

**NEBRASKA**

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DEPARTMENT OF REVENUE

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

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**GOSPER COUNTY**



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Gosper 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 Gosper 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: Cheryl Taft, Gosper County Assessor

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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

**Analysis of Assessment Practices:**

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

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

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

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

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

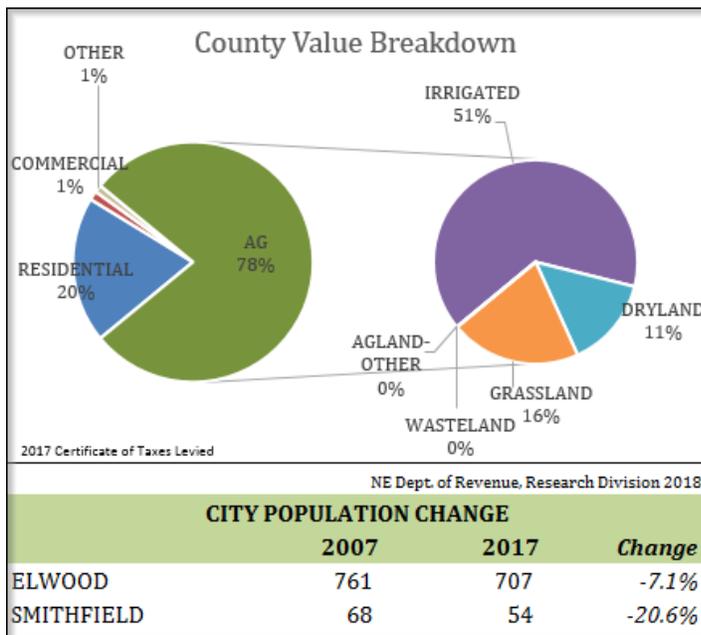
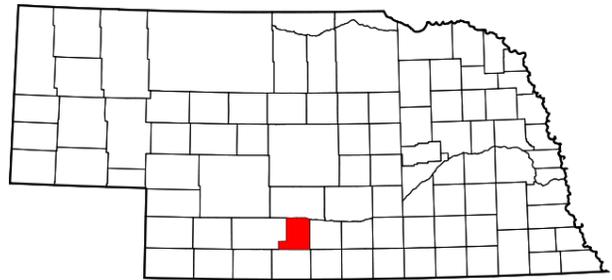
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

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

## County Overview

With a total area of 458 miles, Gosper County had 1,971 residents, per the Census Bureau Quick Facts for 2016, a 4% population decline from the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the latest information available from the U.S. Census Bureau, there were 65 employer establishments with total employment of 219.

Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grass and irrigated land makes up a majority of the land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

# 2018 Residential Correlation for Gosper County

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## *Assessment Actions*

For the 2018 assessment year, the county converted CAMA systems to MIPS. A market analysis indicated that the village of Elwood and Johnson Lake were below the acceptable range. A percentage adjustment of 9% to improvements of Elwood and 3% to the improvements of Johnson Lake were applied to bring the statistics into the acceptable range.

## *Description of Analysis*

There are four separate valuation groupings for the residential class in Gosper County. Each group represents a truly unique and separate economic area from one another.

Valuation Group	Assessor Location
1	Elwood
2	Smithfield
3	Johnson Lake
4	Rural Residential

Analysis of the statistical profile show an overall median within the acceptable range. All individual valuation groups have a sufficient number of sales with the exception for Valuation Group (2), the village of Smithfield. Group 2 contains only three sale and is not considered sufficient for measurement. Additional review of the historical changes with smaller villages show that Smithfield has appreciated at a rate of about 1.5% annually. This pace is similar to villages of like size in Frontier, Dawson, Phelps and Furnas Counties.

Review of the 2018 County Abstract of Assessment for Real Property, Form 45 Compared with the 2017 Certificate of Taxes Levied Report (CTL) show that the residential class increased overall at a rate of 1.62% while the sample changed at higher rate of 3.3%. While some difference exists between the sample and the population, the conversion and subsequent reclassifications may have played a role in the changes. The Division will follow up and work with the county to ensure that the valuation changes were equitably applied.

## *Assessment Practice Review*

A comprehensive review of assessment practices is conducted for each county annually. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in uniform and proportionate valuation of real property.

Several areas were reviewed to ensure the accuracy of the data submitted to the sale. A random audit of Real Estate Transfer Statements was conducted and it determined that they were filed in a timely manner and information was correct. Additionally, the electronic transmission of the sales were also reviewed. The sales were timely submitted every month. An inspection of the values reported during the Assessed Value Update against the property record cards were accurate. Only

## 2018 Residential Correlation for Gosper County

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errors were values that were changed through the County Board of Equalization. It is believed that the data submitted to the state is correct providing a solid foundation for measurement.

The sales verification and qualification processes of the county were also evaluated. A review of the non-qualified sales shows that documentation was adequate in explaining the reason for excluding the sales from use. Additionally, the utilization rate for the residential class was high, over 70%. Both these factors indicate that all arm's length transactions were made available for measurement.

The physical inspection process was also discussed with the county assessor. The county staff conducts the review work in house, taking new pictures and updating property record cards during the review. Interior inspections are requested if properties are protested. The inspection cycle was last conducted in 2015-2017.

Valuation Groups were examined to ensure that unique economic characteristics are adequately identified within the groups. Gosper County only consists of two villages. Elwood contains a school system and basic amenities while Smithfield is a smaller community with no amenities. Parcels around the lake are subject to strong recreational influences, drawing buyers from outside of the area. The final valuation group is comprised of all rural residential parcels outside the lake's influence. Each of these locations represent a truly unique economic dynamic independent of one another.

The final area of the assessment practices review pertains to the valuation of vacant land for the residential class. Vacant land sales are reviewed each year, leasehold and lot values at the lake along with acreage values were last adjusted in 2014. The village's lot values were updated in 2012.

### *Equalization and Quality of Assessment*

Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

VALUATION GROUPING					
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD
01	26	92.87	100.89	93.61	26.67
02	3	72.43	67.92	69.27	07.76
03	26	93.22	87.28	89.90	16.58
04	16	94.70	103.28	91.86	24.85
____ALL____	71	93.09	95.05	90.54	22.70

### *Level of Value*

Based on analysis of all available information, the level of value for Gosper County is 93%.

# 2018 Commercial Correlation for Gosper County

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## *Assessment Actions*

For the 2018 assessment year, routine maintenance was completed.

## *Description of Analysis*

There are no valuation groups within the commercial class; the county has fewer than one hundred commercial parcels with the majority of the properties located in Elwood.

The statistical sample contains nine sales over the three-year study period. Although the median and weighted mean are within the acceptable range, the sample size is considered too small to arrive at level of value using the statistics. A historical review of assessed value changes compared to like sized villages from the region reveal that the Gosper County has appreciated commercial property at a similar pace as the surrounding counties of Frontier, Dawson, Phelps, and Furnas.

The 2018 Abstract of Assessment for Real Property, Form 45 Compared with the 2017 Certificate of Taxes Levied Report (CTL), along with the statistical sample indicate that minimal valuation changes occurred for the 2018 assessment year.

## *Assessment Practice Review*

A comprehensive review of assessment practices is conducted for each county annually. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in uniform and proportionate valuation of real property.

Part of the review involved examination of the qualification process of the county and review of non-qualified sales. The usability of sales within the commercial class was 47% however; the small number of sales could skew this sample. It is believed that all arm's length transactions are being made available for measurement.

The physical inspection and review of the commercial class complies with the six-year inspection and review requirements. With so few parcels, the county reviews the commercial class at the same time as the residential class. The inspection cycle was last completed in 2015-2017. The county values commercial property using the cost approach. The county updates the costing and depreciation at the same time as the residential class, usually biennially.

The final aspect of the assessment practice review of the commercial class pertains to the review of vacant land methodologies. With so few commercial parcels within the county and no vacant land sales, lots are valued the same as residential properties.

## **2018 Commercial Correlation for Gosper County**

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

The statistical sample for the commercial class is considered unreliable for measurement. Additional review of assessment practices help support that the commercial class of property in Gosper County meets generally accepted mass appraisal standards.

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

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

# 2018 Agricultural Correlation for Gosper County

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## *Assessor Actions*

For the 2018 assessment year, the assessor reviewed sales within the county. Based on market evidence and regional trends, the county decreased cropland values in Market Area 4 by 10% while grassland remained at the prior year's values. No adjustments were made in Market Area 1.

## *Description of Analysis*

A review of the statistical analysis show that the overall median and mean are within the acceptable range. A review of the Market Areas individually show that both market area 1 and 2 have a sufficient number of sales. Although Market Area 1 is outside of the acceptable range, the ratio is skewed by the atypical grassland sales and lack of new year sales.

When stratified by the 80% MLU by subclass, only the irrigated subclass contains a sufficient number of sales. The county decreased the irrigated values in Market Area 4 in response to regional trends. Dryland values were adjusted parallel to the irrigated values. With so few dryland sales occurring in any three-year study period, the county has historically moved dryland values at a similar rate as irrigated land.

Analysis of the grassland sales, show that the sample is not typical of grassland sales in the county and is considered unrepresentative. Historically, grassland in Gosper County is most comparable to grass in Furnas, Phelps (Market Area 2), Harlan (Market Area 2), and Frontier Counties. The majority of the sales are within the northern portion of Market Area 1 and are smaller irregular tracts of grass located around pivots. Review of the region indicate the majority of the surrounding counties decreased or left grassland values the same as the prior year, with the exception of Dawson County. Dawson increased grassland values; however, the majority grassland in Dawson is located in the Northern region of the county and is more comparable to Buffalo and Custer County than to Gosper County to the south.

Comparison of values to the surrounding counties and evaluation of the regional market trends in South Central Nebraska support that the values set by the county have achieved an acceptable level of value.

