

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

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

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**ROCK COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Rock 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 Rock 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: Monica Turpin, Rock County Assessor

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

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

**Analysis of Assessment Practices:**

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

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

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

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

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

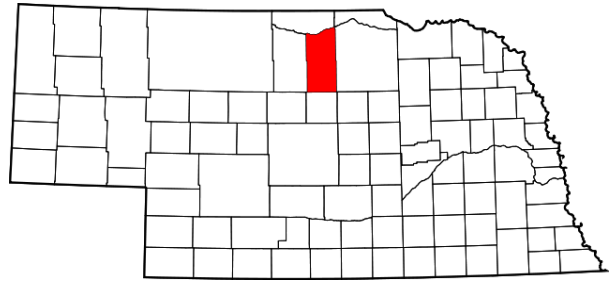
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

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

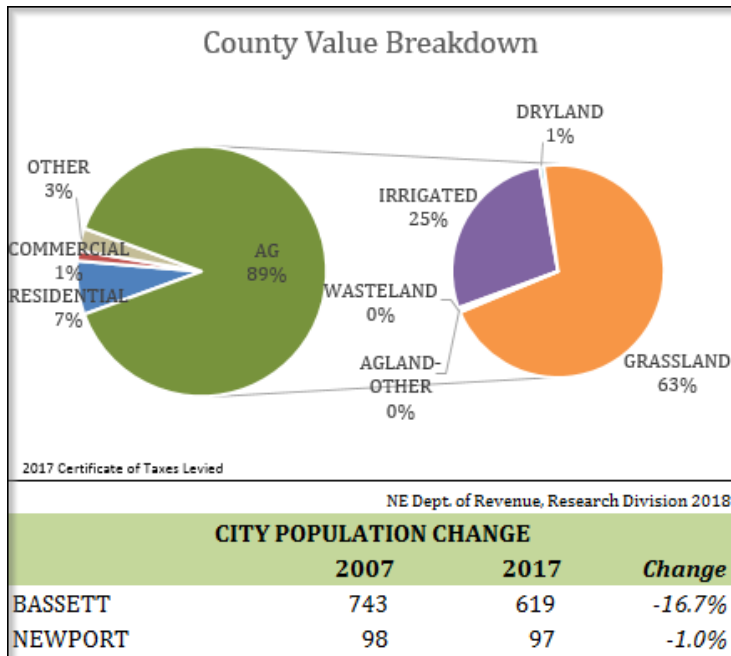
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,008 square miles, Rock County had 1,390 residents, per the Census Bureau Quick Facts for 2016, reflecting an overall population decline from the 2010 US Census of 9%. Reports indicated that 72% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there were 48 employer establishments with total employment of 341.



Agricultural land is the single largest contributor of the county's valuation base. Grassland makes up the majority of the land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Rock County ranks third in forage-land used for all hay and haylage, grass silage, and greenchop (USDA AgCensus).



# 2018 Residential Correlation for Rock County

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## *Assessment Actions*

For the 2018 assessment year, the county assessor updated the costing and depreciation on all rural residential improvements as well as rural homes and outbuildings. The rural parcels GIS Oblique photos were reviewed, if further review was needed a physical review was done. All mobile homes in the county were also revalued. The pickup work was also completed.

## *Description of Analysis*

Residential sales are stratified into four valuation groups that are based on the assessor locations in the county.

<b>Valuation Grouping</b>	<b>Description</b>
1	Bassett
2	A newer subdivision located south of HWY 20 in Bassett outside the city limits.
3	Newport
4	Rural

Analysis of the statistical profile supports a level of value within the acceptable range with all three measures of central tendency within the acceptable ranges. The coefficient of dispersion also supports that sales are sufficiently clustered around the median and support that residential property in Rock County has been assessed at an acceptable level of value.

The assessment actions in Rock County appear to be applied uniformly. An analysis of the sold properties and the abstract shows similar movement of the unsold properties. The correlation between the sales file and abstract supports the use of the median in determining the level of value for the class.

## *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know that are not

## 2018 Residential Correlation for Rock County

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good sales are not verified. Being a smaller county the courthouse staff is pretty familiar with the sales and tends to offer information. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction if needed. Onsite reviews are usually not done. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Personal property adjustments for residential property are not automatically made when reported, further verification is usually done.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update. The monthly transfer statements continue to improve. The AVU when reviewed was accurate when compared with the property record cards.

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

The county currently uses four valuation groups for the residential class of property. Each economic area defined is subject to a set of economic forces that impact the value of properties within that geographic area. A review of the costing and depreciation for the residential shows the county has updated each of these during the six year review and inspection of each group. The land tables are also studied and updated during this cycle if needed.

### *Equalization and Quality of Assessment*

All valuation groups with a sufficient number of sales are statistically within the acceptable range. The Coefficient of Dispersion (COD) and Price Related Differential (PRD) both support that values are equitably assessed. The statistical analysis and a review of the assessment practices indicate that there is uniformity and equalization with the assessment of the residential property.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	35	97.38	95.61	92.96	10.65	102.85
02	6	86.44	104.06	93.19	31.64	111.66
03	7	99.00	110.79	89.38	32.10	123.95
____ALL____	48	96.82	98.88	92.82	16.68	106.53

## 2018 Residential Correlation for Rock County

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### *Level of Value*

Based on the review of all available information, the level of value of residential property in Rock County is 97%.

# 2018 Commercial Correlation for Rock County

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## *Assessment Actions*

For assessment year 2018, routine maintenance and pick work were the only actions performed in Rock County. For measurement purposes, all commercial parcels were combined into one valuation group.

## *Description of Analysis*

Currently there is one valuation grouping within the commercial class. This consists of all towns or villages within the county.

There are approximately 113 commercial properties in the county with 72% being in Bassett. The statistical profile comprises a diverse group of sales involving eleven different occupancy codes. There are two few sales to rely on the statistics to provide a point estimate of the level of value of commercial property in the county.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. Most recently for 2013, the commercial class was reviewed and inspected. According to the 3-year plan, the commercial is scheduled to be reviewed again in 2018. Over the past seven years, value has increased approximately 5%. This change over time correlates closely to changes over the same time in nearby communities. The similarity in assessed value changes over time supports that assessed value changes in Rock County have kept pace with the economic conditions of the area.

## *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales the county assessor and staff know are not good sales are not verified. Being a smaller county the courthouse staff is pretty familiar with the sales and tends to offer information. When sales questionnaires are incomplete the county does make phone calls to follow up for additional information to help with the verification of the transaction if needed. Onsite reviews are usually not done. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Personal

## 2018 Commercial Correlation for Rock County

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property adjustments for residential property are not automatically made when reported, further verification is usually done.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update. The monthly transfer statements continue to improve. The AVU when reviewed was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within the county. The physical review consists of onsite inspections with the property record card in hand updating any changes that are found, new photos are also taken. The commercial is scheduled to be reviewed/inspected in 2018.

The county has been using four valuation groups for the commercial class of property. However, for 2018 those groups were combined into one valuation group. A review of the costing and depreciation for commercial shows the county has updated the grouping during the six year review and inspection. The land tables are also updated during this cycle.

### *Equalization and Quality of Assessment*

The statistical sampling consists of a mixture of properties; there is not an adequate amount of sales in Rock County to analyze the statistics for purposes of equalization. Analysis of value changes over time suggests that valuation changes have kept pace with the local economy. All tests appear to indicate uniform and proportionate treatment of the commercial class.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	12	103.79	107.89	92.60	36.47	116.51
____ALL____	12	103.79	107.89	92.60	36.47	116.51

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial class of property is determined to be at the statutory level of value of 100%.

## 2018 Agricultural Correlation for Rock County

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### *Assessment Actions*

A sales analysis was completed, and as a result, the County made no changes to the agricultural land values for the 2018 assessment year. Rural improvements via GIS aerial imagery in a portion of the county were reviewed. When additional information is needed a physical inspection is done as well as contacting the taxpayer if needed. Grain Bins were updated by quality and condition and depreciated by year built.

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

### *Description of Analysis*

The agricultural land acres in Rock County is divided between grassland at 88%, irrigated at 8%, wasteland at 2% and dry land at 1%. For measurement purposes market area one and two were combined to measure the irrigated sales. Area three irrigated is also measured separately. All three areas were combined to measure the dry and grass land. All counties adjoining Rock are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

Analysis of the sample reveals twenty-nine qualified sales with the median measure of central tendency in range. The weighted mean is slightly below the range by one percent, while the mean measure is slightly above. Both market areas are within the range.

The statistical profile also further breaks down subclasses of 95% and 80% majority land use, with the 80% MLU providing the more representative sampling. The 80% MLU shows the irrigated subclass for market area two and three do not contain sufficient numbers of sales to provide an adequate sample for separate measurement. As stated above, dry and grass values county wide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 15 sales with a median of 74.28%. There are not a sufficient number of dry land sales; however, the county assessor has kept dry land values up with the market; for that reason dry land values are also believed to be acceptable.

When comparing the counties schedule of values to the adjoining counties with similar markets it appears that Rock County's values are relatively similar and equalized.

### *Assessment Practice Review*

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

## 2018 Agricultural Correlation for Rock County

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One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. Family sales that the county assessor and staff know are not good sales are not verified. Being a smaller county the courthouse staff is familiar with the sales and tends to offer information. When sales questionnaires are incomplete, the county does make phone calls to follow up for additional information to help with the verification of the transaction if needed. Onsite reviews are usually not done. Private sales are most generally considered qualified sales unless the verification process indicates that they are not arm's-length. Personal property adjustments for residential property are not automatically made when reported, further verification is usually done.

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

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update. The monthly transfer statements continue to improve. The AVU when reviewed was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. Rock County has it set up on the six year review and inspection plan to systematically review land use with the most current aerial imagery. They compare this to each agricultural parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends. The physical review of agricultural improvements consists of reviewing the latest GIS aerial imagery as well as on-site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

Although the county has identified three market areas within the agricultural class of property, one valuation model has been applied to the entire county for dry and grass land values with two models for irrigated. A sales analysis is studied each year and supports these models.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The land use of a parcel is reviewed through aerial imagery and physical inspection of the parcel. Conversations with the county assessor indicate that if agricultural activity is observed on the majority of the parcel, then the parcel is considered agricultural regardless of size. The farm home site value is the same as the rural residential first acre home site. Although the county does not have a written policy in place to define agricultural or non-agricultural land, there is no reason to believe that the county is not considering the primary use of the parcel to identify and value agricultural land.

## 2018 Agricultural Correlation for Rock County

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### *Equalization*

Dwellings and outbuildings on agricultural land are valued using the same cost index as those for the rural residential acreages. Farm home sites carry the same value as rural residential home sites.

