209,483	669,624	566	34.63%	174.41%
2017	223,659,620	66,641	3,356	0.07%	270.05%	2,760,032	2,867	963	0.07%	206.07%	376,567,382	669,580	562	-0.69%	172.52%

Rate Annual %chg Average Value/Acre: **13.98%**

**11.84%**

**10.55%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	1,297,528	21,635	60			60,501	1,986	30			191,645,693	763,920	251		
2008	1,279,418	21,324	60	0.04%	0.04%	127,053	1,997	64	108.85%	108.85%	204,676,296	763,881	268	6.80%	6.80%
2009	1,112,214	18,537	60	0.00%	0.04%	105,316	1,038	101	59.47%	233.05%	231,402,279	764,040	303	13.03%	20.73%
2010	760,310	12,672	60	0.00%	0.04%	166,761	1,833	91	-10.30%	198.75%	265,429,560	764,183	347	14.68%	38.45%
2011	1,049,590	17,493	60	0.00%	0.04%	145,963	1,434	102	11.84%	234.14%	279,631,975	764,034	366	5.37%	45.89%
2012	1,086,939	18,116	60	0.00%	0.04%	103,080	1,341	77	-24.48%	152.34%	297,278,901	763,690	389	6.36%	55.17%
2013	1,091,153	18,186	60	0.00%	0.04%	106,318	1,341	79	3.14%	160.27%	332,161,433	763,672	435	11.74%	73.38%
2014	1,089,952	18,166	60	0.00%	0.04%	113,597	1,344	84	6.58%	177.40%	374,614,729	763,685	491	12.78%	95.53%
2015	1,416,306	18,168	78	29.92%	29.98%	142,069	1,346	106	24.96%	246.65%	469,045,755	763,550	614	25.23%	144.86%
2016	1,416,223	18,167	78	0.00%	29.98%	2,867,647	6,228	460	336.07%	1411.62%	609,379,433	763,376	798	29.95%	218.20%
2017	1,523,146	19,451	78	0.45%	30.56%	2,468,025	4,936	500	8.60%	1541.58%	606,978,205	763,476	795	-0.41%	216.90%

**9**  
**BROWN**

Rate Annual %chg Average Value/Acre: **12.23%**

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

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,953</b>	<b>Value : 783,411,810</b>	<b>Growth 2,985,979</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	179	532,159	44	327,314	22	430,253	245	1,289,726	
<b>02. Res Improve Land</b>	1,105	4,331,763	97	1,294,995	108	1,936,305	1,310	7,563,063	
<b>03. Res Improvements</b>	1,114	44,229,785	101	9,897,440	120	11,316,629	1,335	65,443,854	
<b>04. Res Total</b>	1,293	49,093,707	145	11,519,749	142	13,683,187	1,580	74,296,643	769,896
<b>% of Res Total</b>	81.84	66.08	9.18	15.51	8.99	18.42	31.90	9.48	25.78
<b>05. Com UnImp Land</b>	38	148,096	1	5,000	2	15,450	41	168,546	
<b>06. Com Improve Land</b>	178	1,633,373	15	274,617	21	254,035	214	2,162,025	
<b>07. Com Improvements</b>	186	18,245,352	21	6,360,343	24	14,041,359	231	38,647,054	
<b>08. Com Total</b>	224	20,026,821	22	6,639,960	26	14,310,844	272	40,977,625	382,036
<b>% of Com Total</b>	82.35	48.87	8.09	16.20	9.56	34.92	5.49	5.23	12.79
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	1	6,380	0	0	1	6,380	
<b>11. Ind Improvements</b>	0	0	2	302,725	0	0	2	302,725	
<b>12. Ind Total</b>	0	0	2	309,105	0	0	2	309,105	0
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.04	0.00
<b>13. Rec UnImp Land</b>	0	0	31	107,080	3	5,650	34	112,730	
<b>14. Rec Improve Land</b>	0	0	63	591,260	7	231,875	70	823,135	
<b>15. Rec Improvements</b>	0	0	63	2,209,033	25	388,318	88	2,597,351	
<b>16. Rec Total</b>	0	0	94	2,907,373	28	625,843	122	3,533,216	56,525
<b>% of Rec Total</b>	0.00	0.00	77.05	82.29	22.95	17.71	2.46	0.45	1.89
<b>Res &amp; Rec Total</b>	1,293	49,093,707	239	14,427,122	170	14,309,030	1,702	77,829,859	826,421
<b>% of Res &amp; Rec Total</b>	75.97	63.08	14.04	18.54	9.99	18.39	34.36	9.93	27.68
<b>Com &amp; Ind Total</b>	224	20,026,821	24	6,949,065	26	14,310,844	274	41,286,730	382,036
<b>% of Com &amp; Ind Total</b>	81.75	48.51	8.76	16.83	9.49	34.66	5.53	5.27	12.79
<b>17. Taxable Total</b>	1,517	69,120,528	263	21,376,187	196	28,619,874	1,976	119,116,589	1,208,457
<b>% of Taxable Total</b>	76.77	58.03	13.31	17.95	9.92	24.03	39.90	15.20	40.47

