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DEPARTMENT OF REVENUE

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

GOSPER 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 Gosper County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Gosper County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cheryl Taft, Gosper County Assessor

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Introduction

[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.

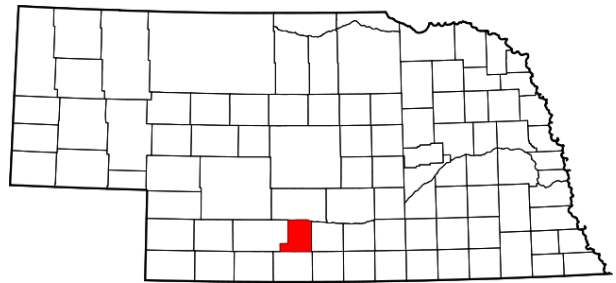
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

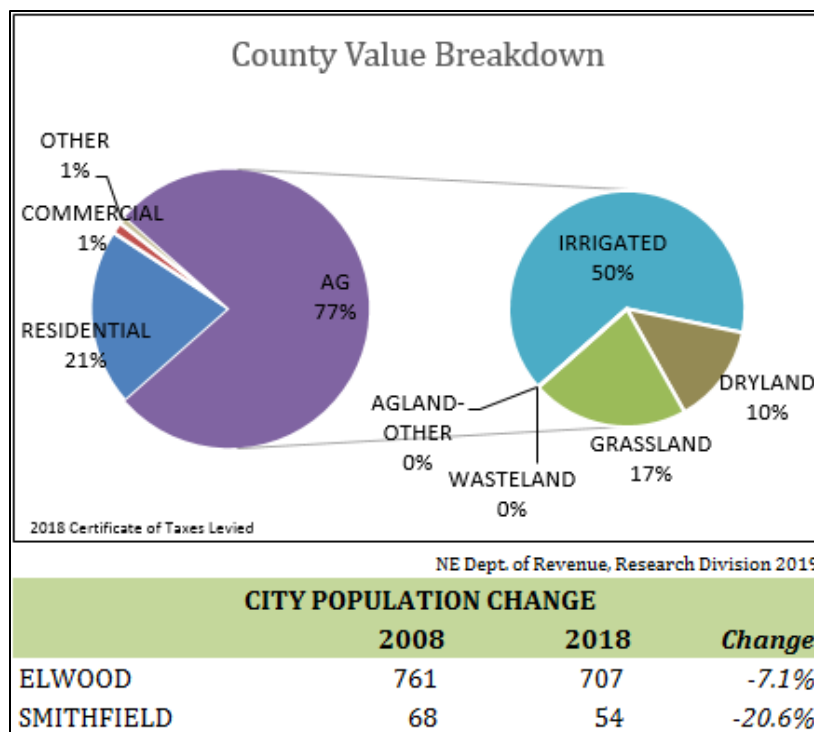
**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County had 2,028 residents, per the Census Bureau Quick Facts for 2017, a 1% population decline from the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$141,726 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the latest information available from the U.S. Census Bureau, there were 61 employer establishments with total employment of 195, an 11% decrease in total employment from the prior year.



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

2019 Residential Correlation for Gosper County

Assessment Actions

For the 2019 assessment year, the county updated costing and depreciation for the entire residential class. Lot values were updated within the villages of Elwood and Smithfield along with leasehold values at Johnson Lake. Rural home sites values were also reviewed and updated at this time. In addition, all pick-up work was completed timely.

Assessment Practice Review

One part of the review is to ensure information is submitted accurately and in a timely manner to the state sales file. An audit of the assessed values compared to the property record cards is completed along with review of the sales information compared to the Real Estate Transfer Statements (Form 521) for accuracy. The review indicated some errors, however; the county manually entered sales due to a change in Computer Assisted Mass Appraisal (CAMA) vendors. This is not normal practice and the county has accurately submitted information in the past. Frequency of the submission of the sales indicate that the county has been timely exporting data to the state sales file.

The sales verification and review procedures of the county were also examined. The county utilizes questionnaires to verify sales and receives a large portion back. The sales usability of the residential class is slightly higher than typical.

Additionally, valuation groups were evaluated to ensure that unique economic factors were identified. Although, the county only consists of two villages, there are four distinct valuation groups. Group 1 is the village of Elwood, the county seat. Elwood has a school system and basic amenities. Smithfield, Group 2, is a smaller village with no amenities. Group 3, consist of parcels around Johnson Lake. This area is subject to recreational influences and draws buyers from outside of the area. The last valuation group is comprised of rural residential parcels that are outside of the lake's influence. Each valuation group represents a truly unique economic dynamic independent of one another.

The six-year inspection and review cycle was discussed with the county assessor. All review work is conducted in-house by the staff. This involves an onsite inspection with new pictures and updating property record cards. The inspection is conducted in a three-year timeframe then will be completed again at the beginning of the new six-year cycle. The inspection work was last completed in 2015-2017.

The county assessor normally updates costing and depreciation biennially across all valuation groups. This has not happened over the last few years due to the conversion of CAMA vendors. However, the county has updated the costing and depreciation for the 2019 assessment year. Lot values around the lake, villages, and acreages were studied and updated for the 2019 assessment

2019 Residential Correlation for Gosper County

year. The county keeps a valuation methodology in the office explaining the processes used in establishing value.

Description of Analysis

For the residential class of property, Gosper County recognizes four separate and distinct valuation group.

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

Review of the statistical sample show that overall all three measures of central tendency are within the range. The qualitative statistics are within the recommended guidelines established by IAAO. Three of the four individual valuation groups have a sufficient number of sales for measurement. All three groups have medians within the acceptable range. Although Valuation Group 2 lacks a meaningful number of sales for measurement, review of historical value changes show that Smithfield has changed one percent point annually over the last 10 years. This is consistent with villages of similar economics from the surrounding counties.

Review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) show that the residential class increased overall at a rate of approximately 11%. This mirrors the increase to the sample indicating that the valuation changes were equitably applied across the entire residential class.

Equalization and Quality of Assessment

Based on the statistical sample and review of the assessment practices, the quality of assessment of the residential class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	23	94.94	93.25	94.88	16.79	98.28
2	3	89.49	87.74	89.61	12.56	97.91
3	27	96.64	95.72	97.43	13.20	98.24
4	11	92.56	95.26	91.03	15.57	104.65
____ ALL ____	64	95.62	94.38	95.51	14.97	98.82

2019 Residential Correlation for Gosper County

Level of Value

Based on analysis of all available information, the level of value for the residential class of property in Gosper County is 96%.

2019 Commercial Correlation for Gosper County

Assessment Actions

For the 2019 assessment year, the county assessor updated the costing to 2017 and changed land values for the commercial parcels. Additionally, pick-up work was completed in a timely manner including valuing a new chicken egg facility and fertilizer supply company.