Both market areas show medians within range. Subclasses that have sufficient sales are within acceptable range, and it is believed that the quality of assessment of agricultural land within the county is compliant with generally accepted mass appraisal standards.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	12	65.47	76.70	67.99	25.65	112.81
2	4	84.07	82.58	69.25	30.18	119.25
3	8	65.47	73.76	67.27	19.09	109.65
<u>Grass</u>						
County	15	74.28	76.87	64.63	19.32	118.94
2	13	68.98	75.48	63.39	20.82	119.07
3	2	85.91	85.91	90.39	09.44	95.04
<u>ALL</u>	29	68.98	77.71	67.86	23.95	114.52

### *Level of Value*

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



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>69</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Rock County

### Residential Real Property - Current

Number of Sales	48	Median	96.82
Total Sales Price	\$2,188,207	Mean	98.88
Total Adj. Sales Price	\$2,188,207	Wgt. Mean	92.82
Total Assessed Value	\$2,030,990	Average Assessed Value of the Base	\$42,743
Avg. Adj. Sales Price	\$45,588	Avg. Assessed Value	\$42,312

### Confidence Interval - Current

95% Median C.I	93.99 to 99.00
95% Wgt. Mean C.I	84.46 to 101.17
95% Mean C.I	90.77 to 106.99
% of Value of the Class of all Real Property Value in the County	4.71
% of Records Sold in the Study Period	6.61
% of Value Sold in the Study Period	6.55

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	48	97	96.72
2016	48	98	98.12
2015	47	98	98.26
2014	27	95	94.68

## 2018 Commission Summary for Rock County

### Commercial Real Property - Current

Number of Sales	12	Median	103.79
Total Sales Price	\$866,858	Mean	107.89
Total Adj. Sales Price	\$866,858	Wgt. Mean	92.60
Total Assessed Value	\$802,740	Average Assessed Value of the Base	\$65,833
Avg. Adj. Sales Price	\$72,238	Avg. Assessed Value	\$66,895

### Confidence Interval - Current

95% Median C.I	68.55 to 115.00
95% Wgt. Mean C.I	76.69 to 108.51
95% Mean C.I	62.97 to 152.81
% of Value of the Class of all Real Property Value in the County	1.43
% of Records Sold in the Study Period	8.39
% of Value Sold in the Study Period	8.53

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	13	100	102.00
2016	13	100	102.00
2015	10	100	85.17
2014	12	100	96.37

**75 Rock**  
**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 : 48  
Total Sales Price : 2,188,207  
Total Adj. Sales Price : 2,188,207  
Total Assessed Value : 2,030,990  
Avg. Adj. Sales Price : 45,588  
Avg. Assessed Value : 42,312

MEDIAN : 97  
WGT. MEAN : 93  
MEAN : 99  
COD : 16.68  
PRD : 106.53

COV : 28.99  
STD : 28.67  
Avg. Abs. Dev : 16.15  
MAX Sales Ratio : 211.68  
MIN Sales Ratio : 51.56

95% Median C.I. : 93.99 to 99.00  
95% Wgt. Mean C.I. : 84.46 to 101.17  
95% Mean C.I. : 90.77 to 106.99

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-15 To 31-DEC-15	9	97.95	96.82	96.07	02.87	100.78	89.14	102.24	92.07 to 99.29	36,278	34,853
01-JAN-16 To 31-MAR-16	3	94.20	133.06	183.73	41.89	72.42	93.29	211.68	N/A	21,833	40,115
01-APR-16 To 30-JUN-16	5	99.59	98.94	99.32	01.35	99.62	95.32	100.91	N/A	47,900	47,572
01-JUL-16 To 30-SEP-16	6	96.82	94.62	89.70	04.18	105.48	79.51	101.43	79.51 to 101.43	52,103	46,734
01-OCT-16 To 31-DEC-16	9	95.91	98.40	93.79	12.55	104.92	61.18	151.87	90.48 to 99.90	61,354	57,546
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	8	87.15	88.65	83.40	26.40	106.29	51.56	137.41	51.56 to 137.41	52,925	44,141
01-JUL-17 To 30-SEP-17	8	84.20	102.33	77.34	40.84	132.31	58.00	179.91	58.00 to 179.91	33,563	25,958
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	23	97.50	101.43	100.86	08.22	100.57	79.51	211.68	95.50 to 99.29	41,049	41,404
01-OCT-16 To 30-SEP-17	25	93.99	96.54	86.71	24.69	111.34	51.56	179.91	76.70 to 99.88	49,763	43,148
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	23	97.08	102.05	98.86	12.00	103.23	61.18	211.68	95.00 to 99.88	50,861	50,284
<u>ALL</u>	48	96.82	98.88	92.82	16.68	106.53	51.56	211.68	93.99 to 99.00	45,588	42,312

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	35	97.38	95.61	92.96	10.65	102.85	51.56	152.68	95.32 to 99.29	42,609	39,610
02	6	86.44	104.06	93.19	31.64	111.66	68.20	211.68	68.20 to 211.68	95,251	88,762
03	7	99.00	110.79	89.38	32.10	123.95	61.18	179.91	61.18 to 179.91	17,914	16,012
<u>ALL</u>	48	96.82	98.88	92.82	16.68	106.53	51.56	211.68	93.99 to 99.00	45,588	42,312

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	47	97.08	99.23	92.94	16.67	106.77	51.56	211.68	94.20 to 99.00	46,026	42,774
06											
07	1	82.40	82.40	82.40	00.00	100.00	82.40	82.40	N/A	25,000	20,600
<u>ALL</u>	48	96.82	98.88	92.82	16.68	106.53	51.56	211.68	93.99 to 99.00	45,588	42,312

**75 Rock  
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 : 48  
 Total Sales Price : 2,188,207  
 Total Adj. Sales Price : 2,188,207  
 Total Assessed Value : 2,030,990  
 Avg. Adj. Sales Price : 45,588  
 Avg. Assessed Value : 42,312

MEDIAN : 97  
 WGT. MEAN : 93  
 MEAN : 99  
 COD : 16.68  
 PRD : 106.53

COV : 28.99  
 STD : 28.67  
 Avg. Abs. Dev : 16.15  
 MAX Sales Ratio : 211.68  
 MIN Sales Ratio : 51.56

95% Median C.I. : 93.99 to 99.00  
 95% Wgt. Mean C.I. : 84.46 to 101.17  
 95% Mean C.I. : 90.77 to 106.99

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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	2	120.16	120.16	120.20	02.04	99.97	117.71	122.60	N/A	2,450	2,945	
Less Than 15,000	11	97.95	104.58	99.59	17.13	105.01	51.56	179.91	93.29 to 122.60	7,400	7,370	
Less Than 30,000	22	96.44	102.13	98.40	17.90	103.79	51.56	179.91	91.70 to 99.29	14,268	14,040	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	46	96.23	97.96	92.75	16.44	105.62	51.56	211.68	93.29 to 98.90	47,463	44,024	
Greater Than 14,999	37	95.63	97.19	92.55	16.48	105.01	58.00	211.68	91.89 to 98.90	56,941	52,701	
Greater Than 29,999	26	96.82	96.13	91.88	15.71	104.63	58.00	211.68	91.89 to 99.88	72,089	66,235	
<u>Incremental Ranges</u>												
0 TO 4,999	2	120.16	120.16	120.20	02.04	99.97	117.71	122.60	N/A	2,450	2,945	
5,000 TO 14,999	9	97.50	101.12	98.27	15.92	102.90	51.56	179.91	93.29 to 99.29	8,500	8,353	
15,000 TO 29,999	11	95.00	99.69	97.99	17.60	101.73	68.85	152.68	76.70 to 151.87	21,136	20,711	
30,000 TO 59,999	13	99.88	104.14	104.53	19.51	99.63	58.00	211.68	91.89 to 102.24	45,538	47,602	
60,000 TO 99,999	7	98.90	93.23	93.56	06.42	99.65	59.89	99.90	59.89 to 99.90	74,614	69,809	
100,000 TO 149,999	5	90.48	84.85	83.98	08.48	101.04	68.20	93.99	N/A	121,001	101,622	
150,000 TO 249,999	1	68.71	68.71	68.71	00.00	100.00	68.71	68.71	N/A	155,000	106,500	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	48	96.82	98.88	92.82	16.68	106.53	51.56	211.68	93.99 to 99.00	45,588	42,312	

**75 Rock**  
**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 : 12  
Total Sales Price : 866,858  
Total Adj. Sales Price : 866,858  
Total Assessed Value : 802,740  
Avg. Adj. Sales Price : 72,238  
Avg. Assessed Value : 66,895

MEDIAN : 104  
WGT. MEAN : 93  
MEAN : 108  
COD : 36.47  
PRD : 116.51

COV : 65.53  
STD : 70.70  
Avg. Abs. Dev : 37.85  
MAX Sales Ratio : 315.15  
MIN Sales Ratio : 38.59

95% Median C.I. : 68.55 to 115.00  
95% Wgt. Mean C.I. : 76.69 to 108.51  
95% Mean C.I. : 62.97 to 152.81

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	2	94.58	94.58	85.34	10.04	110.83	85.08	104.08	N/A	218,000	186,038
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	115.00	115.00	115.00	00.00	100.00	115.00	115.00	N/A	500	575
01-OCT-15 To 31-DEC-15	1	38.59	38.59	38.59	00.00	100.00	38.59	38.59	N/A	14,500	5,595
01-JAN-16 To 31-MAR-16	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	122,500	134,160
01-APR-16 To 30-JUN-16	2	88.51	88.51	87.65	22.55	100.98	68.55	108.47	N/A	52,750	46,238
01-JUL-16 To 30-SEP-16	1	103.50	103.50	103.50	00.00	100.00	103.50	103.50	N/A	10,000	10,350
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	3	122.24	160.31	109.80	74.07	146.00	43.53	315.15	N/A	50,286	55,212
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	81.02	81.02	81.02	00.00	100.00	81.02	81.02	N/A	27,000	21,875
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	3	104.08	101.39	85.37	09.58	118.77	85.08	115.00	N/A	145,500	124,217
01-OCT-15 To 30-SEP-16	5	103.50	85.73	96.07	21.42	89.24	38.59	109.52	N/A	50,500	48,516
01-OCT-16 To 30-SEP-17	4	101.63	140.49	105.43	76.96	133.25	43.53	315.15	N/A	44,465	46,878
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	4	94.58	85.69	83.87	25.22	102.17	38.59	115.00	N/A	112,750	94,561
01-JAN-16 To 31-DEC-16	4	105.99	97.51	99.57	10.84	97.93	68.55	109.52	N/A	59,500	59,246
<u>ALL</u>	12	103.79	107.89	92.60	36.47	116.51	38.59	315.15	68.55 to 115.00	72,238	66,895

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	12	103.79	107.89	92.60	36.47	116.51	38.59	315.15	68.55 to 115.00	72,238	66,895
<u>ALL</u>	12	103.79	107.89	92.60	36.47	116.51	38.59	315.15	68.55 to 115.00	72,238	66,895

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	108.47	108.47	108.47	00.00	100.00	108.47	108.47	N/A	50,500	54,775
03	11	103.50	107.84	91.62	39.46	117.70	38.59	315.15	43.53 to 122.24	74,214	67,997
04											
<u>ALL</u>	12	103.79	107.89	92.60	36.47	116.51	38.59	315.15	68.55 to 115.00	72,238	66,895

**75 Rock**  
**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 : 12  
Total Sales Price : 866,858  
Total Adj. Sales Price : 866,858  
Total Assessed Value : 802,740  
Avg. Adj. Sales Price : 72,238  
Avg. Assessed Value : 66,895

