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DEPARTMENT OF REVENUE

**2019 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ADAMS COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Adams 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 Adams 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: Jackie Russell, Adams County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

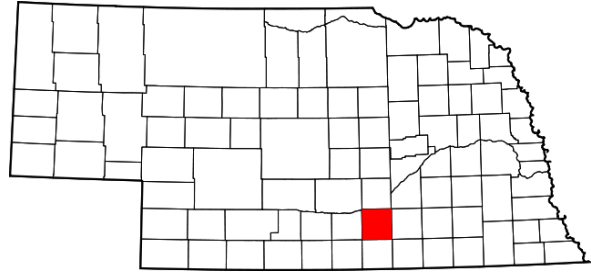
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

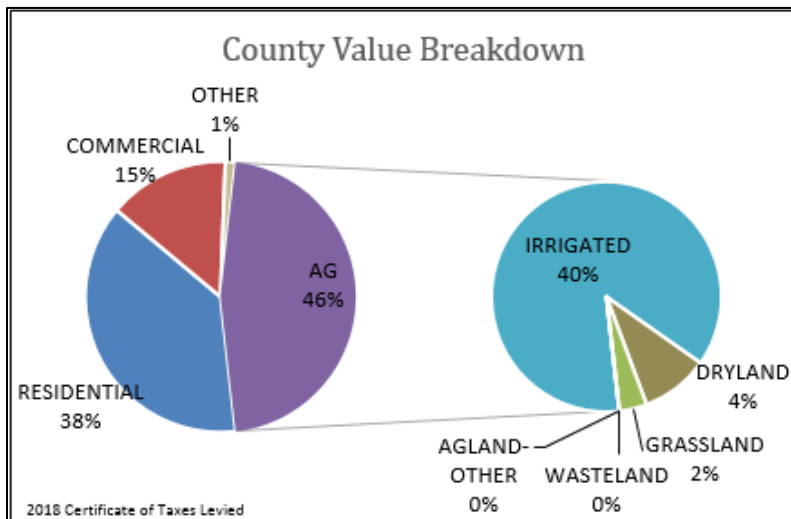
**Further information may be found in Exhibit 94*

County Overview

With a total area of 563 square miles, Adams County has 31,678 residents, per the Census Bureau Quick Facts for 2017, a 1% increase over the 2010 U.S. Census. The reports indicate that 68% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$113,808 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Adams County are located in and around the county seat of Hastings. According to the latest information available from the U.S. Census Bureau, there are 971 employer establishments with total employment of 13,612, for a 3% increase in employment.



Agricultural land makes up a significant percentage of the valuation base of the county. Adams County is included in both the Little Blue and Upper Big Blue Natural Resource Districts (NRD). Irrigated land makes up the majority of the land in the county.

An ethanol plant located in Hastings also contributes to the local agricultural economy.

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
AYR	98	94	-4.1%
HASTINGS	24,064	25,224	4.8%
HOLSTEIN	229	214	-6.6%
JUNIATA	693	757	9.2%
KENESAW	873	880	0.8%
PROSSER	94	66	-29.8%
ROSELAND	242	235	-2.9%
TRUMBULL	212	205	-3.3%

2019 Residential Correlation for Adams County

Assessment Actions

Within the residential class, physical inspections were completed for over 800 properties in eight neighborhoods of Hastings, additionally, all rural residential parcels were physically inspected. In addition to the planned review work, the pick-up work was completed timely.

A land study was conducted, and all residential lots in the county were increased, new tables were developed.

Assessment Practice Review

For the residential class of property, the Property Assessment Division's (Division) assessment practice review includes a review of the sales file submissions and qualifications, analysis of the valuation group structure, compliance with the six-year inspection requirement, and all aspects of the valuation process. The Adams County Assessor has a practice of submitting sales data to the Division both timely and accurately. Valuations submitted in the Assessed Value Update (AVU) were submitted without errors. The county assessor's staff sends sales qualification questionnaires and report a high rate of return. Review of qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

The county assessor utilizes six valuation groups within the class, these groups are mostly structured based on geographic locations; however, the smallest villages in the county have been combined into one group.

Comparison of sold and unsold valuation changes indicated no apparent patterns of sales bias within the residential class. The county assessor's office has struggled with the six-year inspection and review cycle requirement; however, the current county assessor implemented a plan at the end of 2014 to bring the residential class into compliance. This year, that plan was completed. The county assessor has a plan in place to stay compliant in future assessment years.

All land tables in the county were updated this year, and the cost tables were last updated in 2015; however, the depreciation tables are old. The county assessor has prioritized reappraising all properties within the county; however, a conversion of the Computer Assisted Mass Appraisal (CAMA) system took longer than anticipated and this work was not started for 2019. The county assessor has been building a solid foundation for reappraisal the past few assessment years by bringing all property data current and by establishing current land values. Although the depreciation dates are older, improvement values have been trended up to keep them at acceptable levels of market value.

At this time the county assessor does not have a written methodology, however, the county assessor has been improving the transparency of the valuation process within the class and is documenting

2019 Residential Correlation for Adams County

methods as the class is reappraised, so that a written methodology can be completed. The county assessor has complied with all statutory reporting requirements.

Description of Analysis

Residential properties in Adams County are stratified into six valuation groups based on economic and geographic characteristics.

Valuation Group	Description
1	Hastings
2	Juniata
3	Kenesaw
4	Suburban around Hastings and Juniata
5	Rural
6	Ayr, Hansen, Holstein, Pauline, Prosser, and Roseland

Review of the statistical profile indicates that all measures of central tendency correlate closely. The COD and PRD are low enough to support appraisal uniformity and the use of the statistics in determining a level of value. All valuation groups have medians within an acceptable range. The COD is only slightly high in Valuation Groups 3 and 6. These groups are the smallest villages in the county, where the market is less predictable, and the statistics are more heavily impacted by outlier ratios.

The County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report reflects a 7% increase to the residential class of property. This correlates with the changes reflected in sold residential properties. The abstract also reflects the reported assessment actions, in that assessed valuation changes were mainly observed in lot valuations. All available information supports a level of value within the acceptable range.

Equalization and Quality of Assessment

The qualitative statistics are low enough to support appraisal uniformity and all valuation groups have been assessed at similar levels of value. Based on the analysis and the assessment practices review, the quality of assessment of residential property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	732	93.34	95.56	92.14	14.87	103.71
2	9	100.01	95.62	98.82	10.20	96.76
3	22	94.26	99.94	93.98	21.99	106.34
4	17	95.21	96.86	96.27	14.94	100.61
5	20	94.07	92.30	87.96	16.20	104.93
6	24	93.11	100.06	91.51	25.81	109.34
ALL	824	93.46	95.76	92.28	15.38	103.77

2019 Residential Correlation for Adams County

Level of Value

Based on analysis of all available information, the level of value of residential property in Adams County is 93%.

2019 Commercial Correlation for Adams County

Assessment Actions

Only routine maintenance was completed for the commercial class of property this year; the pick-up work was completed timely.

Assessment Practice Review

Within the commercial class of property, the assessment practice review focuses on the submission and qualification of sales data, the structure of the valuation groups, compliance with the six-year inspection and review requirement, and all aspects of the valuation process. The Adams County Assessor continually submits sales data both accurately and timely. Verification of values submitted through the Assessed Value Update (AVU) revealed no errors. The sales usability rate within the class is somewhat low at approximately 40%; however, review of the sales file indicated that a large number of transfers between affiliated parties was diluting the sales usability. There was no indication that sales were qualified with a bias.

The county assessor utilizes two valuation groups within the class, properties in and around Hastings is Valuation Group 1 and the remainder of the county is Valuation Group 2. Hastings is a regional center for goods and services in South Central Nebraska, while commerce in the smaller villages is typically supported by local populations only.

The county assessor is compliant with the six-year inspection and review requirement within the commercial class of property. Comparison of sold and unsold valuation changes indicated no patterns of sales bias. Commercial neighborhoods within Hastings were redrawn for 2017, and at that time, a land study was completed to bring Hastings commercial lots up to market value. Land values in the small towns were last reviewed in 2014 when the area was inspected. Cost tables were updated in 2015; however, depreciation tables within the commercial class have not been updated since 2011. The county assessor has utilized trend factors by occupancy or neighborhood and land values to remain at an appropriate level of market value. The county assessor converted Computer Assisted Mass Appraisal (CAMA) systems this year, and will be revaluing all improvements over the next few assessment years, depreciation studies will be updated at that time.

Currently, there is not a written valuation methodology for the commercial class of property; however, the county assessor is as transparent as possible in the valuation practices. Commercial neighborhood changes and lot studies were well documented in 2017, and when the commercial reappraisal is complete, a valuation methodology should be in place.

2019 Commercial Correlation for Adams County

Description of Analysis

There are two valuation groups within the commercial class of property; they are based on economic characteristics.

Valuation Group	Description
1	Hastings
2	Juniata, Kenesaw, rural and six small villages

Review of the statistical profile indicates that all three measures of central tendency are within the acceptable range and correlate closely; the qualitative statistics indicate that assessments are uniformly applied, which supports the use of the statistics in determining a level of value.

Both valuation groups have medians within the acceptable range, although Valuation Group 2 has a very small sample. Review of the occupancy code substrata shows that only Occupancy Code 352, multi-family housing, has more than a few sales. This sample of 11 sales is still small, and is just below the acceptable range at 91%. One high dollar sale has an extremely low assessment-to-sale ratio, which is reducing the median of this small sample by four percentage points. For this reason, the statistics of this occupancy group should not be relied upon for an adjustment. A substat of this occupancy group can be found in the appendices of this report.

Review of the sales file and the County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) support the reported assessment actions that only routine maintenance occurred within the class.

Equalization and Quality of Assessment

Both valuation groups have been assessed within an acceptable level. Based on the review of the qualitative statistics and the assessment practices review, the quality of assessment of the commercial class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	37	93.91	91.91	91.39	16.43	100.57
2	11	100.00	96.00	96.49	15.08	99.49
____ALL____	48	94.77	92.84	91.71	16.33	101.23

Level of Value

Based on the review of all available information, the level of value of commercial property in Adams County is 95%.

2019 Agricultural Correlation for Adams County

Assessor Actions

All agricultural improvements were physically inspected during 2018 for assessment year 2019, which completed an inspection and review cycle. No other changes were made to agricultural improvements.

A sales study was completed of unimproved agricultural land sales; as a result, irrigated land decreased 6%, dryland decreased 4%, and grassland values were not changed.

Assessment Practice Review

Within the agricultural class of property, the Property Assessment Division's (Division) annual assessment review focuses on the submission and qualification of sales data, stratification of agricultural properties into market areas or use subclasses, inspection of agricultural improvements and land use, as well as all aspects of the valuation process.

The Adams County Assessor has a history of accurately submitting sales to the Division. Valuations submitted through the Assessed Value Update (AVU) were verified and were submitted without errors. Within the agricultural class of property, sales verification letters are sent, the county assessor reports a high rate of return on qualification questionnaires. Review of sold and unsold sales rosters confirmed that sales are qualified without a bias.

The Adams County Assessor does not have separate market areas for agricultural land, nor are there unique subclasses of agricultural land identified at this time. Agricultural land within the county is primarily irrigated cropland, and of the irrigated class, most of the land is very productive within the top two Land Capability Groups (LCGs). Any variation in market value is accounted for with land use and the LCGs. The county assessor annually studies the market to monitor the need for market areas or other subclasses.

The county assessor's staff reviews agricultural land use with aerial imagery, as well as information provided by taxpayers or the natural resource district. A complete land use review was last done in 2015. Within the agricultural class, the county assessor has historically lagged behind in the inspection and review cycle for agricultural improvements; however, all agricultural improvements were inspected this year. The county assessor has a plan to ensure that the inspections are completed within the required six-year inspection and review cycle going forward. Agricultural outbuildings are priced in the Computer Assisted Mass Appraisal (CAMA) system, the costing was last updated in 2015. Depreciation tables have not been updated for some time; the county assessor converted to Vanguard CAMA system this year and will be updating depreciation schedules for all improvements over the next few appraisal cycles.

