

NEBRASKA

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DEPARTMENT OF REVENUE

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

GRANT COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Grant 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 Grant 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: Christee Haney, Grant County Assessor

Property Assessment Division
Ruth A Sorensen, Administrator
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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all 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.

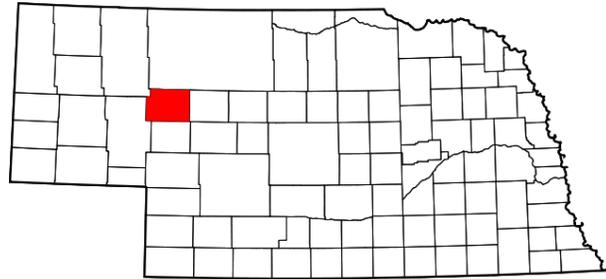
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

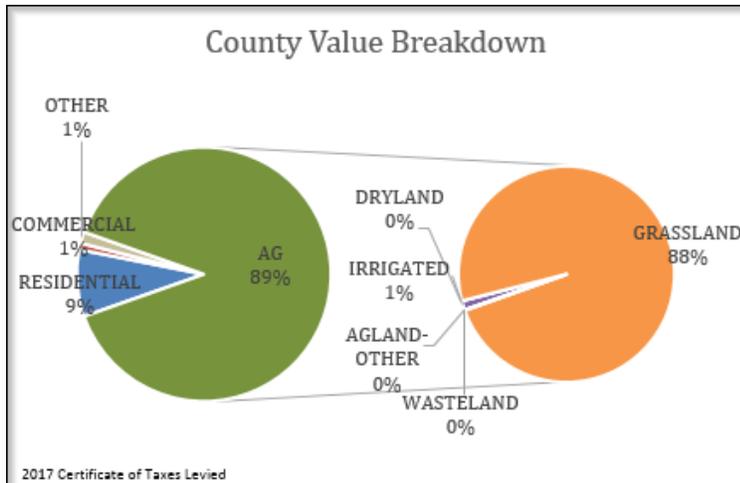
County Overview

With a total area of 776 miles, Grant County had 641 residents, per the Census Bureau Quick Facts for 2016, reflecting an overall population increase over the 2010 U.S. Census of 4%. Reports indicated that 78% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the latest information available from the U.S. Census Bureau, there

were 30 employer establishments with total employment of 103.



Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Grant County is included in the Upper Loup Natural Resources District (NRD). The county is located in the heart of the Sand Hills region.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
HYANNIS	287	182	-36.6%

2018 Residential Correlation for Grant County

Assessment Actions

Only routine maintenance was completed within the residential class this year.

Description of Analysis

Grant County residential property only contains one valuation group that includes Hyannis, the county seat, as well as the villages of Ashby and Whitman and rural residential property.

The two-year study period for residential property qualified 11 sales. This sales sample size experiences dramatic shifts in the measures of central tendency when low-dollar and high-dollar sales are removed, proving additional analysis into the county's valuation methods were required. Additionally, the COD shows a relatively typical distribution around the central tendency measure for a rural market.

Review of the 2018 County Abstract of Assessment for Real Property, Form 45 Compared to the 2017 Certificate of Taxes Levied Report indicates that residential values were flat. This is consistent with the reported assessment actions and with other residential values in comparable size villages in the Sandhill's region.

Assessment Practice Review

Within the residential class of property, the Division's annual assessment practice review focuses on the submission and qualification of sales information, the stratification of property into valuation groups, and all aspects of the valuation process.

In Grant County, sales transactions do not occur every month, but the county assessor has historically submitted sales to the Division accurately and in a timely manner. Review of the qualified and non-qualified sales, indicates that sales usability rates have varied over time due to the low volume of sales annually. However, reasons for excluding sales are complete and indicate that all arm's-length sales have been used for the measurement of residential property.

The county only utilizes one valuation group as the majority of residential parcels are in or near Hyannis and Ashby, and sales analysis over time has supported that these markets are similar. The county assessor performs physical inspection of residential property. Exterior measurements and pictures are captured and then sketched to determine the valuation based on quality and condition of the property. Interior inspections are only completed on an as-needed basis, generally when a dispute in value is brought before the county board of equalization.

Residential property was last inspected and updated costing and depreciation were implemented for the 2013 assessment year. Depreciation tables were constructed based on a market study. Residential properties are scheduled to be reviewed again in 2019. Additionally, cost and depreciation tables will be updated at that time as well. Land values are also updated as part of the

2018 Residential Correlation for Grant County

cyclical reappraisal. Up to this point, there has not been a need to adjust costing or depreciation based on the marginal movement of residential valuations in the county.

Equalization and Quality of Assessment

An overall review of the assessment practices in the county show that all residential property are assessed through the same equalized means.

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
01	11	98.78	100.36	95.25	23.69	105.36
____ALL____	11	98.78	100.36	95.25	23.69	105.36

Level of Value

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

2018 Commercial Correlation for Grant County

Assessment Actions

The Grant County Assessor completed a revaluation of all commercial property in 2017. All properties were physically inspected, and after the inspection, cost and depreciation tables were updated.

Description of Analysis

All commercial property in the county are stratified into one valuation group. Hyannis, the county seat and only incorporated village in the county, is the center of commercial activity in the county. The county rarely has enough sales in the study period. Only one qualified sale was reported in the current sample. According to the 2018 County Abstract of Assessment for Real Property, Form 45 Compared with the 2017 Certificate of Taxes Levied Report, the reappraisal resulted in a 15% value increase for the class. Since the county only revalues commercial property once every six years, this equates to a 2.5% annual increase, which is typical when compared to valuation changes in comparable sized towns along Highway 2, including Mullen, Thedford, and Dunning.

Assessment Practice Review

Within the commercial class, the Division's annual review focuses on sales utilization, comparison of sold and unsold properties, structure of the valuation groups, and examines all aspects of the valuation process.

Sales usability rates for the commercial class of property vary from year to year based on the number of qualified sales in the study period. There were no non-qualified sales in the current study period. As discussed, the majority of commercial parcels are in and around Hyannis; therefore, only one valuation group is used.

The county assessor completes the physical inspection work once every six years. With no useful sales information, the county will rely on the cost approach to establish values. The cost tables were updated to Marshall & Swift June 2017. The county utilized CAMA depreciation tables to develop assessed values. Land values were not updated during this review.

Because of the lack of sales, the Division cannot complete a useful comparison of sold and unsold properties in Grant County; however, review of the property record cards has indicated that the county assessor thoroughly documents inspection work and can clearly and transparently explain the valuation processes used.

2018 Commercial Correlation for Grant County

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The county adheres to professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	1	111.32	111.32	111.32	00.00	100.00
____ALL____	1	111.32	111.32	111.32	00.00	100.00

Level of Value

Based on the review of all available information, the level of value of commercial property in Grant County is determined to be at the statutory level of 100% of market value.

2018 Agricultural Correlation for Grant County

Assessor Actions

Routine appraisal maintenance of the agricultural property class was completed in a timely manner; no other assessment actions were reported for agricultural improvements. No adjustments were made to agricultural land values this year.

Description of Analysis

Review of the statistical profile for the agricultural class showed that there were no qualified sales in the current study period. The Division brought in sales from within 12 miles of the county's border, but only found five comparable sales. The median of the five sales is slightly outside the acceptable range. Because the sample size is so small, the statistics will not be relied upon for purposes of determining a level of value within the county.