MEDIAN : 104  
WGT. MEAN : 93  
MEAN : 108  
COD : 36.47  
PRD : 116.51

COV : 65.53  
STD : 70.70  
Avg. Abs. Dev : 37.85  
MAX Sales Ratio : 315.15  
MIN Sales Ratio : 38.59

95% Median C.I. : 68.55 to 115.00  
95% Wgt. Mean C.I. : 76.69 to 108.51  
95% Mean C.I. : 62.97 to 152.81

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**SALE PRICE \***

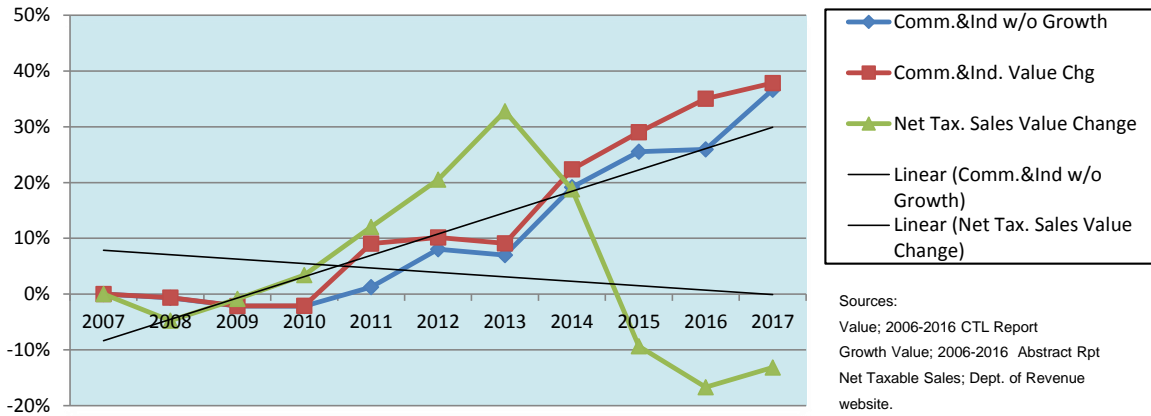
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	115.00	115.00	115.00	00.00	100.00	115.00	115.00	N/A	500	575
Less Than 15,000	5	104.08	135.26	132.39	55.35	102.17	38.59	315.15	N/A	8,200	10,856
Less Than 30,000	6	103.79	126.22	111.99	49.96	112.71	38.59	315.15	38.59 to 315.15	11,333	12,693
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	11	103.50	107.25	92.59	38.88	115.83	38.59	315.15	43.53 to 122.24	78,760	72,924
Greater Than 14,999	7	85.08	88.34	90.63	24.71	97.47	43.53	122.24	43.53 to 122.24	117,980	106,923
Greater Than 29,999	6	96.78	89.57	90.95	24.64	98.48	43.53	122.24	43.53 to 122.24	133,143	121,098
<b>Incremental Ranges</b>											
0 TO 4,999	1	115.00	115.00	115.00	00.00	100.00	115.00	115.00	N/A	500	575
5,000 TO 14,999	4	103.79	140.33	132.60	66.76	105.83	38.59	315.15	N/A	10,125	13,426
15,000 TO 29,999	1	81.02	81.02	81.02	00.00	100.00	81.02	81.02	N/A	27,000	21,875
30,000 TO 59,999	3	68.55	73.52	73.79	31.58	99.63	43.53	108.47	N/A	51,286	37,842
60,000 TO 99,999	1	122.24	122.24	122.24	00.00	100.00	122.24	122.24	N/A	92,500	113,070
100,000 TO 149,999	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	122,500	134,160
150,000 TO 249,999											
250,000 TO 499,999	1	85.08	85.08	85.08	00.00	100.00	85.08	85.08	N/A	430,000	365,830
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>12</b>	<b>103.79</b>	<b>107.89</b>	<b>92.60</b>	<b>36.47</b>	<b>116.51</b>	<b>38.59</b>	<b>315.15</b>	<b>68.55 to 115.00</b>	<b>72,238</b>	<b>66,895</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	108.47	108.47	108.47	00.00	100.00	108.47	108.47	N/A	50,500	54,775
326	1	115.00	115.00	115.00	00.00	100.00	115.00	115.00	N/A	500	575
343	1	109.52	109.52	109.52	00.00	100.00	109.52	109.52	N/A	122,500	134,160
344	1	315.15	315.15	315.15	00.00	100.00	315.15	315.15	N/A	10,000	31,515
384	1	103.50	103.50	103.50	00.00	100.00	103.50	103.50	N/A	10,000	10,350
390	1	122.24	122.24	122.24	00.00	100.00	122.24	122.24	N/A	92,500	113,070
406	2	73.81	73.81	50.21	41.02	147.00	43.53	104.08	N/A	27,179	13,648
407	1	81.02	81.02	81.02	00.00	100.00	81.02	81.02	N/A	27,000	21,875
471	1	38.59	38.59	38.59	00.00	100.00	38.59	38.59	N/A	14,500	5,595
528	1	68.55	68.55	68.55	00.00	100.00	68.55	68.55	N/A	55,000	37,700
531	1	85.08	85.08	85.08	00.00	100.00	85.08	85.08	N/A	430,000	365,830
<b>ALL</b>	<b>12</b>	<b>103.79</b>	<b>107.89</b>	<b>92.60</b>	<b>36.47</b>	<b>116.51</b>	<b>38.59</b>	<b>315.15</b>	<b>68.55 to 115.00</b>	<b>72,238</b>	<b>66,895</b>



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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 6,423,465	\$ -	0.00%	\$ 6,423,465	-	\$ 8,275,080	-
2008	\$ 6,381,965	\$ 1,380	0.02%	\$ 6,380,585	-0.67%	\$ 7,880,804	-4.76%
2009	\$ 6,286,980	\$ 1,380	0.02%	\$ 6,285,600	-1.51%	\$ 8,202,998	4.09%
2010	\$ 6,290,045	\$ 5,770	0.09%	\$ 6,284,275	-0.04%	\$ 8,556,675	4.31%
2011	\$ 7,005,460	\$ 502,045	7.17%	\$ 6,503,415	3.39%	\$ 9,271,502	8.35%
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480	-0.93%	\$ 9,975,206	7.59%
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
2016	\$ 8,673,580	\$ 584,520	6.74%	\$ 8,089,060	-2.40%	\$ 6,893,847	-8.10%
2017	\$ 8,854,520	\$ 77,015	0.87%	\$ 8,777,505	1.20%	\$ 7,186,548	4.25%
<b>Ann %chg</b>	3.26%			<b>Average</b>	<b>0.79%</b>	<b>-2.01%</b>	<b>-0.84%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.67%	-0.65%	-4.76%
2009	-2.15%	-2.12%	-0.87%
2010	-2.17%	-2.08%	3.40%
2011	1.24%	9.06%	12.04%
2012	8.05%	10.16%	20.55%
2013	7.00%	9.11%	32.77%
2014	19.14%	22.37%	18.79%
2015	25.53%	29.03%	-9.34%
2016	25.93%	35.03%	-16.69%
2017	36.65%	37.85%	-13.15%

County Number   
 County Name

**75 Rock**  
**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 : 29  
Total Sales Price : 32,039,204  
Total Adj. Sales Price : 32,039,204  
Total Assessed Value : 21,743,120  
Avg. Adj. Sales Price : 1,104,800  
Avg. Assessed Value : 749,763

MEDIAN : 69  
WGT. MEAN : 68  
MEAN : 78  
COD : 23.95  
PRD : 114.52

COV : 26.33  
STD : 20.46  
Avg. Abs. Dev : 16.52  
MAX Sales Ratio : 123.72  
MIN Sales Ratio : 51.75

95% Median C.I. : 63.64 to 91.66  
95% Wgt. Mean C.I. : 58.67 to 77.06  
95% Mean C.I. : 69.93 to 85.49

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	3	85.29	85.85	62.17	23.41	138.09	56.18	116.08	N/A	2,744,042	1,705,997
01-JAN-15 To 31-MAR-15	2	66.51	66.51	64.80	03.73	102.64	64.03	68.98	N/A	299,713	194,215
01-APR-15 To 30-JUN-15	5	65.05	74.03	73.64	21.86	100.53	53.97	110.30	N/A	983,560	724,323
01-JUL-15 To 30-SEP-15	3	97.09	82.29	53.10	15.82	154.97	51.86	97.93	N/A	1,760,283	934,752
01-OCT-15 To 31-DEC-15	4	99.80	96.47	93.62	18.22	103.04	62.56	123.72	N/A	546,138	511,290
01-JAN-16 To 31-MAR-16	3	68.11	73.83	72.00	24.42	102.54	51.75	101.64	N/A	1,325,733	954,550
01-APR-16 To 30-JUN-16	1	76.79	76.79	76.79	00.00	100.00	76.79	76.79	N/A	432,000	331,740
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	3	64.50	63.88	62.97	02.96	101.45	60.70	66.44	N/A	978,118	615,908
01-JAN-17 To 31-MAR-17	1	60.93	60.93	60.93	00.00	100.00	60.93	60.93	N/A	430,400	262,230
01-APR-17 To 30-JUN-17	2	77.65	77.65	82.42	18.04	94.21	63.64	91.66	N/A	1,140,100	939,683
01-JUL-17 To 30-SEP-17	2	76.98	76.98	75.46	03.51	102.01	74.28	79.68	N/A	385,150	290,630
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	13	68.98	77.51	62.70	25.69	123.62	51.86	116.08	56.18 to 97.93	1,463,862	917,845
01-OCT-15 To 30-SEP-16	8	85.41	85.52	79.48	24.26	107.60	51.75	123.72	51.75 to 123.72	824,219	655,069
01-OCT-16 To 30-SEP-17	8	65.47	70.23	71.25	11.90	98.57	60.70	91.66	60.70 to 91.66	801,907	571,323
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	14	73.39	81.14	68.24	26.95	118.90	51.86	123.72	62.56 to 105.58	927,330	632,819
01-JAN-16 To 31-DEC-16	7	66.44	69.99	68.67	14.96	101.92	51.75	101.64	51.75 to 101.64	1,049,079	720,445
<u>ALL</u>	29	68.98	77.71	67.86	23.95	114.52	51.75	123.72	63.64 to 91.66	1,104,800	749,763

<b>AREA (MARKET)</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	19	68.98	78.51	67.84	25.95	115.73	51.75	123.72	62.56 to 97.93	914,759	620,609
3	10	72.12	76.19	67.89	19.27	112.23	56.18	101.64	60.70 to 94.02	1,465,878	995,155
<u>ALL</u>	29	68.98	77.71	67.86	23.95	114.52	51.75	123.72	63.64 to 91.66	1,104,800	749,763

<b>95%MLU By Market Area</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	14	71.63	76.67	64.33	20.93	119.18	51.75	123.72	60.93 to 97.09	601,825	387,139
2	12	68.55	75.14	63.05	21.39	119.18	51.75	123.72	60.93 to 97.09	669,304	421,991
3	2	85.91	85.91	90.39	09.44	95.04	77.80	94.02	N/A	196,950	178,030
<u>ALL</u>	29	68.98	77.71	67.86	23.95	114.52	51.75	123.72	63.64 to 91.66	1,104,800	749,763