Description of Analysis

Review of the statistical profile indicates that all three measures of central tendency are within the acceptable range, and the COD is low enough to support the use of the statistics in determining a level of value. Review of the 80% Majority Land Use (MLU) statistics indicates that only irrigated

2019 Agricultural Correlation for Adams County

land has a sufficient number of sales. Irrigated and dry land were decreased at similar amounts, and most of the counties in the region did not adjust grassland values.

The assessed values established by the Adams County Assessor are comparable to all adjoining counties and reflect general trends experienced across the state. Review of the County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied (CTL) Report does not reflect the same percentage decreases as reported by the county assessor. However, closer examination - of the Abstract Schedule IX, Agriculture Land Market Area Detail indicates that that approximately 6,300 acres of land converted to irrigated land use from dryland or grassland for the 2019 assessment year. The actual per acre land values were decreased 6% and 4% for irrigated and dryland respectively.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages have; as the rural residential acreages have been determined to be assessed within the acceptable range, agricultural improvements are also equalized at the statutorily required assessment level.

Although the statistics only support that irrigated land is within the acceptable range, comparison of adjoining county values supports that dryland and grassland are equalized as well. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Irrigated						
County	24	69.28	71.94	69.42	14.00	103.63
4000	24	69.28	71.94	69.42	14.00	103.63
Dry						
County	2	79.41	79.41	78.99	02.30	100.53
4000	2	79.41	79.41	78.99	02.30	100.53
Grass						
County	2	103.07	103.07	100.49	48.89	102.57
4000	2	103.07	103.07	100.49	48.89	102.57
ALL	35	70.85	74.12	70.87	19.27	104.59

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Adams County is 71%.

2019 Opinions of the Property Tax Administrator for Adams 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Adams County

Residential Real Property - Current

Number of Sales	824	Median	93.46
Total Sales Price	\$114,439,525	Mean	95.76
Total Adj. Sales Price	\$114,439,525	Wgt. Mean	92.28
Total Assessed Value	\$105,599,761	Average Assessed Value of the Base	\$114,494
Avg. Adj. Sales Price	\$138,883	Avg. Assessed Value	\$128,155

Confidence Interval - Current

95% Median C.I	92.29 to 94.77
95% Wgt. Mean C.I	91.09 to 93.46
95% Mean C.I	94.36 to 97.16
% of Value of the Class of all Real Property Value in the County	38.19
% of Records Sold in the Study Period	7.16
% of Value Sold in the Study Period	8.02

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	874	92	91.80
2017	924	93	93.45
2016	990	93	93.16
2015	979	94	94.36

2019 Commission Summary for Adams County

Commercial Real Property - Current

Number of Sales	48	Median	94.77
Total Sales Price	\$17,522,135	Mean	92.84
Total Adj. Sales Price	\$17,522,135	Wgt. Mean	91.71
Total Assessed Value	\$16,070,242	Average Assessed Value of the Base	\$301,213
Avg. Adj. Sales Price	\$365,044	Avg. Assessed Value	\$334,797

Confidence Interval - Current

95% Median C.I	85.57 to 100.00
95% Wgt. Mean C.I	84.73 to 98.70
95% Mean C.I	87.09 to 98.59
% of Value of the Class of all Real Property Value in the County	14.41
% of Records Sold in the Study Period	2.91
% of Value Sold in the Study Period	3.23

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	46	93	92.67
2017	64	94	94.38
2016	77	94	93.70
2015	75	95	93.85

01 Adams
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 824
 Total Sales Price : 114,439,525
 Total Adj. Sales Price : 114,439,525
 Total Assessed Value : 105,599,761
 Avg. Adj. Sales Price : 138,883
 Avg. Assessed Value : 128,155

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 96
 COD : 15.38
 PRD : 103.77

COV : 21.48
 STD : 20.57
 Avg. Abs. Dev : 14.37
 MAX Sales Ratio : 215.37
 MIN Sales Ratio : 40.72

95% Median C.I. : 92.29 to 94.77
 95% Wgt. Mean C.I. : 91.09 to 93.46
 95% Mean C.I. : 94.36 to 97.16

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	116	98.35	100.94	96.66	14.63	104.43	58.65	169.77	94.16 to 103.64	117,489	113,569	
01-JAN-17 To 31-MAR-17	62	95.83	97.34	96.83	10.78	100.53	71.94	141.22	92.87 to 101.55	126,384	122,372	
01-APR-17 To 30-JUN-17	134	97.43	101.01	95.83	15.41	105.41	67.51	199.62	94.85 to 100.01	140,196	134,351	
01-JUL-17 To 30-SEP-17	116	96.54	95.50	93.57	11.67	102.06	50.99	182.08	92.97 to 99.82	131,803	123,331	
01-OCT-17 To 31-DEC-17	98	92.12	94.74	92.82	15.48	102.07	56.82	179.39	88.69 to 94.76	148,594	137,930	
01-JAN-18 To 31-MAR-18	56	90.36	93.21	90.69	15.95	102.78	58.33	158.55	84.63 to 95.26	150,204	136,214	
01-APR-18 To 30-JUN-18	116	88.21	92.47	87.91	16.87	105.19	60.42	169.27	84.20 to 91.21	152,604	134,161	
01-JUL-18 To 30-SEP-18	126	87.99	89.82	86.82	17.06	103.46	40.72	215.37	84.42 to 91.75	144,633	125,566	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	428	97.23	98.97	95.55	13.56	103.58	50.99	199.62	95.53 to 98.48	129,766	123,997	
01-OCT-17 To 30-SEP-18	396	89.83	92.29	89.18	16.46	103.49	40.72	215.37	87.31 to 91.18	148,736	132,649	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	410	95.39	97.40	94.58	13.86	102.98	50.99	199.62	94.04 to 97.17	137,740	130,277	
<u>ALL</u>	824	93.46	95.76	92.28	15.38	103.77	40.72	215.37	92.29 to 94.77	138,883	128,155	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	732	93.34	95.56	92.14	14.87	103.71	44.89	215.37	92.11 to 94.79	136,617	125,880	
2	9	100.01	95.62	98.82	10.20	96.76	77.92	116.79	80.24 to 105.23	152,867	151,064	
3	22	94.26	99.94	93.98	21.99	106.34	56.82	166.84	83.30 to 115.88	101,814	95,681	
4	17	95.21	96.86	96.27	14.94	100.61	77.88	137.54	80.04 to 112.46	290,876	280,021	
5	20	94.07	92.30	87.96	16.20	104.93	58.60	138.57	82.14 to 99.55	205,410	180,687	
6	24	93.11	100.06	91.51	25.81	109.34	40.72	182.08	84.46 to 116.08	73,627	67,379	
<u>ALL</u>	824	93.46	95.76	92.28	15.38	103.77	40.72	215.37	92.29 to 94.77	138,883	128,155	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	821	93.44	95.64	92.26	15.22	103.66	40.72	215.37	92.21 to 94.77	139,285	128,505	
06												
07	3	142.91	127.82	112.68	28.84	113.44	58.46	182.08	N/A	28,733	32,376	
<u>ALL</u>	824	93.46	95.76	92.28	15.38	103.77	40.72	215.37	92.29 to 94.77	138,883	128,155	

01 Adams
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 824
 Total Sales Price : 114,439,525
 Total Adj. Sales Price : 114,439,525
 Total Assessed Value : 105,599,761
 Avg. Adj. Sales Price : 138,883
 Avg. Assessed Value : 128,155

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 96
 COD : 15.38
 PRD : 103.77

COV : 21.48
 STD : 20.57
 Avg. Abs. Dev : 14.37
 MAX Sales Ratio : 215.37
 MIN Sales Ratio : 40.72

95% Median C.I. : 92.29 to 94.77
 95% Wgt. Mean C.I. : 91.09 to 93.46
 95% Mean C.I. : 94.36 to 97.16

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	3	130.26	129.13	129.15	06.39	99.98	116.08	141.04	N/A	12,167	15,713	
Less Than 30,000	12	141.50	144.95	149.58	17.58	96.90	92.33	215.37	116.08 to 169.77	19,917	29,791	
___Ranges Excl. Low \$___												
Greater Than 4,999	824	93.46	95.76	92.28	15.38	103.77	40.72	215.37	92.29 to 94.77	138,883	128,155	
Greater Than 14,999	821	93.35	95.64	92.26	15.32	103.66	40.72	215.37	92.19 to 94.76	139,346	128,566	
Greater Than 29,999	812	93.20	95.03	92.16	14.83	103.11	40.72	199.62	92.05 to 94.58	140,641	129,609	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	130.26	129.13	129.15	06.39	99.98	116.08	141.04	N/A	12,167	15,713	
15,000 TO 29,999	9	142.91	150.22	153.26	20.14	98.02	92.33	215.37	102.43 to 182.08	22,500	34,483	
30,000 TO 59,999	85	117.81	118.99	117.36	20.18	101.39	50.99	199.62	112.96 to 125.09	47,590	55,850	
60,000 TO 99,999	222	97.15	97.00	96.66	13.57	100.35	57.23	179.39	93.01 to 98.51	81,802	79,073	
100,000 TO 149,999	237	90.71	89.82	89.79	12.15	100.03	40.72	137.42	87.23 to 92.36	123,714	111,085	
150,000 TO 249,999	176	89.83	90.40	90.58	11.67	99.80	63.66	128.97	86.74 to 93.83	187,518	169,850	
250,000 TO 499,999	87	92.02	91.03	91.03	10.18	100.00	64.18	137.54	87.32 to 94.79	310,193	282,369	
500,000 TO 999,999	5	76.46	79.96	80.22	09.76	99.68	68.99	98.18	N/A	537,000	430,786	
1,000,000 +												
___ALL___	824	93.46	95.76	92.28	15.38	103.77	40.72	215.37	92.29 to 94.77	138,883	128,155	

01 Adams
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 48
Total Sales Price : 17,522,135
Total Adj. Sales Price : 17,522,135
Total Assessed Value : 16,070,242
Avg. Adj. Sales Price : 365,044
Avg. Assessed Value : 334,797

MEDIAN : 95
WGT. MEAN : 92
MEAN : 93
COD : 16.33
PRD : 101.23

COV : 21.89
STD : 20.32
Avg. Abs. Dev : 15.48
MAX Sales Ratio : 141.06
MIN Sales Ratio : 39.55

95% Median C.I. : 85.57 to 100.00
95% Wgt. Mean C.I. : 84.73 to 98.70
95% Mean C.I. : 87.09 to 98.59

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	4	82.19	85.65	82.24	13.42	104.15	69.11	109.12	N/A	217,196	178,622	
01-JAN-16 To 31-MAR-16	4	92.92	90.26	96.92	15.65	93.13	64.80	110.39	N/A	485,625	470,685	
01-APR-16 To 30-JUN-16	7	90.47	86.11	82.13	22.56	104.85	45.56	114.13	45.56 to 114.13	306,168	251,459	
01-JUL-16 To 30-SEP-16	5	93.91	90.44	98.77	10.81	91.57	74.63	105.07	N/A	592,335	585,047	
01-OCT-16 To 31-DEC-16	5	100.08	91.60	107.39	28.06	85.30	39.55	141.06	N/A	304,000	326,455	
01-JAN-17 To 31-MAR-17	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	46,500	46,015	
01-APR-17 To 30-JUN-17	2	86.38	86.38	87.26	15.77	98.99	72.76	100.00	N/A	192,500	167,983	
01-JUL-17 To 30-SEP-17	1	90.26	90.26	90.26	00.00	100.00	90.26	90.26	N/A	2,350,000	2,121,050	
01-OCT-17 To 31-DEC-17	3	90.90	94.65	93.76	06.48	100.95	87.70	105.36	N/A	154,667	145,017	
01-JAN-18 To 31-MAR-18	5	102.94	96.38	80.59	13.44	119.59	71.57	114.88	N/A	511,000	411,837	
01-APR-18 To 30-JUN-18	8	92.79	97.81	92.92	12.80	105.26	82.86	138.47	82.86 to 138.47	254,375	236,359	
01-JUL-18 To 30-SEP-18	3	100.00	109.84	106.65	11.88	102.99	96.94	132.58	N/A	83,500	89,052	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	20	88.56	87.93	92.00	17.60	95.58	45.56	114.13	74.63 to 101.23	395,807	364,134	
01-OCT-16 To 30-SEP-17	9	98.96	91.11	96.14	19.93	94.77	39.55	141.06	69.21 to 108.11	477,944	459,478	
01-OCT-17 To 30-SEP-18	19	96.94	98.84	87.70	12.77	112.70	71.57	138.47	85.57 to 105.36	279,184	244,856	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	21	93.91	89.24	95.72	20.37	93.23	39.55	141.06	69.80 to 105.07	407,969	390,498	
01-JAN-17 To 31-DEC-17	7	90.90	92.28	90.53	08.43	101.93	72.76	105.36	72.76 to 105.36	463,643	419,726	
<u>ALL</u>	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	37	93.91	91.91	91.39	16.43	100.57	39.55	141.06	85.36 to 100.00	443,428	405,246	
2	11	100.00	96.00	96.49	15.08	99.49	64.80	132.58	69.21 to 109.19	101,389	97,830	
<u>ALL</u>	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797	