The county assessor's decision to not adjust agricultural land value was consistent for the overall region, where values were stable this year. The resulting values are equalized with all adjoining counties and are at an acceptable level of market value.

Assessment Practice Review

In the agricultural class of property, the review focuses on sales qualification, classification and valuation of agricultural land, including market areas, and the assessment of agricultural homes and outbuildings. Regarding sales qualifications, there are seldom agricultural land sales in Grant County. There was only one non-qualified transaction this year, and it was a small acreage just outside of Hyannis, that did not represent pastureland within the county. Historically, because of the lack of agricultural sales, the county assessor has attempted to utilize as many sales as possible.

Agricultural land in Grant County is very homogeneous. Grassland constitutes 98% of all agricultural land in the county, with a small amount of irrigated land making up the remainder; the soils are primarily Valentine Sand soils. Because the land is so similar, there is only one market area in the county. Nearly all of the land within the county is used for agricultural purposes, the county assessor has a very thorough, well-documented process of land use inspection. Inspections are completed when aerial imagery is updated.

Agricultural homes and outbuildings are physically inspected by the county assessor; this was last completed in 2013. Agricultural homes are valued the same as all other dwellings in the county; outbuildings are valued using Marshall & Swift costing and CAMA depreciation.

Equalization and Quality of Assessment

The assessment of agricultural dwellings and outbuildings is the same as the process used for other similar properties in the county.

2018 Agricultural Correlation for Grant County

Agricultural improvements are equitably assessed within the acceptable range. There is no statistical evidence to support that agricultural land values are acceptable. However, the county's agricultural land value are equalized with all adjoining counties; Grant County complies with professionally accepted mass appraisal practices.

The following statistics reflect the results of the expanded sales analysis conducted by the Division, which included five additional sales from within 12 miles of Grant County:

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>Grass</u>						
County	5	67.43	64.34	63.93	08.45	100.64
1	5	67.43	64.34	63.93	08.45	100.64
<u>ALL</u>						
10/01/2014 To 09/30/2017	5	67.43	64.34	63.93	08.45	100.64

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Grant County is determined to be at the statutory level of 75% of market value.

2018 Opinions of the Property Tax Administrator for Grant 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
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	75	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.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2018 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	11	Median	98.78
Total Sales Price	\$398,950	Mean	100.36
Total Adj. Sales Price	\$398,950	Wgt. Mean	95.25
Total Assessed Value	\$379,985	Average Assessed Value of the Base	\$27,352
Avg. Adj. Sales Price	\$36,268	Avg. Assessed Value	\$34,544

Confidence Interval - Current

95% Median C.I	71.78 to 130.20
95% Wgt. Mean C.I	75.61 to 114.88
95% Mean C.I	81.98 to 118.74
% of Value of the Class of all Real Property Value in the County	3.89
% of Records Sold in the Study Period	3.46
% of Value Sold in the Study Period	4.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	11	100	99.39
2016	12	100	102.02
2015	7	100	166.86
2014	9	100	130.43

2018 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	1	Median	111.32
Total Sales Price	\$6,820	Mean	111.32
Total Adj. Sales Price	\$6,820	Wgt. Mean	111.32
Total Assessed Value	\$7,592	Average Assessed Value of the Base	\$28,836
Avg. Adj. Sales Price	\$6,820	Avg. Assessed Value	\$7,592

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.97
% of Records Sold in the Study Period	1.33
% of Value Sold in the Study Period	0.35

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	4	100	145.04
2016	4	100	145.04
2015	5	100	109.75
2014	5	100	109.75

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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 : 11
Total Sales Price : 398,950
Total Adj. Sales Price : 398,950
Total Assessed Value : 379,985
Avg. Adj. Sales Price : 36,268
Avg. Assessed Value : 34,544

MEDIAN : 99
WGT. MEAN : 95
MEAN : 100
COD : 23.69
PRD : 105.36

COV : 27.26
STD : 27.36
Avg. Abs. Dev : 23.40
MAX Sales Ratio : 137.95
MIN Sales Ratio : 56.99

95% Median C.I. : 71.78 to 130.20
95% Wgt. Mean C.I. : 75.61 to 114.88
95% Mean C.I. : 81.98 to 118.74

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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
Qtrrs											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	1	137.95	137.95	137.95	00.00	100.00	137.95	137.95	N/A	20,000	27,590
01-APR-16 To 30-JUN-16	2	86.47	86.47	99.41	34.09	86.98	56.99	115.94	N/A	26,750	26,592
01-JUL-16 To 30-SEP-16	1	85.55	85.55	85.55	00.00	100.00	85.55	85.55	N/A	60,000	51,329
01-OCT-16 To 31-DEC-16	1	71.78	71.78	71.78	00.00	100.00	71.78	71.78	N/A	100,000	71,777
01-JAN-17 To 31-MAR-17	1	81.70	81.70	81.70	00.00	100.00	81.70	81.70	N/A	5,000	4,085
01-APR-17 To 30-JUN-17	3	130.12	119.70	116.74	08.05	102.54	98.78	130.20	N/A	14,817	17,297
01-JUL-17 To 30-SEP-17	2	97.47	97.47	103.56	20.14	94.12	77.84	117.10	N/A	58,000	60,065
Study Yrs											
01-OCT-15 To 30-SEP-16	4	100.75	99.11	98.95	27.63	100.16	56.99	137.95	N/A	33,375	33,026
01-OCT-16 To 30-SEP-17	7	98.78	101.07	93.38	21.13	108.24	71.78	130.20	71.78 to 130.20	37,921	35,412
Calendar Yrs											
01-JAN-16 To 31-DEC-16	5	85.55	93.64	87.31	29.25	107.25	56.99	137.95	N/A	46,700	40,776
ALL	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544
ALL	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	115.94	107.25	96.94	17.39	110.64	71.78	137.95	77.84 to 130.20	42,106	40,817
06											
07	2	69.35	69.35	63.17	17.82	109.78	56.99	81.70	N/A	10,000	6,317
ALL	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544

38 Grant
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 : 11
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Total Adj. Sales Price : 398,950
Total Assessed Value : 379,985
Avg. Adj. Sales Price : 36,268
Avg. Assessed Value : 34,544

MEDIAN : 99
WGT. MEAN : 95
MEAN : 100
COD : 23.69
PRD : 105.36

COV : 27.26
STD : 27.36
Avg. Abs. Dev : 23.40
MAX Sales Ratio : 137.95
MIN Sales Ratio : 56.99

95% Median C.I. : 71.78 to 130.20
95% Wgt. Mean C.I. : 75.61 to 114.88
95% Mean C.I. : 81.98 to 118.74

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	105.95	105.95	111.47	22.89	95.05	81.70	130.20	N/A	6,475	7,218	
Less Than 30,000	6	114.45	105.96	109.07	23.42	97.15	56.99	137.95	56.99 to 137.95	14,075	15,352	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544	
Greater Than 14,999	9	98.78	99.12	94.70	23.51	104.67	56.99	137.95	71.78 to 130.12	42,889	40,617	
Greater Than 29,999	5	85.55	93.64	91.53	19.50	102.31	71.78	117.10	N/A	62,900	57,574	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	105.95	105.95	111.47	22.89	95.05	81.70	130.20	N/A	6,475	7,218	
15,000 TO 29,999	4	114.45	105.96	108.64	24.53	97.53	56.99	137.95	N/A	17,875	19,419	
30,000 TO 59,999	2	96.89	96.89	96.52	19.66	100.38	77.84	115.94	N/A	39,250	37,886	
60,000 TO 99,999	2	101.33	101.33	103.18	15.57	98.21	85.55	117.10	N/A	68,000	70,162	
100,000 TO 149,999	1	71.78	71.78	71.78	00.00	100.00	71.78	71.78	N/A	100,000	71,777	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	11	98.78	100.36	95.25	23.69	105.36	56.99	137.95	71.78 to 130.20	36,268	34,544	