**75 Rock**  
**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 : 29  
 Total Sales Price : 32,039,204  
 Total Adj. Sales Price : 32,039,204  
 Total Assessed Value : 21,743,120  
 Avg. Adj. Sales Price : 1,104,800  
 Avg. Assessed Value : 749,763

MEDIAN : 69  
 WGT. MEAN : 68  
 MEAN : 78  
 COD : 23.95  
 PRD : 114.52

COV : 26.33  
 STD : 20.46  
 Avg. Abs. Dev : 16.52  
 MAX Sales Ratio : 123.72  
 MIN Sales Ratio : 51.75

95% Median C.I. : 63.64 to 91.66  
 95% Wgt. Mean C.I. : 58.67 to 77.06  
 95% Mean C.I. : 69.93 to 85.49

Printed: 3/19/2018 12:32:22PM

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____ Irrigated _____</b>											
County	12	65.47	76.70	67.99	25.65	112.81	51.86	110.30	60.70 to 101.64	1,864,936	1,267,913
2	4	84.07	82.58	69.25	30.18	119.25	51.86	110.30	N/A	2,028,588	1,404,869
3	8	65.47	73.76	67.27	19.09	109.65	56.18	101.64	56.18 to 101.64	1,783,110	1,199,436
<b>_____ Grass _____</b>											
County	15	74.28	76.87	64.63	19.32	118.94	51.75	123.72	63.02 to 94.02	572,903	370,255
2	13	68.98	75.48	63.39	20.82	119.07	51.75	123.72	60.93 to 97.09	630,742	399,828
3	2	85.91	85.91	90.39	09.44	95.04	77.80	94.02	N/A	196,950	178,030
<b>_____ ALL _____</b>	<b>29</b>	<b>68.98</b>	<b>77.71</b>	<b>67.86</b>	<b>23.95</b>	<b>114.52</b>	<b>51.75</b>	<b>123.72</b>	<b>63.64 to 91.66</b>	<b>1,104,800</b>	<b>749,763</b>

## Rock County 2018 Average Acre Value Comparison

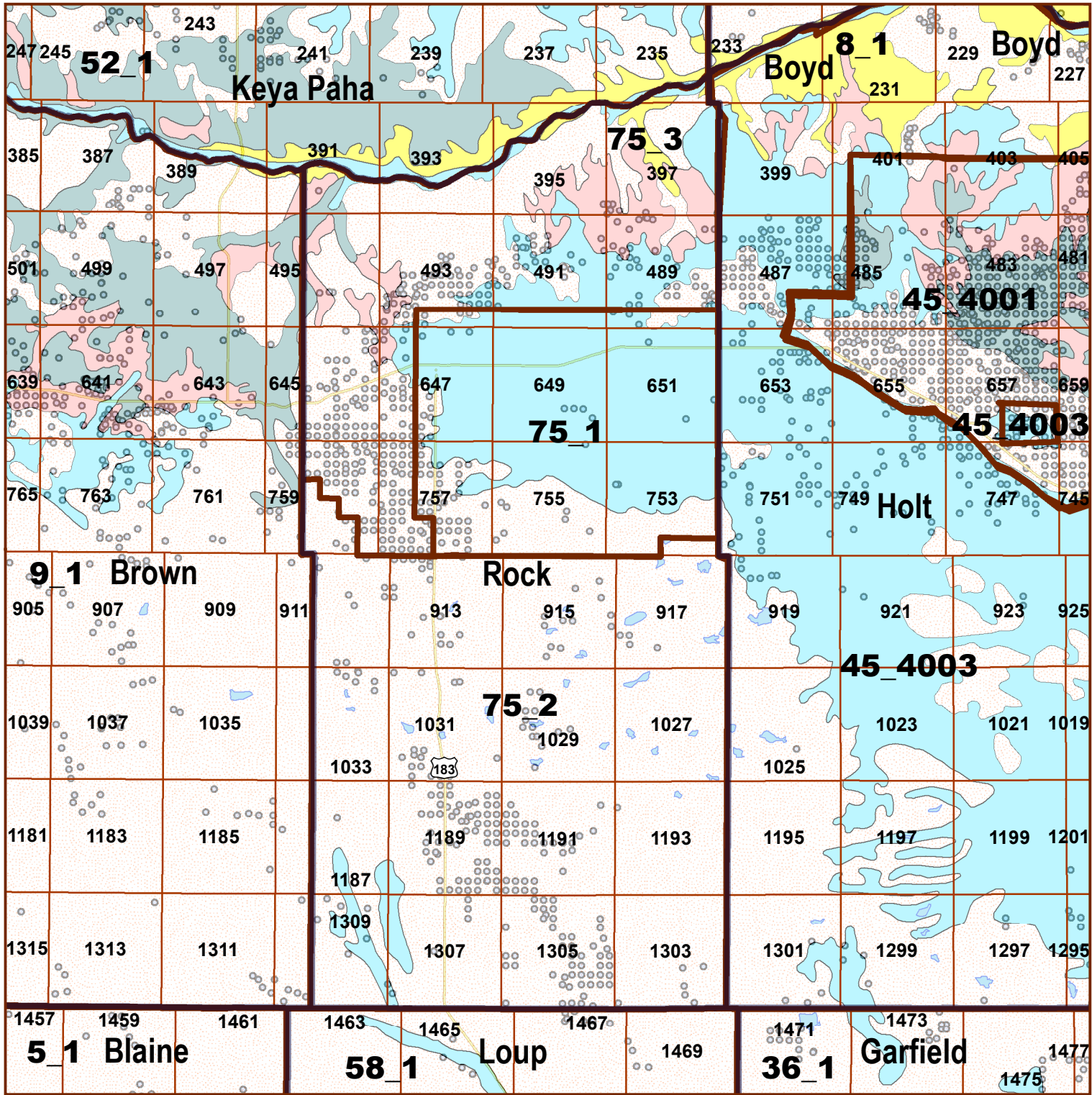
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	<b>3387</b>
Brown	1	n/a	3887	3871	3842	3095	2971	2604	2795	<b>3358</b>
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3084</b>
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	<b>2851</b>
Holt	1	4900	4900	4900	4900	4700	4699	4599	4087	<b>4721</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2366</b>
Holt	3	2850	2850	2850	2850	2700	2700	2500	2500	<b>2609</b>
Garfield	1	n/a	4095	4095	3495	3495	3095	3095	2650	<b>3400</b>
Loup	1	n/a	4000	4000	3400	3400	3000	3000	2000	<b>3330</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1100	n/a	1070	960	920	860	800	<b>950</b>
Brown	1	n/a	1090	1090	1090	995	810	810	810	<b>963</b>
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2117</b>
Keya Paha	1	1000	1000	995	995	965	965	915	915	<b>974</b>
Holt	1	1800	1803	1800	1801	1800	1801	1802	1800	<b>1801</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>883</b>
Holt	3	1800	1800	1800	1800	1800	1803	1803	1817	<b>1802</b>
Garfield	1	n/a	1700	1700	1490	1490	1240	1240	1165	<b>1389</b>
Loup	1	n/a	925	n/a	925	865	780	780	780	<b>848</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	n/a	1051	n/a	987	900	855	745	638	<b>776</b>
Brown	1	n/a	915	914	915	860	695	525	525	<b>567</b>
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1213</b>
Keya Paha	1	810	810	745	745	735	735	725	725	<b>730</b>
Holt	1	1544	1542	1435	1434	1431	1433	1321	1167	<b>1316</b>
Rock	2	n/a	2000	n/a	986	900	850	745	609	<b>718</b>
Holt	3	1540	1541	1441	1436	1436	1433	1323	874	<b>1232</b>
Garfield	1	n/a	1095	1095	1095	1010	1010	844	695	<b>753</b>
Loup	1	n/a	820	821	820	700	700	700	700	<b>701</b>

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	575	350	113
Brown	1	586	500	78
Boyd	1	n/a	n/a	627
Keya Paha	1	n/a	n/a	60
Holt	1	1349	500	100
Rock	2	586	350	101

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



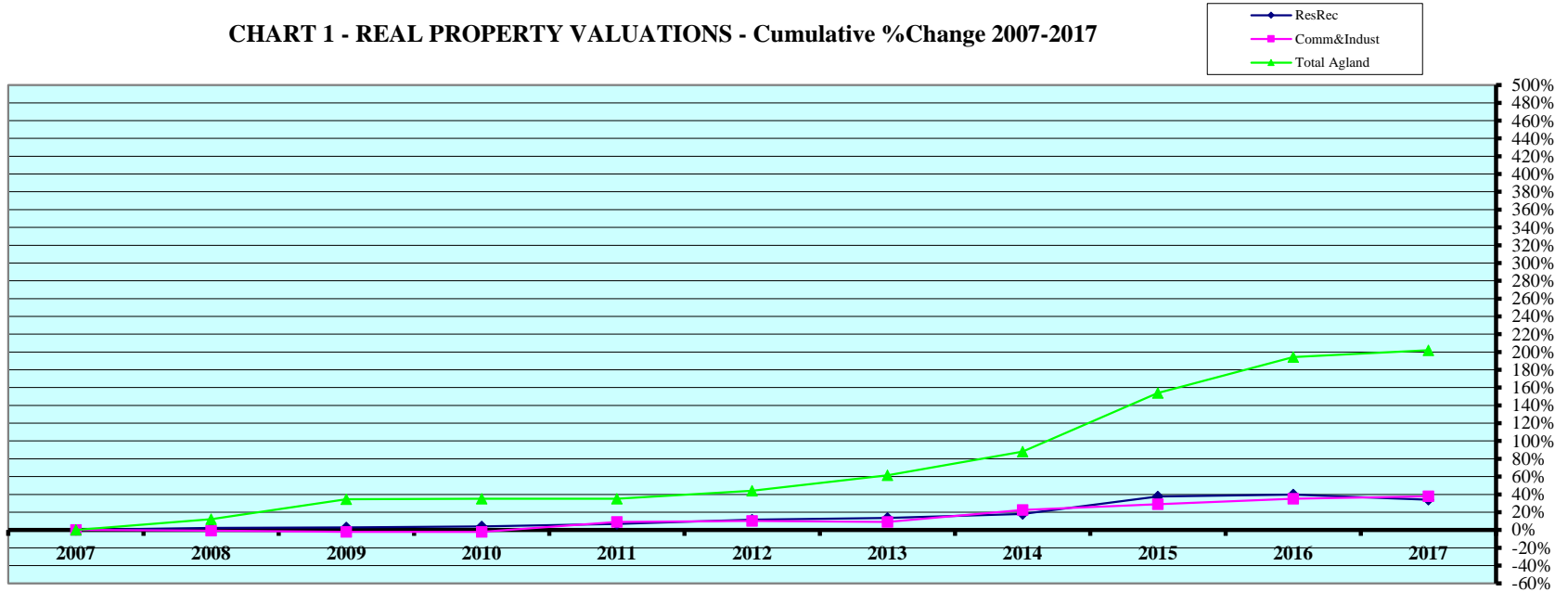
**Legend**

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

## Rock County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	22,035,710	--	--	--	6,423,465	--	--	--	193,304,215	--	--	--
2008	22,543,395	507,685	2.30%	2.30%	6,381,965	-41,500	-0.65%	-0.65%	216,654,530	23,350,315	12.08%	12.08%
2009	22,686,665	143,270	0.64%	2.95%	6,286,980	-94,985	-1.49%	-2.12%	260,170,845	43,516,315	20.09%	34.59%
2010	22,897,980	211,315	0.93%	3.91%	6,290,045	3,065	0.05%	-2.08%	261,221,970	1,051,125	0.40%	35.14%
2011	23,541,765	643,785	2.81%	6.83%	7,005,460	715,415	11.37%	9.06%	261,183,905	-38,065	-0.01%	35.12%
2012	24,600,095	1,058,330	4.50%	11.64%	7,075,985	70,525	1.01%	10.16%	278,641,870	17,457,965	6.68%	44.15%
2013	24,985,565	385,470	1.57%	13.39%	7,008,410	-67,575	-0.95%	9.11%	311,817,860	33,175,990	11.91%	61.31%
2014	25,981,605	996,040	3.99%	17.91%	7,860,610	852,200	12.16%	22.37%	363,766,520	51,948,660	16.66%	88.18%
2015	30,332,075	4,350,470	16.74%	37.65%	8,288,380	427,770	5.44%	29.03%	491,005,625	127,239,105	34.98%	154.01%
2016	30,795,680	463,605	1.53%	39.75%	8,673,580	385,200	4.65%	35.03%	568,842,495	77,836,870	15.85%	194.27%
2017	29,513,010	-1,282,670	-4.17%	33.93%	8,854,520	180,940	2.09%	37.85%	583,779,900	14,937,405	2.63%	202.00%