Assessment Practice Review

Several aspects of the review are conducted simultaneously for all three-property classes. These audits include the comparison of Real Estate Transfer Statements (Form 521) to exported sales information, timely submission of sales to the sales file and accuracy of the assessed values compared to property record card. All of the reviews indicate that the county is accurately exporting their data in a timely manner. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The county's processes for verifying and qualifying sales is the same regardless of class. Questionnaires are sent out to verify and determine qualification status. The utilization ratio for the commercial class is typical. However, the percentage varies year to year as it is skewed by the low number of total sales in the commercial class. Review of all sales indicate that the non-qualified sales are adequately coded and comments well explained. It is believed that all arm's-length sales are available for measurement.

Valuation Groups are reviewed to ensure that economic characteristics that affect value are adequately identified. Currently, there are no separate valuation groups for the commercial class in Gosper County. There are few commercial parcels with the majority residing in the village of Elwood.

The completeness and frequency of the county's physical inspection cycle was also evaluated. With so few commercial parcels, the inspection of the commercial class is conducted in tandem with the residential cycle. The review was last completed in 2015. The county complies with the six-year inspection and review cycle.

The appraisal tables of the county were reviewed with the county assessor. Both commercial and residential tables are updated in the same year. Costing and depreciation tables were last updated in 2014. Due to the lack of commercial parcels and vacant land sales, commercial lots are valued the same as residential lots and were updated for the 2019 assessment year.

Description of Analysis

There is one valuation groups within the commercial class of property. Gosper County has fewer than 100 improved commercial parcels.

2019 Commercial Correlation for Gosper County

The statistical profile consists of eight qualified sales over the three-year study period. The median is the only measure of central tendency within the acceptable range. The qualitative statistics are very high; indicating a wide range of dispersion within the sales. The sample is considered statistically unreliable for measurement purposes.

Historical value change trends over time were compared to villages of similar economics revealing that the commercial class has changed at a similar percentage. The 2019 Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL), along with the statistical sample indicate that minimal valuation changes occurred for the 2019 assessment year.

Equalization and Quality of Assessment

Although the statistical sample is considered insufficient for measurement, review of the assessment practices indicate that the values of the commercial class of property in Gosper County are uniform and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	8	98.29	127.36	102.66	57.67	124.06
____ALL____	8	98.29	127.36	102.66	57.67	124.06

Level of Value

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

2019 Agricultural Correlation for Gosper County

Assessor Actions

For the 2019 assessment year, the county assessor updated costing, land values and depreciation for all rural dwellings. The county assessor conducted a market analysis of agricultural sales within the county. This study revealed that irrigated values of Market Area 1 could be decreased; therefore, a 3% decrease was applied to irrigated land in Market Area 1. Due to the lack of market data, dryland in Market Area 1 has historically moved parallel to irrigated land values. As a result, the county lowered the dryland by 3% as well. In Market Area 4, the sales indicated that an across the board adjustment to values was warranted. All three subclasses decreased 5%. Additionally, pick-up work was completed within a timely manner.

Assessment Practice Review

Several aspects of the review are conducted simultaneously for all three-property classes. These audits include the comparison of Real Estate Transfer Statements (Form 521) to exported sales information, timely submission of sales to the sales file and accuracy of the assessed values compared to property record card. All of the reviews indicate that the county is accurately exporting their data in a timely manner.

Sales qualification and verification processes were discussed with the county as part of the review. Sales questionnaires are used to verify information and determine qualifications. The utilization ratio for the agricultural class is high compared to what is typical.

Market areas were evaluated to ensure that unique economic forces driving market value are identified. There are two separate market areas for agricultural land in Gosper County. Market Area 1 is the northern region of the county; it characterized by flat and slightly rolling hills with good quality cropland. Area 4 is the southern region comprised of a more rugged terrain where the primary use is grassland for grazing with some cropping where feasible.

The physical inspection and review cycle was also examined. Agricultural homes and outbuildings are inspected once every six years on the same cycle as rural residential parcels. The same appraisal process is utilized for both the rural residential and agricultural homes. Outbuildings are costed using Marshall & Swift then depreciated based on the age and condition. Land use is reviewed when new imagery is made available. The county is not currently identifying lands within government programs such as Conservation Reserve Enhancement Program (CREP) or Conservation Reserve Program (CRP). Land is being inventoried based upon the current use of the lands.

Description of Analysis

Review of the statistical sample shows that all three measures of central tendency are within the acceptable range overall. A review of the market areas individually show that both market areas have medians that are within the acceptable range as well.

2019 Agricultural Correlation for Gosper County

When stratified by the 80% Majority Land Use (MLU) by subclass, only the irrigated land subclass has a measurable number of sales with a median within the range. With so few dryland sales occurring in any three-year study period, the county has historically moved dryland values at the same rate as the irrigated land.

Adjustments to the subclasses within both market areas mimic the regional trends. Additionally, a comparison of values set by the county assessor to values of surrounding counties support cross county lines equalization.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued using the same appraisal methods as the rural residential, which measured within an acceptable range. Agricultural home sites are also valued the same as rural residential sites. It is believed that agricultural outbuildings and sites have achieved the statutory level.

Review of the statistical sample along with the assessment practices indicate that 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
<u>Irrigated</u>						
County	10	71.80	69.74	69.78	07.13	99.94
1	6	72.46	72.11	71.71	05.31	100.56
4	4	69.79	66.20	66.49	10.06	99.56
<u>Dry</u>						
County	5	72.85	70.99	67.03	08.59	105.91
1	2	70.71	70.71	68.03	10.79	103.94
4	3	72.85	71.17	66.59	07.34	106.88
<u>Grass</u>						
County	3	65.35	81.17	75.55	26.43	107.44
1	3	65.35	81.17	75.55	26.43	107.44
<u>ALL</u>	29	71.34	72.96	72.27	12.45	100.95

Level of Value

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

2019 Opinions of the Property Tax Administrator for Gosper County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	64	Median	95.62
Total Sales Price	\$11,604,580	Mean	94.38
Total Adj. Sales Price	\$11,604,580	Wgt. Mean	95.51
Total Assessed Value	\$11,083,520	Average Assessed Value of the Base	\$127,355
Avg. Adj. Sales Price	\$181,322	Avg. Assessed Value	\$173,180

Confidence Interval - Current

95% Median C.I	90.28 to 102.11
95% Wgt. Mean C.I	91.33 to 99.69
95% Mean C.I	89.79 to 98.97
% of Value of the Class of all Real Property Value in the County	20.54
% of Records Sold in the Study Period	4.86
% of Value Sold in the Study Period	6.61