01 Adams
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 48
 Total Sales Price : 17,522,135
 Total Adj. Sales Price : 17,522,135
 Total Assessed Value : 16,070,242
 Avg. Adj. Sales Price : 365,044
 Avg. Assessed Value : 334,797

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 93
 COD : 16.33
 PRD : 101.23

COV : 21.89
 STD : 20.32
 Avg. Abs. Dev : 15.48
 MAX Sales Ratio : 141.06
 MIN Sales Ratio : 39.55

95% Median C.I. : 85.57 to 100.00
 95% Wgt. Mean C.I. : 84.73 to 98.70
 95% Mean C.I. : 87.09 to 98.59

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	89.55	89.55	82.22	10.51	108.92	80.14	98.96	N/A	210,750	173,277
03	46	94.77	92.99	91.95	16.61	101.13	39.55	141.06	85.57 to 100.08	371,753	341,819
04											
<u>ALL</u>	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	93.77	93.77	93.39	11.63	100.41	82.86	104.68	N/A	21,250	19,845
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797
Greater Than 14,999	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797
Greater Than 29,999	46	94.77	92.80	91.71	16.53	101.19	39.55	141.06	85.57 to 100.00	379,992	348,490
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	93.77	93.77	93.39	11.63	100.41	82.86	104.68	N/A	21,250	19,845
30,000 TO 59,999	6	99.48	101.34	103.95	15.03	97.49	74.63	138.47	74.63 to 138.47	46,333	48,164
60,000 TO 99,999	5	69.80	77.17	74.96	30.76	102.95	39.55	132.58	N/A	72,520	54,358
100,000 TO 149,999	8	95.43	94.46	94.48	11.21	99.98	69.21	109.19	69.21 to 109.19	122,723	115,945
150,000 TO 249,999	15	90.90	92.47	91.85	13.34	100.68	69.11	114.88	83.34 to 105.07	194,445	178,599
250,000 TO 499,999	4	101.47	106.04	108.54	15.74	97.70	80.14	141.06	N/A	346,125	375,697
500,000 TO 999,999	3	100.08	85.95	84.67	22.20	101.51	45.56	112.22	N/A	687,667	582,270
1,000,000 +	5	90.26	90.08	90.74	08.23	99.27	71.57	99.44	N/A	1,898,615	1,722,727
<u>ALL</u>	48	94.77	92.84	91.71	16.33	101.23	39.55	141.06	85.57 to 100.00	365,044	334,797

01 Adams
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

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 PRD : 101.23

COV : 21.89
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 Avg. Abs. Dev : 15.48
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 MIN Sales Ratio : 39.55

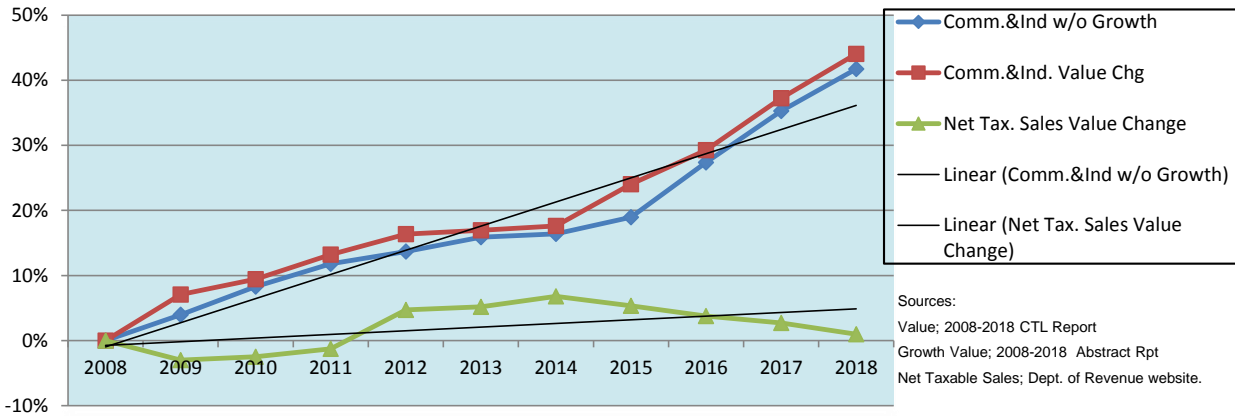
95% Median C.I. : 85.57 to 100.00
 95% Wgt. Mean C.I. : 84.73 to 98.70
 95% Mean C.I. : 87.09 to 98.59

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
181	1	69.37	69.37	69.37	00.00	100.00	69.37	69.37	N/A	170,000	117,925
300	1	86.64	86.64	86.64	00.00	100.00	86.64	86.64	N/A	232,500	201,445
326	4	85.31	87.48	83.53	11.84	104.73	74.63	104.68	N/A	150,625	125,815
340	1	87.70	87.70	87.70	00.00	100.00	87.70	87.70	N/A	105,000	92,090
343	3	90.26	91.35	86.30	15.01	105.85	71.57	112.22	N/A	1,581,000	1,364,380
344	3	95.63	99.34	96.46	21.89	102.99	69.80	132.58	N/A	114,000	109,965
349	2	111.96	111.96	138.34	25.99	80.93	82.86	141.06	N/A	236,000	326,490
350	1	99.44	99.44	99.44	00.00	100.00	99.44	99.44	N/A	2,548,077	2,533,935
352	11	90.90	86.65	77.97	14.83	111.13	45.56	105.07	69.11 to 101.23	235,318	183,473
353	2	76.84	76.84	89.53	48.53	85.83	39.55	114.13	N/A	128,838	115,348
386	1	79.14	79.14	79.14	00.00	100.00	79.14	79.14	N/A	70,600	55,870
406	4	87.29	86.87	92.05	22.76	94.37	64.80	108.11	N/A	115,000	105,854
407	1	102.94	102.94	102.94	00.00	100.00	102.94	102.94	N/A	272,000	280,000
412	1	89.94	89.94	89.94	00.00	100.00	89.94	89.94	N/A	1,240,000	1,115,295
426	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	37,500	37,500
442	1	109.19	109.19	109.19	00.00	100.00	109.19	109.19	N/A	110,000	120,110
455	3	99.20	98.74	99.31	01.06	99.43	96.94	100.08	N/A	816,000	810,408
477	1	85.57	85.57	85.57	00.00	100.00	85.57	85.57	N/A	47,000	40,219
490	2	109.76	109.76	109.47	00.58	100.26	109.12	110.39	N/A	89,392	97,860
491	1	114.88	114.88	114.88	00.00	100.00	114.88	114.88	N/A	173,000	198,750
528	2	88.63	88.63	86.82	05.97	102.08	83.34	93.91	N/A	182,500	158,440
999	1	138.47	138.47	138.47	00.00	100.00	138.47	138.47	N/A	59,000	81,695
<u>ALL</u>	<u>48</u>	<u>94.77</u>	<u>92.84</u>	<u>91.71</u>	<u>16.33</u>	<u>101.23</u>	<u>39.55</u>	<u>141.06</u>	<u>85.57 to 100.00</u>	<u>365,044</u>	<u>334,797</u>

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
2008	\$ 341,511,185	\$ 14,231,105		\$ 327,280,080	--	\$ 366,666,447	--
2009	\$ 365,701,585	\$ 10,600,150	2.90%	\$ 355,101,435	3.98%	\$ 355,665,683	-3.00%
2010	\$ 373,751,795	\$ 3,967,185	1.06%	\$ 369,784,610	1.12%	\$ 357,583,355	0.54%
2011	\$ 386,585,440	\$ 4,725,495	1.22%	\$ 381,859,945	2.17%	\$ 362,049,452	1.25%
2012	\$ 397,324,300	\$ 9,025,109	2.27%	\$ 388,299,191	0.44%	\$ 383,928,111	6.04%
2013	\$ 399,417,255	\$ 3,626,410	0.91%	\$ 395,790,845	-0.39%	\$ 385,669,121	0.45%
2014	\$ 401,709,592	\$ 4,189,804	1.04%	\$ 397,519,788	-0.48%	\$ 391,584,885	1.53%
2015	\$ 423,553,036	\$ 17,281,608	4.08%	\$ 406,271,428	1.14%	\$ 386,186,261	-1.38%
2016	\$ 441,429,631	\$ 6,457,775	1.46%	\$ 434,971,856	2.70%	\$ 380,528,293	-1.47%
2017	\$ 468,681,430	\$ 6,628,658	1.41%	\$ 462,052,772	4.67%	\$ 376,564,097	-1.04%
2018	\$ 491,955,072	\$ 7,900,384	1.61%	\$ 484,054,688	3.28%	\$ 370,294,350	-1.66%
Ann %chg		3.72%		Average	1.86%	0.10%	0.13%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	3.98%	7.08%	-3.00%
2010	8.28%	9.44%	-2.48%
2011	11.81%	13.20%	-1.26%
2012	13.70%	16.34%	4.71%
2013	15.89%	16.96%	5.18%
2014	16.40%	17.63%	6.80%
2015	18.96%	24.02%	5.32%
2016	27.37%	29.26%	3.78%
2017	35.30%	37.24%	2.70%
2018	41.74%	44.05%	0.99%

County Number	1
County Name	Adams

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	91	COV :	20.89	95% Median C.I. :	69.11 to 101.23
Total Sales Price :	2,588,500	Wgt. Mean :	78	STD :	18.10	95% Wgt. Mean C.I. :	54.52 to 101.41
Total Adj. Sales Price :	2,588,500	Mean :	87	Avg. Abs. Dev :	13.48	95% Mean C.I. :	74.49 to 98.81
Total Assessed Value :	2,018,200						
Avg. Adj. Sales Price :	235,318	COD :	14.83	MAX Sales Ratio :	105.07		
Avg. Assessed Value :	183,473	PRD :	111.13	MIN Sales Ratio :	45.56		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	2	76.67	76.67	74.91	09.86	102.35	69.11	84.23	N/A	182,500	136,713
01/01/2016 To 03/31/2016											
04/01/2016 To 06/30/2016	2	73.40	73.40	56.95	37.93	128.88	45.56	101.23	N/A	455,750	259,560
07/01/2016 To 09/30/2016	1	105.07	105.07	105.07		100.00	105.07	105.07	N/A	185,000	194,380
10/01/2016 To 12/31/2016											
01/01/2017 To 03/31/2017	1	98.96	98.96	98.96		100.00	98.96	98.96	N/A	46,500	46,015
04/01/2017 To 06/30/2017	2	86.38	86.38	87.26	15.77	98.99	72.76	100.00	N/A	192,500	167,983
07/01/2017 To 09/30/2017											
10/01/2017 To 12/31/2017	1	90.90	90.90	90.90		100.00	90.90	90.90	N/A	244,000	221,800
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	2	92.68	92.68	94.68	07.90	97.89	85.36	100.00	N/A	225,750	213,748
07/01/2018 To 09/30/2018											
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	5	84.23	81.04	67.53	21.76	120.01	45.56	105.07	N/A	292,300	197,385
10/01/2016 To 09/30/2017	3	98.96	90.57	88.52	09.18	102.32	72.76	100.00	N/A	143,833	127,327
10/01/2017 To 09/30/2018	3	90.90	92.09	93.36	05.37	98.64	85.36	100.00	N/A	231,833	216,432
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	3	101.23	83.95	65.07	19.60	129.01	45.56	105.07	N/A	365,500	237,833
01/01/2017 To 12/31/2017	4	94.93	90.66	89.38	09.30	101.43	72.76	100.00	N/A	168,875	150,945