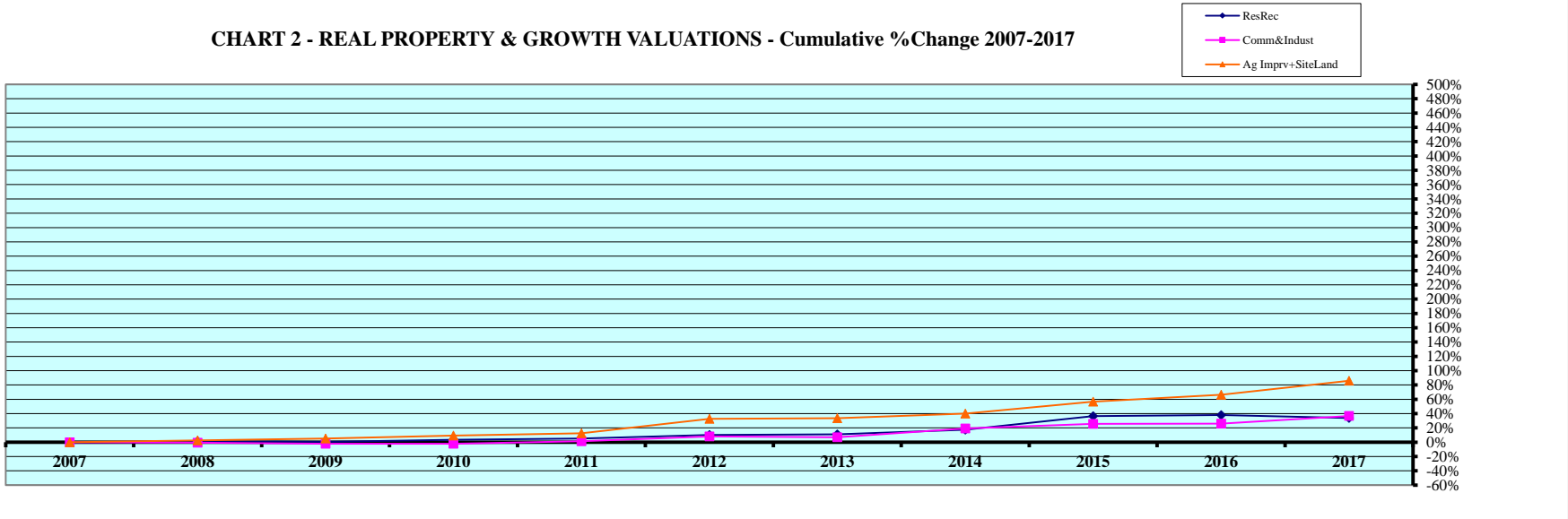
Rate Annual %chg: Residential & Recreational **2.96%** Commercial & Industrial **3.26%** Agricultural Land **11.69%**

Cnty# **75**  
County **ROCK**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	22,035,710	197,791	0.90%	21,837,919	--	--	6,423,465	0	0.00%	6,423,465	--	--
2008	22,543,395	177,378	0.79%	22,366,017	1.50%	1.50%	6,381,965	1,380	0.02%	6,380,585	-0.67%	-0.67%
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	0.43%	6,286,980	1,380	0.02%	6,285,600	-1.51%	-2.15%
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	3.34%	6,290,045	5,770	0.09%	6,284,275	-0.04%	-2.17%
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	5.21%	7,005,460	502,045	7.17%	6,503,415	3.39%	1.24%
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	10.19%	7,075,985	135,505	1.91%	6,940,480	-0.93%	8.05%
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	10.95%	7,008,410	135,505	1.93%	6,872,905	-2.87%	7.00%
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	17.52%	7,860,610	207,398	2.64%	7,653,212	9.20%	19.14%
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	36.45%	8,288,380	225,020	2.71%	8,063,360	2.58%	25.53%
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	38.01%	8,673,580	584,520	6.74%	8,089,060	-2.40%	25.93%
2017	29,513,010	0	0.00%	29,513,010	-4.17%	33.93%	8,854,520	77,015	0.87%	8,777,505	1.20%	36.65%
Rate Ann%chg	2.96%			1.93%			3.26%			C & I w/o growth 0.79%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	9,417,190	7,287,365	16,704,555	313,023	1.87%	16,391,532	--	--
2008	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	2.60%	2.60%
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	5.23%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	9.15%
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	12.35%
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	32.74%
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	33.42%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	40.04%
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	56.69%
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	66.33%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	85.87%
Rate Ann%chg	5.43%	7.53%	6.39%	Ag Imprv+Site w/o growth		3.79%		

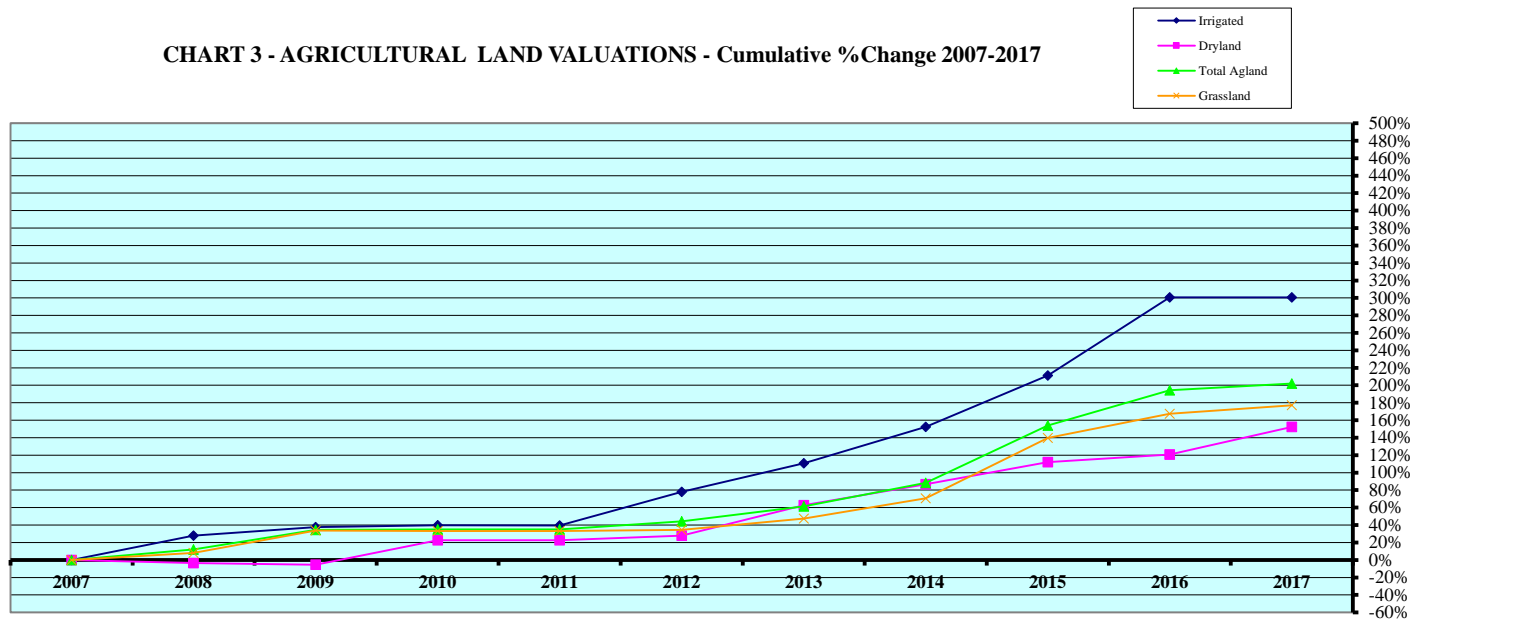
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 75  
County ROCK

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	40,531,880	--	--	--	1,492,565	--	--	--	149,263,630	--	--	--
2008	51,838,830	11,306,950	27.90%	27.90%	1,438,890	-53,675	-3.60%	-3.60%	161,354,560	12,090,930	8.10%	8.10%
2009	55,805,160	3,966,330	7.65%	37.68%	1,411,325	-27,565	-1.92%	-5.44%	199,485,115	38,130,555	23.63%	33.65%
2010	56,649,500	844,340	1.51%	39.77%	1,829,820	418,495	29.65%	22.60%	198,933,135	-551,980	-0.28%	33.28%
2011	56,588,635	-60,865	-0.11%	39.62%	1,829,820	0	0.00%	22.60%	198,955,840	22,705	0.01%	33.29%
2012	72,200,160	15,611,525	27.59%	78.13%	1,908,780	78,960	4.32%	27.89%	200,728,720	1,772,880	0.89%	34.48%
2013	85,361,740	13,161,580	18.23%	110.60%	2,427,140	518,360	27.16%	62.62%	220,213,970	19,485,250	9.71%	47.53%
2014	102,302,160	16,940,420	19.85%	152.40%	2,786,960	359,820	14.82%	86.72%	254,854,610	34,640,640	15.73%	70.74%
2015	126,150,225	23,848,065	23.31%	211.24%	3,166,610	379,650	13.62%	112.16%	357,660,795	102,806,185	40.34%	139.62%
2016	162,406,085	36,255,860	28.74%	300.69%	3,293,675	127,065	4.01%	120.67%	399,114,540	41,453,745	11.59%	167.39%
2017	162,381,195	-24,890	-0.02%	300.63%	3,766,190	472,515	14.35%	152.33%	413,588,285	14,473,745	3.63%	177.09%