## *Assessment Practice Review*

A comprehensive review of assessment practices is conducted for each county annually. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in uniform and proportionate valuation of real property.

A review of the non-qualified sales shows that documentation was adequate in explaining the reason for excluding the sales from use. The high usability of the agricultural class has remained stable of the past few years. Both these factors indicate that all arm's length transactions were made available for measurement.

## 2018 Agricultural Correlation for Gosper County

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Agricultural market areas were evaluated to ensure that the geographical characteristics that affect market value were adequately identified. Gosper County has recognized two separate and distinct areas. The land in Area 1 is flat and good quality cropland while Area 4 contains more hills and the primary use is grassland for grazing with some farming where feasible. Parts of Area 4 are more difficult for irrigators to pump a sufficient amount of water.

The physical inspection and review cycle was also discussed with the county assessor. Agricultural homes are inspected and valued using the same appraisal processes as rural residential properties. The review was last completed in 2016-2017. Outbuildings are reviewed along with rural homes, priced using Marshall and Swift then depreciated based on condition and age. The land use is reviewed for changes once new aerial imagery is available.

### *Equalization*

The statistical analysis and review of assessment practices support that the county has generally achieved equalization. A comparison of values set in Gosper County to adjoining counties demonstrate similar comparability. 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	15	70.39	68.53	65.61	13.82	104.45
1	12	68.74	68.93	64.85	14.93	106.29
4	3	70.89	66.91	69.11	10.50	96.82
<u>Dry</u>						
County	3	76.65	73.00	72.89	09.80	100.15
4	3	76.65	73.00	72.89	09.80	100.15
<u>Grass</u>						
County	8	63.15	65.72	55.97	19.56	117.42
1	7	63.17	67.97	56.35	19.34	120.62
4	1	49.94	49.94	49.94	00.00	100.00
<u>ALL</u>	46	70.04	69.50	66.12	16.66	105.11

### *Level of Value*

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

## 2018 Opinions of the Property Tax Administrator for Gosper 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>93</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 Gosper County

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### Residential Real Property - Current

Number of Sales	71	Median	93.09
Total Sales Price	\$11,500,061	Mean	95.05
Total Adj. Sales Price	\$11,500,061	Wgt. Mean	90.54
Total Assessed Value	\$10,412,459	Average Assessed Value of the Base	\$114,192
Avg. Adj. Sales Price	\$161,973	Avg. Assessed Value	\$146,654

### Confidence Interval - Current

95% Median C.I	82.90 to 98.73
95% Wgt. Mean C.I	85.98 to 95.10
95% Mean C.I	88.19 to 101.91
% of Value of the Class of all Real Property Value in the County	18.49
% of Records Sold in the Study Period	5.40
% of Value Sold in the Study Period	6.93

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	75	94	94.23
2016	67	93	92.54
2015	69	97	96.67
2014	76	95	94.82

## 2018 Commission Summary for Gosper County

### Commercial Real Property - Current

Number of Sales	9	Median	92.89
Total Sales Price	\$757,735	Mean	87.67
Total Adj. Sales Price	\$757,735	Wgt. Mean	95.89
Total Assessed Value	\$726,627	Average Assessed Value of the Base	\$101,495
Avg. Adj. Sales Price	\$84,193	Avg. Assessed Value	\$80,736

### Confidence Interval - Current

95% Median C.I	62.90 to 103.66
95% Wgt. Mean C.I	81.44 to 110.35
95% Mean C.I	70.22 to 105.12
% of Value of the Class of all Real Property Value in the County	1.34
% of Records Sold in the Study Period	8.41
% of Value Sold in the Study Period	6.69

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	8	100	92.28
2016	7	100	89.88
2015	9	100	91.16
2014	8	100	90.38

**37 Gosper**  
**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 : 71  
Total Sales Price : 11,500,061  
Total Adj. Sales Price : 11,500,061  
Total Assessed Value : 10,412,459  
Avg. Adj. Sales Price : 161,973  
Avg. Assessed Value : 146,654

MEDIAN : 93  
WGT. MEAN : 91  
MEAN : 95  
COD : 22.70  
PRD : 104.98

COV : 31.03  
STD : 29.49  
Avg. Abs. Dev : 21.13  
MAX Sales Ratio : 187.48  
MIN Sales Ratio : 47.33

95% Median C.I. : 82.90 to 98.73  
95% Wgt. Mean C.I. : 85.98 to 95.10  
95% Mean C.I. : 88.19 to 101.91

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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>Qtrrs</u>											
01-OCT-15 To 31-DEC-15	11	110.74	111.53	100.42	23.60	111.06	56.39	186.47	74.10 to 168.42	117,636	118,133
01-JAN-16 To 31-MAR-16	6	92.43	87.57	89.11	08.13	98.27	57.23	97.00	57.23 to 97.00	118,417	105,519
01-APR-16 To 30-JUN-16	8	98.27	108.11	91.90	24.24	117.64	71.23	163.43	71.23 to 163.43	183,076	168,242
01-JUL-16 To 30-SEP-16	11	94.55	92.35	89.52	16.38	103.16	68.73	124.27	69.20 to 117.87	176,291	157,818
01-OCT-16 To 31-DEC-16	10	83.49	84.98	88.33	14.01	96.21	68.58	104.66	69.29 to 101.75	233,390	206,144
01-JAN-17 To 31-MAR-17	6	71.41	87.22	81.49	33.51	107.03	57.05	163.67	57.05 to 163.67	106,408	86,714
01-APR-17 To 30-JUN-17	8	100.59	108.21	95.01	20.28	113.89	72.43	187.48	72.43 to 187.48	207,563	197,207
01-JUL-17 To 30-SEP-17	11	72.68	79.73	84.90	28.33	93.91	47.33	128.38	48.28 to 110.67	132,627	112,598
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	36	95.53	100.92	92.72	21.20	108.84	56.39	186.47	89.26 to 104.42	150,231	139,292
01-OCT-16 To 30-SEP-17	35	86.21	89.02	88.61	24.38	100.46	47.33	187.48	72.43 to 98.73	174,050	154,227
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	35	91.89	93.03	89.58	16.94	103.85	57.23	163.43	80.77 to 98.56	184,235	165,042
<u>ALL</u>	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654

<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	26	92.87	100.89	93.61	26.67	107.78	56.39	187.48	77.89 to 110.74	95,879	89,754
02	3	72.43	67.92	69.27	07.76	98.05	57.23	74.10	N/A	116,667	80,816
03	26	93.22	87.28	89.90	16.58	97.09	47.33	117.91	75.80 to 99.58	227,027	204,087
04	16	94.70	103.28	91.86	24.85	112.43	67.01	186.47	76.73 to 124.16	172,156	158,135
<u>ALL</u>	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654

<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	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654
06											
07											
<u>ALL</u>	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654

**37 Gosper**  
**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 : 71  
 Total Sales Price : 11,500,061  
 Total Adj. Sales Price : 11,500,061  
 Total Assessed Value : 10,412,459  
 Avg. Adj. Sales Price : 161,973  
 Avg. Assessed Value : 146,654

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 22.70  
 PRD : 104.98

COV : 31.03  
 STD : 29.49  
 Avg. Abs. Dev : 21.13  
 MAX Sales Ratio : 187.48  
 MIN Sales Ratio : 47.33

95% Median C.I. : 82.90 to 98.73  
 95% Wgt. Mean C.I. : 85.98 to 95.10  
 95% Mean C.I. : 88.19 to 101.91

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	60.80	60.80	60.80	00.00	100.00	60.80	60.80	N/A	25,000	15,200	
___Ranges Excl. Low \$___												
Greater Than 4,999	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654	
Greater Than 14,999	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654	
Greater Than 29,999	70	93.53	95.54	90.61	22.42	105.44	47.33	187.48	86.21 to 98.73	163,929	148,532	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	60.80	60.80	60.80	00.00	100.00	60.80	60.80	N/A	25,000	15,200	
30,000 TO 59,999	9	115.04	121.12	121.06	29.95	100.05	48.28	186.47	71.98 to 168.42	46,861	56,729	
60,000 TO 99,999	16	100.70	106.94	105.50	24.38	101.36	57.05	187.48	80.77 to 124.16	75,791	79,958	
100,000 TO 149,999	11	75.77	79.61	79.95	15.52	99.57	47.33	104.42	68.73 to 93.96	124,386	99,453	
150,000 TO 249,999	26	91.65	87.93	88.35	16.12	99.52	56.39	128.38	71.23 to 98.33	186,492	164,762	
250,000 TO 499,999	4	91.24	92.41	90.70	17.89	101.89	69.29	117.87	N/A	325,375	295,119	
500,000 TO 999,999	4	86.39	88.82	88.24	09.26	100.66	80.77	101.75	N/A	580,528	512,271	
1,000,000 +												
___ALL___	71	93.09	95.05	90.54	22.70	104.98	47.33	187.48	82.90 to 98.73	161,973	146,654	

**37 Gosper**  
**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 : 9  
Total Sales Price : 757,735  
Total Adj. Sales Price : 757,735  
Total Assessed Value : 726,627  
Avg. Adj. Sales Price : 84,193  
Avg. Assessed Value : 80,736

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 88  
COD : 17.53  
PRD : 91.43

COV : 25.89  
STD : 22.70  
Avg. Abs. Dev : 16.28  
MAX Sales Ratio : 122.38  
MIN Sales Ratio : 47.09

95% Median C.I. : 62.90 to 103.66  
95% Wgt. Mean C.I. : 81.44 to 110.35  
95% Mean C.I. : 70.22 to 105.12