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	38,705	1,764,029	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	38,705	1,764,029
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,764,029

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	110	43	386	539

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	41	10,064,760	2,410	474,763,766	2,451	484,828,526
28. Ag-Improved Land	0	0	52	8,576,218	456	121,178,778	508	129,754,996
29. Ag Improvements	0	0	53	9,331,133	473	40,380,566	526	49,711,699
30. Ag Total							2,977	664,295,221

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	39	39.49	236,940	
33. HomeSite Improvements	0	0.00	0	40	39.49	4,817,820	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	87.98	72,945	
36. FarmSite Improv Land	0	0.00	0	38	298.64	333,270	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,513,313	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	162.79	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	36,000	6	6.00	36,000	
32. HomeSite Improv Land	333	364.33	2,190,480	372	403.82	2,427,420	
33. HomeSite Improvements	343	355.33	27,202,990	383	394.82	32,020,810	1,777,522
34. HomeSite Total				<b>389</b>	<b>409.82</b>	<b>34,484,230</b>	
35. FarmSite UnImp Land	38	243.42	1,381,339	45	331.40	1,454,284	
36. FarmSite Improv Land	349	1,356.34	1,422,621	387	1,654.98	1,755,891	
37. FarmSite Improvements	419	0.00	13,177,576	466	0.00	17,690,889	0
38. FarmSite Total				<b>511</b>	<b>1,986.38</b>	<b>20,901,064</b>	
39. Road & Ditches	0	3,579.14	0	0	3,741.93	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>900</b>	<b>6,138.13</b>	<b>55,385,294</b>	<b>1,777,522</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	15	3,941.81	1,931,120	15	3,941.81	1,931,120