Rate Ann.%chg: Irrigated **14.89%** Dryland **9.70%** Grassland **10.73%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	1,155,550	--	--	--	860,590	--	--	--	193,304,215	--	--	--
2008	1,155,450	-100	-0.01%	-0.01%	866,800	6,210	0.72%	0.72%	216,654,530	23,350,315	12.08%	12.08%
2009	1,161,205	5,755	0.50%	0.49%	2,308,040	1,441,240	166.27%	168.19%	260,170,845	43,516,315	20.09%	34.59%
2010	1,142,345	-18,860	-1.62%	-1.14%	2,667,170	359,130	15.56%	209.92%	261,221,970	1,051,125	0.40%	35.14%
2011	1,142,345	0	0.00%	-1.14%	2,667,265	95	0.00%	209.93%	261,183,905	-38,065	-0.01%	35.12%
2012	1,142,345	0	0.00%	-1.14%	2,661,865	-5,400	-0.20%	209.31%	278,641,870	17,457,965	6.68%	44.15%
2013	1,142,345	0	0.00%	-1.14%	2,672,665	10,800	0.41%	210.56%	311,817,860	33,175,990	11.91%	61.31%
2014	1,142,045	-300	-0.03%	-1.17%	2,680,745	8,080	0.30%	211.50%	363,766,520	51,948,660	16.66%	88.18%
2015	1,249,375	107,330	9.40%	8.12%	2,778,620	97,875	3.65%	222.87%	491,005,625	127,239,105	34.98%	154.01%
2016	1,250,175	800	0.06%	8.19%	2,778,020	-600	-0.02%	222.80%	568,842,495	77,836,870	15.85%	194.27%
2017	1,264,515	14,340	1.15%	9.43%	2,779,715	1,695	0.06%	223.00%	583,779,900	14,937,405	2.63%	202.00%

Cnty# **75**  
County **ROCK**

Rate Ann.%chg: Total Agric Land **11.69%**



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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	40,318,555	45,355	889			1,528,905	3,651	419			149,328,220	570,181	262		
2008	51,454,905	45,754	1,125	26.51%	26.51%	1,465,665	3,418	429	2.39%	2.39%	161,423,005	569,910	283	8.15%	8.15%
2009	55,645,180	46,480	1,197	6.45%	34.67%	1,458,550	3,374	432	0.84%	3.24%	199,945,130	563,375	355	25.30%	35.51%
2010	56,688,575	47,975	1,182	-1.30%	32.92%	1,813,210	3,914	463	7.16%	10.64%	198,911,365	561,164	354	-0.13%	35.34%
2011	56,649,500	47,920	1,182	0.05%	32.98%	1,829,820	3,979	460	-0.73%	9.83%	198,930,670	561,216	354	0.00%	35.35%
2012	71,246,090	49,741	1,432	21.16%	61.13%	1,886,280	3,979	474	3.09%	13.22%	201,002,870	559,423	359	1.37%	37.19%
2013	83,578,900	50,557	1,653	15.42%	85.97%	2,427,140	4,040	601	26.73%	43.48%	220,701,630	558,519	395	9.98%	50.88%
2014	101,928,750	51,799	1,968	19.03%	121.36%	2,786,960	4,023	693	15.31%	65.45%	254,965,895	555,959	459	16.06%	75.11%
2015	126,145,470	52,844	2,387	21.31%	168.53%	3,166,610	3,902	812	17.13%	93.79%	357,630,790	553,724	646	40.83%	146.61%
2016	162,411,335	52,996	3,065	28.38%	244.74%	3,289,765	3,879	848	4.50%	102.51%	399,078,270	553,630	721	11.61%	175.24%
2017	163,695,105	53,078	3,084	0.64%	246.92%	6,308,855	6,745	935	10.29%	123.36%	409,871,895	550,493	745	3.29%	184.29%

Rate Annual %chg Average Value/Acre: **13.25%**

**8.37%**

**11.01%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	1,158,850	11,589	100			863,200	1,897	455			193,197,730	632,672	305		
2008	1,155,450	11,555	100	0.00%	0.00%	866,800	1,905	455	0.00%	0.00%	216,365,825	632,542	342	12.01%	12.01%
2009	1,156,610	11,566	100	0.00%	0.00%	2,306,440	3,841	600	31.96%	31.95%	260,511,910	628,636	414	21.15%	35.71%
2010	1,142,245	11,428	100	-0.05%	-0.05%	2,664,470	4,441	600	-0.07%	31.86%	261,219,865	628,922	415	0.23%	36.01%
2011	1,142,345	11,429	100	0.00%	-0.05%	2,667,265	4,445	600	0.00%	31.86%	261,219,600	628,990	415	-0.01%	36.00%
2012	1,142,345	11,429	100	0.00%	-0.05%	2,661,865	4,436	600	0.00%	31.86%	277,939,450	629,009	442	6.40%	44.70%
2013	1,142,345	11,429	100	0.00%	-0.05%	2,672,665	4,454	600	0.00%	31.86%	310,522,680	628,999	494	11.72%	61.67%
2014	1,142,045	11,426	100	0.00%	-0.05%	2,680,465	4,467	600	0.00%	31.86%	363,504,115	627,674	579	17.31%	89.65%
2015	1,249,375	12,458	100	0.34%	0.29%	2,778,020	4,630	600	0.00%	31.86%	490,970,265	627,558	782	35.09%	156.20%
2016	1,251,075	12,460	100	0.12%	0.41%	2,779,220	4,632	600	0.00%	31.86%	568,809,665	627,598	906	15.85%	196.80%
2017	1,251,815	12,467	100	0.00%	0.41%	2,838,795	4,661	609	1.51%	33.84%	583,966,465	627,445	931	2.69%	204.78%

**75**  
**ROCK**

Rate Annual %chg Average Value/Acre: **11.79%**

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

**CHART 4**



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,064</b>	<b>Value : 659,164,405</b>	<b>Growth 2,290,475</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	64	102,665	32	54,550	6	21,255	102	178,470	
<b>02. Res Improve Land</b>	448	928,095	95	741,720	49	1,038,450	592	2,708,265	
<b>03. Res Improvements</b>	454	14,591,195	95	7,205,735	58	4,456,890	607	26,253,820	
<b>04. Res Total</b>	518	15,621,955	127	8,002,005	64	5,516,595	709	29,140,555	491,825
<b>% of Res Total</b>	73.06	53.61	17.91	27.46	9.03	18.93	23.14	4.42	21.47
<b>05. Com UnImp Land</b>	18	67,820	6	197,690	6	21,180	30	286,690	
<b>06. Com Improve Land</b>	79	348,250	14	215,920	14	171,185	107	735,355	
<b>07. Com Improvements</b>	80	5,086,345	14	803,785	19	2,501,905	113	8,392,035	
<b>08. Com Total</b>	98	5,502,415	20	1,217,395	25	2,694,270	143	9,414,080	171,910
<b>% of Com Total</b>	68.53	58.45	13.99	12.93	17.48	28.62	4.67	1.43	7.51
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	10	1,383,615	10	1,383,615	
<b>14. Rec Improve Land</b>	0	0	0	0	4	240,815	4	240,815	
<b>15. Rec Improvements</b>	0	0	0	0	7	266,120	7	266,120	
<b>16. Rec Total</b>	0	0	0	0	17	1,890,550	17	1,890,550	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.55	0.29	0.00
<b>Res &amp; Rec Total</b>	518	15,621,955	127	8,002,005	81	7,407,145	726	31,031,105	491,825
<b>% of Res &amp; Rec Total</b>	71.35	50.34	17.49	25.79	11.16	23.87	23.69	4.71	21.47
<b>Com &amp; Ind Total</b>	98	5,502,415	20	1,217,395	25	2,694,270	143	9,414,080	171,910
<b>% of Com &amp; Ind Total</b>	68.53	58.45	13.99	12.93	17.48	28.62	4.67	1.43	7.51
<b>17. Taxable Total</b>	616	21,124,370	147	9,219,400	106	10,101,415	869	40,445,185	663,735
<b>% of Taxable Total</b>	70.89	52.23	16.92	22.79	12.20	24.98	28.36	6.14	28.98

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	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	43	12	192	247

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	16,630	25	3,400,515	1,778	464,013,525	1,804	467,430,670
28. Ag-Improved Land	0	0	11	1,415,235	376	124,217,935	387	125,633,170
29. Ag Improvements	0	0	11	383,690	380	25,271,690	391	25,655,380
30. Ag Total							2,195	618,719,220

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	2	2.00	20,000	
33. HomeSite Improvements	0	0.00	0	3	2.00	238,555	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	4.00	8,000	
36. FarmSite Improv Land	0	0.00	0	10	37.90	81,700	
37. FarmSite Improvements	0	0.00	0	10	0.00	145,135	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.00	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	7	7.00	54,000	7	7.00	54,000	
32. HomeSite Improv Land	254	307.50	3,060,000	256	309.50	3,080,000	
33. HomeSite Improvements	266	295.50	14,290,695	269	297.50	14,529,250	1,626,740
34. HomeSite Total				<b>276</b>	<b>316.50</b>	<b>17,663,250</b>	
35. FarmSite UnImp Land	72	1,452.47	1,115,075	74	1,456.47	1,123,075	
36. FarmSite Improv Land	341	1,884.92	5,276,840	351	1,922.82	5,358,540	
37. FarmSite Improvements	344	0.00	10,980,995	354	0.00	11,126,130	0
38. FarmSite Total				<b>428</b>	<b>3,379.29</b>	<b>17,607,745</b>	
39. Road & Ditches	0	3,094.19	0	0	3,122.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>704</b>	<b>6,817.98</b>	<b>35,270,995</b>	<b>1,626,740</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	907.00	460,290	10	907.00	460,290

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.85%	124,200	0.96%	2,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	582.25	10.81%	1,513,850	11.65%	2,600.00
49. 3A1	1,089.85	20.23%	2,724,625	20.97%	2,500.00
50. 3A	709.00	13.16%	1,701,600	13.09%	2,400.00
51. 4A1	2,794.90	51.88%	6,568,015	50.54%	2,350.00
52. 4A	165.00	3.06%	363,000	2.79%	2,200.00
<b>53. Total</b>	<b>5,387.00</b>	<b>100.00%</b>	<b>12,995,290</b>	<b>100.00%</b>	<b>2,412.34</b>
<b>Dry</b>					
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	59.00	31.89%	63,130	35.90%	1,070.00
58. 3D1	13.00	7.03%	12,480	7.10%	960.00
59. 3D	81.00	43.78%	74,520	42.38%	920.00
60. 4D1	2.00	1.08%	1,720	0.98%	860.00
61. 4D	30.00	16.22%	24,000	13.65%	800.00
<b>62. Total</b>	<b>185.00</b>	<b>100.00%</b>	<b>175,850</b>	<b>100.00%</b>	<b>950.54</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	69.65	0.06%	112,700	0.11%	1,618.09
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	11,073.51	9.42%	10,931,180	11.02%	987.15
67. 3G1	52,840.05	44.94%	47,513,750	47.91%	899.20
68. 3G	18,500.23	15.73%	15,788,585	15.92%	853.43
69. 4G1	22,027.18	18.73%	16,399,935	16.54%	744.53
70. 4G	13,077.39	11.12%	8,419,110	8.49%	643.79
<b>71. Total</b>	<b>117,588.01</b>	<b>100.00%</b>	<b>99,165,260</b>	<b>100.00%</b>	<b>843.33</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,387.00</b>	<b>4.25%</b>	<b>12,995,290</b>	<b>11.47%</b>	<b>2,412.34</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>185.00</b>	<b>0.15%</b>	<b>175,850</b>	<b>0.16%</b>	<b>950.54</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>117,588.01</b>	<b>92.86%</b>	<b>99,165,260</b>	<b>87.56%</b>	<b>843.33</b>
72. Waste	2,317.10	1.83%	231,710	0.20%	100.00
73. Other	1,151.00	0.91%	690,600	0.61%	600.00
74. Exempt	537.13	0.42%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>126,628.11</b>	<b>100.00%</b>	<b>113,258,710</b>	<b>100.00%</b>	<b>894.42</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