38 Grant
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 : 1
Total Sales Price : 6,820
Total Adj. Sales Price : 6,820
Total Assessed Value : 7,592
Avg. Adj. Sales Price : 6,820
Avg. Assessed Value : 7,592

MEDIAN : 111
WGT. MEAN : 111
MEAN : 111
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 111.32
MIN Sales Ratio : 111.32

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

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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
Qrtrs											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592
Study Yrs											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592
Calendar Yrs											
01-JAN-15 To 31-DEC-15											
01-JAN-16 To 31-DEC-16											
ALL	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592
ALL	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592

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	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592
04											
ALL	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592

38 Grant
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 : 1
Total Sales Price : 6,820
Total Adj. Sales Price : 6,820
Total Assessed Value : 7,592
Avg. Adj. Sales Price : 6,820
Avg. Assessed Value : 7,592

MEDIAN : 111
WGT. MEAN : 111
MEAN : 111
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 111.32
MIN Sales Ratio : 111.32

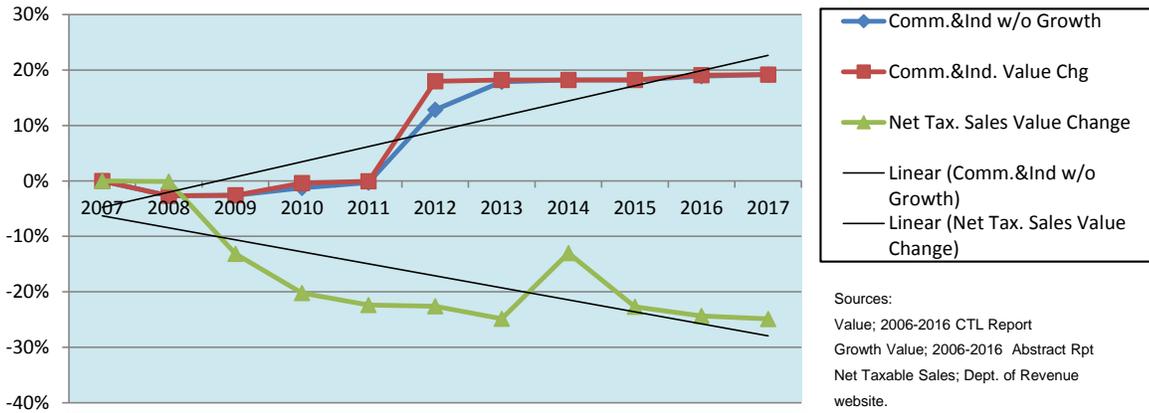
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	
Less Than 30,000	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	
Greater Than 14,999												
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
470	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	
<u>ALL</u>	1	111.32	111.32	111.32	00.00	100.00	111.32	111.32	N/A	6,820	7,592	

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	\$ 1,534,209	\$ 115,347	7.52%	\$ 1,418,862	-	\$ 5,323,493	-
2008	\$ 1,493,199	\$ -	0.00%	\$ 1,493,199	-2.67%	\$ 5,317,338	-0.12%
2009	\$ 1,494,314	\$ -	0.00%	\$ 1,494,314	0.07%	\$ 4,623,926	-13.04%
2010	\$ 1,528,386	\$ 13,633	0.89%	\$ 1,514,753	1.37%	\$ 4,248,324	-8.12%
2011	\$ 1,533,299	\$ 3,315	0.22%	\$ 1,529,984	0.10%	\$ 4,132,436	-2.73%
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107	12.90%	\$ 4,118,971	-0.33%
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
Ann %chg	1.77%			Average	1.24%	-3.05%	-2.54%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-2.67%	-2.67%	-0.12%
2009	-2.60%	-2.60%	-13.14%
2010	-1.27%	-0.38%	-20.20%
2011	-0.28%	-0.06%	-22.37%
2012	12.83%	17.97%	-22.63%
2013	17.86%	18.19%	-24.85%
2014	18.19%	18.19%	-13.01%
2015	18.19%	18.19%	-22.71%
2016	18.89%	19.06%	-24.35%
2017	19.17%	19.17%	-24.88%

County Number	38
County Name	Grant

38 Grant
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 : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

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

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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>Qtrrs</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17											
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15											
01-JAN-16 To 31-DEC-16											
<u>ALL</u>											

Grant County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	1500
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2139
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1800
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Garden	1	n/a	2245	2245	2245	2245	2190	2190	2190	2205
Sheridan	1	n/a	1775	1660	1605	1585	1585	1570	1525	1651

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a							
Cherry	1	n/a	725	725	725	725	725	725	725	725
Hooker	1	n/a	n/a							
Arthur	1	n/a	n/a							
Garden	1	n/a	755	755	750	750	750	730	730	752
Sheridan	1	n/a	690	620	615	600	570	560	550	615

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	404
Cherry	1	n/a	700	670	645	599	550	425	425	449
Hooker	1	n/a	n/a	n/a	n/a	n/a	450	450	450	450
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	407
Garden	1	n/a	415	415	415	410	410	405	405	405
Sheridan	1	n/a	520	485	485	475	475	465	405	450

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1	n/a	n/a	10
Cherry	1	725	n/a	73
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Garden	1	745	n/a	50
Sheridan	1	n/a	n/a	55

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.

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	5	Median :	67	COV :	14.59	95% Median C.I. :	N/A
Total Sales Price :	5,785,431	Wgt. Mean :	64	STD :	09.39	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,785,431	Mean :	64	Avg. Abs. Dev :	05.70	95% Mean C.I. :	52.68 to 76.00
Total Assessed Value :	3,698,778						
Avg. Adj. Sales Price :	1,157,086	COD :	08.45	MAX Sales Ratio :	73.34		
Avg. Assessed Value :	739,756	PRD :	100.64	MIN Sales Ratio :	48.58		

Printed : 03/27/2018

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2014 To 12/31/2014	1	73.34	73.34	73.34		100.00	73.34	73.34	N/A	2,180,431	1,599,133
01/01/2015 To 03/31/2015											
04/01/2015 To 06/30/2015											
07/01/2015 To 09/30/2015											
10/01/2015 To 12/31/2015											
01/01/2016 To 03/31/2016	1	48.58	48.58	48.58		100.00	48.58	48.58	N/A	1,665,000	808,800
04/01/2016 To 06/30/2016	1	67.43	67.43	67.43		100.00	67.43	67.43	N/A	1,100,000	741,744
07/01/2016 To 09/30/2016	1	64.30	64.30	64.30		100.00	64.30	64.30	N/A	600,000	385,812
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	1	68.04	68.04	68.04		100.00	68.04	68.04	N/A	240,000	163,289
04/01/2017 To 06/30/2017											
07/01/2017 To 09/30/2017											
<u>Study Yrs</u>											
10/01/2014 To 09/30/2015	1	73.34	73.34	73.34		100.00	73.34	73.34	N/A	2,180,431	1,599,133
10/01/2015 To 09/30/2016	3	64.30	60.10	57.54	09.77	104.45	48.58	67.43	N/A	1,121,667	645,452
10/01/2016 To 09/30/2017	1	68.04	68.04	68.04		100.00	68.04	68.04	N/A	240,000	163,289
<u>Calendar Yrs</u>											
01/01/2015 To 12/31/2015											
01/01/2016 To 12/31/2016	3	64.30	60.10	57.54	09.77	104.45	48.58	67.43	N/A	1,121,667	645,452