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	13	3,236.99	1,774,009	13	3,236.99	1,774,009
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	15,570.15	23.27%	60,527,629	26.94%	3,887.41
47. 2A1	11,890.05	17.77%	46,024,072	20.49%	3,870.81
48. 2A	8,493.69	12.69%	32,632,653	14.53%	3,841.99
49. 3A1	3,050.50	4.56%	9,442,106	4.20%	3,095.27
50. 3A	6,168.33	9.22%	18,323,199	8.16%	2,970.53
51. 4A1	15,895.35	23.76%	41,385,166	18.42%	2,603.60
52. 4A	5,843.11	8.73%	16,329,197	7.27%	2,794.61
53. Total	66,911.18	100.00%	224,664,022	100.00%	3,357.65
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	507.33	17.49%	552,993	19.79%	1,090.01
56. 2D1	634.53	21.87%	691,640	24.75%	1,090.00
57. 2D	393.11	13.55%	428,500	15.33%	1,090.03
58. 3D1	80.66	2.78%	80,256	2.87%	994.99
59. 3D	455.85	15.71%	369,242	13.21%	810.01
60. 4D1	646.79	22.29%	523,907	18.74%	810.01
61. 4D	183.24	6.32%	148,429	5.31%	810.03
62. Total	2,901.51	100.00%	2,794,967	100.00%	963.28
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,314.46	1.24%	7,548,107	2.00%	907.83
65. 2G1	16,144.34	2.41%	14,704,589	3.90%	910.82
66. 2G	11,744.97	1.76%	10,599,110	2.81%	902.44
67. 3G1	28,781.68	4.30%	24,746,292	6.56%	859.79
68. 3G	21,863.39	3.27%	14,842,878	3.93%	678.89
69. 4G1	136,188.91	20.35%	71,508,369	18.94%	525.07
70. 4G	446,140.85	66.67%	233,513,200	61.86%	523.41
71. Total	669,178.60	100.00%	377,462,545	100.00%	564.07
<b>Irrigated Total</b>					
	66,911.18	8.77%	224,664,022	36.90%	3,357.65
<b>Dry Total</b>					
	2,901.51	0.38%	2,794,967	0.46%	963.28
<b>Grass Total</b>					
	669,178.60	87.66%	377,462,545	61.99%	564.07
72. Waste	19,451.76	2.55%	1,523,163	0.25%	78.30
73. Other	4,930.46	0.65%	2,465,230	0.40%	500.00
74. Exempt	9,965.51	1.31%	0	0.00%	0.00
75. Market Area Total	763,373.51	100.00%	608,909,927	100.00%	797.66

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,146.60	14,494,247	62,764.58	210,169,775	66,911.18	224,664,022
<b>77. Dry Land</b>	0.00	0	264.08	255,486	2,637.43	2,539,481	2,901.51	2,794,967
<b>78. Grass</b>	0.00	0	4,818.53	3,183,431	664,360.07	374,279,114	669,178.60	377,462,545
<b>79. Waste</b>	0.00	0	34.16	2,564	19,417.60	1,520,599	19,451.76	1,523,163
<b>80. Other</b>	0.00	0	124.19	62,095	4,806.27	2,403,135	4,930.46	2,465,230
<b>81. Exempt</b>	0.00	0	531.13	0	9,434.38	0	9,965.51	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,387.56</b>	<b>17,997,823</b>	<b>753,985.95</b>	<b>590,912,104</b>	<b>763,373.51</b>	<b>608,909,927</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	66,911.18	8.77%	224,664,022	36.90%	3,357.65
<b>Dry Land</b>	2,901.51	0.38%	2,794,967	0.46%	963.28
<b>Grass</b>	669,178.60	87.66%	377,462,545	61.99%	564.07
<b>Waste</b>	19,451.76	2.55%	1,523,163	0.25%	78.30
<b>Other</b>	4,930.46	0.65%	2,465,230	0.40%	500.00
<b>Exempt</b>	9,965.51	1.31%	0	0.00%	0.00
<b>Total</b>	<b>763,373.51</b>	<b>100.00%</b>	<b>608,909,927</b>	<b>100.00%</b>	<b>797.66</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ainsworth	79	292,661	830	3,587,276	834	36,721,052	913	40,600,989	310,341
83.2 Johnstown Village	32	83,209	41	194,625	44	684,552	76	962,386	12,920
83.3 Long Pine City	68	156,289	235	552,392	237	6,826,181	305	7,534,862	41,933
83.4 Res1	2	3,067	1	7,333	2	5,900	4	16,300	0
83.5 Res2	0	0	1	7,000	1	127,048	1	134,048	0
83.6 Rural	0	0	2	43,020	2	332,675	2	375,695	256,904
83.7 Rural	0	0	1	1,020	1	10,243	1	11,263	0
83.8 Rural Rec	34	112,730	70	823,135	88	2,597,351	122	3,533,216	56,525
83.9 Rural Res Acreage	64	754,500	199	3,170,397	214	20,736,203	278	24,661,100	147,798
84 Residential Total	279	1,402,456	1,380	8,386,198	1,423	68,041,205	1,702	77,829,859	826,421