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	91	COV :	20.89	95% Median C.I. :	69.11 to 101.23
Total Sales Price :	2,588,500	Wgt. Mean :	78	STD :	18.10	95% Wgt. Mean C.I. :	54.52 to 101.41
Total Adj. Sales Price :	2,588,500	Mean :	87	Avg. Abs. Dev :	13.48	95% Mean C.I. :	74.49 to 98.81
Total Assessed Value :	2,018,200						
Avg. Adj. Sales Price :	235,318	COD :	14.83	MAX Sales Ratio :	105.07		
Avg. Assessed Value :	183,473	PRD :	111.13	MIN Sales Ratio :	45.56		

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	10	88.13	85.32	76.07	15.78	112.16	45.56	105.07	69.11 to 101.23	238,350	181,320
2	1	100.00	100.00	100.00		100.00	100.00	100.00	N/A	205,000	205,000

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	1	98.96	98.96	98.96		100.00	98.96	98.96	N/A	46,500	46,015
03	10	88.13	85.42	77.58	15.91	110.11	45.56	105.07	69.11 to 101.23	254,200	197,219
04											

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	91	COV :	20.89	95% Median C.I. :	69.11 to 101.23
Total Sales Price :	2,588,500	Wgt. Mean :	78	STD :	18.10	95% Wgt. Mean C.I. :	54.52 to 101.41
Total Adj. Sales Price :	2,588,500	Mean :	87	Avg. Abs. Dev :	13.48	95% Mean C.I. :	74.49 to 98.81
Total Assessed Value :	2,018,200						
Avg. Adj. Sales Price :	235,318	COD :	14.83	MAX Sales Ratio :	105.07		
Avg. Assessed Value :	183,473	PRD :	111.13	MIN Sales Ratio :	45.56		

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	11	90.90	86.65	77.97	14.83	111.13	45.56	105.07	69.11 to 101.23	235,318	183,473
Greater Than 15,000	11	90.90	86.65	77.97	14.83	111.13	45.56	105.07	69.11 to 101.23	235,318	183,473
Greater Than 30,000	11	90.90	86.65	77.97	14.83	111.13	45.56	105.07	69.11 to 101.23	235,318	183,473
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	98.96	98.96	98.96		100.00	98.96	98.96	N/A	46,500	46,015
60,000 TO 99,999											
100,000 TO 149,999	1	84.23	84.23	84.23		100.00	84.23	84.23	N/A	140,000	117,920
150,000 TO 249,999	7	90.90	89.20	88.98	12.43	100.25	69.11	105.07	69.11 to 105.07	198,500	176,634
250,000 TO 499,999	1	100.00	100.00	100.00		100.00	100.00	100.00	N/A	287,500	287,500
500,000 TO 999,999	1	45.56	45.56	45.56		100.00	45.56	45.56	N/A	725,000	330,325
1,000,000 +											

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
352	11	90.90	86.65	77.97	14.83	111.13	45.56	105.07	69.11 to 101.23	235,318	183,473

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	352	Total	Increase	0%

What IF

01 Adams
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 35
Total Sales Price : 26,322,878
Total Adj. Sales Price : 26,322,878
Total Assessed Value : 18,655,515
Avg. Adj. Sales Price : 752,082
Avg. Assessed Value : 533,015

MEDIAN : 71
WGT. MEAN : 71
MEAN : 74
COD : 19.27
PRD : 104.59

COV : 27.94
STD : 20.71
Avg. Abs. Dev : 13.65
MAX Sales Ratio : 153.46
MIN Sales Ratio : 38.69

95% Median C.I. : 67.26 to 78.27
95% Wgt. Mean C.I. : 66.36 to 75.38
95% Mean C.I. : 67.26 to 80.98

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	6	64.46	69.54	63.94	19.83	108.76	47.50	98.58	47.50 to 98.58	707,029	452,070
01-JAN-16 To 31-MAR-16	8	70.01	74.62	70.33	16.31	106.10	56.91	109.73	56.91 to 109.73	781,069	549,343
01-APR-16 To 30-JUN-16	2	84.34	84.34	81.74	18.78	103.18	68.50	100.18	N/A	520,500	425,455
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	3	77.58	72.95	71.75	06.56	101.67	62.99	78.27	N/A	1,026,000	736,128
01-JAN-17 To 31-MAR-17	4	68.34	67.35	70.64	10.51	95.34	52.68	80.06	N/A	647,325	457,261
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	72.30	72.30	72.30	00.00	100.00	72.30	72.30	N/A	600,000	433,791
01-OCT-17 To 31-DEC-17	3	69.39	59.89	67.87	15.81	88.24	38.69	71.59	N/A	851,975	578,256
01-JAN-18 To 31-MAR-18	1	79.32	79.32	79.32	00.00	100.00	79.32	79.32	N/A	776,360	615,788
01-APR-18 To 30-JUN-18	4	92.46	104.08	91.91	21.14	113.24	77.95	153.46	N/A	627,892	577,077
01-JUL-18 To 30-SEP-18	3	60.88	58.49	58.48	15.44	100.02	43.20	71.39	N/A	893,333	522,454
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	16	68.83	73.93	69.01	18.57	107.13	47.50	109.73	60.60 to 82.34	720,733	497,379
01-OCT-16 To 30-SEP-17	8	70.65	70.07	71.34	09.88	98.22	52.68	80.06	52.68 to 80.06	783,413	558,902
01-OCT-17 To 30-SEP-18	11	71.59	77.34	73.04	26.93	105.89	38.69	153.46	43.20 to 93.79	774,896	566,020
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	13	70.85	75.73	71.90	15.75	105.33	56.91	109.73	62.99 to 82.34	797,504	573,388
01-JAN-17 To 31-DEC-17	8	69.20	65.17	69.58	11.79	93.66	38.69	80.06	38.69 to 80.06	718,153	499,700
<u>ALL</u>	35	70.85	74.12	70.87	19.27	104.59	38.69	153.46	67.26 to 78.27	752,082	533,015

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
4000	35	70.85	74.12	70.87	19.27	104.59	38.69	153.46	67.26 to 78.27	752,082	533,015
<u>ALL</u>	35	70.85	74.12	70.87	19.27	104.59	38.69	153.46	67.26 to 78.27	752,082	533,015

01 Adams
AGRICULTURAL LAND

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 35
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 Total Assessed Value : 18,655,515
 Avg. Adj. Sales Price : 752,082
 Avg. Assessed Value : 533,015

MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 74
 COD : 19.27
 PRD : 104.59

COV : 27.94
 STD : 20.71
 Avg. Abs. Dev : 13.65
 MAX Sales Ratio : 153.46
 MIN Sales Ratio : 38.69

95% Median C.I. : 67.26 to 78.27
 95% Wgt. Mean C.I. : 66.36 to 75.38
 95% Mean C.I. : 67.26 to 80.98

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	6	71.85	72.48	70.63	15.94	102.62	43.20	100.18	43.20 to 100.18	622,893	439,977
4000	6	71.85	72.48	70.63	15.94	102.62	43.20	100.18	43.20 to 100.18	622,893	439,977
Dry											
County	2	79.41	79.41	78.99	02.30	100.53	77.58	81.24	N/A	610,000	481,837
4000	2	79.41	79.41	78.99	02.30	100.53	77.58	81.24	N/A	610,000	481,837
Grass											
County	1	52.68	52.68	52.68	00.00	100.00	52.68	52.68	N/A	195,000	102,725
4000	1	52.68	52.68	52.68	00.00	100.00	52.68	52.68	N/A	195,000	102,725
ALL	35	70.85	74.12	70.87	19.27	104.59	38.69	153.46	67.26 to 78.27	752,082	533,015

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
Irrigated											
County	24	69.28	71.94	69.42	14.00	103.63	43.20	109.73	62.99 to 77.95	870,915	604,608
4000	24	69.28	71.94	69.42	14.00	103.63	43.20	109.73	62.99 to 77.95	870,915	604,608
Dry											
County	2	79.41	79.41	78.99	02.30	100.53	77.58	81.24	N/A	610,000	481,837
4000	2	79.41	79.41	78.99	02.30	100.53	77.58	81.24	N/A	610,000	481,837
Grass											
County	2	103.07	103.07	100.49	48.89	102.57	52.68	153.46	N/A	185,500	186,405
4000	2	103.07	103.07	100.49	48.89	102.57	52.68	153.46	N/A	185,500	186,405
ALL	35	70.85	74.12	70.87	19.27	104.59	38.69	153.46	67.26 to 78.27	752,082	533,015

Adams County 2019 Average Acre Value Comparison

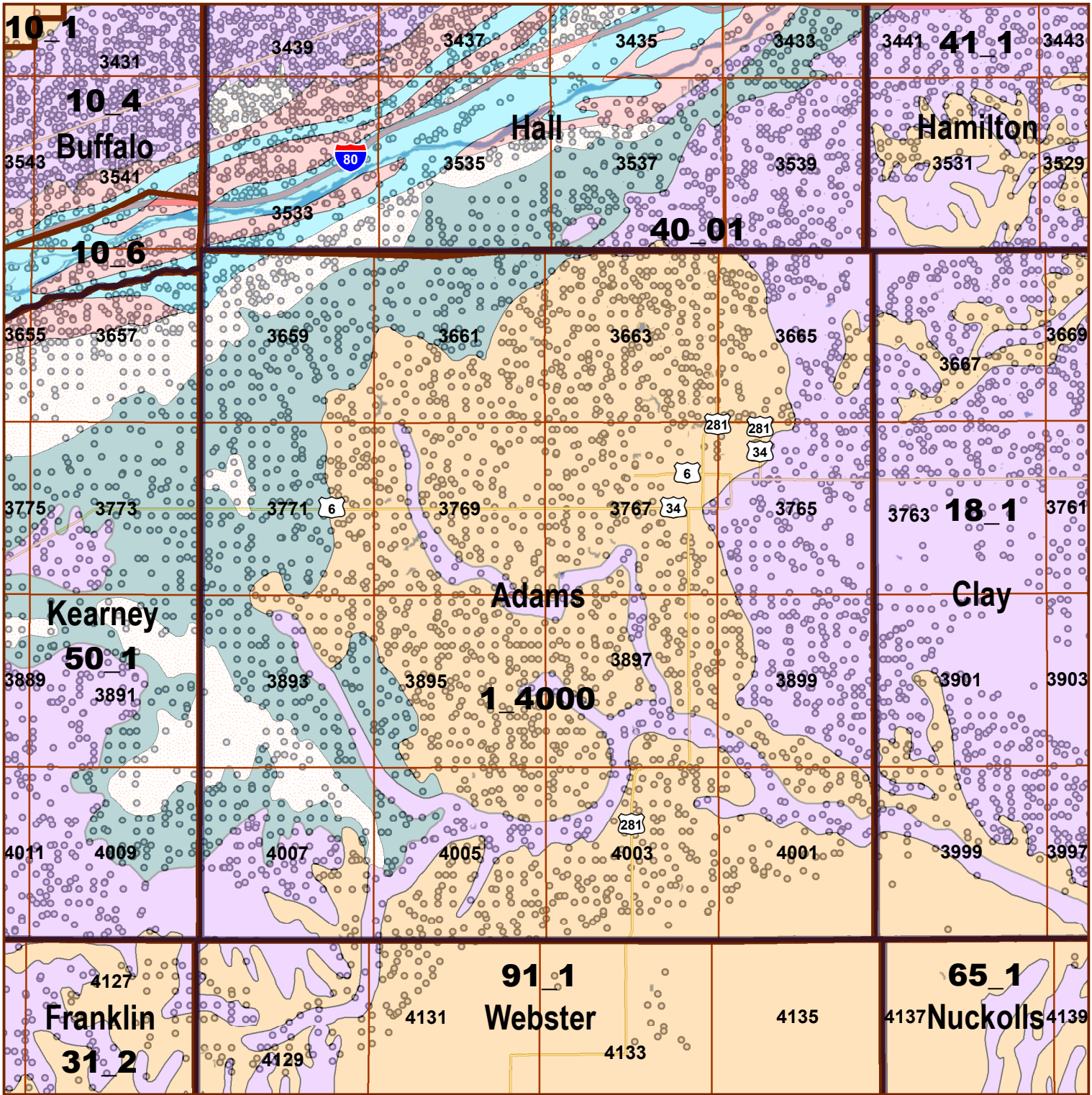
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4000	5649	5599	5459	5370	5298	5094	5032	4740	5497
Kearney	1	n/a	5889	5460	5200	4330	3035	3035	3035	5223
Hall	1	5975	5975	5281	5279	4204	4204	3988	3977	5417
Hamilton	1	6349	6190	5698	5300	5198	5100	5086	5089	6059
Clay	1	6130	6130	6005	6005	5555	n/a	5425	5425	5997
Nuckolls	1	5690	5690	5025	5025	4900	4900	4775	4775	5431
Webster	1	4156	4265	4352	3940	3910	4223	4213	4216	4199
Franklin	2	4310	4305	4071	4010	3779	3670	3536	3444	4095