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756

AGRICULTURAL SAMPLE

Type : Qualified

Number of Sales :	5	Median :	67	COV :	14.59	95% Median C.I. :	N/A
Total Sales Price :	5,785,431	Wgt. Mean :	64	STD :	09.39	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,785,431	Mean :	64	Avg. Abs. Dev :	05.70	95% Mean C.I. :	52.68 to 76.00
Total Assessed Value :	3,698,778						
Avg. Adj. Sales Price :	1,157,086	COD :	08.45	MAX Sales Ratio :	73.34		
Avg. Assessed Value :	739,756	PRD :	100.64	MIN Sales Ratio :	48.58		

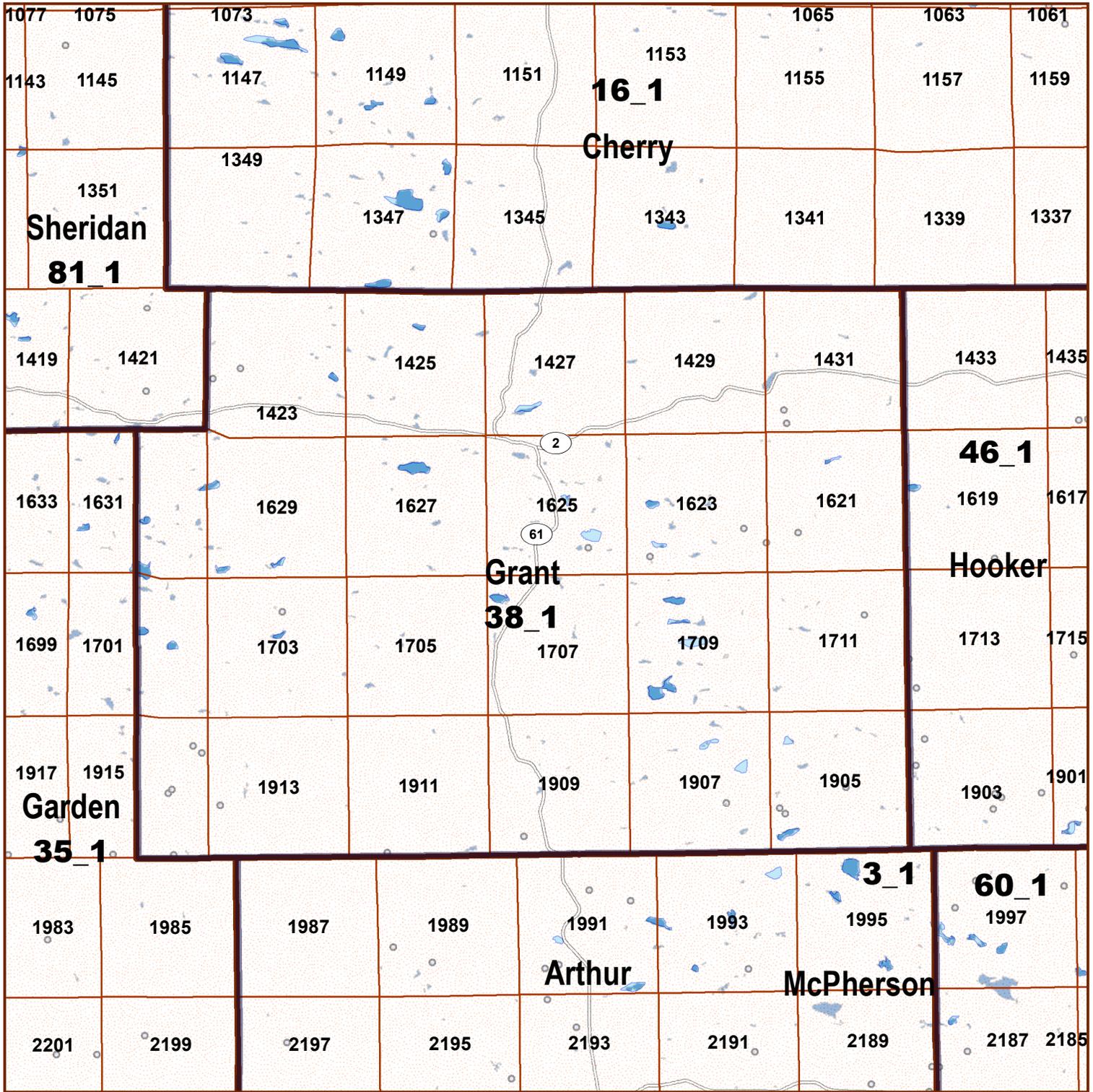
Printed : 03/27/2018

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756
1	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756
<u>ALL</u>											
10/01/2014 To 09/30/2017	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Grass</u>											
County	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756
1	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756
<u>ALL</u>											
10/01/2014 To 09/30/2017	5	67.43	64.34	63.93	08.45	100.64	48.58	73.34	N/A	1,157,086	739,756