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	71	93	93.09
2017	75	94	94.23
2016	67	93	92.54
2015	69	97	96.67

2019 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	8	Median	98.29
Total Sales Price	\$662,500	Mean	127.36
Total Adj. Sales Price	\$662,500	Wgt. Mean	102.66
Total Assessed Value	\$680,149	Average Assessed Value of the Base	\$110,856
Avg. Adj. Sales Price	\$82,813	Avg. Assessed Value	\$85,019

Confidence Interval - Current

95% Median C.I	48.75 to 261.20
95% Wgt. Mean C.I	82.81 to 122.51
95% Mean C.I	59.10 to 195.62
% of Value of the Class of all Real Property Value in the County	1.47
% of Records Sold in the Study Period	7.41
% of Value Sold in the Study Period	5.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	9	100	92.89
2017	8	100	92.28
2016	7	100	89.88
2015	9	100	91.16

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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 : 64
Total Sales Price : 11,604,580
Total Adj. Sales Price : 11,604,580
Total Assessed Value : 11,083,520
Avg. Adj. Sales Price : 181,322
Avg. Assessed Value : 173,180

MEDIAN : 96
WGT. MEAN : 96
MEAN : 94
COD : 14.97
PRD : 98.82

COV : 19.87
STD : 18.75
Avg. Abs. Dev : 14.31
MAX Sales Ratio : 125.78
MIN Sales Ratio : 25.10

95% Median C.I. : 90.28 to 102.11
95% Wgt. Mean C.I. : 91.33 to 99.69
95% Mean C.I. : 89.79 to 98.97

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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	10	95.54	96.21	100.80	12.73	95.45	77.03	114.79	81.93 to 111.79	233,390	235,257	
01-JAN-17 To 31-MAR-17	5	84.01	86.86	88.29	17.03	98.38	69.19	109.09	N/A	114,690	101,264	
01-APR-17 To 30-JUN-17	7	109.24	108.10	102.87	09.69	105.08	88.84	124.75	88.84 to 124.75	228,643	235,198	
01-JUL-17 To 30-SEP-17	8	93.37	87.74	95.08	21.05	92.28	25.10	115.41	25.10 to 115.41	142,113	135,123	
01-OCT-17 To 31-DEC-17	6	96.69	95.86	98.43	13.88	97.39	70.00	125.78	70.00 to 125.78	85,667	84,323	
01-JAN-18 To 31-MAR-18	8	93.01	90.05	92.07	14.79	97.81	49.51	122.97	49.51 to 122.97	252,094	232,109	
01-APR-18 To 30-JUN-18	13	98.72	93.97	89.84	11.15	104.60	65.55	120.35	81.30 to 103.73	179,314	161,098	
01-JUL-18 To 30-SEP-18	7	96.29	95.44	94.73	13.71	100.75	68.67	117.49	68.67 to 117.49	156,857	148,597	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	30	97.93	95.17	98.96	16.22	96.17	25.10	124.75	87.11 to 109.09	188,158	186,209	
01-OCT-17 To 30-SEP-18	34	95.40	93.68	92.24	13.54	101.56	49.51	125.78	90.28 to 102.11	175,289	161,684	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	26	97.46	94.93	97.77	17.19	97.10	25.10	125.78	84.01 to 109.09	147,110	143,832	
<u>ALL</u>	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	23	94.94	93.25	94.88	16.79	98.28	25.10	122.97	83.91 to 103.32	113,460	107,654	
2	3	89.49	87.74	89.61	12.56	97.91	70.00	103.73	N/A	52,667	47,195	
3	27	96.64	95.72	97.43	13.20	98.24	65.55	124.75	88.84 to 108.13	243,870	237,606	
4	11	92.56	95.26	91.03	15.57	104.65	49.51	125.78	81.30 to 111.07	204,773	186,412	
<u>ALL</u>	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	
06												
07												
<u>ALL</u>	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	

37 Gosper
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 : 64
 Total Sales Price : 11,604,580
 Total Adj. Sales Price : 11,604,580
 Total Assessed Value : 11,083,520
 Avg. Adj. Sales Price : 181,322
 Avg. Assessed Value : 173,180

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 94
 COD : 14.97
 PRD : 98.82

COV : 19.87
 STD : 18.75
 Avg. Abs. Dev : 14.31
 MAX Sales Ratio : 125.78
 MIN Sales Ratio : 25.10

95% Median C.I. : 90.28 to 102.11
 95% Wgt. Mean C.I. : 91.33 to 99.69
 95% Mean C.I. : 89.79 to 98.97

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	70.00	70.00	70.00	00.00	100.00	70.00	70.00	N/A	10,000	7,000	
Less Than 30,000	3	70.00	66.28	57.67	37.44	114.93	25.10	103.73	N/A	16,667	9,612	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	
Greater Than 14,999	63	96.29	94.77	95.53	14.66	99.20	25.10	125.78	91.79 to 102.11	184,041	175,818	
Greater Than 29,999	61	96.29	95.76	95.67	13.80	100.09	49.51	125.78	91.79 to 102.11	189,419	181,224	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	70.00	70.00	70.00	00.00	100.00	70.00	70.00	N/A	10,000	7,000	
15,000 TO 29,999	2	64.42	64.42	54.59	61.04	118.01	25.10	103.73	N/A	20,000	10,918	
30,000 TO 59,999	5	108.66	104.09	103.88	11.09	100.20	77.03	121.24	N/A	49,600	51,523	
60,000 TO 99,999	14	99.67	99.08	98.88	13.66	100.20	70.17	125.78	84.01 to 117.49	77,152	76,289	
100,000 TO 149,999	8	86.70	86.63	87.31	10.52	99.22	68.67	101.83	68.67 to 101.83	117,863	102,905	
150,000 TO 249,999	20	99.20	95.85	95.78	15.83	100.07	49.51	124.75	86.78 to 109.09	202,015	193,489	
250,000 TO 499,999	11	93.66	92.94	94.07	08.98	98.80	65.98	109.24	81.30 to 105.93	328,750	309,260	
500,000 TO 999,999	3	100.92	100.52	100.44	07.58	100.08	88.84	111.79	N/A	542,333	544,713	
1,000,000 +												
<u>ALL</u>	64	95.62	94.38	95.51	14.97	98.82	25.10	125.78	90.28 to 102.11	181,322	173,180	

37 Gosper
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 : 8
Total Sales Price : 662,500
Total Adj. Sales Price : 662,500
Total Assessed Value : 680,149
Avg. Adj. Sales Price : 82,813
Avg. Assessed Value : 85,019

MEDIAN : 98
WGT. MEAN : 103
MEAN : 127
COD : 57.67
PRD : 124.06

COV : 64.09
STD : 81.63
Avg. Abs. Dev : 56.68
MAX Sales Ratio : 261.20
MIN Sales Ratio : 48.75