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	89.83	89.83	89.83	00.00	100.00	89.83	89.83	N/A	7,500	6,737
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307
01-OCT-15 To 31-DEC-15	1	122.38	122.38	122.38	00.00	100.00	122.38	122.38	N/A	122,000	149,299
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	12,735	12,735
01-JUL-16 To 30-SEP-16	2	69.99	69.99	84.21	32.72	83.11	47.09	92.89	N/A	118,750	100,000
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	2	83.28	83.28	97.95	24.47	85.02	62.90	103.66	N/A	117,750	115,335
01-JUL-17 To 30-SEP-17	1	75.01	75.01	75.01	00.00	100.00	75.01	75.01	N/A	42,500	31,880
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	2	92.57	92.57	94.92	02.96	97.52	89.83	95.31	N/A	53,750	51,022
01-OCT-15 To 30-SEP-16	4	96.45	90.59	97.26	21.36	93.14	47.09	122.38	N/A	93,059	90,509
01-OCT-16 To 30-SEP-17	3	75.01	80.52	94.44	18.12	85.26	62.90	103.66	N/A	92,667	87,516
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	3	95.31	102.51	109.52	11.38	93.60	89.83	122.38	N/A	76,500	83,781
01-JAN-16 To 31-DEC-16	3	92.89	79.99	85.01	18.99	94.09	47.09	100.00	N/A	83,412	70,912
<u>ALL</u>	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736
<u>ALL</u>	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736
04											
<u>ALL</u>	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736

**37 Gosper**  
**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 : 9  
Total Sales Price : 757,735  
Total Adj. Sales Price : 757,735  
Total Assessed Value : 726,627  
Avg. Adj. Sales Price : 84,193  
Avg. Assessed Value : 80,736

MEDIAN : 93  
WGT. MEAN : 96  
MEAN : 88  
COD : 17.53  
PRD : 91.43

COV : 25.89  
STD : 22.70  
Avg. Abs. Dev : 16.28  
MAX Sales Ratio : 122.38  
MIN Sales Ratio : 47.09

95% Median C.I. : 62.90 to 103.66  
95% Wgt. Mean C.I. : 81.44 to 110.35  
95% Mean C.I. : 70.22 to 105.12

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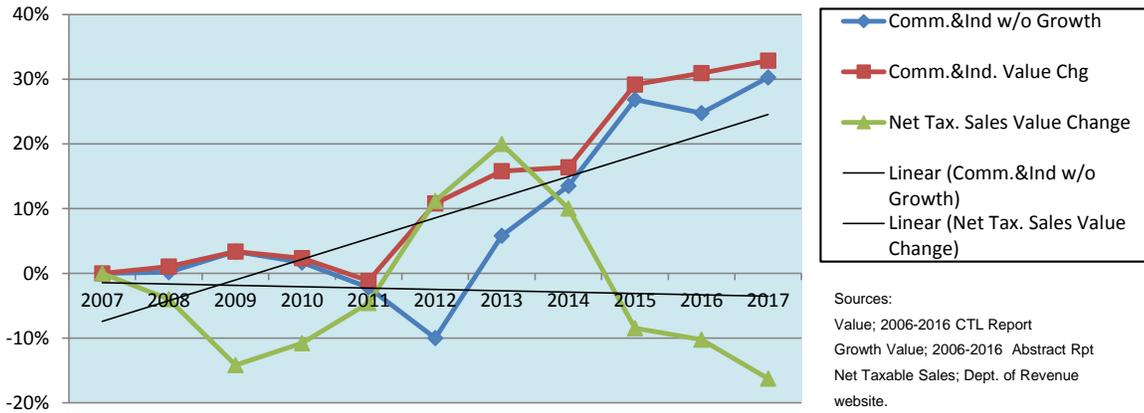
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	94.92	94.92	96.23	05.36	98.64	89.83	100.00	N/A	10,118	9,736
Less Than 30,000	2	94.92	94.92	96.23	05.36	98.64	89.83	100.00	N/A	10,118	9,736
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	9	92.89	87.67	95.89	17.53	91.43	47.09	122.38	62.90 to 103.66	84,193	80,736
Greater Than 14,999	7	92.89	85.61	95.89	20.97	89.28	47.09	122.38	47.09 to 122.38	105,357	101,022
Greater Than 29,999	7	92.89	85.61	95.89	20.97	89.28	47.09	122.38	47.09 to 122.38	105,357	101,022
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	94.92	94.92	96.23	05.36	98.64	89.83	100.00	N/A	10,118	9,736
15,000 TO 29,999											
30,000 TO 59,999	3	62.90	61.67	61.27	14.80	100.65	47.09	75.01	N/A	40,167	24,609
60,000 TO 99,999											
100,000 TO 149,999	2	108.85	108.85	110.18	12.44	98.79	95.31	122.38	N/A	111,000	122,303
150,000 TO 249,999	2	98.28	98.28	98.41	05.48	99.87	92.89	103.66	N/A	197,500	194,362
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>9</b>	<b>92.89</b>	<b>87.67</b>	<b>95.89</b>	<b>17.53</b>	<b>91.43</b>	<b>47.09</b>	<b>122.38</b>	<b>62.90 to 103.66</b>	<b>84,193</b>	<b>80,736</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	1	62.90	62.90	62.90	00.00	100.00	62.90	62.90	N/A	33,000	20,757
353	1	103.66	103.66	103.66	00.00	100.00	103.66	103.66	N/A	202,500	209,912
381	1	122.38	122.38	122.38	00.00	100.00	122.38	122.38	N/A	122,000	149,299
386	1	75.01	75.01	75.01	00.00	100.00	75.01	75.01	N/A	42,500	31,880
406	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307
471	1	92.89	92.89	92.89	00.00	100.00	92.89	92.89	N/A	192,500	178,811
472	1	89.83	89.83	89.83	00.00	100.00	89.83	89.83	N/A	7,500	6,737
473	1	47.09	47.09	47.09	00.00	100.00	47.09	47.09	N/A	45,000	21,189
498	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	12,735	12,735
<b>ALL</b>	<b>9</b>	<b>92.89</b>	<b>87.67</b>	<b>95.89</b>	<b>17.53</b>	<b>91.43</b>	<b>47.09</b>	<b>122.38</b>	<b>62.90 to 103.66</b>	<b>84,193</b>	<b>80,736</b>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 7,587,620	\$ 390,541	5.15%	\$ 7,197,079	-	\$ 6,239,032	-
2008	\$ 7,666,201	\$ 63,490	0.83%	\$ 7,602,711	0.20%	\$ 5,989,758	-4.00%
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	2.32%	\$ 5,354,576	-10.60%
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
<b>Ann %chg</b>	2.88%			<b>Average</b>	<b>-1.39%</b>	<b>-1.19%</b>	<b>-1.30%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	0.20%	1.04%	-4.00%
2009	3.38%	3.38%	-14.18%
2010	1.66%	2.33%	-10.80%
2011	-2.18%	-1.14%	-4.58%
2012	-10.01%	10.79%	11.19%
2013	5.82%	15.82%	20.01%
2014	13.52%	16.38%	10.00%
2015	26.84%	29.17%	-8.49%
2016	24.76%	30.94%	-10.23%
2017	30.28%	32.87%	-16.27%

County Number: 37  
 County Name: Gosper

**37 Gosper**  
**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 : 46  
Total Sales Price : 35,590,775  
Total Adj. Sales Price : 35,590,775  
Total Assessed Value : 23,530,911  
Avg. Adj. Sales Price : 773,713  
Avg. Assessed Value : 511,542

MEDIAN : 70  
WGT. MEAN : 66  
MEAN : 70  
COD : 16.66  
PRD : 105.11

COV : 22.71  
STD : 15.78  
Avg. Abs. Dev : 11.67  
MAX Sales Ratio : 114.99  
MIN Sales Ratio : 43.97

95% Median C.I. : 61.60 to 73.80  
95% Wgt. Mean C.I. : 61.32 to 70.91  
95% Mean C.I. : 64.94 to 74.06

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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	12	69.97	70.41	66.99	16.01	105.11	47.07	105.37	57.68 to 78.39	811,813	543,808	
01-JAN-15 To 31-MAR-15	6	64.06	62.08	58.35	19.68	106.39	43.97	78.64	43.97 to 78.64	778,577	454,261	
01-APR-15 To 30-JUN-15	4	70.33	65.98	69.14	08.77	95.43	49.94	73.32	N/A	625,010	432,120	
01-JUL-15 To 30-SEP-15												
01-OCT-15 To 31-DEC-15	4	70.01	73.16	71.83	25.42	101.85	50.80	101.81	N/A	693,250	497,967	
01-JAN-16 To 31-MAR-16	7	70.47	68.07	66.03	06.27	103.09	57.78	76.35	57.78 to 76.35	1,099,429	726,005	
01-APR-16 To 30-JUN-16	4	75.71	75.08	64.73	24.90	115.99	45.37	103.52	N/A	962,088	622,747	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	1	58.91	58.91	58.91	00.00	100.00	58.91	58.91	N/A	589,000	347,006	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638	
01-JUL-17 To 30-SEP-17	5	76.09	68.80	68.89	13.21	99.87	53.76	82.44	N/A	630,634	434,473	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	22	70.04	67.33	64.92	15.23	103.71	43.97	105.37	57.68 to 74.18	768,784	499,079	
01-OCT-15 To 30-SEP-16	15	70.47	71.30	66.81	16.80	106.72	45.37	103.52	59.91 to 80.11	954,490	637,659	
01-OCT-16 To 30-SEP-17	9	65.35	71.82	68.49	20.28	104.86	53.76	114.99	55.06 to 82.44	484,464	331,809	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	14	70.04	66.36	64.82	17.49	102.38	43.97	101.81	49.94 to 78.64	710,321	460,422	
01-JAN-16 To 31-DEC-16	12	69.54	69.65	65.27	14.14	106.71	45.37	103.52	58.91 to 76.35	1,011,113	660,002	
<u>ALL</u>	46	70.04	69.50	66.12	16.66	105.11	43.97	114.99	61.60 to 73.80	773,713	511,542	