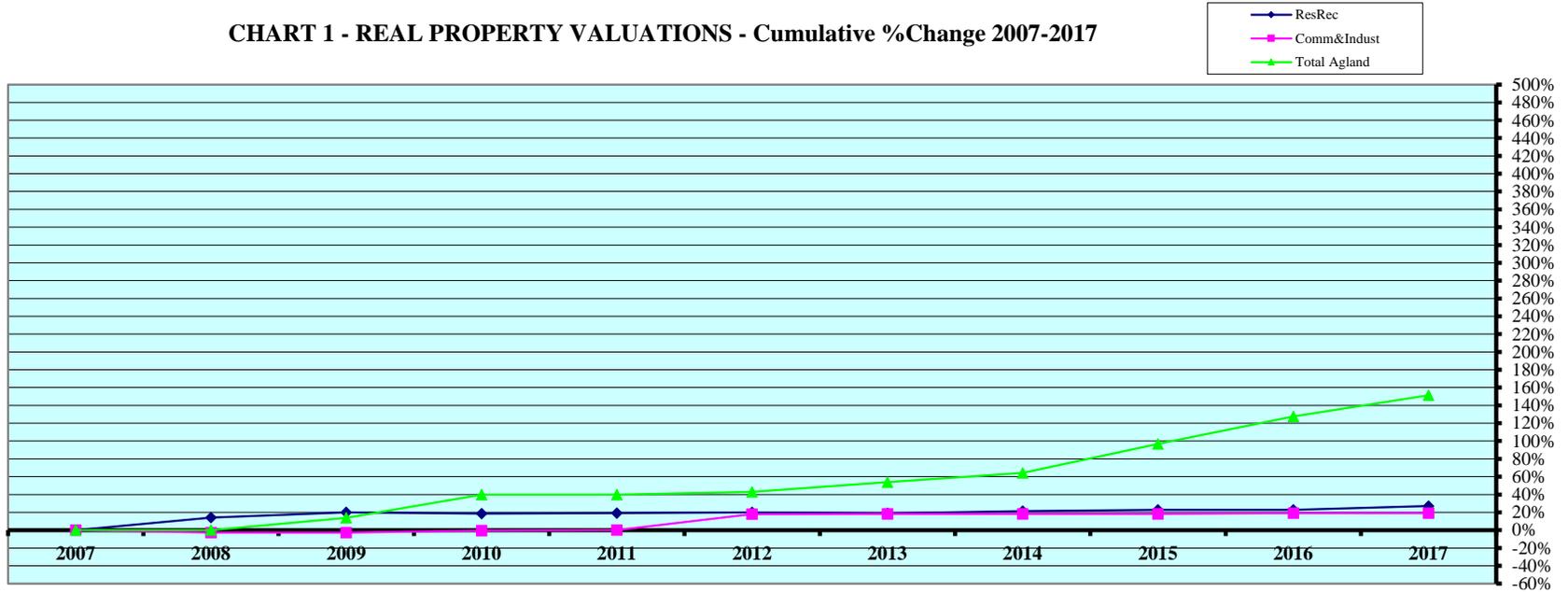
Legend

- 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

Grant County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	6,755,988	--	--	--	1,534,209	--	--	--	78,881,213	--	--	--
2008	7,705,044	949,056	14.05%	14.05%	1,493,199	-41,010	-2.67%	-2.67%	78,856,055	-25,158	-0.03%	-0.03%
2009	8,104,538	399,494	5.18%	19.96%	1,494,314	1,115	0.07%	-2.60%	89,737,847	10,881,792	13.80%	13.76%
2010	8,004,768	-99,770	-1.23%	18.48%	1,528,386	34,072	2.28%	-0.38%	110,406,085	20,668,238	23.03%	39.96%
2011	8,047,494	42,726	0.53%	19.12%	1,533,299	4,913	0.32%	-0.06%	110,403,267	-2,818	0.00%	39.96%
2012	8,111,106	63,612	0.79%	20.06%	1,809,918	276,619	18.04%	17.97%	112,842,964	2,439,697	2.21%	43.05%
2013	8,031,517	-79,589	-0.98%	18.88%	1,813,265	3,347	0.18%	18.19%	121,287,975	8,445,011	7.48%	53.76%
2014	8,205,071	173,554	2.16%	21.45%	1,813,265	0	0.00%	18.19%	129,645,719	8,357,744	6.89%	64.36%
2015	8,286,469	81,398	0.99%	22.65%	1,813,265	0	0.00%	18.19%	155,308,056	25,662,337	19.79%	96.89%
2016	8,302,950	16,481	0.20%	22.90%	1,826,591	13,326	0.73%	19.06%	179,479,581	24,171,525	15.56%	127.53%
2017	8,586,030	283,080	3.41%	27.09%	1,828,354	1,763	0.10%	19.17%	198,290,010	18,810,429	10.48%	151.38%

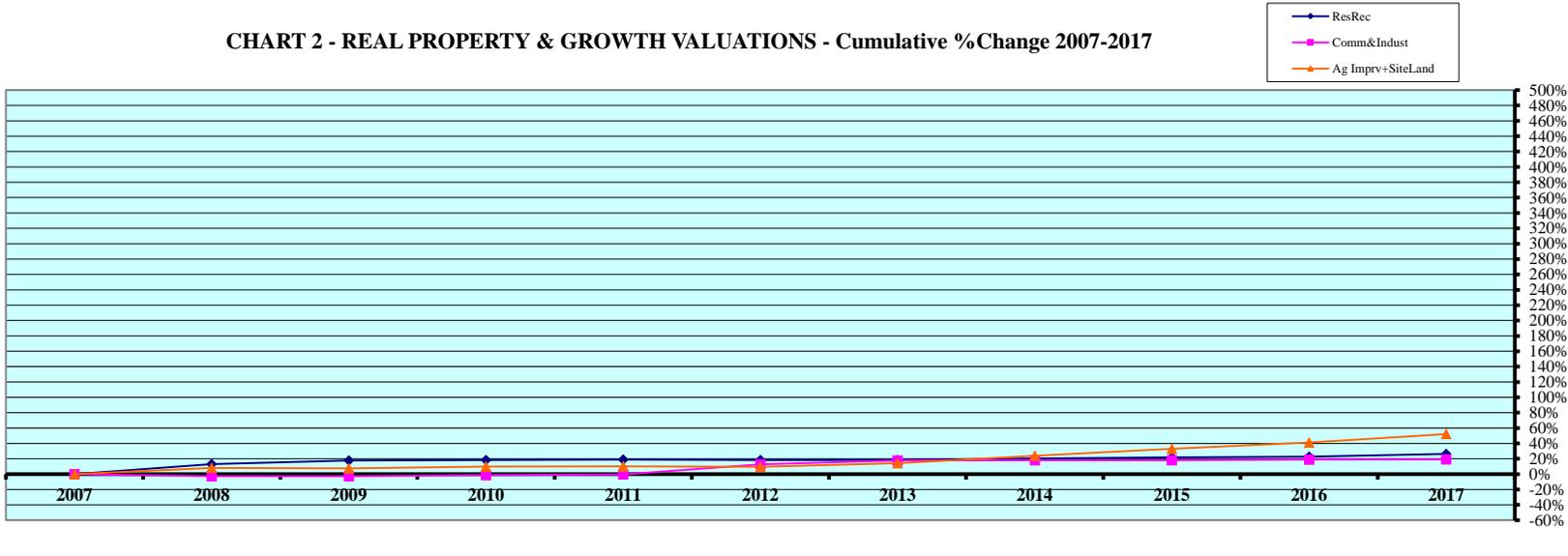
Rate Annual %chg: Residential & Recreational **2.43%** Commercial & Industrial **1.77%** Agricultural Land **9.66%**

Cnty# **38**
County **GRANT**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2007 - 2017 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2007	6,755,988	113,364	1.68%	6,642,624	--	--	1,534,209	115,347	7.52%	1,418,862	--	--	
2008	7,705,044	65,383	0.85%	7,639,661	13.08%	13.08%	1,493,199	0	0.00%	1,493,199	-2.67%	-2.67%	
2009	8,104,538	150,096	1.85%	7,954,442	3.24%	17.74%	1,494,314	0	0.00%	1,494,314	0.07%	-2.60%	
2010	8,004,768	6,817	0.09%	7,997,951	-1.32%	18.38%	1,528,386	13,633	0.89%	1,514,753	1.37%	-1.27%	
2011	8,047,494	3,708	0.05%	8,043,786	0.49%	19.06%	1,533,299	3,315	0.22%	1,529,984	0.10%	-0.28%	
2012	8,111,106	121,382	1.50%	7,989,724	-0.72%	18.26%	1,809,918	78,811	4.35%	1,731,107	12.90%	12.83%	
2013	8,031,517	40,205	0.50%	7,991,312	-1.48%	18.28%	1,813,265	5,000	0.28%	1,808,265	-0.09%	17.86%	
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	20.47%	1,813,265	0	0.00%	1,813,265	0.00%	18.19%	
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	21.79%	1,813,265	0	0.00%	1,813,265	0.00%	18.19%	
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	22.60%	1,826,591	2,588	0.14%	1,824,003	0.59%	18.89%	
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	26.31%	1,828,354	0	0.00%	1,828,354	0.10%	19.17%	
Rate Ann%chg	2.43%					1.76%	1.77%					C & I w/o growth	1.24%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	5,346,301	2,419,348	7,765,649	309,028	3.98%	7,456,621	--	--
2008	6,178,105	2,231,565	8,409,670	6,554	0.08%	8,403,116	8.21%	8.21%
2009	6,312,338	2,244,871	8,557,209	197,474	2.31%	8,359,735	-0.59%	7.65%
2010	6,542,906	2,244,611	8,787,517	247,329	2.81%	8,540,188	-0.20%	9.97%
2011	6,304,396	2,243,577	8,547,973	0	0.00%	8,547,973	-2.73%	10.07%
2012	6,614,035	2,250,074	8,864,109	360,487	4.07%	8,503,622	-0.52%	9.50%
2013	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	0.01%	14.15%
2014	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	23.87%
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	33.01%
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	41.07%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	52.16%
Rate Ann%chg	6.79%	2.58%	5.64%			Ag Imprv+Site w/o growth	0.97%	