95% Median C.I. : 48.75 to 261.20
95% Wgt. Mean C.I. : 82.81 to 122.51
95% Mean C.I. : 59.10 to 195.62

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	1	124.43	124.43	124.43	00.00	100.00	124.43	124.43	N/A	122,000	151,799	
01-JAN-16 To 31-MAR-16												
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16	2	70.83	70.83	84.54	31.17	83.78	48.75	92.91	N/A	118,750	100,394	
01-OCT-16 To 31-DEC-16												
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	2	84.31	84.31	98.24	22.96	85.82	64.95	103.66	N/A	117,750	115,674	
01-JUL-17 To 30-SEP-17	1	76.12	76.12	76.12	00.00	100.00	76.12	76.12	N/A	42,500	32,350	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685	
01-JUL-18 To 30-SEP-18	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	3	92.91	88.70	98.08	27.16	90.44	48.75	124.43	N/A	119,833	117,529	
01-OCT-16 To 30-SEP-17	3	76.12	81.58	94.86	16.95	86.00	64.95	103.66	N/A	92,667	87,899	
01-OCT-17 To 30-SEP-18	2	254.03	254.03	255.46	02.83	99.44	246.85	261.20	N/A	12,500	31,933	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	2	70.83	70.83	84.54	31.17	83.78	48.75	92.91	N/A	118,750	100,394	
01-JAN-17 To 31-DEC-17	3	76.12	81.58	94.86	16.95	86.00	64.95	103.66	N/A	92,667	87,899	
<u>ALL</u>	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019	
<u>ALL</u>	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019	
04												
<u>ALL</u>	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019	

37 Gosper
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 : 8
Total Sales Price : 662,500
Total Adj. Sales Price : 662,500
Total Assessed Value : 680,149
Avg. Adj. Sales Price : 82,813
Avg. Assessed Value : 85,019

MEDIAN : 98
WGT. MEAN : 103
MEAN : 127
COD : 57.67
PRD : 124.06

COV : 64.09
STD : 81.63
Avg. Abs. Dev : 56.68
MAX Sales Ratio : 261.20
MIN Sales Ratio : 48.75

95% Median C.I. : 48.75 to 261.20
95% Wgt. Mean C.I. : 82.81 to 122.51
95% Mean C.I. : 59.10 to 195.62

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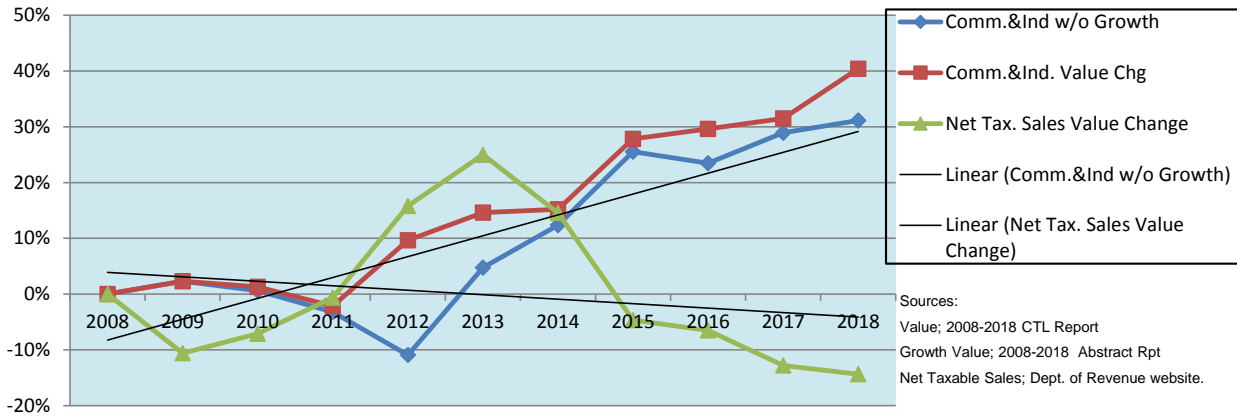
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685
Less Than 30,000	2	254.03	254.03	255.46	02.83	99.44	246.85	261.20	N/A	12,500	31,933
Ranges Excl. Low \$											
Greater Than 4,999	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019
Greater Than 14,999	7	92.91	110.29	100.45	46.04	109.80	48.75	261.20	48.75 to 261.20	93,214	93,638
Greater Than 29,999	6	84.52	85.14	96.67	25.86	88.07	48.75	124.43	48.75 to 124.43	106,250	102,714
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685
15,000 TO 29,999	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180
30,000 TO 59,999	3	64.95	63.27	62.84	14.04	100.68	48.75	76.12	N/A	40,167	25,241
60,000 TO 99,999											
100,000 TO 149,999	1	124.43	124.43	124.43	00.00	100.00	124.43	124.43	N/A	122,000	151,799
150,000 TO 249,999	2	98.29	98.29	98.42	05.47	99.87	92.91	103.66	N/A	197,500	194,381
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	155.90	155.90	107.26	58.34	145.35	64.95	246.85	N/A	21,500	23,060
353	1	103.66	103.66	103.66	00.00	100.00	103.66	103.66	N/A	202,500	209,912
381	1	124.43	124.43	124.43	00.00	100.00	124.43	124.43	N/A	122,000	151,799
386	1	76.12	76.12	76.12	00.00	100.00	76.12	76.12	N/A	42,500	32,350
471	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	192,500	178,850
473	1	48.75	48.75	48.75	00.00	100.00	48.75	48.75	N/A	45,000	21,938
477	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180
ALL	8	98.29	127.36	102.66	57.67	124.06	48.75	261.20	48.75 to 261.20	82,813	85,019

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	\$ 7,666,201	\$ 63,490		\$ 7,602,711	--	\$ 5,989,758	--
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	2.32%	\$ 5,354,576	-10.60%
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
Ann %chg		3.45%		Average	-1.44%	-1.54%	-1.08%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	2.32%	2.32%	-10.60%
2010	0.62%	1.28%	-7.09%
2011	-3.18%	-2.15%	-0.61%
2012	-10.94%	9.65%	15.82%
2013	4.73%	14.63%	25.00%
2014	12.36%	15.19%	14.58%
2015	25.54%	27.84%	-4.68%
2016	23.48%	29.60%	-6.49%
2017	28.94%	31.51%	-12.79%
2018	31.13%	40.41%	-14.37%

County Number	37
County Name	Gosper

37 Gosper
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 : 29
Total Sales Price : 17,278,534
Total Adj. Sales Price : 17,278,534
Total Assessed Value : 12,487,773
Avg. Adj. Sales Price : 595,812
Avg. Assessed Value : 430,613