<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	26	66.22	69.67	64.30	17.52	108.35	45.37	114.99	58.91 to 74.18	891,630	573,309	
4	20	71.08	69.30	69.51	15.67	99.70	43.97	101.81	59.91 to 76.65	620,419	431,244	
<u>ALL</u>	46	70.04	69.50	66.12	16.66	105.11	43.97	114.99	61.60 to 73.80	773,713	511,542	

**37 Gosper**  
**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

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MEDIAN : 70  
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MEAN : 70  
COD : 16.66  
PRD : 105.11

COV : 22.71  
STD : 15.78  
Avg. Abs. Dev : 11.67  
MAX Sales Ratio : 114.99  
MIN Sales Ratio : 43.97

95% Median C.I. : 61.60 to 73.80  
95% Wgt. Mean C.I. : 61.32 to 70.91  
95% Mean C.I. : 64.94 to 74.06

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	5	76.35	79.53	75.91	12.10	104.77	67.08	105.37	N/A	987,537	749,624
1	5	76.35	79.53	75.91	12.10	104.77	67.08	105.37	N/A	987,537	749,624
<b>_____Dry_____</b>											
County	2	79.55	79.55	78.92	03.65	100.80	76.65	82.44	N/A	198,908	156,979
4	2	79.55	79.55	78.92	03.65	100.80	76.65	82.44	N/A	198,908	156,979
<b>_____Grass_____</b>											
County	7	63.17	66.09	54.08	22.32	122.21	45.37	114.99	45.37 to 114.99	480,754	260,007
1	6	64.26	68.78	54.42	22.18	126.39	45.37	114.99	45.37 to 114.99	519,173	282,511
4	1	49.94	49.94	49.94	00.00	100.00	49.94	49.94	N/A	250,240	124,980
<b>_____ALL_____</b>	<b>46</b>	<b>70.04</b>	<b>69.50</b>	<b>66.12</b>	<b>16.66</b>	<b>105.11</b>	<b>43.97</b>	<b>114.99</b>	<b>61.60 to 73.80</b>	<b>773,713</b>	<b>511,542</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	15	70.39	68.53	65.61	13.82	104.45	50.80	105.37	57.68 to 76.09	1,231,174	807,791
1	12	68.74	68.93	64.85	14.93	106.29	50.80	105.37	57.68 to 76.35	1,265,188	820,531
4	3	70.89	66.91	69.11	10.50	96.82	53.76	76.09	N/A	1,095,119	756,834
<b>_____Dry_____</b>											
County	3	76.65	73.00	72.89	09.80	100.15	59.91	82.44	N/A	194,272	141,599
4	3	76.65	73.00	72.89	09.80	100.15	59.91	82.44	N/A	194,272	141,599
<b>_____Grass_____</b>											
County	8	63.15	65.72	55.97	19.56	117.42	45.37	114.99	45.37 to 114.99	531,900	297,716
1	7	63.17	67.97	56.35	19.34	120.62	45.37	114.99	45.37 to 114.99	572,137	322,393
4	1	49.94	49.94	49.94	00.00	100.00	49.94	49.94	N/A	250,240	124,980
<b>_____ALL_____</b>	<b>46</b>	<b>70.04</b>	<b>69.50</b>	<b>66.12</b>	<b>16.66</b>	<b>105.11</b>	<b>43.97</b>	<b>114.99</b>	<b>61.60 to 73.80</b>	<b>773,713</b>	<b>511,542</b>

## Gosper County 2018 Average Acre Value Comparison

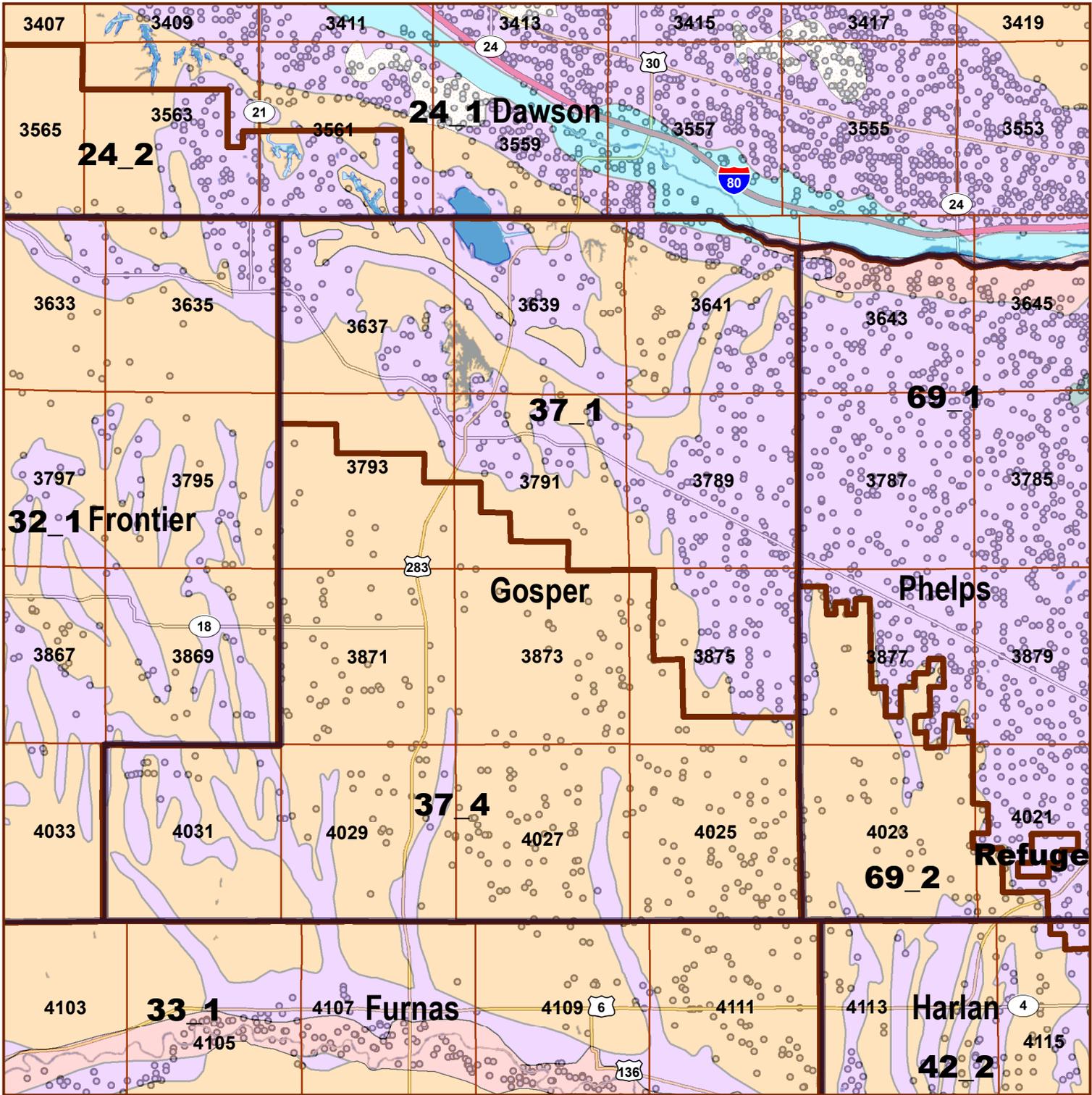
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	n/a	5155	4375	3640	3400	3195	3155	2925	<b>4924</b>
Dawson	1	n/a	5044	4732	4276	3850	3592	3325	3135	<b>4666</b>
Phelps	1	5113	5700	4700	4297	4100	3900	3800	3416	<b>5332</b>
Gosper	4	n/a	4175	3545	2950	2755	n/a	2555	2365	<b>3495</b>
Frontier	1	2970	2967	2898	2909	2870	2870	2814	2767	<b>2938</b>
Furnas	1	4310	4310	3490	3285	2565	2410	2310	2310	<b>3812</b>
Harlan	2	4455	4457	3805	3313	2754	2518	2420	2422	<b>3852</b>
Phelps	2	n/a	4800	4400	4201	4000	3799	3600	3400	<b>4369</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1930	1800	1685	1550	1325	1275	1275	<b>1793</b>
Dawson	1	n/a	2450	2205	2010	1995	1799	1555	1540	<b>1994</b>
Phelps	1	2600	2600	2500	2300	2199	2100	1900	1600	<b>2447</b>
Gosper	4	n/a	1720	1600	1500	1380	n/a	1135	1135	<b>1576</b>
Frontier	1	1445	1445	1395	1395	1345	1344	1295	1295	<b>1415</b>
Furnas	1	1710	1710	1330	1330	1175	1175	1070	1070	<b>1508</b>
Harlan	2	2060	1945	1643	1605	1380	1357	1365	1365	<b>1801</b>
Phelps	2	n/a	2188	1999	1800	1650	1398	1250	1199	<b>1773</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	n/a	1412	1248	1115	1026	1039	978	977	<b>1025</b>
Dawson	1	n/a	1830	1570	1400	1315	1210	1175	1170	<b>1218</b>
Phelps	1	1294	1499	1400	1296	1250	1200	1168	1146	<b>1256</b>
Gosper	4	n/a	1401	1246	1115	1021	n/a	976	976	<b>1019</b>
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>
Furnas	1	1245	1244	1180	1180	970	970	920	920	<b>953</b>
Harlan	2	n/a	1130	1130	1130	1130	1130	1130	1130	<b>1130</b>
Phelps	2	n/a	1500	1400	1300	1250	1200	1175	1150	<b>1183</b>

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	50
Dawson	1	n/a	n/a	50
Phelps	1	n/a	n/a	35
Gosper	4	n/a	n/a	50
Frontier	1	n/a	n/a	n/a
Furnas	1	1336	920	75
Harlan	2	n/a	n/a	100
Phelps	2	n/a	n/a	35

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.