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4000	3260	3075	2890	2700	2700	2700	2515	2515	2971
Kearney	1	n/a	3125	2770	2770	2230	1785	1785	1785	2764
Hall	1	3073	3073	2719	2719	2328	2328	2052	2052	2694
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4824
Clay	1	2760	2525	2435	2360	2285	n/a	2210	2210	2488
Nuckolls	1	2285	2285	2215	2215	2140	2140	1950	1948	2223
Webster	1	2335	2335	2105	1960	1960	1960	1890	1890	2134
Franklin	2	2955	2955	2315	2315	1970	1970	1620	1620	2570

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4000	1595	1595	1540	1485	1430	1405	1405	1405	1454
Kearney	1	n/a	1300	1300	1300	1300	1300	1300	1300	1300
Hall	1	2220	2220	1835	1835	1410	1410	1410	1410	1527
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Clay	1	1385	1385	1385	1385	1315	n/a	1315	1175	1269
Nuckolls	1	1265	1265	1265	1265	1265	1265	1265	1265	1265
Webster	1	1365	1365	1365	1365	1365	1365	1365	1365	1365
Franklin	2	1150	1150	1150	1150	1125	1125	1125	1125	1128

County	Mkt Area	CRP	TIMBER	WASTE
Adams	4000	n/a	n/a	200
Kearney	1	n/a	n/a	150
Hall	1	n/a	n/a	100
Hamilton	1	n/a	n/a	900
Clay	1	n/a	n/a	n/a
Nuckolls	1	n/a	115	123
Webster	1	1894	180	180
Franklin	2	n/a	600	150

Source: 2019 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.



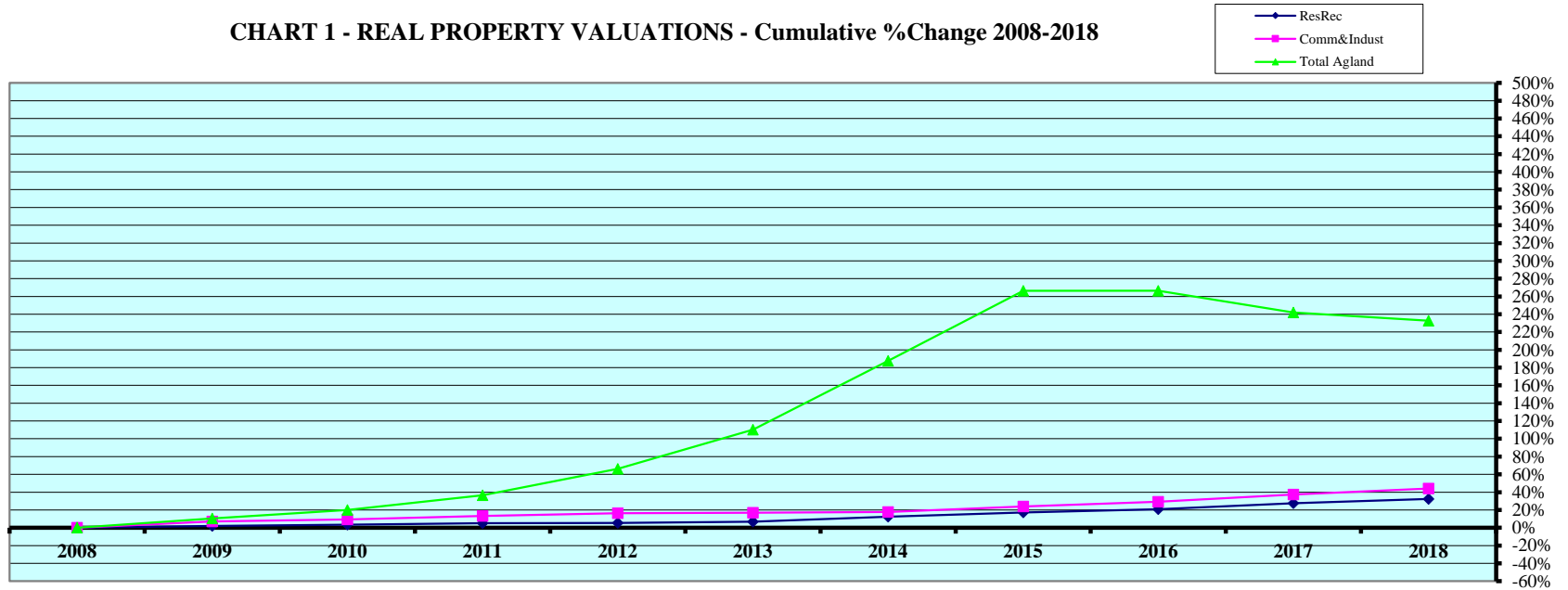
Legend

- 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

Adams County Map



CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	918,542,215	--	--	--	341,511,185	--	--	--	473,410,495	--	--	--
2009	937,335,610	18,793,395	2.05%	2.05%	365,701,585	24,190,400	7.08%	7.08%	522,728,180	49,317,685	10.42%	10.42%
2010	949,896,700	12,561,090	1.34%	3.41%	373,751,795	8,050,210	2.20%	9.44%	567,549,875	44,821,695	8.57%	19.89%
2011	966,274,570	16,377,870	1.72%	5.20%	386,585,440	12,833,645	3.43%	13.20%	645,731,555	78,181,680	13.78%	36.40%
2012	968,127,535	1,852,965	0.19%	5.40%	397,324,300	10,738,860	2.78%	16.34%	787,128,995	141,397,440	21.90%	66.27%
2013	982,153,910	14,026,375	1.45%	6.93%	399,417,255	2,092,955	0.53%	16.96%	995,388,960	208,259,965	26.46%	110.26%
2014	1,032,853,232	50,699,322	5.16%	12.44%	401,709,592	2,292,337	0.57%	17.63%	1,361,323,455	365,934,495	36.76%	187.56%
2015	1,077,081,805	44,228,573	4.28%	17.26%	423,553,036	21,843,444	5.44%	24.02%	1,734,202,225	372,878,770	27.39%	266.32%
2016	1,109,759,390	32,677,585	3.03%	20.82%	441,429,631	17,876,595	4.22%	29.26%	1,734,646,870	444,645	0.03%	266.41%
2017	1,171,428,280	61,668,890	5.56%	27.53%	468,681,430	27,251,799	6.17%	37.24%	1,618,434,305	-116,212,565	-6.70%	241.87%
2018	1,215,890,040	44,461,760	3.80%	32.37%	491,955,072	23,273,642	4.97%	44.05%	1,575,362,795	-43,071,510	-2.66%	232.77%

Rate Annual %chg: Residential & Recreational **2.84%** Commercial & Industrial **3.72%** Agricultural Land **12.78%**

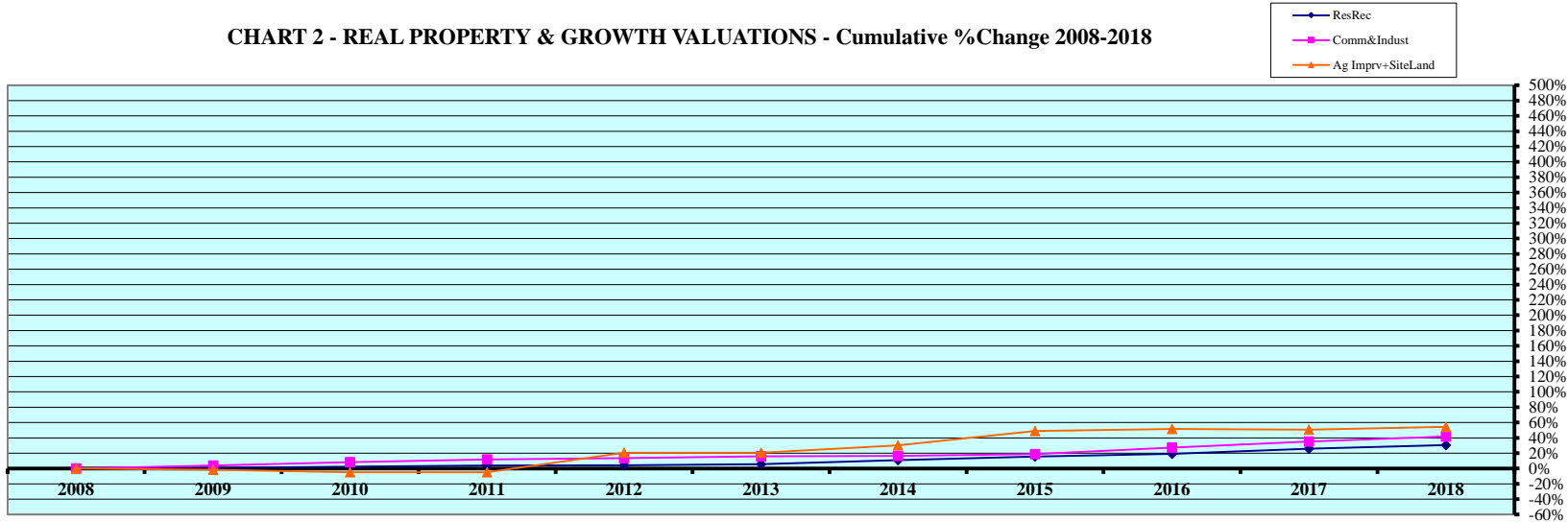
Cnty# **1**
County **ADAMS**

CHART 1

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	918,542,215	16,421,865	1.79%	902,120,350	--	--	341,511,185	14,231,105	4.17%	327,280,080	--	--
2009	937,335,610	12,200,490	1.30%	925,135,120	0.72%	0.72%	365,701,585	10,600,150	2.90%	355,101,435	3.98%	3.98%
2010	949,896,700	7,647,190	0.81%	942,249,510	0.52%	2.58%	373,751,795	3,967,185	1.06%	369,784,610	1.12%	8.28%
2011	966,274,570	12,451,820	1.29%	953,822,750	0.41%	3.84%	386,585,440	4,725,495	1.22%	381,859,945	2.17%	11.81%
2012	968,127,535	11,300,416	1.17%	956,827,119	-0.98%	4.17%	397,324,300	9,025,109	2.27%	388,299,191	0.44%	13.70%
2013	982,153,910	10,906,995	1.11%	971,246,915	0.32%	5.74%	399,417,255	3,626,410	0.91%	395,790,845	-0.39%	15.89%
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	3.82%	11.01%	401,709,592	4,189,804	1.04%	397,519,788	-0.48%	16.40%
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	15.52%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	18.96%
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	19.02%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	27.37%
2017	1,171,428,280	14,980,681	1.28%	1,156,447,599	4.21%	25.90%	468,681,430	6,628,658	1.41%	462,052,772	4.67%	35.30%
2018	1,215,890,040	16,341,648	1.34%	1,199,548,392	2.40%	30.59%	491,955,072	7,900,384	1.61%	484,054,688	3.28%	41.74%
Rate Ann%chg	2.84%				1.57%		3.72%			C & I w/o growth	1.86%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2008	54,111,360	15,831,685	69,943,045	2,889,230	4.13%	67,053,815	--	--
2009	52,950,990	16,918,025	69,869,015	983,570	1.41%	68,885,445	-1.51%	-1.51%
2010	49,770,540	17,836,300	67,606,840	983,570	1.45%	66,623,270	-4.65%	-4.75%
2011	49,213,405	18,378,050	67,591,455	1,053,580	1.56%	66,537,875	-1.58%	-4.87%
2012	51,716,545	35,466,795	87,183,340	2,816,004	3.23%	84,367,336	24.82%	20.62%
2013	52,871,635	33,953,515	86,825,150	2,560,603	2.95%	84,264,547	-3.35%	20.48%
2014	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	4.80%	30.10%
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	49.09%
2016	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	51.49%
2017	67,141,130	40,546,615	107,687,745	2,255,690	2.09%	105,432,055	-1.54%	50.74%
2018	67,982,370	40,845,552	108,827,922	876,510	0.81%	107,951,412	0.24%	54.34%
Rate Ann%chg	2.31%	9.94%	4.52%			Ag Imprv+Site w/o growth	2.74%	

(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.