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ainsworth	27	131,227	139	1,708,109	147	18,230,747	174	20,070,083	44,418
85.2	Johnstown Village	3	401	6	2,188	7	124,025	10	126,614	0
85.3	Long Pine City	8	16,468	39	125,278	40	1,526,354	48	1,668,100	131,585
85.4	Rural	3	20,450	31	332,830	39	19,068,653	42	19,421,933	206,033
86	Commercial Total	41	168,546	215	2,168,405	233	38,949,779	274	41,286,730	382,036

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	8,169.67	1.29%	7,475,268	2.08%	915.00
89. 2G1	16,018.40	2.52%	14,641,619	4.07%	914.05
90. 2G	11,366.43	1.79%	10,400,310	2.89%	915.00
91. 3G1	28,664.52	4.52%	24,651,499	6.85%	860.00
92. 3G	19,807.03	3.12%	13,765,906	3.82%	695.00
93. 4G1	133,428.88	21.03%	70,050,761	19.46%	525.00
94. 4G	417,108.14	65.73%	218,982,387	60.83%	525.00
95. Total	634,563.07	100.00%	359,967,750	100.00%	567.27
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1.01	0.05%	949	0.07%	939.60
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	21.66	0.99%	20,360	1.59%	939.98
100. 3C1	94.06	4.32%	83,243	6.52%	885.00
101. 3C	221.78	10.18%	159,682	12.51%	720.00
102. 4C1	1,551.50	71.20%	853,343	66.85%	550.01
103. 4C	289.04	13.26%	158,978	12.45%	550.02
104. Total	2,179.05	100.00%	1,276,555	100.00%	585.83
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	143.78	0.44%	71,890	0.44%	500.00
107. 2T1	125.94	0.39%	62,970	0.39%	500.00
108. 2T	356.88	1.10%	178,440	1.10%	500.00
109. 3T1	23.10	0.07%	11,550	0.07%	500.00
110. 3T	1,834.58	5.66%	917,290	5.66%	500.00
111. 4T1	1,208.53	3.73%	604,265	3.73%	500.00
112. 4T	28,743.67	88.62%	14,371,835	88.62%	500.00
113. Total	32,436.48	100.00%	16,218,240	100.00%	500.00
<hr/>					
Grass Total	634,563.07	94.83%	359,967,750	95.37%	567.27
CRP Total	2,179.05	0.33%	1,276,555	0.34%	585.83
Timber Total	32,436.48	4.85%	16,218,240	4.30%	500.00
<hr/>					
114. Market Area Total	669,178.60	100.00%	377,462,545	100.00%	564.07

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

**09 Brown**

	<b>2017 CTL County Total</b>	<b>2018 Form 45 County Total</b>	<b>Value Difference (2018 form 45 - 2017 CTL)</b>	<b>Percent Change</b>	<b>2018 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	70,860,655	74,296,643	3,435,988	4.85%	769,896	3.76%
02. Recreational	3,481,219	3,533,216	51,997	1.49%	56,525	-0.13%
03. Ag-Homesite Land, Ag-Res Dwelling	29,081,944	34,484,230	5,402,286	18.58%	1,777,522	12.46%
<b>04. Total Residential (sum lines 1-3)</b>	<b>103,423,818</b>	<b>112,314,089</b>	<b>8,890,271</b>	<b>8.60%</b>	<b>2,603,943</b>	<b>6.08%</b>
05. Commercial	40,640,475	40,977,625	337,150	0.83%	382,036	-0.11%
06. Industrial	309,105	309,105	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>40,949,580</b>	<b>41,286,730</b>	<b>337,150</b>	<b>0.82%</b>	<b>382,036</b>	<b>-0.11%</b>
08. Ag-Farmsite Land, Outbuildings	23,675,092	20,901,064	-2,774,028	-11.72%	0	-11.72%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>23,675,092</b>	<b>20,901,064</b>	<b>-2,774,028</b>	<b>-11.72%</b>	<b>0</b>	<b>-11.72%</b>
12. Irrigated	224,181,923	224,664,022	482,099	0.22%		
13. Dryland	2,788,036	2,794,967	6,931	0.25%		
14. Grassland	377,568,746	377,462,545	-106,201	-0.03%		
15. Wasteland	1,523,045	1,523,163	118	0.01%		
16. Other Agland	2,467,520	2,465,230	-2,290	-0.09%		
<b>17. Total Agricultural Land</b>	<b>608,529,270</b>	<b>608,909,927</b>	<b>380,657</b>	<b>0.06%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>776,577,760</b>	<b>783,411,810</b>	<b>6,834,050</b>	<b>0.88%</b>	<b>2,985,979</b>	<b>0.50%</b>