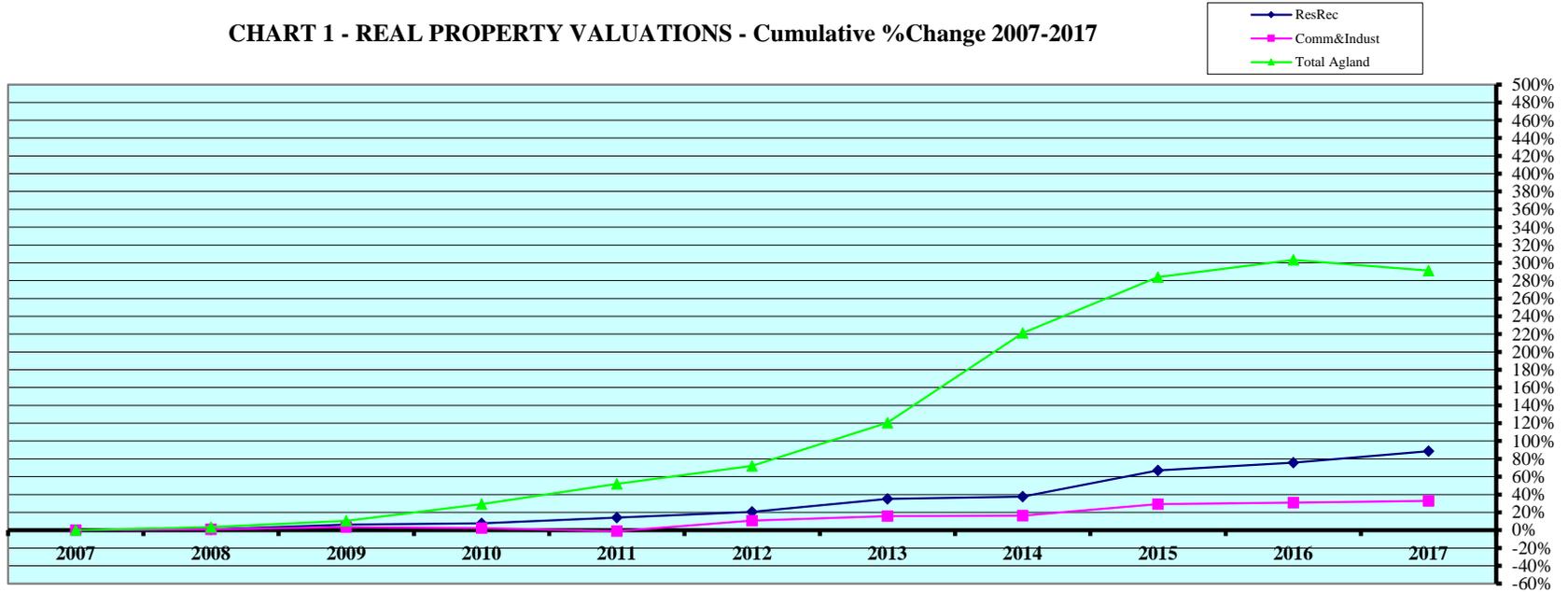
**Legend**

- 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

## Gosper 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	78,135,965	--	--	--	7,587,620	--	--	--	165,792,129	--	--	--
2008	78,922,510	786,545	1.01%	1.01%	7,666,201	78,581	1.04%	1.04%	171,497,259	5,705,130	3.44%	3.44%
2009	83,072,247	4,149,737	5.26%	6.32%	7,844,033	177,832	2.32%	3.38%	182,868,372	11,371,113	6.63%	10.30%
2010	84,152,891	1,080,644	1.30%	7.70%	7,764,205	-79,828	-1.02%	2.33%	214,344,846	31,476,474	17.21%	29.29%
2011	89,242,857	5,089,966	6.05%	14.21%	7,501,160	-263,045	-3.39%	-1.14%	251,719,582	37,374,736	17.44%	51.83%
2012	94,249,458	5,006,601	5.61%	20.62%	8,406,154	904,994	12.06%	10.79%	285,545,717	33,826,135	13.44%	72.23%
2013	105,600,515	11,351,057	12.04%	35.15%	8,787,701	381,547	4.54%	15.82%	365,506,555	79,960,838	28.00%	120.46%
2014	107,510,698	1,910,183	1.81%	37.59%	8,830,606	42,905	0.49%	16.38%	532,385,563	166,879,008	45.66%	221.12%
2015	130,631,142	23,120,444	21.51%	67.18%	9,800,805	970,199	10.99%	29.17%	636,694,704	104,309,141	19.59%	284.03%
2016	137,211,166	6,580,024	5.04%	75.61%	9,935,099	134,294	1.37%	30.94%	668,460,489	31,765,785	4.99%	303.19%
2017	147,368,493	10,157,327	7.40%	88.61%	10,081,819	146,720	1.48%	32.87%	648,862,016	-19,598,473	-2.93%	291.37%

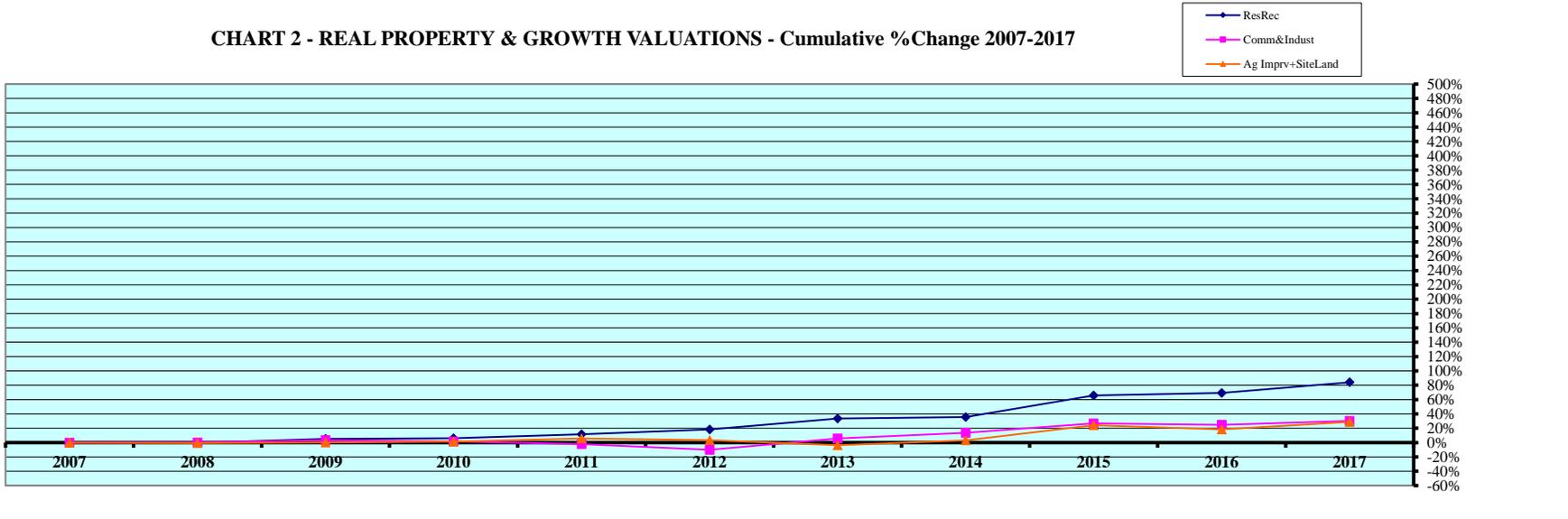
Rate Annual %chg: Residential & Recreational **6.55%** Commercial & Industrial **2.88%** Agricultural Land **14.62%**

Cnty# **37**  
County **GOSPER**

**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	78,135,965	901,656	1.15%	77,234,309	--	--	7,587,620	390,541	5.15%	7,197,079	--	--			
2008	78,922,510	1,042,174	1.32%	77,880,336	-0.33%	-0.33%	7,666,201	63,490	0.83%	7,602,711	0.20%	0.20%			
2009	83,072,247	935,730	1.13%	82,136,517	4.07%	5.12%	7,844,033	0	0.00%	7,844,033	2.32%	3.38%			
2010	84,152,891	1,185,664	1.41%	82,967,227	-0.13%	6.18%	7,764,205	50,777	0.65%	7,713,428	-1.67%	1.66%			
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	11.74%	7,501,160	79,088	1.05%	7,422,072	-4.41%	-2.18%			
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	18.41%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-10.01%			
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	33.68%	8,787,701	758,519	8.63%	8,029,182	-4.48%	5.82%			
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	35.51%	8,830,606	216,887	2.46%	8,613,719	-1.98%	13.52%			
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	65.73%	9,800,805	176,741	1.80%	9,624,064	8.99%	26.84%			
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	69.14%	9,935,099	468,988	4.72%	9,466,111	-3.41%	24.76%			
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	84.05%	10,081,819	197,043	1.95%	9,884,776	-0.51%	30.28%			
Rate Ann%chg	6.55%						4.86%	2.88%						C & I w/o growth	-1.39%

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	11,614,788	6,499,515	18,114,303	604,835	3.34%	17,509,468	--	--
2008	11,538,246	6,665,415	18,203,661	218,465	1.20%	17,985,196	-0.71%	-0.71%
2009	11,939,191	6,687,145	18,626,336	487,938	2.62%	18,138,398	-0.36%	0.13%
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	-1.37%	1.42%
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	5.85%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	3.54%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-3.67%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	3.25%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	24.24%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	18.32%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	28.82%
Rate Ann%chg	3.61%	0.69%	2.65%	Ag Imprv+Site w/o growth			0.48%	

(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.