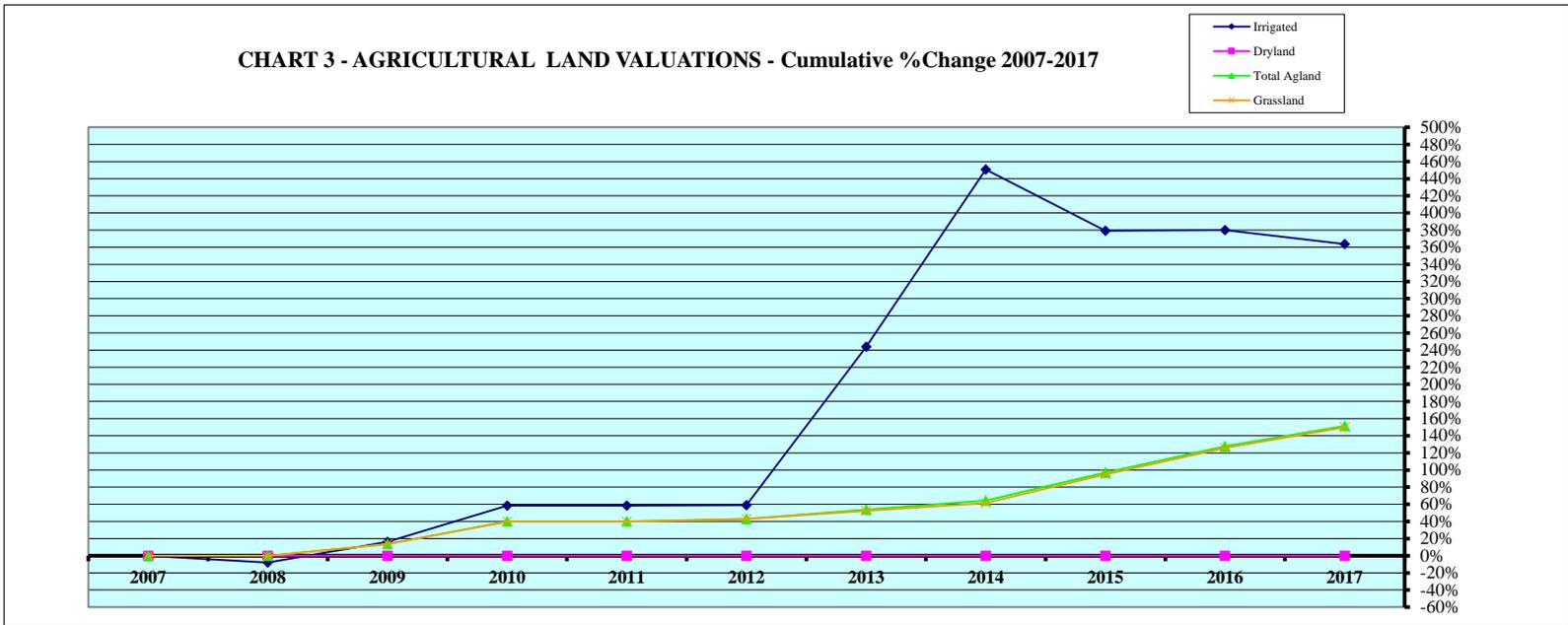
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 38
County GRANT

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	608,793	--	--	--	0	--	--	--	78,178,580	--	--	--
2008	560,129	-48,664	-7.99%	-7.99%	0	0	0	0	78,202,086	23,506	0.03%	0.03%
2009	708,620	148,491	26.51%	16.40%	0	0	0	0	88,935,388	10,733,302	13.73%	13.76%
2010	965,119	256,499	36.20%	58.53%	0	0	0	0	109,347,126	20,411,738	22.95%	39.87%
2011	965,119	0	0.00%	58.53%	0	0	0	0	109,344,308	-2,818	0.00%	39.86%
2012	968,802	3,683	0.38%	59.13%	0	0	0	0	111,780,317	2,436,009	2.23%	42.98%
2013	2,093,090	1,124,288	116.05%	243.81%	0	0	0	0	119,100,516	7,320,199	6.55%	52.34%
2014	3,352,750	1,259,660	60.18%	450.72%	0	0	0	0	126,199,216	7,098,700	5.96%	61.42%
2015	2,917,624	-435,126	-12.98%	379.25%	0	0	0	0	152,289,669	26,090,453	20.67%	94.80%
2016	2,922,094	4,470	0.15%	379.98%	0	0	0	0	176,449,068	24,159,399	15.86%	125.70%
2017	2,822,235	-99,859	-3.42%	363.58%	0	0	0	0	195,368,636	18,919,568	10.72%	149.90%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	93,840	--	--	--	0	--	--	--	78,881,213	--	--	--
2008	93,840	0	0.00%	0.00%	0	0	0	0	78,856,055	-25,158	-0.03%	-0.03%
2009	93,840	0	0.00%	0.00%	(1)	-1	0	0	89,737,847	10,881,792	13.80%	13.76%
2010	93,840	0	0.00%	0.00%	0	1	0	0	110,406,085	20,668,238	23.03%	39.96%
2011	93,840	0	0.00%	0.00%	0	0	0	0	110,403,267	-2,818	0.00%	39.96%
2012	93,845	5	0.01%	0.01%	0	0	0	0	112,842,964	2,439,697	2.21%	43.05%
2013	93,149	-696	-0.74%	-0.74%	1,220	1,220	0	0	121,287,975	8,445,011	7.48%	53.76%
2014	93,753	604	0.65%	-0.09%	0	-1,220	-100.00%	0	129,645,719	8,357,744	6.89%	64.36%
2015	100,763	7,010	7.48%	7.38%	0	0	0	0	155,308,056	25,662,337	19.79%	96.89%
2016	101,025	262	0.26%	7.66%	7,394	7,394	0	0	179,479,581	24,171,525	15.56%	127.53%
2017	99,139	-1,886	-1.87%	5.65%	0	-7,394	-100.00%	0	198,290,010	18,810,429	10.48%	151.38%

Cnty#
County

Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	608,793	2,449	249			0	0				78,179,810	485,794	161		
2008	610,499	2,454	249	0.07%	0.07%	0	0				78,172,322	485,747	161	0.00%	0.00%
2009	708,620	2,203	322	29.31%	29.40%	0	0				88,935,387	485,986	183	13.71%	13.71%
2010	965,119	2,193	440	36.81%	77.03%	0	0				109,347,126	485,987	225	22.95%	39.81%
2011	965,119	2,193	440	0.00%	77.03%	0	0				109,347,126	485,987	225	0.00%	39.81%
2012	968,802	2,153	450	2.27%	81.05%	0	0				111,780,317	486,001	230	2.22%	42.92%
2013	2,160,090	2,160	1,000	122.22%	302.33%	0	0				119,071,486	486,006	245	6.52%	52.24%
2014	3,352,750	2,682	1,250	25.00%	402.92%	0	0				126,199,216	485,382	260	6.12%	61.56%
2015	2,917,504	1,945	1,500	20.00%	503.50%	0	0				152,288,264	483,454	315	21.15%	95.73%
2016	2,923,684	1,949	1,500	0.00%	503.50%	0	0				176,490,261	483,534	365	15.87%	126.80%
2017	2,848,605	1,899	1,500	0.00%	503.50%	0	0				195,361,533	483,568	404	10.68%	151.04%