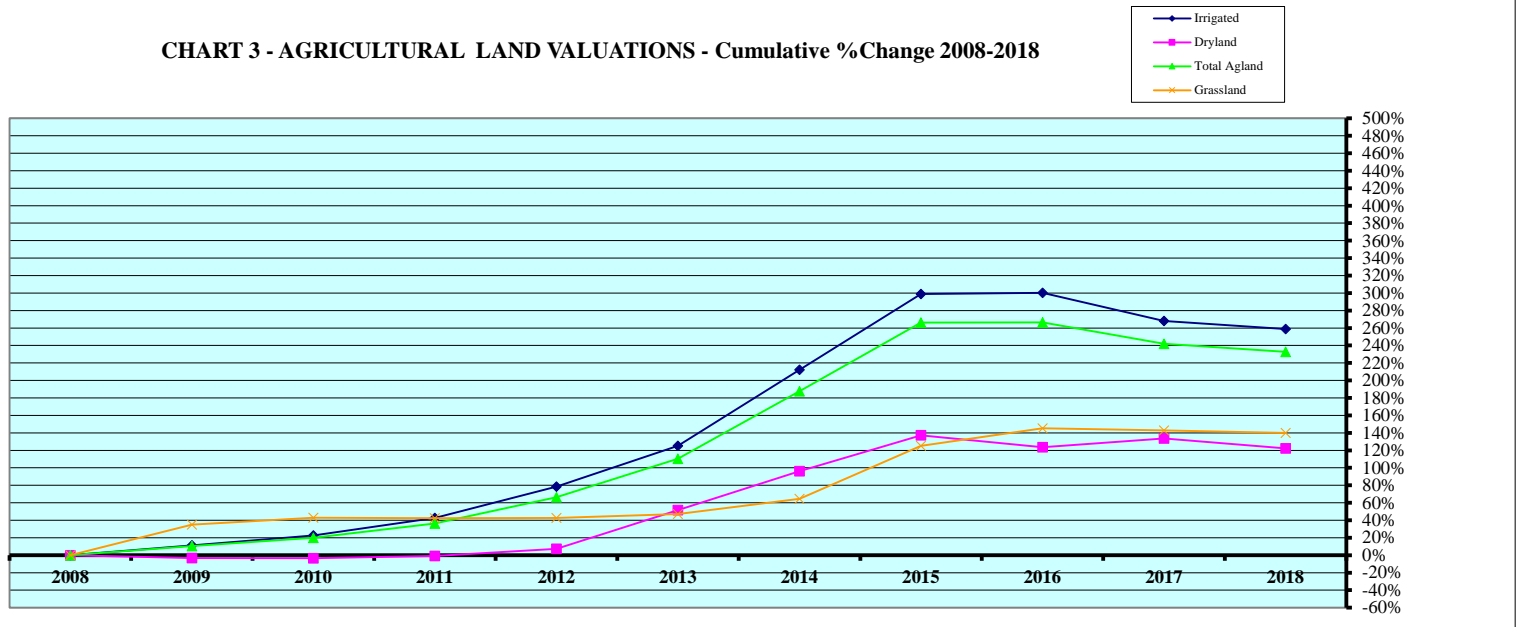
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2019

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CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	379,861,045	--	--	--	67,892,315	--	--	--	25,361,650	--	--	--
2009	422,569,990	42,708,945	11.24%	11.24%	65,631,015	-2,261,300	-3.33%	-3.33%	34,242,000	8,880,350	35.01%	35.01%
2010	465,419,855	42,849,865	10.14%	22.52%	65,575,710	-55,305	-0.08%	-3.41%	36,266,260	2,024,260	5.91%	43.00%
2011	542,003,855	76,584,000	16.45%	42.68%	67,229,940	1,654,230	2.52%	-0.98%	36,122,545	-143,715	-0.40%	42.43%
2012	677,652,010	135,648,155	25.03%	78.39%	72,926,640	5,696,700	8.47%	7.42%	36,162,575	40,030	0.11%	42.59%
2013	854,803,290	177,151,280	26.14%	125.03%	102,959,225	30,032,585	41.18%	51.65%	37,302,460	1,139,885	3.15%	47.08%
2014	1,186,179,760	331,376,470	38.77%	212.27%	133,099,150	30,139,925	29.27%	96.04%	41,715,180	4,412,720	11.83%	64.48%
2015	1,515,767,555	329,587,795	27.79%	299.03%	161,012,785	27,913,635	20.97%	137.16%	57,068,910	15,353,730	36.81%	125.02%
2016	1,520,398,675	4,631,120	0.31%	300.25%	151,847,315	-9,165,470	-5.69%	123.66%	62,198,330	5,129,420	8.99%	145.25%
2017	1,398,002,220	-122,396,455	-8.05%	268.03%	158,611,105	6,763,790	4.45%	133.62%	61,612,765	-585,565	-0.94%	142.94%
2018	1,363,220,090	-34,782,130	-2.49%	258.87%	150,908,819	-7,702,286	-4.86%	122.28%	60,853,556	-759,209	-1.23%	139.94%

Rate Ann.%chg: Irrigated 13.63% Dryland 8.32% Grassland 9.15%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	120,335	--	--	--	175,150	--	--	--	473,410,495	--	--	--
2009	155,390	35,055	29.13%	29.13%	129,785	-45,365	-25.90%	-25.90%	522,728,180	49,317,685	10.42%	10.42%
2010	158,625	3,235	2.08%	31.82%	129,425	-360	-0.28%	-26.11%	567,549,875	44,821,695	8.57%	19.89%
2011	162,875	4,250	2.68%	35.35%	212,340	82,915	64.06%	21.23%	645,731,555	78,181,680	13.78%	36.40%
2012	165,355	2,480	1.52%	37.41%	222,415	10,075	4.74%	26.99%	787,128,995	141,397,440	21.90%	66.27%
2013	161,690	-3,665	-2.22%	34.37%	162,295	-60,120	-27.03%	-7.34%	995,388,960	208,259,965	26.46%	110.26%
2014	166,195	4,505	2.79%	38.11%	163,170	875	0.54%	-6.84%	1,361,323,455	365,934,495	36.76%	187.56%
2015	194,935	28,740	17.29%	61.99%	158,040	-5,130	-3.14%	-9.77%	1,734,202,225	372,878,770	27.39%	266.32%
2016	202,550	7,615	3.91%	68.32%	0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	266.41%
2017	208,215	5,665	2.80%	73.03%	0	0		-100.00%	1,618,434,305	-116,212,565	-6.70%	241.87%
2018	216,575	8,360	4.02%	79.98%	163,755	163,755		-6.51%	1,575,362,795	-43,071,510	-2.66%	232.77%

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Rate Ann.%chg: Total Agric Land 12.78%

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	380,251,625	221,251	1,719			68,417,420	59,471	1,150			25,397,020	45,745	555		
2009	422,317,815	222,144	1,901	10.62%	10.62%	65,929,460	57,057	1,155	0.44%	0.44%	34,294,430	46,899	731	31.71%	31.71%
2010	465,622,505	222,709	2,091	9.97%	21.65%	65,481,335	56,710	1,155	-0.07%	0.37%	36,272,185	46,459	781	6.77%	40.63%
2011	540,891,540	223,027	2,425	16.00%	41.11%	67,762,420	56,325	1,203	4.19%	4.58%	36,179,595	46,344	781	-0.01%	40.62%
2012	678,044,870	223,769	3,030	24.94%	76.31%	73,010,330	55,681	1,311	8.99%	13.98%	36,147,180	46,340	780	-0.08%	40.50%
2013	854,736,190	225,692	3,787	24.98%	120.36%	103,083,895	54,202	1,902	45.04%	65.32%	37,337,680	45,632	818	4.90%	47.38%
2014	1,186,582,625	229,122	5,179	36.75%	201.33%	133,105,180	52,251	2,547	33.94%	121.43%	41,725,020	43,966	949	15.99%	70.94%
2015	1,517,994,325	231,801	6,549	26.45%	281.04%	160,461,680	50,298	3,190	25.23%	177.31%	57,205,970	43,330	1,320	39.11%	137.80%
2016	1,521,163,475	232,319	6,548	-0.01%	280.98%	151,769,475	50,071	3,031	-4.99%	163.48%	62,236,805	42,813	1,454	10.11%	161.84%
2017	1,398,239,390	233,187	5,996	-8.42%	248.89%	158,100,190	49,569	3,189	5.23%	177.24%	61,484,660	42,293	1,454	0.01%	161.85%
2018	1,363,023,070	234,383	5,815	-3.02%	238.37%	151,226,850	48,841	3,096	-2.92%	169.15%	60,981,470	41,939	1,454	0.02%	161.91%

Rate Annual %chg Average Value/Acre: 12.96%

10.41%

10.11%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	122,840	585	210			170,700	854	200			474,359,605	327,907	1,447		
2009	126,460	602	210	0.00%	0.00%	129,705	652	199	-0.44%	-0.44%	522,797,870	327,354	1,597	10.40%	10.40%
2010	155,495	741	210	0.00%	0.00%	129,425	652	198	-0.30%	-0.74%	567,660,945	327,270	1,735	8.61%	19.90%
2011	157,470	750	210	0.00%	0.00%	130,060	656	198	0.03%	-0.72%	645,121,085	327,101	1,972	13.70%	36.33%
2012	161,995	771	210	0.01%	0.01%	0	0				787,364,375	326,561	2,411	22.25%	66.67%
2013	164,000	781	210	0.00%	0.02%	0	0				995,321,765	326,306	3,050	26.51%	110.85%
2014	161,690	769	210	0.07%	0.09%	0	0				1,361,574,515	326,108	4,175	36.88%	188.62%
2015	162,440	773	210	0.00%	0.09%	0	0				1,735,824,415	326,201	5,321	27.45%	267.84%
2016	194,935	936	208	-0.90%	-0.81%	0	0				1,735,364,690	326,139	5,321	-0.01%	267.82%
2017	206,820	993	208	0.05%	-0.77%	0	0				1,618,031,060	326,043	4,963	-6.73%	243.05%
2018	211,615	1,015	208	0.02%	-0.75%	0	0				1,575,443,005	326,178	4,830	-2.67%	233.88%