## 2018 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$106,065
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$55,850
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,567 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,250
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$1,459.59

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://Brown.gisworkshop.com">Brown.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and GIS Workshop
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
4.	<b>When was zoning implemented?</b>
	1993

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, as needed.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor’s opinion.

## 2018 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Staff														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Ag homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	05	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	Ag	Ag homes and outbuildings
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03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
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05	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.														
Ag	Ag homes and outbuildings														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county develops the depreciation study based on their local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Market analysis of vacant land sales to determine sq ft value.														
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>														

All lots are treated the same, currently there is no difference.

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2015	2013	2015	2016
02	2014	2013	2014	2015
03	2013	2013	2013	2014
04	2011	2009	2011	2012
05	2014	2013	2014	2015
Ag	2018	2013	2018	2018

## 2018 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff with specialty properties completed by Stanard Appraisal.										
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural is all improved and unimproved properties located outside the City limits.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural is all improved and unimproved properties located outside the City limits.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.										
02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.										
03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.										
04	Rural is all improved and unimproved properties located outside the City limits.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	All three approaches are performed by the contract appraiser when they apply.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	Unique properties are valued by Stanard Appraisal.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Depreciation studies are developed based on local market information by the contracted appraisal company.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.										
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>										
	Vacant lot market analysis was done by the contracted appraisal company.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2017	2013	2017	2017
	02	2017	2013	2017	2017
	03	2017	2013	2017	2017
	04	2017	2013	2017	2017

## 2018 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff and the contracted appraisal company when necessary.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2014-2017</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2014-2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2014-2017						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	Yes							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>7a.</b>	<b>How many special valuation applications are on file?</b>							
	10							
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>							
	N/A							
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>							
	N/A							
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>							
	N/A							



CHARLENE FOX, COUNTY ASSESSOR  
 PHONE: 402-387-1621  
 FAX: 402-387-1621

Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
 Ainsworth, Nebraska 69210

**2017-YR. PLAN OF ASSESSMENT  
 FOR BROWN COUNTY**

**PREPARED BY  
 CHARLENE K FOX, BROWN COUNTY ASSESSOR**

**JUNE 15, 2017**

**INTRODUCTION: 77-1311.02 (the new law as written in LB334)**

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

**All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb.Rev.Stat. 77-112 (reissue 2003).**

**Assessment levels required for real property are as follows:**

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

**GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:**

Per the 2016 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parcel	Total Value	% Value	Land Only	Improvements

Residential/Rec	1704	35%	74,379,474	10%	9,788,913	64,590,561
Commercial/Ind	272	5%	41,222,939	5%	2,301,643	38,921,296
Agricultural	2960/ 763,475.71	60%	659,659,108	85%	612,584,594	47,074,514
Total	4936	100%	775,261,521	100%	624,675,150	150,586,371

Brown County is predominantly an agricultural county with 85% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2017, an estimated 109 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

**CURRENT RESOURCES:**

**A. BUDGET, STAFFING & TRAINING:**

Proposed Budget

2016-2017 Assessor Budget = \$106,065

2016-2017 Co. Appraisal Budget = \$85,850 (Inc. GIS Program)

2016-2017 Computer Hardware/Software Budget = \$14,187 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

**B. Cadastral Maps & GIS Mapping:**

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS aerial map with a 2016 photo base from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2017 year will be included in the property record file. The assessor’s office identified IOLL throughout the county on GIS maps for the 2014 yr.