Rate Annual %chg Average Value/Acre: 19.69%

9.64%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	93,837	9,384	10			0	0				78,882,440	497,627	159		
2008	93,840	9,384	10	0.00%	0.00%	0	0				78,876,661	497,585	159	0.00%	0.00%
2009	93,840	9,384	10	0.00%	0.00%	0	0				89,737,847	497,573	180	13.77%	13.77%
2010	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	23.03%	39.98%
2011	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	0.00%	39.98%
2012	93,845	9,385	10	0.00%	0.00%	0	0				112,842,964	497,539	227	2.21%	43.08%
2013	93,687	9,369	10	0.00%	0.00%	0	0				121,325,263	497,535	244	7.52%	53.83%
2014	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	64.42%
2015	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	97.74%
2016	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	128.55%
2017	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	152.54%

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GRANT

Rate Annual %chg Average Value/Acre: 9.71%

(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 : 1,700	Value : 223,694,265	Growth 1,252,681	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	26	64,178	8	16,350	47	84,910	81	165,438	
02. Res Improve Land	137	214,646	14	71,436	79	132,257	230	418,339	
03. Res Improvements	142	4,120,404	14	1,268,784	81	2,724,974	237	8,114,162	
04. Res Total	168	4,399,228	22	1,356,570	128	2,942,141	318	8,697,939	85,217
% of Res Total	52.83	50.58	6.92	15.60	40.25	33.83	18.71	3.89	6.80
05. Com UnImp Land	4	9,903	2	5,730	8	8,489	14	24,122	
06. Com Improve Land	28	27,978	6	45,612	22	21,499	56	95,089	
07. Com Improvements	28	1,211,617	6	328,450	27	503,449	61	2,043,516	
08. Com Total	32	1,249,498	8	379,792	35	533,437	75	2,162,727	66,066
% of Com Total	42.67	57.77	10.67	17.56	46.67	24.67	4.41	0.97	5.27
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	168	4,399,228	22	1,356,570	128	2,942,141	318	8,697,939	85,217
% of Res & Rec Total	52.83	50.58	6.92	15.60	40.25	33.83	18.71	3.89	6.80
Com & Ind Total	32	1,249,498	8	379,792	35	533,437	75	2,162,727	66,066
% of Com & Ind Total	42.67	57.77	10.67	17.56	46.67	24.67	4.41	0.97	5.27
17. Taxable Total	200	5,648,726	30	1,736,362	163	3,475,578	393	10,860,666	151,283
% of Taxable Total	50.89	52.01	7.63	15.99	41.48	32.00	23.12	4.86	12.08

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	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	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
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	40	1	88	129

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	15,445	1,164	174,820,958	1,165	174,836,403
28. Ag-Improved Land	0	0	1	17,201	135	23,856,901	136	23,874,102
29. Ag Improvements	0	0	1	38,639	141	14,084,455	142	14,123,094
30. Ag Total							1,307	212,833,599

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	1	3.00	390	
37. FarmSite Improvements	0	0.00	0	1	0.00	38,639	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	108	173.00	345,000	108	173.00	345,000	
33. HomeSite Improvements	108	168.00	10,972,827	108	168.00	10,972,827	1,101,398
34. HomeSite Total				108	173.00	11,317,827	
35. FarmSite UnImp Land	2	4.00	520	2	4.00	520	
36. FarmSite Improv Land	116	407.65	75,393	117	410.65	75,783	
37. FarmSite Improvements	131	0.00	3,111,628	132	0.00	3,150,267	0
38. FarmSite Total				134	414.65	3,226,570	
39. Road & Ditches	0	1,548.50	0	0	1,548.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				242	2,136.15	14,544,397	1,101,398

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	11	655.84	93,228	11	655.84	93,228

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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	651.87	34.65%	977,805	34.65%	1,500.00
51. 4A1	186.94	9.94%	280,410	9.94%	1,500.00
52. 4A	1,042.68	55.42%	1,564,020	55.42%	1,500.00
53. Total	1,881.49	100.00%	2,822,235	100.00%	1,500.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	22,113.54	4.57%	8,933,869	4.57%	404.00
69. 4G1	39,382.21	8.14%	15,910,416	8.14%	404.00
70. 4G	422,088.05	87.28%	170,523,543	87.28%	404.00
71. Total	483,583.80	100.00%	195,367,828	100.00%	404.00
Irrigated Total					
Irrigated Total	1,881.49	0.38%	2,822,235	1.42%	1,500.00
Dry Total					
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	483,583.80	97.62%	195,367,828	98.53%	404.00
72. Waste	9,911.40	2.00%	99,139	0.05%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	936.04	0.19%	0	0.00%	0.00
75. Market Area Total	495,376.69	100.00%	198,289,202	100.00%	400.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,881.49	2,822,235	1,881.49	2,822,235
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	79.84	32,256	483,503.96	195,335,572	483,583.80	195,367,828
79. Waste	0.00	0	0.00	0	9,911.40	99,139	9,911.40	99,139
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	326.19	0	0.00	0	609.85	0	936.04	0
82. Total	0.00	0	79.84	32,256	495,296.85	198,256,946	495,376.69	198,289,202

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,881.49	0.38%	2,822,235	1.42%	1,500.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,583.80	97.62%	195,367,828	98.53%	404.00
Waste	9,911.40	2.00%	99,139	0.05%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	936.04	0.19%	0	0.00%	0.00
Total	495,376.69	100.00%	198,289,202	100.00%	400.28

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 Ashby Outlots	12	39,520	21	53,328	22	1,400,448	34	1,493,296	0
83.2 Ashby Res	6	2,121	26	22,931	26	492,828	32	517,880	0
83.3 Hyannis Outlots	7	20,361	14	76,556	14	1,340,903	21	1,437,820	0
83.4 Hyannis Res	26	64,178	138	230,016	143	4,206,869	169	4,501,063	85,217
83.5 Whitman Outlots	11	24,178	5	6,685	5	211,818	16	242,681	0
83.6 Whitman Res	19	15,080	26	28,823	27	461,296	46	505,199	0
84 Residential Total	81	165,438	230	418,339	237	8,114,162	318	8,697,939	85,217

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	Ashby Comm	4	5,922	11	6,463	11	152,695	15	165,080	0
85.2	Hyannis Comm	7	15,993	35	78,950	40	1,793,332	47	1,888,275	66,066
85.3	Whitman Comm	3	2,207	10	9,676	10	97,489	13	109,372	0
86	Commercial Total	14	24,122	56	95,089	61	2,043,516	75	2,162,727	66,066

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	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	22,113.54	4.57%	8,933,869	4.57%	404.00
93. 4G1	39,382.21	8.14%	15,910,416	8.14%	404.00
94. 4G	422,088.05	87.28%	170,523,543	87.28%	404.00
95. Total	483,583.80	100.00%	195,367,828	100.00%	404.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	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	483,583.80	100.00%	195,367,828	100.00%	404.00
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	483,583.80	100.00%	195,367,828	100.00%	404.00