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Rate Annual %chg Average Value/Acre: 12.81%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
31,364	ADAMS	254,278,243	48,561,681	105,269,235	1,215,599,865	416,834,232	75,120,840	290,175	1,575,362,795	67,982,370	40,845,552	0	3,800,144,988
cnty sector/value % of total value:		6.69%	1.28%	2.77%	31.99%	10.97%	1.98%	0.01%	41.46%	1.79%	1.07%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
94	AYR	35,684	71,627	220,579	2,239,985	503,905	0	0	0	0	0	0	3,071,780
0.30%	%sector of county sector	0.01%	0.15%	0.21%	0.18%	0.12%							0.08%
	%sector of municipality	1.16%	2.33%	7.18%	72.92%	16.40%							100.00%
25,224	HASTINGS	50,760,744	13,422,730	17,258,675	920,773,750	347,569,368	22,700,995	0	4,872,765	639,780	532,960	0	1,378,531,767
80.42%	%sector of county sector	19.96%	27.64%	16.39%	75.75%	83.38%	30.22%		0.31%	0.94%	1.30%		36.28%
	%sector of municipality	3.68%	0.97%	1.25%	66.79%	25.21%	1.65%		0.35%	0.05%	0.04%		100.00%
214	HOLSTEIN	411,970	0	0	5,886,255	1,409,580	0	0	3,325	0	0	0	7,711,130
0.68%	%sector of county sector	0.16%			0.48%	0.34%			0.00%				0.20%
	%sector of municipality	5.34%			76.33%	18.28%			0.04%				100.00%
757	JUNIATA	941,691	408,792	461,601	24,890,295	5,824,070	180,355	0	80,325	0	0	0	32,787,129
2.41%	%sector of county sector	0.37%	0.84%	0.44%	2.05%	1.40%	0.24%		0.01%				0.86%
	%sector of municipality	2.87%	1.25%	1.41%	75.91%	17.76%	0.55%		0.24%				100.00%
880	KENESAW	995,623	771,409	1,037,656	31,863,295	6,342,924	0	0	528,505	219,720	42,245	0	41,801,377
2.81%	%sector of county sector	0.39%	1.59%	0.99%	2.62%	1.52%			0.03%	0.32%	0.10%		1.10%
	%sector of municipality	2.38%	1.85%	2.48%	76.23%	15.17%			1.26%	0.53%	0.10%		100.00%
66	PROSSER	331,523	8,467	477	2,218,445	75,760	6,395	0	54,590	0	3,150	0	2,698,807
0.21%	%sector of county sector	0.13%	0.02%	0.00%	0.18%	0.02%	0.01%		0.00%		0.01%		0.07%
	%sector of municipality	12.28%	0.31%	0.02%	82.20%	2.81%	0.24%		2.02%		0.12%		100.00%
235	ROSELAND	341,222	51,314	226,502	8,896,160	3,255,005	118,220	0	0	0	0	0	12,888,423
0.75%	%sector of county sector	0.13%	0.11%	0.22%	0.73%	0.78%	0.16%						0.34%
	%sector of municipality	2.65%	0.40%	1.76%	69.02%	25.26%	0.92%						100.00%
205	TRUMBULL	0	0	0	142,900	0	0	0	46,035	0	0	0	188,935
0.65%	%sector of county sector				0.01%				0.00%				0.00%
	%sector of municipality				75.63%				24.37%				100.00%
27,675	Total Municipalities	53,818,457	14,734,339	19,205,490	996,911,085	364,980,612	23,005,965	0	5,585,545	859,500	578,355	0	1,479,679,348
88.24%	%all municip.sectors of cnty	21.17%	30.34%	18.24%	82.01%	87.56%	30.63%		0.35%	1.26%	1.42%		38.94%

Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,371	Value : 3,449,659,952	Growth 24,256,826	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	650	6,119,116	55	816,542	38	567,364	743	7,503,022	
02. Res Improve Land	8,878	177,442,072	661	29,629,415	634	25,247,998	10,173	232,319,485	
03. Res Improvements	9,433	835,237,559	673	141,587,023	650	99,908,063	10,756	1,076,732,645	
04. Res Total	10,083	1,018,798,747	728	172,032,980	688	125,723,425	11,499	1,316,555,152	17,770,255
% of Res Total	87.69	77.38	6.33	13.07	5.98	9.55	70.24	38.16	73.26
05. Com UnImp Land	247	10,916,391	50	1,503,348	48	1,091,035	345	13,510,774	
06. Com Improve Land	1,034	64,888,229	89	6,525,898	81	2,800,885	1,204	74,215,012	
07. Com Improvements	1,053	274,650,006	92	32,862,466	88	23,494,082	1,233	331,006,554	
08. Com Total	1,300	350,454,626	142	40,891,712	136	27,386,002	1,578	418,732,340	2,360,935
% of Com Total	82.38	83.69	9.00	9.77	8.62	6.54	9.64	12.14	9.73
09. Ind UnImp Land	1	773,120	10	313,655	7	191,505	18	1,278,280	
10. Ind Improve Land	13	1,668,365	27	3,118,267	13	456,955	53	5,243,587	
11. Ind Improvements	13	11,628,215	27	53,354,692	14	6,763,795	54	71,746,702	
12. Ind Total	14	14,069,700	37	56,786,614	21	7,412,255	72	78,268,569	3,196,257
% of Ind Total	19.44	17.98	51.39	72.55	29.17	9.47	0.44	2.27	13.18
13. Rec UnImp Land	0	0	0	0	4	382,190	4	382,190	
14. Rec Improve Land	0	0	0	0	2	279,920	2	279,920	
15. Rec Improvements	0	0	0	0	2	36,015	2	36,015	
16. Rec Total	0	0	0	0	6	698,125	6	698,125	26,820
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.02	0.11
Res & Rec Total	10,083	1,018,798,747	728	172,032,980	694	126,421,550	11,505	1,317,253,277	17,797,075
% of Res & Rec Total	87.64	77.34	6.33	13.06	6.03	9.60	70.28	38.19	73.37
Com & Ind Total	1,314	364,524,326	179	97,678,326	157	34,798,257	1,650	497,000,909	5,557,192
% of Com & Ind Total	79.64	73.34	10.85	19.65	9.52	7.00	10.08	14.41	22.91

17. Taxable Total	11,397	1,383,323,073	907	269,711,306	851	161,219,807	13,155	1,814,254,186	23,354,267
% of Taxable Total	86.64	76.25	6.89	14.87	6.47	8.89	80.36	52.59	96.28

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	31	320,090	4,239,786	0	0	0
19. Commercial	22	2,095,260	16,047,089	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	31	320,090	4,239,786
19. Commercial	0	0	0	22	2,095,260	16,047,089
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				53	2,415,350	20,286,875

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	809	74	598	1,481

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	190	4,900,262	303	134,728,631	1,901	968,315,736	2,394	1,107,944,629
28. Ag-Improved Land	15	1,022,299	74	30,544,076	704	398,979,091	793	430,545,466
29. Ag Improvements	15	1,444,346	75	11,504,462	732	83,966,863	822	96,915,671

30. Ag Total					3,216	1,635,405,766
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	29,000	
32. HomeSite Improv Land	5	6.19	128,880	45	49.00	1,354,500	
33. HomeSite Improvements	6	0.00	1,078,980	46	0.00	7,154,920	
34. HomeSite Total							
35. FarmSite UnImp Land	1	9.29	82,000	2	19.59	47,680	
36. FarmSite Improv Land	12	61.29	220,330	71	175.55	990,375	
37. FarmSite Improvements	11	0.00	365,366	68	0.00	4,349,542	
38. FarmSite Total							
39. Road & Ditches	0	19.46	0	0	651.76	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	29,000	2	2.00	58,000	
32. HomeSite Improv Land	417	461.04	12,320,580	467	516.23	13,803,960	
33. HomeSite Improvements	418	0.00	52,104,416	470	0.00	60,338,316	104,689
34. HomeSite Total				472	518.23	74,200,276	
35. FarmSite UnImp Land	15	33.75	164,975	18	62.63	294,655	
36. FarmSite Improv Land	671	1,609.06	8,868,935	754	1,845.90	10,079,640	
37. FarmSite Improvements	688	0.00	31,862,447	767	0.00	36,577,355	797,870
38. FarmSite Total				785	1,908.53	46,951,650	
39. Road & Ditches	0	6,285.98	0	0	6,957.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,257	9,383.96	121,151,926	902,559

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	3	172.38	125,613	3	172.38	125,613

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. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	71,472.16	29.70%	403,721,272	30.52%	5,648.65
46. 1A	103,853.93	43.15%	581,521,721	43.95%	5,599.42
47. 2A1	9,378.92	3.90%	51,204,130	3.87%	5,459.49
48. 2A	18,254.02	7.58%	98,019,666	7.41%	5,369.76
49. 3A1	7,704.36	3.20%	40,818,013	3.09%	5,298.04
50. 3A	2,169.63	0.90%	11,051,906	0.84%	5,093.91
51. 4A1	16,020.29	6.66%	80,613,981	6.09%	5,031.99
52. 4A	11,824.72	4.91%	56,048,145	4.24%	4,739.91
53. Total	240,678.03	100.00%	1,322,998,834	100.00%	5,496.97
Dry					
54. 1D1	10,237.07	22.91%	33,372,863	25.13%	3,260.00
55. 1D	19,093.66	42.73%	58,715,216	44.21%	3,075.12
56. 2D1	1,950.27	4.36%	5,636,298	4.24%	2,890.01
57. 2D	4,926.86	11.03%	13,302,522	10.02%	2,700.00
58. 3D1	2,174.64	4.87%	5,872,096	4.42%	2,700.26
59. 3D	273.24	0.61%	737,748	0.56%	2,700.00
60. 4D1	3,740.03	8.37%	9,406,287	7.08%	2,515.03
61. 4D	2,288.35	5.12%	5,755,275	4.33%	2,515.03
62. Total	44,684.12	100.00%	132,798,305	100.00%	2,971.94
Grass					
63. 1G1	1,516.91	3.80%	2,419,519	4.17%	1,595.03
64. 1G	3,206.30	8.04%	5,114,153	8.82%	1,595.03
65. 2G1	4,935.99	12.38%	7,601,427	13.11%	1,540.00
66. 2G	4,370.04	10.96%	6,489,601	11.19%	1,485.02
67. 3G1	1,426.32	3.58%	2,039,642	3.52%	1,430.00
68. 3G	1,495.03	3.75%	2,100,533	3.62%	1,405.01
69. 4G1	3,768.70	9.45%	5,295,096	9.13%	1,405.02
70. 4G	19,162.69	48.05%	26,923,696	46.43%	1,405.01
71. Total	39,881.98	100.00%	57,983,667	100.00%	1,453.88
Irrigated Total					
Irrigated Total	240,678.03	73.58%	1,322,998,834	87.37%	5,496.97
Dry Total					
Dry Total	44,684.12	13.66%	132,798,305	8.77%	2,971.94
Grass Total					
Grass Total	39,881.98	12.19%	57,983,667	3.83%	1,453.88
72. Waste	1,070.27	0.33%	214,649	0.01%	200.56
73. Other	761.84	0.23%	258,385	0.02%	339.16
74. Exempt	615.31	0.19%	0	0.00%	0.00
75. Market Area Total	327,076.24	100.00%	1,514,253,840	100.00%	4,629.67

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	725.73	4,068,571	26,374.78	146,631,653	213,577.52	1,172,298,610	240,678.03	1,322,998,834
77. Dry Land	357.61	1,123,283	4,700.93	14,458,537	39,625.58	117,216,485	44,684.12	132,798,305
78. Grass	192.53	295,179	1,137.02	1,689,366	38,552.43	55,999,122	39,881.98	57,983,667
79. Waste	9.43	1,814	200.82	42,172	860.02	170,663	1,070.27	214,649
80. Other	10.22	2,504	120.09	29,424	631.53	226,457	761.84	258,385
81. Exempt	0.00	0	183.75	0	431.56	0	615.31	0
82. Total	1,295.52	5,491,351	32,533.64	162,851,152	293,247.08	1,345,911,337	327,076.24	1,514,253,840

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	240,678.03	73.58%	1,322,998,834	87.37%	5,496.97
Dry Land	44,684.12	13.66%	132,798,305	8.77%	2,971.94
Grass	39,881.98	12.19%	57,983,667	3.83%	1,453.88
Waste	1,070.27	0.33%	214,649	0.01%	200.56
Other	761.84	0.23%	258,385	0.02%	339.16
Exempt	615.31	0.19%	0	0.00%	0.00
Total	327,076.24	100.00%	1,514,253,840	100.00%	4,629.67

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 Ayr	18	43,690	49	394,662	49	2,118,870	67	2,557,222	40,515
83.2 Hansen	12	36,500	30	308,403	30	2,059,875	42	2,404,778	0
83.3 Hastings	455	5,307,296	8,127	173,082,730	8,656	817,473,853	9,111	995,863,879	12,692,858
83.4 Holstein	19	102,822	107	975,133	107	5,724,480	126	6,802,435	0
83.5 Juniata	95	533,475	280	5,791,926	309	22,030,082	404	28,355,483	1,559,890
83.6 Kenesaw	26	199,164	355	6,117,939	363	28,680,145	389	34,997,248	398,640
83.7 Pauline	13	39,266	29	203,919	29	667,145	42	910,330	0
83.8 Prosser	16	42,665	45	374,917	45	1,933,525	61	2,351,107	85,595
83.9 Roseland	16	71,142	111	1,422,411	111	8,571,115	127	10,064,668	160,028
83.10 Rural	76	1,486,612	1,038	43,760,790	1,055	186,885,535	1,131	232,132,937	2,859,549
83.11 Suburban	1	22,580	4	166,575	4	624,035	5	813,190	0
84 Residential Total	747	7,885,212	10,175	232,599,405	10,758	1,076,768,660	11,505	1,317,253,277	17,797,075