**C. Property Record Cards:**

New hard copy property record files were made for Brown County’s records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

**D. Computer Software:**

Brown County is contracted with Thomson Reuters (previously Terra Scan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GIS Workshop.

**E. World Wide Web:**

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop information..

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

### **B. Data Collection:**

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

### **C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

### **D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2013 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2013 costing program. Commercial properties will be based off the June 2013 for the 2017 tax year leaving only Rural Rec to be taken care of yet.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

### **E. Reconciliation of Value:**

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

### **F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

### **G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

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

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	00.00	000.00	
Commercial	100.00%	00.00	000.00	
Agricultural Land	71.00%	00.00	000.00	

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

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2017 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2017 yr.

**Assessment Actions Planned for Assessment Year 2018:**

**Residential:** The plan is to work on valuation & review of rural improved properties & use 2013 RCN costing on all structures (farm houses and outbuildings). New construction will continue to be added as necessary based on building permits, zoning permits, information statements or any other informative information that arrives in the assessor’s office one way or another. Sales verifications will be done on transactions requiring that.

**Agricultural:** Market & ratio studies will continue to be done on an annual basis as always for valuation purposes. Land use will be looked at when necessary to keep that up-to-date. Sales verifications will be done as required and necessary.

**Commercial:** Will be looked at for whether it is still in compliance after review took place for the 2017 tax year. Few commercial sales take place in Brown County. Frequently there is not enough sales to be measured on appropriately.

**Assessment Actions Planned for Year 2019:**

**Rural Rec:** This valuation grouping of properties will be the focus of attention for the 2019 year. These properties will receive the update to the 2013 costing for determining the RCN to strive to get to market value for assessment purposes. All properties in Brown should now be using the 2013 costing program on the Terra Scan software.

**Agricultural:** Ratio studies will be done to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Feed yards may be addressed for necessary changes & use of the 2013 Marshall Swift replacement cost new costing program on all buildings.

**Commercial:** These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year.

**Assessment Actions Planned for Year 2020:**

**Residential:** The main focus on the residential class of property for this year will once again be the Long Pine properties. It will be the beginning of the 6 year plan of assessment to start again. Long Pine property will be in line for its 6-yr. inspection & review based on NE Statute 77-1311.03. An update costing for the RCN (replacement cost new) to replace the current 2013 costing now being used will be considered at this time.

Ratio studies will be conducted to determine what market is reflecting as far as values are concerned. Sales will be used for changing land value should there be any sales to show that! Other residential properties in the county will continue to be monitored with attention as necessary.

**Commercial:** This class of property will continue to be looked at as is necessary. New construction & sales verification will take place as usual on all sale properties.

**Agricultural:** Ratio & market studies will be done to determine the market activity of land values as to whether the market is remaining steady, increasing or decreasing. Sales verifications & new construction or land use will be considered in this class of property also.

## **Other Functions Performed by Assessor's Office, but not limited to:**

### Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 44 Tax Exempt Organizations filed for property tax exemption for the 2014 year by December 30, 2013. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 162 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> for 2017. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 584 Personal Property Schedules were filed in Brown Co. by May 1<sup>st</sup> for 2014. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1<sup>st</sup> – July 25<sup>th</sup>)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

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

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process. Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

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

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a “as needed basis”. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

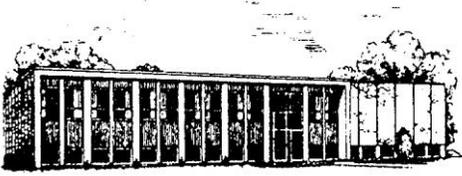
**CONCLUSION:**

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_



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Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

March 1, 2018

2018 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that were approved for the special value applications have no different value than the other agricultural parcels within the county.

The 10 parcels that requested special valuation are located in the western part of Brown County in Township 30 Range 24. Sales were examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Charlene Fox  
Brown County Assessor