MEDIAN : 71
WGT. MEAN : 72
MEAN : 73
COD : 12.45
PRD : 100.95

COV : 18.26
STD : 13.32
Avg. Abs. Dev : 08.88
MAX Sales Ratio : 114.99
MIN Sales Ratio : 51.04

95% Median C.I. : 65.18 to 74.16
95% Wgt. Mean C.I. : 67.39 to 77.16
95% Mean C.I. : 67.89 to 78.03

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	2	87.73	87.73	91.02	13.28	96.39	76.08	99.38	N/A	655,000	596,178
01-JAN-16 To 31-MAR-16	6	67.50	67.17	68.86	04.24	97.55	60.43	74.06	60.43 to 74.06	782,667	538,916
01-APR-16 To 30-JUN-16	3	84.34	83.36	83.23	14.06	100.16	65.07	100.66	N/A	631,104	525,267
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	1	58.51	58.51	58.51	00.00	100.00	58.51	58.51	N/A	589,000	344,595
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638
01-JUL-17 To 30-SEP-17	4	72.56	68.63	66.46	09.62	103.27	51.04	78.36	N/A	730,793	485,717
01-OCT-17 To 31-DEC-17	6	71.11	71.50	72.28	07.23	98.92	63.08	80.24	63.08 to 80.24	469,744	339,541
01-JAN-18 To 31-MAR-18	1	73.58	73.58	73.58	00.00	100.00	73.58	73.58	N/A	870,000	640,147
01-APR-18 To 30-JUN-18	3	71.61	69.36	67.56	05.52	102.66	62.30	74.16	N/A	520,195	351,451
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	11	68.37	75.32	75.98	14.48	99.13	60.43	100.66	65.07 to 99.38	718,119	545,605
01-OCT-16 To 30-SEP-17	8	68.81	72.07	66.69	18.24	108.07	51.04	114.99	51.04 to 114.99	516,272	344,297
01-OCT-17 To 30-SEP-18	10	71.48	71.07	71.09	06.32	99.97	62.30	80.24	63.08 to 78.34	524,905	373,175
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	10	67.50	71.16	71.80	11.64	99.11	58.51	100.66	60.43 to 84.34	717,831	515,389
01-JAN-17 To 31-DEC-17	13	71.34	72.85	69.93	12.77	104.18	51.04	114.99	63.17 to 78.36	489,203	342,079
<u>ALL</u>	29	71.34	72.96	72.27	12.45	100.95	51.04	114.99	65.18 to 74.16	595,812	430,613

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	69.86	74.09	72.52	15.26	102.16	58.51	114.99	63.08 to 80.24	621,695	450,842
4	15	71.61	71.90	72.02	10.04	99.83	51.04	99.38	65.18 to 76.08	571,653	411,733
<u>ALL</u>	29	71.34	72.96	72.27	12.45	100.95	51.04	114.99	65.18 to 74.16	595,812	430,613

37 Gosper
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 : 29
Total Sales Price : 17,278,534
Total Adj. Sales Price : 17,278,534
Total Assessed Value : 12,487,773
Avg. Adj. Sales Price : 595,812
Avg. Assessed Value : 430,613

MEDIAN : 71
WGT. MEAN : 72
MEAN : 73
COD : 12.45
PRD : 100.95

COV : 18.26
STD : 13.32
Avg. Abs. Dev : 08.88
MAX Sales Ratio : 114.99
MIN Sales Ratio : 51.04

95% Median C.I. : 65.18 to 74.16
95% Wgt. Mean C.I. : 67.39 to 77.16
95% Mean C.I. : 67.89 to 78.03

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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	72.46	72.11	71.71	05.31	100.56	65.07	80.24	65.07 to 80.24	1,037,132	743,722
1	6	72.46	72.11	71.71	05.31	100.56	65.07	80.24	65.07 to 80.24	1,037,132	743,722
_____Dry_____											
County	4	75.60	73.16	71.09	06.87	102.91	63.08	78.36	N/A	226,623	161,113
1	2	70.71	70.71	68.03	10.79	103.94	63.08	78.34	N/A	254,338	173,026
4	2	75.61	75.61	75.01	03.65	100.80	72.85	78.36	N/A	198,908	149,201
_____Grass_____											
County	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638
1	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638
_____ALL_____	29	71.34	72.96	72.27	12.45	100.95	51.04	114.99	65.18 to 74.16	595,812	430,613

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	10	71.80	69.74	69.78	07.13	99.94	51.04	80.24	65.07 to 74.16	987,815	689,281
1	6	72.46	72.11	71.71	05.31	100.56	65.07	80.24	65.07 to 80.24	1,037,132	743,722
4	4	69.79	66.20	66.49	10.06	99.56	51.04	74.16	N/A	913,839	607,619
_____Dry_____											
County	5	72.85	70.99	67.03	08.59	105.91	62.30	78.36	N/A	337,415	226,157
1	2	70.71	70.71	68.03	10.79	103.94	63.08	78.34	N/A	254,338	173,026
4	3	72.85	71.17	66.59	07.34	106.88	62.30	78.36	N/A	392,800	261,579
_____Grass_____											
County	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638
1	3	65.35	81.17	75.55	26.43	107.44	63.17	114.99	N/A	206,000	155,638
_____ALL_____	29	71.34	72.96	72.27	12.45	100.95	51.04	114.99	65.18 to 74.16	595,812	430,613

Gosper County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	n/a	5000	4245	3530	3300	3100	3060	2835	4774
Dawson	1	n/a	5044	4732	4275	3850	3592	3325	3135	4662
Phelps	1	5119	5699	4700	4297	4100	3900	3800	3417	5332
Gosper	4	n/a	3965	3370	2805	2615	n/a	2425	2245	3319
Frontier	1	2970	2967	2897	2909	2870	2870	2816	2765	2938
Furnas	1	4095	4095	3315	3120	2435	2290	2195	2195	3620
Harlan	2	n/a	4457	3805	3313	2754	2518	2420	2422	3852
Phelps	2	n/a	4800	4400	4201	4000	3799	3599	3400	4369