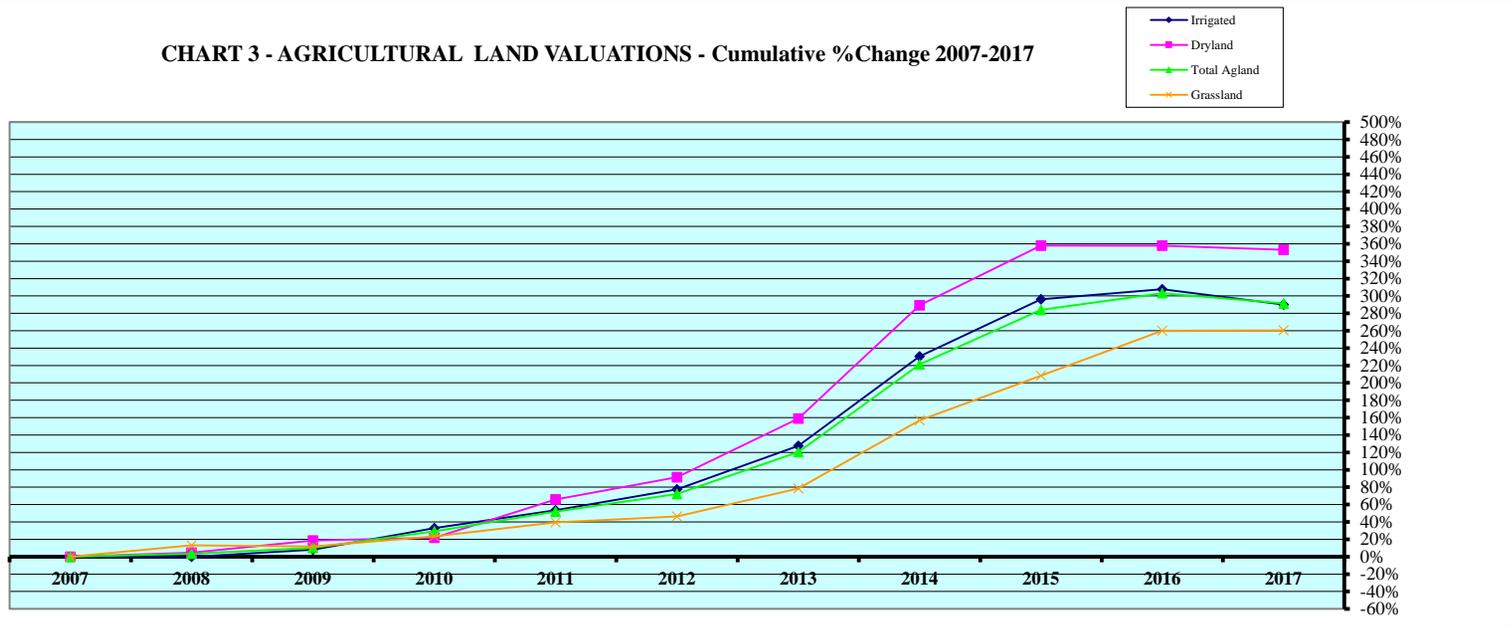
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

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

Cnty# 37  
County GOSPER

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	107,826,837	--	--	--	20,575,917	--	--	--	37,364,029	--	--	--
2008	107,686,442	-140,395	-0.13%	-0.13%	21,518,586	942,669	4.58%	4.58%	42,267,170	4,903,141	13.12%	13.12%
2009	116,604,333	8,917,891	8.28%	8.14%	24,433,015	2,914,429	13.54%	18.75%	41,804,792	-462,378	-1.09%	11.89%
2010	143,196,150	26,591,817	22.81%	32.80%	25,049,845	616,830	2.52%	21.74%	46,072,676	4,267,884	10.21%	23.31%
2011	165,449,320	22,253,170	15.54%	53.44%	34,147,382	9,097,537	36.32%	65.96%	52,096,094	6,023,418	13.07%	39.43%
2012	191,425,302	25,975,982	15.70%	77.53%	39,384,627	5,237,245	15.34%	91.41%	54,705,374	2,609,280	5.01%	46.41%
2013	245,437,128	54,011,826	28.22%	127.62%	53,290,100	13,905,473	35.31%	158.99%	66,737,031	12,031,657	21.99%	78.61%
2014	356,286,958	110,849,830	45.16%	230.43%	80,073,130	26,783,030	50.26%	289.16%	95,982,653	29,245,622	43.82%	156.89%
2015	427,235,827	70,948,869	19.91%	296.22%	94,227,908	14,154,778	17.68%	357.95%	115,187,918	19,205,265	20.01%	208.29%
2016	439,689,364	12,453,537	2.91%	307.77%	94,186,617	-41,291	-0.04%	357.75%	134,539,257	19,351,339	16.80%	260.08%
2017	420,731,309	-18,958,055	-4.31%	290.19%	93,244,242	-942,375	-1.00%	353.17%	134,672,424	133,167	0.10%	260.43%

Rate Ann.%chg: Irrigated **14.59%** Dryland **16.31%** Grassland **13.68%**

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	15,583	--	--	--	9,763	--	--	--	165,792,129	--	--	--
2008	15,093	-490	-3.14%	-3.14%	9,968	205	2.10%	2.10%	171,497,259	5,705,130	3.44%	3.44%
2009	16,264	1,171	7.76%	4.37%	9,968	0	0.00%	2.10%	182,868,372	11,371,113	6.63%	10.30%
2010	16,207	-57	-0.35%	4.00%	9,968	0	0.00%	2.10%	214,344,846	31,476,474	17.21%	29.29%
2011	16,583	376	2.32%	6.42%	10,203	235	2.36%	4.51%	251,719,582	37,374,736	17.44%	51.83%
2012	18,039	1,456	8.78%	15.76%	12,375	2,172	21.29%	26.75%	285,545,717	33,826,135	13.44%	72.23%
2013	29,781	11,742	65.09%	91.11%	12,515	140	1.13%	28.19%	365,506,555	79,960,838	28.00%	120.46%
2014	30,253	472	1.58%	94.14%	12,569	54	0.43%	28.74%	532,385,563	166,879,008	45.66%	221.12%
2015	30,190	-63	-0.21%	93.74%	12,861	292	2.32%	31.73%	636,694,704	104,309,141	19.59%	284.03%
2016	31,895	1,705	5.65%	104.68%	13,356	495	3.85%	36.80%	668,460,489	31,765,785	4.99%	303.19%
2017	25,425	-6,470	-20.29%	63.16%	188,616	175,260	1312.22%	1831.95%	648,862,016	-19,598,473	-2.93%	291.37%

Cnty# **37**  
County **GOSPER**

Rate Ann.%chg: Total Agric Land **14.62%**

**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	107,848,330	93,262	1,156			20,714,463	53,116	390			37,445,812	134,412	279		
2008	107,679,692	93,257	1,155	-0.15%	-0.15%	21,509,482	52,351	411	5.35%	5.35%	42,283,101	134,510	314	12.84%	12.84%
2009	116,541,250	93,222	1,250	8.27%	8.11%	24,444,262	52,384	467	13.57%	19.65%	41,809,272	134,475	311	-1.09%	11.60%
2010	143,245,715	93,244	1,536	22.88%	32.85%	25,052,335	52,314	479	2.62%	22.79%	46,107,849	134,463	343	10.29%	23.09%
2011	165,728,776	93,271	1,777	15.66%	53.65%	34,047,747	52,448	649	35.56%	66.46%	52,104,346	134,247	388	13.19%	39.32%
2012	191,633,950	93,024	2,060	15.94%	78.14%	39,431,146	53,174	742	14.23%	90.15%	54,788,707	133,816	409	5.49%	46.97%
2013	245,635,250	92,977	2,642	28.24%	128.46%	53,233,182	53,190	1,001	34.96%	156.62%	66,736,778	133,545	500	22.05%	79.38%
2014	355,622,026	92,885	3,829	44.92%	231.08%	80,091,533	53,326	1,502	50.07%	285.12%	96,630,880	133,497	724	44.85%	159.82%
2015	424,116,401	93,487	4,537	18.49%	292.31%	95,382,023	53,324	1,789	19.10%	358.66%	115,306,048	132,871	868	19.89%	211.50%
2016	439,976,584	94,185	4,671	2.97%	303.96%	94,140,719	52,627	1,789	0.00%	358.69%	134,560,352	132,742	1,014	16.81%	263.87%
2017	420,761,564	94,117	4,471	-4.30%	286.60%	93,248,525	53,059	1,757	-1.75%	350.64%	134,705,305	132,127	1,020	0.57%	265.95%

Rate Annual %chg Average Value/Acre: **14.48%**

**16.25%**

**13.85%**

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	15,763	565	28			10,003	83	120			166,034,371	281,438	590		
2008	15,093	503	30	7.61%	7.61%	9,968	83	120	0.00%	0.00%	171,497,336	280,704	611	3.56%	3.56%
2009	15,289	510	30	0.00%	7.62%	9,968	83	120	0.00%	0.00%	182,820,041	280,673	651	6.61%	10.41%
2010	16,264	542	30	0.00%	7.61%	9,968	83	120	0.00%	0.00%	214,432,131	280,646	764	17.30%	29.51%
2011	15,907	530	30	0.00%	7.61%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	52.18%
2012	18,039	601	30	0.00%	7.62%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	72.63%
2013	29,986	600	50	66.71%	79.40%	12,515	104	120	0.00%	-0.01%	365,647,711	280,417	1,304	28.04%	121.03%
2014	29,681	593	50	0.00%	79.40%	12,515	104	120	0.00%	-0.01%	532,386,635	280,407	1,899	45.61%	221.83%
2015	30,253	605	50	0.00%	79.40%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	283.78%
2016	30,287	606	50	0.00%	79.41%	13,356	111	120	-0.01%	-0.02%	668,721,298	280,271	2,386	5.38%	304.44%
2017	23,988	479	50	0.04%	79.49%	188,501	293	643	435.58%	435.49%	648,927,883	280,075	2,317	-2.89%	292.74%