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	910.91	7.90%	2,368,365	8.68%	2,600.00
49. 3A1	1,188.28	10.30%	2,970,700	10.89%	2,500.00
50. 3A	932.40	8.08%	2,237,760	8.20%	2,400.00
51. 4A1	6,679.48	57.92%	15,696,780	57.54%	2,350.00
52. 4A	1,821.58	15.79%	4,007,475	14.69%	2,200.00
<b>53. Total</b>	<b>11,532.65</b>	<b>100.00%</b>	<b>27,281,080</b>	<b>100.00%</b>	<b>2,365.55</b>
<b>Dry</b>					
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	35.00	25.33%	33,600	27.53%	960.00
59. 3D	3.00	2.17%	2,760	2.26%	920.00
60. 4D1	92.19	66.71%	79,285	64.96%	860.02
61. 4D	8.00	5.79%	6,400	5.24%	800.00
<b>62. Total</b>	<b>138.19</b>	<b>100.00%</b>	<b>122,045</b>	<b>100.00%</b>	<b>883.17</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	15.50	0.00%	31,000	0.01%	2,000.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	11,627.51	3.73%	11,419,200	5.12%	982.08
67. 3G1	55,577.59	17.81%	49,786,130	22.30%	895.80
68. 3G	8,582.10	2.75%	7,287,585	3.26%	849.16
69. 4G1	86,206.71	27.62%	63,561,825	28.47%	737.32
70. 4G	150,079.99	48.09%	91,134,420	40.83%	607.24
<b>71. Total</b>	<b>312,089.40</b>	<b>100.00%</b>	<b>223,220,160</b>	<b>100.00%</b>	<b>715.24</b>
<hr/>					
<b>Irrigated Total</b>	<b>11,532.65</b>	<b>3.44%</b>	<b>27,281,080</b>	<b>10.79%</b>	<b>2,365.55</b>
<b>Dry Total</b>	<b>138.19</b>	<b>0.04%</b>	<b>122,045</b>	<b>0.05%</b>	<b>883.17</b>
<b>Grass Total</b>	<b>312,089.40</b>	<b>93.02%</b>	<b>223,220,160</b>	<b>88.29%</b>	<b>715.24</b>
72. Waste	9,660.53	2.88%	971,755	0.38%	100.59
73. Other	2,069.81	0.62%	1,241,885	0.49%	600.00
74. Exempt	3,581.37	1.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>335,490.58</b>	<b>100.00%</b>	<b>252,836,925</b>	<b>100.00%</b>	<b>753.63</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.08	0.76%	1,014,095	0.83%	3,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,309.53	6.41%	8,314,305	6.81%	3,600.00
49. 3A1	4,386.78	12.17%	15,353,730	12.57%	3,500.00
50. 3A	13,840.08	38.39%	48,333,705	39.58%	3,492.30
51. 4A1	14,435.83	40.05%	46,906,215	38.42%	3,249.29
52. 4A	802.00	2.22%	2,179,200	1.78%	2,717.21
<b>53. Total</b>	<b>36,048.30</b>	<b>100.00%</b>	<b>122,101,250</b>	<b>100.00%</b>	<b>3,387.16</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	394.70	11.05%	434,170	12.80%	1,100.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	703.00	19.67%	752,210	22.17%	1,070.00
58. 3D1	54.17	1.52%	52,005	1.53%	960.03
59. 3D	1,384.30	38.74%	1,273,555	37.53%	920.00
60. 4D1	856.35	23.97%	736,460	21.71%	860.00
61. 4D	180.77	5.06%	144,615	4.26%	799.99
<b>62. Total</b>	<b>3,573.29</b>	<b>100.00%</b>	<b>3,393,015</b>	<b>100.00%</b>	<b>949.55</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	410.52	0.33%	427,690	0.47%	1,041.83
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	5,021.89	4.05%	4,873,275	5.36%	970.41
67. 3G1	15,259.12	12.32%	13,583,860	14.94%	890.21
68. 3G	19,978.25	16.13%	16,853,315	18.53%	843.58
69. 4G1	50,541.28	40.81%	37,389,905	41.11%	739.79
70. 4G	32,645.65	26.36%	17,815,650	19.59%	545.73
<b>71. Total</b>	<b>123,856.71</b>	<b>100.00%</b>	<b>90,943,695</b>	<b>100.00%</b>	<b>734.27</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>36,048.30</b>	<b>21.79%</b>	<b>122,101,250</b>	<b>56.18%</b>	<b>3,387.16</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>3,573.29</b>	<b>2.16%</b>	<b>3,393,015</b>	<b>1.56%</b>	<b>949.55</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>123,856.71</b>	<b>74.86%</b>	<b>90,943,695</b>	<b>41.84%</b>	<b>734.27</b>
72. Waste	556.00	0.34%	62,600	0.03%	112.59
73. Other	1,420.05	0.86%	852,030	0.39%	600.00
74. Exempt	1,090.34	0.66%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>165,454.35</b>	<b>100.00%</b>	<b>217,352,590</b>	<b>100.00%</b>	<b>1,313.67</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	345.70	950,550	52,622.25	161,427,070	52,967.95	162,377,620
<b>77. Dry Land</b>	0.00	0	0.00	0	3,896.48	3,690,910	3,896.48	3,690,910
<b>78. Grass</b>	13.86	16,630	4,077.33	3,699,350	549,442.93	409,613,135	553,534.12	413,329,115
<b>79. Waste</b>	0.00	0	33.50	3,350	12,500.13	1,262,715	12,533.63	1,266,065
<b>80. Other</b>	0.00	0	88.00	52,800	4,552.86	2,731,715	4,640.86	2,784,515
<b>81. Exempt</b>	0.00	0	26.80	0	5,182.04	0	5,208.84	0
<b>82. Total</b>	<b>13.86</b>	<b>16,630</b>	<b>4,544.53</b>	<b>4,706,050</b>	<b>623,014.65</b>	<b>578,725,545</b>	<b>627,573.04</b>	<b>583,448,225</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	52,967.95	8.44%	162,377,620	27.83%	3,065.58
<b>Dry Land</b>	3,896.48	0.62%	3,690,910	0.63%	947.24
<b>Grass</b>	553,534.12	88.20%	413,329,115	70.84%	746.71
<b>Waste</b>	12,533.63	2.00%	1,266,065	0.22%	101.01
<b>Other</b>	4,640.86	0.74%	2,784,515	0.48%	600.00
<b>Exempt</b>	5,208.84	0.83%	0	0.00%	0.00
<b>Total</b>	<b>627,573.04</b>	<b>100.00%</b>	<b>583,448,225</b>	<b>100.00%</b>	<b>929.69</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bassett	16	31,325	375	872,615	380	13,193,610	396	14,097,550	59,525
83.2 Bassett Sub Vacant	26	46,150	3	7,420	3	340,750	29	394,320	0
83.3 Bassett Suburban	5	6,730	80	464,725	80	6,196,495	85	6,667,950	56,445
83.4 Bassett Vacant	12	15,985	0	0	0	0	12	15,985	0
83.5 Newport	7	6,770	63	48,225	64	1,320,950	71	1,375,945	147,430
83.6 Newport Res	4	1,025	6	2,410	6	55,570	10	59,005	0
83.7 Newport Suburban	1	1,670	6	114,970	6	78,735	7	195,375	0
83.8 Newport Vacant	25	47,560	4	4,845	4	21,065	29	73,470	0
83.9 Rural	16	1,404,870	59	1,433,870	71	5,312,765	87	8,151,505	228,425
84 Residential Total	112	1,562,085	596	2,949,080	614	26,519,940	726	31,031,105	491,825

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	Bassett	10	47,330	69	340,440	69	4,864,530	79	5,252,300	85,010
85.2	Bassett Suburban	5	185,570	12	194,620	12	722,110	17	1,102,300	11,605
85.3	Bassett Vacant	3	9,840	0	0	0	0	3	9,840	0
85.4	Newport	2	175	11	12,310	12	317,720	14	330,205	895
85.5	Newport Suburban	0	0	1	800	1	2,085	1	2,885	0
85.6	Newport Vacant	3	10,475	0	0	0	0	3	10,475	0
85.7	Rural	3	7,500	0	0	1	1,705	4	9,205	0
85.8	Rural Commercial	3	13,680	14	187,185	18	2,483,885	21	2,684,750	74,400
85.9	[none]	1	12,120	0	0	0	0	1	12,120	0
86	Commercial Total	30	286,690	107	735,355	113	8,392,035	143	9,414,080	171,910

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	69.65	0.06%	112,700	0.11%	1,618.09
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	11,057.51	9.43%	10,924,230	11.03%	987.95
91. 3G1	52,742.05	44.97%	47,467,850	47.93%	900.00
92. 3G	18,489.23	15.77%	15,784,735	15.94%	853.73
93. 4G1	21,974.18	18.74%	16,370,785	16.53%	745.00
94. 4G	12,938.19	11.03%	8,367,070	8.45%	646.70
95. Total	117,270.81	100.00%	99,027,370	100.00%	844.43
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	3.00	2.54%	2,400	3.52%	800.00
100. 3C1	29.00	24.53%	21,750	31.87%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	53.00	44.84%	29,150	42.72%	550.00
103. 4C	33.20	28.09%	14,940	21.89%	450.00
104. Total	118.20	100.00%	68,240	100.00%	577.33
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	13.00	6.53%	4,550	6.53%	350.00
109. 3T1	69.00	34.67%	24,150	34.67%	350.00
110. 3T	11.00	5.53%	3,850	5.53%	350.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	106.00	53.27%	37,100	53.27%	350.00
113. Total	199.00	100.00%	69,650	100.00%	350.00
<hr/>					
Grass Total	117,270.81	99.73%	99,027,370	99.86%	844.43
CRP Total	118.20	0.10%	68,240	0.07%	577.33
Timber Total	199.00	0.17%	69,650	0.07%	350.00
<hr/>					
114. Market Area Total	117,588.01	100.00%	99,165,260	100.00%	843.33