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

38 Grant

	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	8,586,030	8,697,939	111,909	1.30%	85,217	0.31%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	10,313,283	11,317,827	1,004,544	9.74%	1,101,398	-0.94%
04. Total Residential (sum lines 1-3)	18,899,313	20,015,766	1,116,453	5.91%	1,186,615	-0.37%
05. Commercial	1,828,354	2,162,727	334,373	18.29%	66,066	14.67%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	1,828,354	2,162,727	334,373	18.29%	66,066	14.67%
08. Ag-Farmsite Land, Outbuildings	3,122,686	3,226,570	103,884	3.33%	0	3.33%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,122,686	3,226,570	103,884	3.33%	0	3.33%
12. Irrigated	2,822,235	2,822,235	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	195,368,636	195,367,828	-808	0.00%		
15. Wasteland	99,139	99,139	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	198,290,010	198,289,202	-808	0.00%		
18. Total Value of all Real Property (Locally Assessed)	222,140,363	223,694,265	1,553,902	0.70%	1,252,681	0.14%

2018 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$97,900 - This budget includes all (5) offices managed by the Ex Officio Assessor.
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	None in the Ex Officio budget but, \$230,830 is a line item in the General Fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$7,880
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	N/A, budget includes all functions of being ex officio.
13.	Amount of last year's assessor's budget not used:
	N/A, budget includes all functions of being ex officio.

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan owned by Thomson Reuters
2.	CAMA software:
	TerraScan owned by Thomson Reuters
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.grant.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop.
8.	Personal Property software:
	TerraScan owned by Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	The village of Hyannis is the only area not zoned.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	Susan Lore - DBA Lore Appraisal Company
2.	GIS Services:
	GIS Workshop
3.	Other services:
	TerraScan owned by Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes – Lore Appraisal Company
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Experience and knowledge of mass appraisal (listing and appraisal work), Marshall Swift costing, computer skills, and customer relation skills.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contracted appraiser will review all work with the county assessor and may have some recommendations however, the final decisions on estimates of value will be made by the county assessor.

2018 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:																		
	County assessor, part time clerk and contracted appraiser.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Includes all Hyannis, villages, and rural residential</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and improvements</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Includes all Hyannis, villages, and rural residential	AG	Agricultural homes and improvements									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
1	Includes all Hyannis, villages, and rural residential																		
AG	Agricultural homes and improvements																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Primarily the cost approach and utilizing sales to establish depreciation. The sales comparison approach is not used since there are so few sales.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation is based on the market.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	N/A																		
6.	Describe the methodology used to determine the residential lot values?																		
	Valued by square foot method.																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	N/A																		
8.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>				<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>	1	2012	2012	2011	2012	AG	2013	2013	2013	2013
<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>															
1	2012	2012	2011	2012															
AG	2013	2013	2013	2013															
	Lot values were reviewed in 2011 but were not changed.																		

2018 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:			
	County assessor and part time clerk.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	All commercial in the county.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Primarily the cost approach, there are few commercial sales in Grant County to utilize the sales comparison approach or enough income and expense information to make the income approach meaningful.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Would work with a contracted appraiser.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Due to limited sales, the depreciation tables used are a blend of local market and TerraScan tables. When there is a sale that can be used, an RCN is developed for the sale. By subtracting the land value from the sale price a bldg residual is calculated and divided by the RCN to determine remaining value or remaining life of bldg. This percentage good is then compared with TerraScan and adjusted accordingly.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	Square foot method.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2011	2011	2011
				<u>Date of Last Inspection</u>
				2017

2018 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:							
	County assessor, part time clerk and contracted appraiser.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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;">0</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.</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>	0	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2016	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2016						
	The updated soil conversion was implemented for the 2017 assessment year.							
3.	Describe the process used to determine and monitor market areas.							
	N/A							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural/Farm Residential – Less than 40 acres are classified as small acreages and or small farm sites – also known as a “non-working farm”. To the average consumer the “profits gained” are not considered actual income and are to be determined by the Internal Revenue Service and/or a qualified tax expert. Recreational land has not been identified as of yet in the market.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	No. Location and distance from Hyannis. The home sites, known as outlots, around Hyannis are \$3000 for the first acre, and \$500 up to ten acres, over ten acres \$250 up to twenty acres. It then becomes priced as agland. Ashby and Whitman (both unincorporated) are \$2000 for the first acre then \$500 up to ten acres and \$250 up to twenty acres.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	N/A							
7b.	What process was used to determine if non-agricultural influences exist in the county?							
	N/A							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
7c.	Describe the non-agricultural influences recognized within the county.							
	N/A							
7d.	Where is the influenced area located within the county?							

	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Grant County Plan of Assessment
FY2018-2020

Christee L Haney, Assessor

July 31, 2017

GRANT COUNTY

PLAN OF ASSESSMENT 2018-2020

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

Per the 2017 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	317		8,588,551		563,087	8,025,464
Commercial	75		1,827,404		117,821	1,709,583
Agricultural	1308		211,770,554		198,726,580	13,043,974
Game & Parks	11		93,228		93,228	0
Exempt	127		0		0	0
Total	1838		222,279,737		199,500,716	22,789,021

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2017 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2017.

CURRENT RESOURCES:

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor's budget for FY 2016-2017 is \$24,450.00

I was re-elected to the office as Clerk Ex Officio in the General Election in November 2014. I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

New property record cards were created for improved parcels of real property in 1999. Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder. I hope to change that so that the property record cards are filed by Township, Range and then by Section.

Grant County is using the TerraScan software. The GIS system is complete. As of February 2014 Grant County is teamed up with GIS Workshop and are now online to view the assessor's records.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor is also Register of Deeds which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process.

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

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	n/a
Commercial	n/a
Agricultural	69.09%

For more information regarding statistical measures, see 2017 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2017.

Assessment Actions Planned for Assessment Year 2018:

Commercial Keeping with the “6-year inspection cycle” I will visually inspect all the Commercial properties in Grant County to check for any changes. I plan on taking new pictures to add to the file. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed as needed in addition to sales review.

Residential: A physical inspection of all residential properties in the towns of Ashby, Hyannis & Whitman was last completed by the end of 2012. Value changes were reflected on the 2013 County Abstract. Appraisal maintenance and pick-up work will be completed as needed. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessment.

Agricultural: : A physical inspection of all ag-improved parcels within the county was completed in 2013 by the assessor, office staff and/or contract appraiser to be implemented into the TerraScan program in January 2014. A market analysis of agricultural sales by land classification group was conducted to determine what adjustments, if any, needed to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Pickup work will be conducted as needed to all ag improvements.

Assessment Actions Planned for Assessment Year 2019:

Residential: Keeping with the “6-year inspection cycle” I will visually inspect all the Residential properties in Grant County to check for any changes. I plan on taking new pictures to add to the file. A physical inspection of all residential properties in the towns of Ashby, Hyannis & Whitman was last completed by the end of 2012. Value changes were reflected on the 2013 County Abstract. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed as needed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2020:

Agricultural: Keeping with the “6-year inspection cycle” I will visually inspect all the Ag properties in Grant County to check for any changes. I plan on taking new pictures to add to the file. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Form 45 County Abstract of Assessment for Personal Property: Compile all personal property valuation information and file by July 20 annually.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

_____Christee L Haney_____

Christee L. Haney

Grant County Assessor