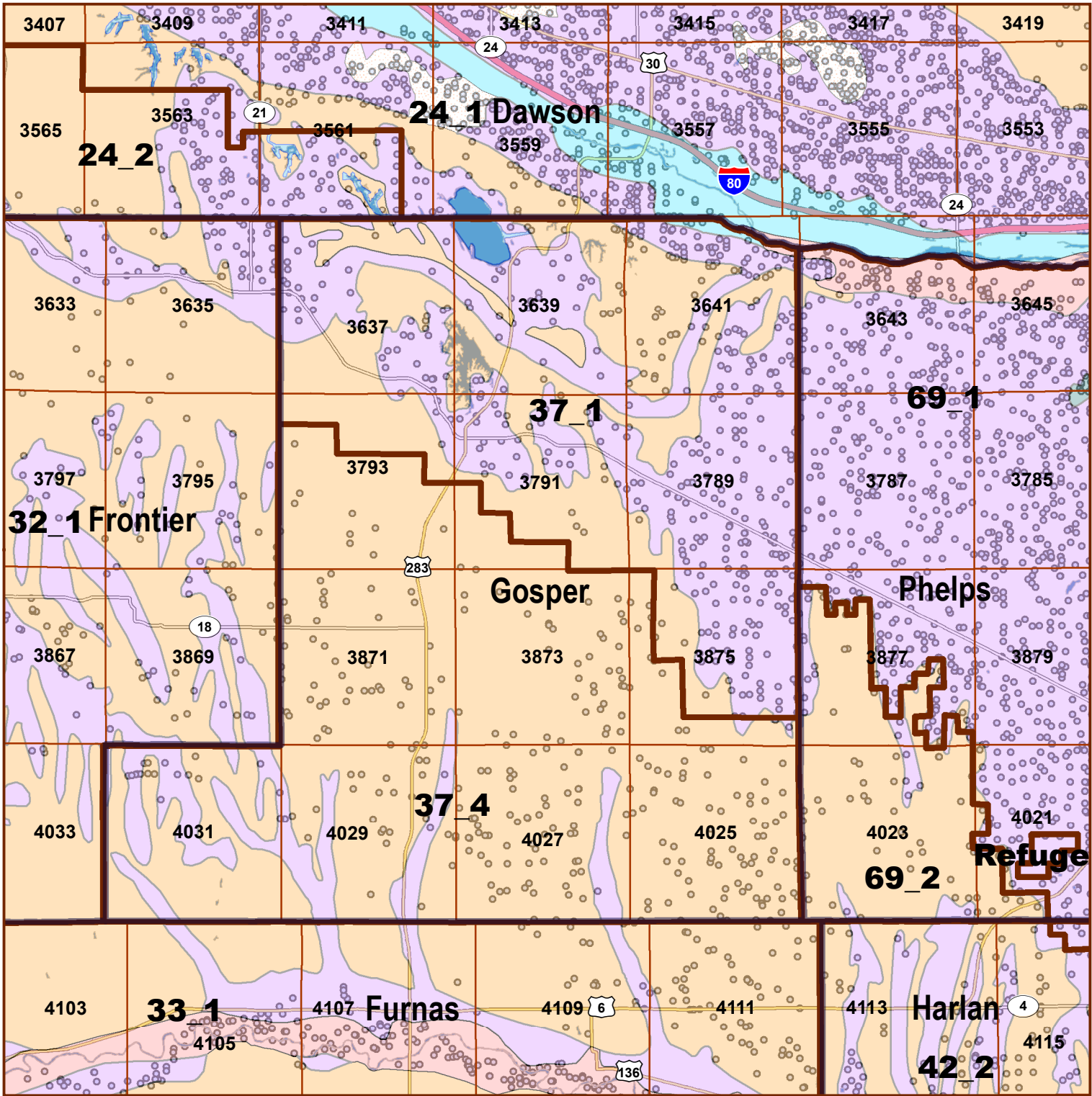
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1870	1745	1635	1505	1285	1235	1235	1739
Dawson	1	n/a	2450	2205	2010	1995	1799	1555	1540	1987
Phelps	1	2600	2600	2500	2300	2199	2100	1900	1600	2455
Gosper	4	n/a	1635	1520	1425	1310	n/a	1080	1080	1498
Frontier	1	1300	1300	1250	1250	1200	1200	1150	1150	1270
Furnas	1	1625	1625	1265	1265	1115	1115	1015	1015	1433
Harlan	2	n/a	1945	1643	1605	1380	1357	1365	1365	1802
Phelps	2	n/a	2188	1999	1800	1650	1398	1250	1199	1772

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	n/a	1412	1248	1115	1026	1039	977	977	1025
Dawson	1	n/a	1830	1570	1400	1315	1210	1175	1170	1219
Phelps	1	1316	1499	1400	1296	1249	1200	1168	1146	1253
Gosper	4	n/a	1331	1186	1060	971	n/a	926	926	967
Frontier	1	625	625	625	625	625	625	625	625	625
Furnas	1	1120	1119	1060	1060	875	875	830	830	860
Harlan	2	n/a	1000	1000	1000	1000	1000	1000	1000	1000
Phelps	2	n/a	1500	1400	1300	1250	1200	1175	1150	1183

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Phelps	1	1157	1150	35
Gosper	4	n/a	n/a	100
Frontier	1	1227	n/a	n/a
Furnas	1	1258	830	75
Harlan	2	n/a	n/a	100
Phelps	2	n/a	1150	35

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.