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	15.50	0.01%	31,000	0.01%	2,000.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	11,359.51	3.72%	11,204,800	5.11%	986.38
91. 3G1	54,043.53	17.69%	48,639,180	22.17%	900.00
92. 3G	8,533.10	2.79%	7,255,735	3.31%	850.30
93. 4G1	82,855.71	27.13%	61,727,575	28.14%	745.00
94. 4G	148,647.02	48.66%	90,492,585	41.25%	608.77
95. Total	305,454.37	100.00%	219,350,875	100.00%	718.11
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	268.00	4.09%	214,400	5.58%	800.00
100. 3C1	1,525.06	23.28%	1,143,800	29.78%	750.00
101. 3C	49.00	0.75%	31,850	0.83%	650.00
102. 4C1	3,307.00	50.47%	1,818,850	47.36%	550.00
103. 4C	1,402.97	21.41%	631,335	16.44%	450.00
104. Total	6,552.03	100.00%	3,840,235	100.00%	586.11
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	9.00	10.84%	3,150	10.84%	350.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	44.00	53.01%	15,400	53.01%	350.00
112. 4T	30.00	36.14%	10,500	36.14%	350.00
113. Total	83.00	100.00%	29,050	100.00%	350.00
<hr/>					
Grass Total	305,454.37	97.87%	219,350,875	98.27%	718.11
CRP Total	6,552.03	2.10%	3,840,235	1.72%	586.11
Timber Total	83.00	0.03%	29,050	0.01%	350.00
<hr/>					
114. Market Area Total	312,089.40	100.00%	223,220,160	100.00%	715.24

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	405.02	0.36%	425,765	0.49%	1,051.22
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	4,890.39	4.38%	4,827,250	5.58%	987.09
91. 3G1	14,970.12	13.41%	13,473,110	15.57%	900.00
92. 3G	19,470.75	17.45%	16,654,690	19.24%	855.37
93. 4G1	49,687.61	44.52%	37,017,320	42.77%	745.00
94. 4G	22,174.04	19.87%	14,150,585	16.35%	638.16
95. Total	111,597.93	100.00%	86,548,720	100.00%	775.54
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	24.00	5.18%	18,000	6.76%	750.00
101. 3C	70.00	15.12%	45,500	17.08%	650.00
102. 4C1	369.00	79.70%	202,950	76.17%	550.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	463.00	100.00%	266,450	100.00%	575.49
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	5.50	0.05%	1,925	0.05%	350.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	131.50	1.11%	46,025	1.11%	350.00
109. 3T1	265.00	2.25%	92,750	2.25%	350.00
110. 3T	437.50	3.71%	153,125	3.71%	350.00
111. 4T1	484.67	4.11%	169,635	4.11%	350.00
112. 4T	10,471.61	88.77%	3,665,065	88.77%	350.00
113. Total	11,795.78	100.00%	4,128,525	100.00%	350.00
<hr/>					
Grass Total	111,597.93	90.10%	86,548,720	95.17%	775.54
CRP Total	463.00	0.37%	266,450	0.29%	575.49
Timber Total	11,795.78	9.52%	4,128,525	4.54%	350.00
<hr/>					
114. Market Area Total	123,856.71	100.00%	90,943,695	100.00%	734.27

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

75 Rock

	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	27,643,185	29,140,555	1,497,370	5.42%	491,825	3.64%
02. Recreational	1,869,825	1,890,550	20,725	1.11%	0	1.11%
03. Ag-Homesite Land, Ag-Res Dwelling	15,986,870	17,663,250	1,676,380	10.49%	1,626,740	0.31%
<b>04. Total Residential (sum lines 1-3)</b>	<b>45,499,880</b>	<b>48,694,355</b>	<b>3,194,475</b>	<b>7.02%</b>	<b>2,118,565</b>	<b>2.36%</b>
05. Commercial	8,854,520	9,414,080	559,560	6.32%	171,910	4.38%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>8,854,520</b>	<b>9,414,080</b>	<b>559,560</b>	<b>6.32%</b>	<b>171,910</b>	<b>4.38%</b>
08. Ag-Farmsite Land, Outbuildings	15,062,085	17,607,745	2,545,660	16.90%	0	16.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>15,062,085</b>	<b>17,607,745</b>	<b>2,545,660</b>	<b>16.90%</b>	<b>0</b>	<b>16.90%</b>
12. Irrigated	162,381,195	162,377,620	-3,575	0.00%		
13. Dryland	3,766,190	3,690,910	-75,280	-2.00%		
14. Grassland	413,588,285	413,329,115	-259,170	-0.06%		
15. Wasteland	1,264,515	1,266,065	1,550	0.12%		
16. Other Agland	2,779,715	2,784,515	4,800	0.17%		
<b>17. Total Agricultural Land</b>	<b>583,779,900</b>	<b>583,448,225</b>	<b>-331,675</b>	<b>-0.06%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>653,196,385</b>	<b>659,164,405</b>	<b>5,968,020</b>	<b>0.91%</b>	<b>2,290,475</b>	<b>0.56%</b>



## 2018 Assessment Survey for Rock County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$84,375
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$600
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$4,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$5,390 for postage, telephone, printing, office equipment repairs, dues, subscriptions, travel and miscellaneous.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	none

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters
2.	<b>CAMA software:</b>
	Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	GIS Workshop
5.	<b>Does the county have GIS software?</b>
	Yes, through GIS Workshop.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – rock.assessor.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bassett
4.	<b>When was zoning implemented?</b>
	1998

### D. Contracted Services

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

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A

## 2018 Residential Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	County Assessor and Deputy												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	02	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements.	03	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.	Ag	Agricultural homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.												
02	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements.												
03	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.												
04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.												
Ag	Agricultural homes and outbuildings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Depreciation studies are based on local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	A vacant land sales analysis was performed on five years' worth of sales.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	All lots are treated the same, currently there is no difference.												

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2016	2016	2016	2015-2016
	02	2016	2016	2016	2015-2016
	03	2016	2016	2016	2015-2016
	04	2017	2016	2017	2015-2017
	Ag	2017	2016	2017	2015-2017

## 2018 Commercial Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	County Assessor and Deputy			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	The depreciation study is developed based on local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	A vacant land sales analysis was performed.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2013	2013	2013

## 2018 Agricultural Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County Assessor and Deputy													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.</td> <td style="text-align: center;">2016-2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils.</td> <td style="text-align: center;">2016-2017</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2016-2017</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2016-2017	2	Mostly rolling sand hills with valentine soils.	2016-2017	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2016-2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2016-2017												
2	Mostly rolling sand hills with valentine soils.	2016-2017												
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2016-2017												
	Rock County still has the three market area boundaries defined, however dry and grass values will be valued the same countywide. There will be two irrigated values, one for Area 3 and another one for Area 1 and 2 which for measurement purposes will be combined within the state sales file as Market Area 2.													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>													
	Yes													
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.													
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>													
<b>7a.</b>	<b>How many special valuation applications are on file?</b>													
	None													
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>													
	N/A													
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>													

<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



ROCK COUNTY PLAN OF ASSESSMENT

PURSUANT TO LB 263, THE ASSESSOR SHALL PREPARE A PLAN OF ASSESSMENT FOR THE COUNTY BOARD OF EQUALIZATION EACH YEAR ON OR BEFORE JUNE 15 DESCRIBING THE NEXT YEARS ASSESSMENT PLANS AND EACH OF THE NEXT TWO YEARS THEREAFTER.

ON OR BEFORE JULY 31 EACH YEAR, THE ASSESSOR SHALL PRESENT THE PLAN TO THE COUNTY BOARD OF EQUALIZATION AND ON OR BEFORE OCTOBER 31 EACH YEAR THE ASSESSOR SHALL MAIL A COPY OF THE PLAN WITH ANY ADJUSTMENTS TO THE DEPARTMENT OF REVENUE. THE ASSESSOR SHALL UPDATE THE PLAN EACH YEAR. THE PLAN AND ANY UPDATES SHALL EXAMINE THE LEVEL, QUALITY, AND UNIFORMITY OF ASSESSMENT IN THE COUNTY AND MAY BE DERIVED FROM A PROGRESS REPORT DEVELOPED BY THE DEPARTMENT AND PRESENTED TO THE ASSESSOR ON OR BEFORE JULY 31.

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Rock County has a total valuation for Real Property in 2017 of \$652,638,495  
The Parcel count for Real Property in 2017 is 3053.  
Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2017 were 16.

Real Property in Rock County for tax year 2017 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat. §77-5023  
(Cum. Supp 2008).

2017 Sales Statistics Ratio as determined by the Tax Equalization Commission.

No changes in Residential value - Assessment Ratio - 97%  
No changes in Commercial value - Assessment Ratio – 100%  
No changes in Agricultural land value - Assessment Ratio - 70%

Residential photos were taken in 2015 for Bassett and Newport in 2016. All Urban residential property was revalued for 2017. This was accomplished by updating our depreciation tables completely and updating our replacement costing tables using Marshall & Swift- June of 2016. Each year when a revalue in urban property is done, the next year, in 2017 – for 2018, the updated costing tables will be used for Rural Residential. Rural Improvements will be re-valued using the new costing and deprecation tables. New oblique photos flown by GIS workshop will assist in the revalue.

Home sites and ANY additional acres increased for 2016 and did not change for 2017.

Commercial sales in Bassett and Newport were re-valued for 2014. As sales are very few in the county, no changes have been indicated for tax year 2017.

FSA flew new aerial photos in 2016, GIS made them available to the assessors in late February 2017. Using both the FSA photos and the new Oblique's I am reviewing the entire county for any changes in property use.

Ag Land sales reflected only a small increases in dryland value - (up 10%) and grass – (up 5%) comparable to the rest of Nebraska and our values increased for all areas. Sales ratios studies beginning rate were as follows:

The new 2017 Land Assessment ratios calculated to -

Area 1 - IRR - no change

Area 2 - IRR - no change

Area 3 - IRR - no change

All areas dryland increased – up 10%

All areas of grass increased –up 5%

We will continue to start our pickup work (Appraisal Maintenance) over the summer. We will continually check for any changes revealed from the Oblique photos that may have been missed from prior years. Our office will try to contact owners by phone and/or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

Our Assessment software program, Terra Scan Inc, was sold effective Jan 1, 2012 to Thomson Reuters.

We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as the simple proof we have been at each parcel. We purchased a new camera in 2016, the previous camera did not show the date taken to the satisfaction of Property Assessment Division.

Every parcel in the county will need to be looked at on a rotation or schedule over a six year period. The schedule is –

2016 – Review the southeast corner. -done

2017 - Review the southwest.

2018 - Review the center portion and Commercial property.

2019 – Review the northeast.

2020 – Review all Northwest.

2021 – Review all residential property

2017–

Revalue Urban Residential Property for 2017 - done

Review southeast portion of Rock County - done

Revalue Ag Land as per sales studies - done

Revalue Residential Costing Tables using new cost tables - done  
Reviewed and updated all depreciation tables - done  
Review Southwest portion of the county  
Review all City Permits, - done  
Review County Zoning Permits - done

2018

Review Rural Residential  
Revalue Ag Land as per sales studies  
Review all Commercial Property, revalue for 2018  
Review center of the country  
Review all City Permits  
Review County Zoning Permits

2019

Revalue Ag Land as per sales studies  
Review  
Review all City Permits  
Review County Zoning Permits

2020

Revalue Ag Land as per sales studies  
Review all Northwest  
Review all City Permits  
Review County Zoning Permits

Our budgets do not include any changes in appraisal work.

Cost sharing again with Brown County for obliques in a 2016-17 year cycle gave us an opportunity to stay current with omitted property as well as any changes of use done to existing property.

The plan has been made to update cost tables for Improvements every 4 (four) years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current. New tables and photos were used for Residential Property for 2017, Rural Property for 2018 and Commercial Property for 2018 for 2019.

Monica J Turpin  
Rock County Assessor

June 15, 2017