**37**  
**GOSPER**

Rate Annual %chg Average Value/Acre: **14.66%**

(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**



**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 3,089**

**Value : 812,704,486**

**Growth 2,964,769**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	60	148,530	0	0	218	1,453,831	278	1,602,361	
<b>02. Res Improve Land</b>	312	1,264,610	0	0	599	31,675,300	911	32,939,910	
<b>03. Res Improvements</b>	334	24,621,513	0	0	666	91,009,641	1,000	115,631,154	
<b>04. Res Total</b>	394	26,034,653	0	0	884	124,138,772	1,278	150,173,425	1,729,731
<b>% of Res Total</b>	30.83	17.34	0.00	0.00	69.17	82.66	41.37	18.48	58.34
<b>05. Com UnImp Land</b>	3	9,207	0	0	4	21,470	7	30,677	
<b>06. Com Improve Land</b>	54	273,620	0	0	35	653,795	89	927,415	
<b>07. Com Improvements</b>	55	4,656,555	0	0	43	4,085,291	98	8,741,846	
<b>08. Com Total</b>	58	4,939,382	0	0	47	4,760,556	105	9,699,938	711,551
<b>% of Com Total</b>	55.24	50.92	0.00	0.00	44.76	49.08	3.40	1.19	24.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	9,035	0	0	0	0	1	9,035	
<b>11. Ind Improvements</b>	2	1,150,981	0	0	0	0	2	1,150,981	
<b>12. Ind Total</b>	2	1,160,016	0	0	0	0	2	1,160,016	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.14	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	36	27,000	36	27,000	
<b>15. Rec Improvements</b>	0	0	0	0	38	75,925	38	75,925	
<b>16. Rec Total</b>	0	0	0	0	38	102,925	38	102,925	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.23	0.01	0.00
<b>Res &amp; Rec Total</b>	394	26,034,653	0	0	922	124,241,697	1,316	150,276,350	1,729,731
<b>% of Res &amp; Rec Total</b>	29.94	17.32	0.00	0.00	70.06	82.68	42.60	18.49	58.34
<b>Com &amp; Ind Total</b>	60	6,099,398	0	0	47	4,760,556	107	10,859,954	711,551
<b>% of Com &amp; Ind Total</b>	56.07	56.16	0.00	0.00	43.93	43.84	3.46	1.34	24.00
<b>17. Taxable Total</b>	454	32,134,051	0	0	969	129,002,253	1,423	161,136,304	2,441,282
<b>% of Taxable Total</b>	31.90	19.94	0.00	0.00	68.10	80.06	46.07	19.83	82.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	15,050	964,765	0	0	0
19. Commercial	0	0	0	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	6	15,050	964,765
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	15,050	964,765

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	3	8,478	3	8,478	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	236	267

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	104,283	1	3,606	1,341	472,993,613	1,344	473,101,502
28. Ag-Improved Land	0	0	0	0	306	156,277,615	306	156,277,615
29. Ag Improvements	1	40,932	0	0	318	22,139,655	319	22,180,587
30. Ag Total							1,663	651,559,704

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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	40,932	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	16.00	160,000	15	16.00	160,000	
32. HomeSite Improv Land	187	194.00	1,940,000	187	194.00	1,940,000	
33. HomeSite Improvements	188	0.00	16,305,363	188	0.00	16,305,363	370,455
34. HomeSite Total				<b>203</b>	<b>210.00</b>	<b>18,405,363</b>	
35. FarmSite UnImp Land	49	128.07	160,810	49	128.07	160,810	
36. FarmSite Improv Land	264	1,283.01	1,509,283	264	1,283.01	1,509,283	
37. FarmSite Improvements	301	0.00	5,834,292	302	0.00	5,875,224	153,032
38. FarmSite Total				<b>351</b>	<b>1,411.08</b>	<b>7,545,317</b>	
39. Road & Ditches	1,339	4,523.91	0	1,341	4,529.36	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>554</b>	<b>6,150.44</b>	<b>25,950,680</b>	<b>523,487</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46,732.02	85.85%	240,903,575	89.88%	5,155.00
47. 2A1	1,907.23	3.50%	8,344,159	3.11%	4,375.01
48. 2A	542.30	1.00%	1,973,963	0.74%	3,639.98
49. 3A1	2,526.39	4.64%	8,589,726	3.20%	3,400.00
50. 3A	268.89	0.49%	859,105	0.32%	3,195.01
51. 4A1	722.03	1.33%	2,278,000	0.85%	3,154.99
52. 4A	1,732.83	3.18%	5,068,558	1.89%	2,925.02
53. Total	54,431.69	100.00%	268,017,086	100.00%	4,923.92
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,312.60	68.91%	10,253,354	74.16%	1,930.01
56. 2D1	268.36	3.48%	483,048	3.49%	1,800.00
57. 2D	177.36	2.30%	298,852	2.16%	1,685.00
58. 3D1	1,095.04	14.20%	1,697,349	12.28%	1,550.03
59. 3D	32.88	0.43%	43,566	0.32%	1,325.00
60. 4D1	335.02	4.35%	427,159	3.09%	1,275.03
61. 4D	487.68	6.33%	621,825	4.50%	1,275.07
62. Total	7,708.94	100.00%	13,825,153	100.00%	1,793.39
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,104.41	9.23%	7,208,880	12.73%	1,412.28
65. 2G1	691.31	1.25%	862,430	1.52%	1,247.53
66. 2G	1,129.67	2.04%	1,259,687	2.22%	1,115.09
67. 3G1	1,709.90	3.09%	1,753,816	3.10%	1,025.68
68. 3G	39.36	0.07%	40,911	0.07%	1,039.41
69. 4G1	1,601.13	2.90%	1,565,205	2.76%	977.56
70. 4G	45,008.75	81.41%	43,952,071	77.59%	976.52
71. Total	55,284.53	100.00%	56,643,000	100.00%	1,024.57
<b>Irrigated Total</b>					
	54,431.69	46.17%	268,017,086	79.17%	4,923.92
<b>Dry Total</b>					
	7,708.94	6.54%	13,825,153	4.08%	1,793.39
<b>Grass Total</b>					
	55,284.53	46.90%	56,643,000	16.73%	1,024.57
72. Waste	403.58	0.34%	20,192	0.01%	50.03
73. Other	57.15	0.05%	6,858	0.00%	120.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	117,885.89	100.00%	338,512,289	100.00%	2,871.53

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	22,622.12	57.70%	94,447,442	68.93%	4,175.00
47. 2A1	266.22	0.68%	943,751	0.69%	3,545.00
48. 2A	285.69	0.73%	842,801	0.62%	2,950.05
49. 3A1	6,554.32	16.72%	18,057,157	13.18%	2,755.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,690.66	4.31%	4,319,639	3.15%	2,555.00
52. 4A	7,787.11	19.86%	18,416,543	13.44%	2,365.00
<b>53. Total</b>	<b>39,206.12</b>	<b>100.00%</b>	<b>137,027,333</b>	<b>100.00%</b>	<b>3,495.05</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,273.33	66.52%	52,070,118	72.61%	1,720.00
56. 2D1	610.82	1.34%	977,312	1.36%	1,600.00
57. 2D	263.15	0.58%	394,725	0.55%	1,500.00
58. 3D1	8,008.76	17.60%	11,052,084	15.41%	1,380.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,580.99	5.67%	2,929,431	4.09%	1,135.00
61. 4D	3,775.53	8.30%	4,285,253	5.98%	1,135.01
<b>62. Total</b>	<b>45,512.58</b>	<b>100.00%</b>	<b>71,708,923</b>	<b>100.00%</b>	<b>1,575.58</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,719.21	8.74%	9,416,011	12.02%	1,401.36
65. 2G1	731.62	0.95%	911,692	1.16%	1,246.13
66. 2G	577.25	0.75%	643,811	0.82%	1,115.31
67. 3G1	4,230.25	5.50%	4,320,011	5.51%	1,021.22
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,148.68	6.70%	5,026,622	6.42%	976.29
70. 4G	59,470.74	77.36%	58,025,686	74.07%	975.70
<b>71. Total</b>	<b>76,877.75</b>	<b>100.00%</b>	<b>78,343,833</b>	<b>100.00%</b>	<b>1,019.07</b>
<hr/>					
<b>Irrigated Total</b>	<b>39,206.12</b>	<b>24.23%</b>	<b>137,027,333</b>	<b>47.73%</b>	<b>3,495.05</b>
<b>Dry Total</b>	<b>45,512.58</b>	<b>28.13%</b>	<b>71,708,923</b>	<b>24.98%</b>	<b>1,575.58</b>
<b>Grass Total</b>	<b>76,877.75</b>	<b>47.51%</b>	<b>78,343,833</b>	<b>27.29%</b>	<b>1,019.07</b>
72. Waste	105.87	0.07%	5,301	0.00%	50.07
73. Other	94.56	0.06%	11,345	0.00%	119.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>161,796.88</b>	<b>100.00%</b>	<b>287,096,735</b>	<b>100.00%</b>	<b>1,774.43</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	13.00	67,015	0.00	0	93,624.81	404,977,404	93,637.81	405,044,419
<b>77. Dry Land</b>	19.31	37,268	0.00	0	53,202.21	85,496,808	53,221.52	85,534,076
<b>78. Grass</b>	0.00	0	2.67	3,606	132,159.61	134,983,227	132,162.28	134,986,833
<b>79. Waste</b>	0.00	0	0.00	0	509.45	25,493	509.45	25,493
<b>80. Other</b>	0.00	0	0.00	0	151.71	18,203	151.71	18,203
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>32.31</b>	<b>104,283</b>	<b>2.67</b>	<b>3,606</b>	<b>279,647.79</b>	<b>625,501,135</b>	<b>279,682.77</b>	<b>625,609,024</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	93,637.81	33.48%	405,044,419	64.74%	4,325.65
<b>Dry Land</b>	53,221.52	19.03%	85,534,076	13.67%	1,607.13
<b>Grass</b>	132,162.28	47.25%	134,986,833	21.58%	1,021.37
<b>Waste</b>	509.45	0.18%	25,493	0.00%	50.04
<b>Other</b>	151.71	0.05%	18,203	0.00%	119.99
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>279,682.77</b>	<b>100.00%</b>	<b>625,609,024</b>	<b>100.00%</b>	<b>2,236.85</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 Acreage	168	962,328	163	1,649,000	174	23,733,961	342	26,345,289	71,446
83.2 Elwood	50	232,889	301	1,335,310	327	25,430,095	377	26,998,294	94,053
83.3 Johnson Lake	16	193,570	440	29,739,300	488	63,008,193	504	92,941,063	1,240,551
83.4 Market Area 1	11	83,640	11	110,000	12	1,830,319	23	2,023,959	308,815
83.5 Market Area 4	9	85,340	7	70,000	7	628,622	16	783,962	0
83.6 Smithfield	24	44,594	25	63,300	30	1,075,889	54	1,183,783	14,866
84 Residential Total	278	1,602,361	947	32,966,910	1,038	115,707,079	1,316	150,276,350	1,729,731