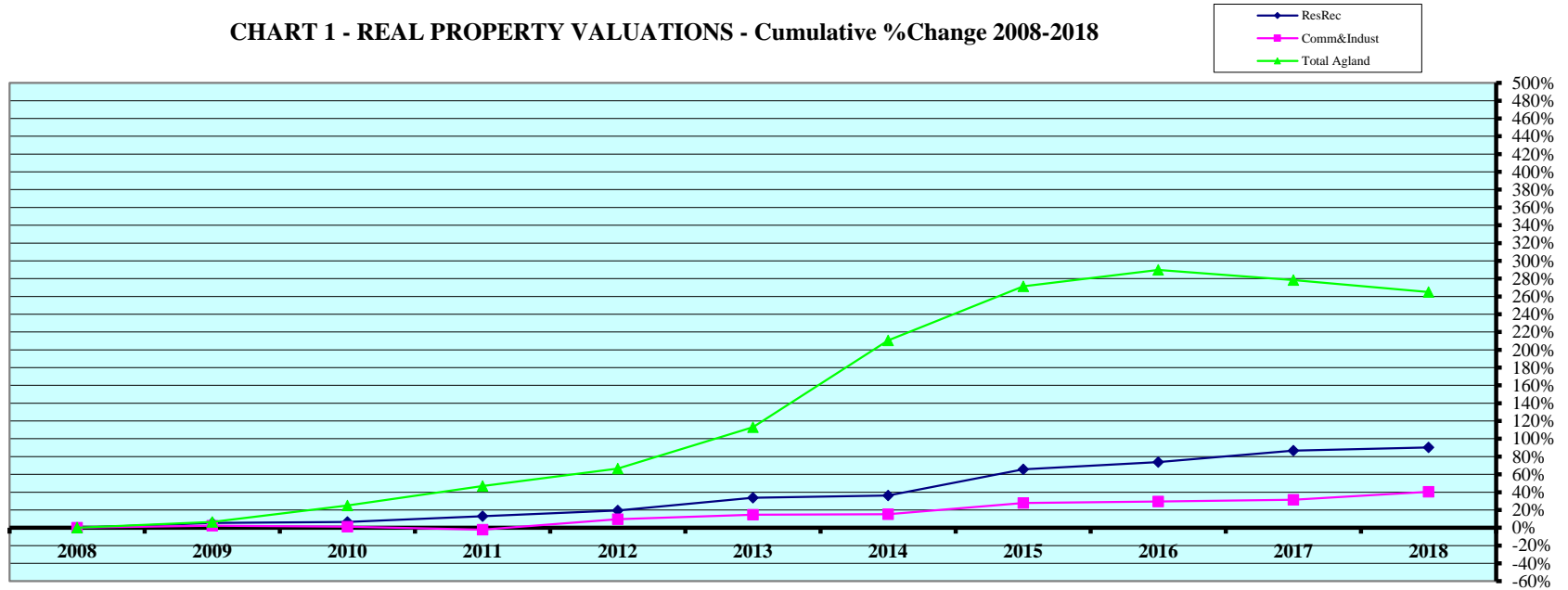
Legend

- 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

Gasper 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	78,922,510	--	--	--	7,666,201	--	--	--	171,497,259	--	--	--
2009	83,072,247	4,149,737	5.26%	5.26%	7,844,033	177,832	2.32%	2.32%	182,868,372	11,371,113	6.63%	6.63%
2010	84,152,891	1,080,644	1.30%	6.63%	7,764,205	-79,828	-1.02%	1.28%	214,344,846	31,476,474	17.21%	24.98%
2011	89,242,857	5,089,966	6.05%	13.08%	7,501,160	-263,045	-3.39%	-2.15%	251,719,582	37,374,736	17.44%	46.78%
2012	94,249,458	5,006,601	5.61%	19.42%	8,406,154	904,994	12.06%	9.65%	285,545,717	33,826,135	13.44%	66.50%
2013	105,600,515	11,351,057	12.04%	33.80%	8,787,701	381,547	4.54%	14.63%	365,506,555	79,960,838	28.00%	113.13%
2014	107,510,698	1,910,183	1.81%	36.22%	8,830,606	42,905	0.49%	15.19%	532,385,563	166,879,008	45.66%	210.43%
2015	130,631,142	23,120,444	21.51%	65.52%	9,800,805	970,199	10.99%	27.84%	636,694,704	104,309,141	19.59%	271.26%
2016	137,211,166	6,580,024	5.04%	73.86%	9,935,099	134,294	1.37%	29.60%	668,460,489	31,765,785	4.99%	289.78%
2017	147,368,493	10,157,327	7.40%	86.73%	10,081,819	146,720	1.48%	31.51%	648,862,016	-19,598,473	-2.93%	278.35%
2018	150,150,807	2,782,314	1.89%	90.25%	10,764,057	682,238	6.77%	40.41%	625,713,454	-23,148,562	-3.57%	264.85%

Rate Annual %chg: Residential & Recreational **6.64%** Commercial & Industrial **3.45%** Agricultural Land **13.82%**

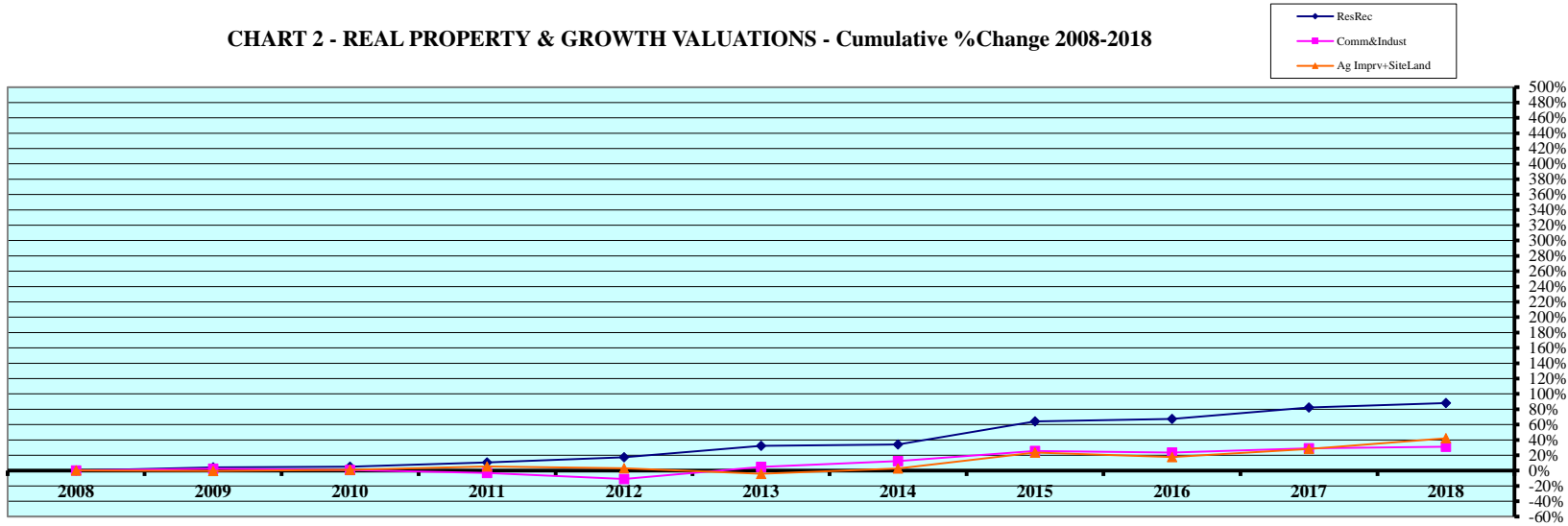
Cnty# **37**
County **GOSPER**

CHART 1

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

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	78,922,510	1,042,174	1.32%	77,880,336	--	--	7,666,201	63,490	0.83%	7,602,711	--	--			
2009	83,072,247	935,730	1.13%	82,136,517	4.07%	4.07%	7,844,033	0	0.00%	7,844,033	2.32%	2.32%			
2010	84,152,891	1,185,664	1.41%	82,967,227	-0.13%	5.12%	7,764,205	50,777	0.65%	7,713,428	-1.67%	0.62%			
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	10.63%	7,501,160	79,088	1.05%	7,422,072	-4.41%	-3.18%			
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	17.23%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-10.94%			
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	32.35%	8,787,701	758,519	8.63%	8,029,182	-4.48%	4.73%			
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	34.16%	8,830,606	216,887	2.46%	8,613,719	-1.98%	12.36%			
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	64.08%	9,800,805	176,741	1.80%	9,624,064	8.99%	25.54%			
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	67.46%	9,935,099	468,988	4.72%	9,466,111	-3.41%	23.48%			
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	82.22%	10,081,819	197,043	1.95%	9,884,776	-0.51%	28.94%			
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	88.06%	10,764,057	711,551	6.61%	10,052,506	-0.29%	31.13%			
Rate Ann%chg	6.64%						4.96%	3.45%						C & I w/o growth	-1.44%

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	11,538,246	6,665,415	18,203,661	218,465	1.20%	17,985,196	--	--
2009	11,939,191	6,687,145	18,626,336	487,938	2.62%	18,138,398	-0.36%	-0.36%
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	-1.37%	0.92%
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	5.33%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	3.03%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-4.14%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	2.74%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	23.63%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	17.74%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	28.19%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	42.13%
Rate Ann%chg	5.01%	1.30%	3.79%	Ag Imprv+Site w/o growth			1.55%	

(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.