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	Hansen	0	0	1	1,972	1	0	1	1,972	0
85.2	Hastings	234	12,337,660	954	71,482,534	967	303,286,725	1,201	387,106,919	5,023,635
85.3	Holstein	2	20,285	17	126,884	17	1,265,780	19	1,412,949	0
85.4	Juniata	14	77,135	31	365,260	32	5,565,610	46	6,008,005	0
85.5	Kenesaw	12	62,460	50	388,020	54	5,956,914	66	6,407,394	0
85.6	Prosser	3	8,005	10	41,800	10	1,207,905	13	1,257,710	0
85.7	Roseland	9	42,074	23	123,440	24	3,231,420	33	3,396,934	0
85.8	Rural	89	2,241,435	171	6,928,689	182	82,238,902	271	91,409,026	533,557
86	Commercial Total	363	14,789,054	1,257	79,458,599	1,287	402,753,256	1,650	497,000,909	5,557,192

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,516.91	3.80%	2,419,519	4.17%	1,595.03
88. 1G	3,206.30	8.04%	5,114,153	8.82%	1,595.03
89. 2G1	4,935.99	12.38%	7,601,427	13.11%	1,540.00
90. 2G	4,370.04	10.96%	6,489,601	11.19%	1,485.02
91. 3G1	1,426.32	3.58%	2,039,642	3.52%	1,430.00
92. 3G	1,495.03	3.75%	2,100,533	3.62%	1,405.01
93. 4G1	3,768.70	9.45%	5,295,096	9.13%	1,405.02
94. 4G	19,162.69	48.05%	26,923,696	46.43%	1,405.01
95. Total	39,881.98	100.00%	57,983,667	100.00%	1,453.88
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	39,881.98	100.00%	57,983,667	100.00%	1,453.88
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	39,881.98	100.00%	57,983,667	100.00%	1,453.88

**2019 County Abstract of Assessment for Real Property, Form 45
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

01 Adams

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,215,599,865	1,316,555,152	100,955,287	8.30%	17,770,255	6.84%
02. Recreational	290,175	698,125	407,950	140.59%	26,820	131.34%
03. Ag-Homesite Land, Ag-Res Dwelling	67,982,370	74,200,276	6,217,906	9.15%	104,689	8.99%
04. Total Residential (sum lines 1-3)	1,283,872,410	1,391,453,553	107,581,143	8.38%	17,901,764	6.99%
05. Commercial	416,834,232	418,732,340	1,898,108	0.46%	2,360,935	-0.11%
06. Industrial	75,120,840	78,268,569	3,147,729	4.19%	3,196,257	-0.06%
07. Total Commercial (sum lines 5-6)	491,955,072	497,000,909	5,045,837	1.03%	5,557,192	-0.10%
08. Ag-Farmsite Land, Outbuildings	40,815,367	46,951,650	6,136,283	15.03%	797,870	13.08%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	30,185	0	-30,185	-100.00%		
11. Total Non-Agland (sum lines 8-10)	40,845,552	46,951,650	6,106,098	14.95%	797,870	13.00%
12. Irrigated	1,363,220,090	1,322,998,834	-40,221,256	-2.95%		
13. Dryland	150,908,819	132,798,305	-18,110,514	-12.00%		
14. Grassland	60,853,556	57,983,667	-2,869,889	-4.72%		
15. Wasteland	216,575	214,649	-1,926	-0.89%		
16. Other Agland	163,755	258,385	94,630	57.79%		
17. Total Agricultural Land	1,575,362,795	1,514,253,840	-61,108,955	-3.88%		
18. Total Value of all Real Property (Locally Assessed)	3,392,035,829	3,449,659,952	57,624,123	1.70%	24,256,826	0.98%

2019 Assessment Survey for Adams County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$502,860
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	none - appraisal work is done in-house
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$20,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$52,685

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION
2.	CAMA software:
	CAMAVISION
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; adams.nebraskaassessors.com
7.	Who maintains the GIS software and maps?
	IT Department
8.	Personal Property software:
	CAMAVISION

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Adams County

1.	Valuation data collection done by:																
	The appraisal staff.																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural improvements throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.	2	Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.	3	Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.	4	Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.	5	Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.	6	Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.	AG	Agricultural improvements throughout the county
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AG	Agricultural improvements throughout the county																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Only the cost approach is used to estimate the market value of residential properties.																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	The current depreciation tables have been used for a number of years and are believed to be from the CAMA system.																
5.	Are individual depreciation tables developed for each valuation group?																
	No																
6.	Describe the methodology used to determine the residential lot values?																
	Sales comparison approach; lots are analyzed by square foot, per lot, or per acre.																
7.	How are rural residential site values developed?																
	Using an allocation method from rural residential sales.																

8. Describe the methodology used to determine value for vacant lots being held for sale or resale?

The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale

9.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2011	2015	2019	2014-2018
2	2011	2015	2019	2015
3	2011	2015	2019	2015
4	2011	2015	2019	2016
5	2011	2015	2019	2018
6	2011	2015	2019	2017
AG	2011	2015	2019	2018

2019 Commercial Assessment Survey for Adams County

1.	Valuation data collection done by:																		
	The appraisal staff.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hastings. Has a very active trade and business center, as well as a hospital and college.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Villages and Rural - all commercial and industrial parcels located outside of Hastings.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hastings. Has a very active trade and business center, as well as a hospital and college.	3	Villages and Rural - all commercial and industrial parcels located outside of Hastings.									
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1	Hastings. Has a very active trade and business center, as well as a hospital and college.																		
3	Villages and Rural - all commercial and industrial parcels located outside of Hastings.																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Sales comparison and cost approaches are primarily used to estimate the market value of commercial property; the income approach is used when available.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	All unique commercial properties are appraised in-house; comparable sales from outside of the county are used when necessary.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Tables provided by the CAMA vendor are used for depreciation studies.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	No																		
6.	Describe the methodology used to determine the commercial lot values.																		
	The sales comparison is used to determine commercial lot values; lots are analyzed by the square foot and acre.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2015	2018	2015	3	2011	2015	2014	2014
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2019 Agricultural Assessment Survey for Adams County

1.	Valuation data collection done by:	
	The appraisal staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	01	Similar soils, NRD, and topography. No economic differences have been discerned.
	<u>Year Land Use Completed</u>	2018
3.	Describe the process used to determine and monitor market areas.	
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Small parcels are reviewed for primary use, and either typically considered agricultural or rural residential; recreational land influences are studied through sales verification.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	Yes	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	In Adams County, only feedlots and hog confinements fall into the intensive use category. The intensive use land is valued at \$1,000 and acre based on sales analysis and comparison to other counties in the region.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	The county values WRP land based on sales of land enrolled in WRP and is valued at \$1,015 per acre.	
	<i><u>If your county has special value applications, please answer the following</u></i>	
8a.	How many special valuation applications are on file?	
	N/A	
8b.	What process was used to determine if non-agricultural influences exist in the county?	
	N/A	
	<i><u>If your county recognizes a special value, please answer the following</u></i>	
8c.	Describe the non-agricultural influences recognized within the county.	

	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Adams County Assessor's Office

Three Year Plan of Assessment

July 27, 2018

Adams County

Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

General Description of Office:

There are approximately 16,246 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,400 personal property schedules filed and approximately 1,000 homestead exemptions forms processed per year.

The office staff consists of the county assessor, one deputy assessor, one full time head appraiser, three associate appraisers, one full time senior clerk, one full time office clerk, and 1 part time office clerk. The assessor supervises all proceedings in the office and controls the valuation procedures. The head appraiser oversees the job duties and performance of the associate appraisers and assists the assessor in valuation procedures. The associate appraisers assist with the valuation for the residential, agricultural, and commercial properties, and do the pick-up work for all property classes as assigned. The deputy assessor is in charge of the transfer statements, splits and combos, and reporting to the state as well as assisting the office clerks in handling everyday occurrences and taxpayers inquiries/issues by taking personal property schedules, homestead exemptions, address changes, and any other assistance as needed. The senior clerk specializes in personal property, while the full time office clerk specializes in exemptions and mobile home issues.

Budgeting:

The proposed budget for 2018-2019 is \$501,810. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated as the real estate transfers are processed but with the implementation of GIS, the information is also available electronically. All of the books were reprinted which was completed in 2010.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Filed:

Abstract- Due March 19th
 Certification of Values- August 20th
 School District Taxable Value Report- August 25th
 Generate Tax Roll- November 22nd
 Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 1st – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until July 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types:

	Parcels	% of Total Parcels	Values	% of Taxable Value Base
Residential	11,562	71%	\$1,216,446,375	36%
Commercial	1,567	9.6%	\$420,999,080	12%
Industrial	73	.4%	\$75,168,765	2%
Recreational	6	0%	\$290,175	0%
Agricultural	3,038	19%	\$1,682,706,180	50%
Total	16,246	100%	\$3,395,610,575	100%

Agricultural land is 50% of the real property valuation base and 81% of that is assessed as irrigated.

Four residential neighborhoods and Two Small villages consisting of 1,621 parcels as well as 1,501 commercial parcels were reviewed in 2015. Thirteen Hastings neighborhoods consisting of 3,428 parcels were reviewed in 2016. In 2017, there were 8 residential neighborhoods reviewed consisting of 3,474 urban parcels and 503 parcels in the small villages of Holstein, Roseland, Ayr, Pauline, Prosser, and Hansen. The commercial neighborhood boundaries were redeveloped and a land study was completed for the Hastings commercial area for valuation purposes. The 2018 assessment year consists a full ag-land review of both improved and unimproved parcels, as well as 5 urban residential neighborhoods totaling 1,614 parcels.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the property record cards, in the CAMA system, and in the cadastral maps.

A sales review of residential, commercial, and rural properties will be completed for the sales file. A questionnaire is sent to each buyer of a sold property and an inspection is performed as needed.

2018 Plan of Assessment

Adams County Assessor's Office

Ratio studies are done on each property type and market area based on current sales beginning in September of each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

Assessment Actions Planned for the 2019 Roll Year:

Residential:

Eight residential urban neighborhoods are set to be physically reviewed consisting of approximately 845 parcels. A full review of mobile homes and exempt properties will also be conducted. There is also a strong possibility of adding additional parcels to the review as we convert to a new Computer Automated Mass Appraisal system which will develop a new depreciation model for out county using the cost figures of the new system. The physical review consists of checking measurements, qualities, conditions, interior information, and taking a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up as needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2019.

Agricultural Land:

Physical inspections were completed for the 2019 assessment year and will then be reviewed as needed.

Commercial:

Parcels located at the Naval Ammunition Depot will be physically reviewed for 2019. There will be a review of the Hastings market areas or occupancy codes most out of compliance as well. Physical reviews will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2019.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. The capability to build a multitude of different visual layers is only restricted by the expanse our property data.

Assessment Actions Planned for the 2020 Roll Year:

Residential:

8 Adams county small villages consisting of 1,347 parcels will be physically reviewed. We will be continuing to review properties and neighborhoods once every 6 years as required by the State. The physical reviews consist of checking measurements, qualities, conditions, interior information and taking a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2020.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of 1,681 parcels in Hastings and small villages. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2020.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building of the ag-land use layer will continue.

Assessment Actions Planned for the 2021 Roll Year:**Residential:**

8 Hastings neighborhoods consisting of 845 parcels will be physically reviewed, 1396 Exempt properties will be physically reviewed, 639 mobile home properties will be physically reviewed, 156 properties at the NAD will be physically reviewed and 9 general properties will be physically reviewed. We will be caught up on our 6 year review at the end of 2019 as required by State Statute. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2019.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2019.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue. Aerial imagery will be updated with scheduled flyover in March 2019.