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	Elwood	4	15,407	54	317,466	55	5,809,286	59	6,142,159	304,741
85.2	Johnson Lake	1	250	21	477,409	22	2,535,995	23	3,013,654	0
85.3	Market Area 1	0	0	1	25,207	2	512,699	2	537,906	406,810
85.4	Rural Coml	2	15,020	7	100,588	13	656,756	15	772,364	0
85.5	Smithfield	0	0	7	15,780	8	378,091	8	393,871	0
86	Commercial Total	7	30,677	90	936,450	100	9,892,827	107	10,859,954	711,551

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	5,104.41	9.23%	7,208,880	12.73%	1,412.28
89. 2G1	691.31	1.25%	862,430	1.52%	1,247.53
90. 2G	1,129.67	2.04%	1,259,687	2.22%	1,115.09
91. 3G1	1,709.90	3.09%	1,753,816	3.10%	1,025.68
92. 3G	39.36	0.07%	40,911	0.07%	1,039.41
93. 4G1	1,601.13	2.90%	1,565,205	2.76%	977.56
94. 4G	45,008.75	81.41%	43,952,071	77.59%	976.52
95. Total	55,284.53	100.00%	56,643,000	100.00%	1,024.57
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,284.53	100.00%	56,643,000	100.00%	1,024.57
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,284.53	100.00%	56,643,000	100.00%	1,024.57

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,719.21	8.74%	9,416,011	12.02%	1,401.36
89. 2G1	731.62	0.95%	911,692	1.16%	1,246.13
90. 2G	577.25	0.75%	643,811	0.82%	1,115.31
91. 3G1	4,230.25	5.50%	4,320,011	5.51%	1,021.22
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	5,148.68	6.70%	5,026,622	6.42%	976.29
94. 4G	59,470.74	77.36%	58,025,686	74.07%	975.70
95. Total	76,877.75	100.00%	78,343,833	100.00%	1,019.07
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	76,877.75	100.00%	78,343,833	100.00%	1,019.07
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	76,877.75	100.00%	78,343,833	100.00%	1,019.07

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

37 Gosper

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	147,265,568	150,173,425	2,907,857	1.97%	1,729,731	0.80%
02. Recreational	102,925	102,925	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	16,554,564	18,405,363	1,850,799	11.18%	370,455	8.94%
<b>04. Total Residential (sum lines 1-3)</b>	<b>163,923,057</b>	<b>168,681,713</b>	<b>4,758,656</b>	<b>2.90%</b>	<b>2,100,186</b>	<b>1.62%</b>
05. Commercial	8,921,803	9,699,938	778,135	8.72%	711,551	0.75%
06. Industrial	1,160,016	1,160,016	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>10,081,819</b>	<b>10,859,954</b>	<b>778,135</b>	<b>7.72%</b>	<b>711,551</b>	<b>0.66%</b>
08. Ag-Farmsite Land, Outbuildings	6,965,339	7,545,317	579,978	8.33%	153,032	6.13%
09. Minerals	8,478	8,478	0	0.00	0	0.00%
10. Non Ag Use Land	28	0	-28	-100.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>6,973,845</b>	<b>7,553,795</b>	<b>579,950</b>	<b>8.32%</b>	<b>153,032</b>	<b>6.12%</b>
12. Irrigated	420,731,309	405,044,419	-15,686,890	-3.73%		
13. Dryland	93,244,242	85,534,076	-7,710,166	-8.27%		
14. Grassland	134,672,424	134,986,833	314,409	0.23%		
15. Wasteland	25,425	25,493	68	0.27%		
16. Other Agland	188,616	18,203	-170,413	-90.35%		
<b>17. Total Agricultural Land</b>	<b>648,862,016</b>	<b>625,609,024</b>	<b>-23,252,992</b>	<b>-3.58%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>829,840,737</b>	<b>812,704,486</b>	<b>-17,136,251</b>	<b>-2.07%</b>	<b>2,964,769</b>	<b>-2.42%</b>

## 2018 Assessment Survey for Gosper County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$109,629.02
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$800
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$16,460 for the CAMA and GIS systems
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$650
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$6,340.18

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.gosper.gisworkshop.com">www.gosper.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and deputy assessor will maintain the GIS
8.	<b>Personal Property software:</b>
	MIPS

## 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>
	All municipalities in the county are zoned.
4.	<b>When was zoning implemented?</b>
	1991

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	GIS Workshop, Inc.
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	General knowledge of appraisal practices
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No

## 2018 Residential Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The assessor, deputy assessor, and part-time lister												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.												
02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.												
03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.												
04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Yes, depreciation tables are developed using local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.												

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	2014	2014	2012	2015
02	2014	2014	2012	2015
03	2014	2014	2014	2016
04	2014	2014	2014	2015
AG	2014	2014	2014	2015

## 2018 Commercial Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The assessor, deputy assessor, and part-time lister			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Only the cost approach is used.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.			
<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 tables are developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	N/A			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2014	2012
				<u>Date of Last Inspection</u>
				2015

## 2018 Agricultural Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The assessor, deputy assessor, and part-time lister										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016									
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	<p>The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past several assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. As the market has flattened and started to decline a difference in selling price has once again emerged between the flat land in area 1 and the more topographical rough land in area 4. For assessment year 2017 there is a difference in assessed value for irrigated and dry cropland in the two market areas..</p>										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	<p>Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.</p>										
<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>										
	There are no parcels of WRP land in Gosper County.										

**THREE-YEAR ASSESSMENT PLAN  
GOSPER COUNTY  
June 15, 2017**

**Introduction**

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

**Office Duties**

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. This includes both updating and adding to the records already on the system and keeping the hardware and programs it uses up to date. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Flood Plain Administrator, the Liaison for the Census for Gosper County, and with the elimination of the County School Superintendent's position, I am in charge of the grade school art for the county fair.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy were actively involved in completing the information for this website. We will continue to check this website for accuracy. A new soil survey was made available to all counties. We were able to install this survey and recount all soils to the new survey before January 1, 2017.

**2017 Assessment Year**

**Level of Value, Quality, Uniformity**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>	<b>COD</b>	<b>PRD</b>
Residential	94	16.95	104.71
Commercial	100	13.26	95.15
Agricultural	71	16.11	106.81

**2018 Assessment Year**

**Residential**

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/17 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation schedules made up if necessary.

**Commercial**

1. All commercial buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/17 pricing.
3. Complete sales ratio studies to determine level of value. Depreciation schedules made if necessary.

**Agricultural**

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2018 using 06/17 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. Land use will be updated from 2016 aerials.

**Other**

The six-year relisting project is complete.

**2019 Assessment Year**  
**Residential**

1. All residential buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Sales ratio studies completed to determine the level of value. New depreciation schedules made reflecting market value.

**Commercial**

1. All commercial buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Sales ratio studies completed to show level of value. New depreciation schedules made to bring values to market.

**Agricultural**

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Market Areas and ratio studies to be completed to determine if the areas are still correct and also to determine our level of value. New depreciation schedules will be made up to reflect market value.
4. We will continue to monitor land use and make changes as necessary.

**Other**

**2020 Assessment Year**  
**Residential**

1. All residential building to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/19 pricing.
3. Sales ratio studied completed to determine the level of value.

**Commercial**

1. All commercial buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/17 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

**Agricultural**

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/19 pricing.
3. Market Area and ratio studied to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

## Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system. Thomson Reuters is now the owner. At present, we are considering switching to a different system. However, we have not yet contacted any of the different companies.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "Expanded What If" program for ag sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

### 2017-18 Assessor's Budget

Salaries	\$ 81,467.88
Telephone	550.00
PTAS/CAMA	3,931.08
Comp Expense General	6,000.00
Repair	600.00
Lodging	600.00
Mileage	900.00
GIS support/fees	12,530.00
Dues, Registration	300.00
Reappraisal	800.00
Schooling	650.00
Office Supplies	1,000.00
Equipment	<u>300.00</u>
<b>Total Request</b>	<b>\$109,628.96</b>