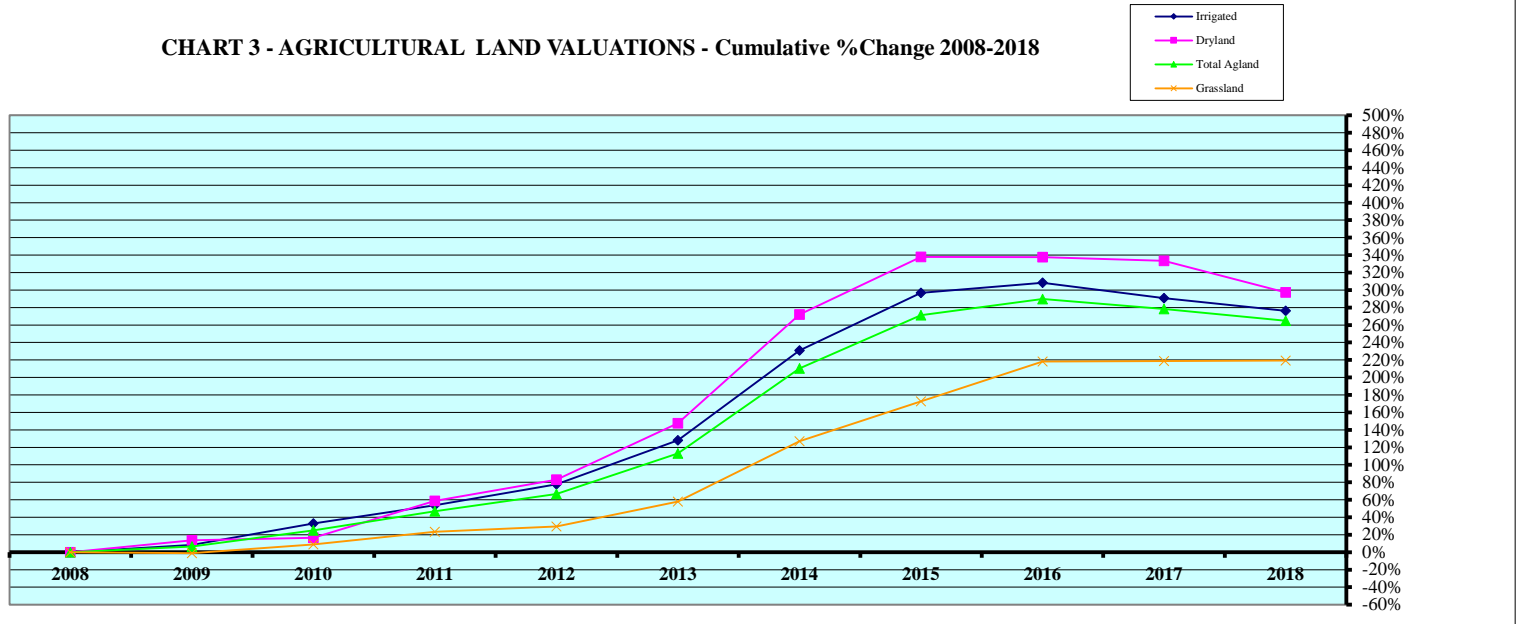
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	37
County	GOSPER

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	107,686,442	--	--	--	21,518,586	--	--	--	42,267,170	--	--	--
2009	116,604,333	8,917,891	8.28%	8.28%	24,433,015	2,914,429	13.54%	13.54%	41,804,792	-462,378	-1.09%	-1.09%
2010	143,196,150	26,591,817	22.81%	32.98%	25,049,845	616,830	2.52%	16.41%	46,072,676	4,267,884	10.21%	9.00%
2011	165,449,320	22,253,170	15.54%	53.64%	34,147,382	9,097,537	36.32%	58.69%	52,096,094	6,023,418	13.07%	23.25%
2012	191,425,302	25,975,982	15.70%	77.76%	39,384,627	5,237,245	15.34%	83.03%	54,705,374	2,609,280	5.01%	29.43%
2013	245,437,128	54,011,826	28.22%	127.92%	53,290,100	13,905,473	35.31%	147.65%	66,737,031	12,031,657	21.99%	57.89%
2014	356,286,958	110,849,830	45.16%	230.86%	80,073,130	26,783,030	50.26%	272.11%	95,982,653	29,245,622	43.82%	127.09%
2015	427,235,827	70,948,869	19.91%	296.74%	94,227,908	14,154,778	17.68%	337.89%	115,187,918	19,205,265	20.01%	172.52%
2016	439,689,364	12,453,537	2.91%	308.31%	94,186,617	-41,291	-0.04%	337.70%	134,539,257	19,351,339	16.80%	218.31%
2017	420,731,309	-18,958,055	-4.31%	290.70%	93,244,242	-942,375	-1.00%	333.32%	134,672,424	133,167	0.10%	218.62%
2018	405,180,936	-15,550,373	-3.70%	276.26%	85,510,350	-7,733,892	-8.29%	297.38%	134,978,472	306,048	0.23%	219.35%

Rate Ann.%chg: Irrigated 14.17% Dryland 14.79% Grassland 12.31%

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	15,093	--	--	--	9,968	--	--	--	171,497,259	--	--	--
2009	16,264	1,171	7.76%	7.76%	9,968	0	0.00%	0.00%	182,868,372	11,371,113	6.63%	6.63%
2010	16,207	-57	-0.35%	7.38%	9,968	0	0.00%	0.00%	214,344,846	31,476,474	17.21%	24.98%
2011	16,583	376	2.32%	9.87%	10,203	235	2.36%	2.36%	251,719,582	37,374,736	17.44%	46.78%
2012	18,039	1,456	8.78%	19.52%	12,375	2,172	21.29%	24.15%	285,545,717	33,826,135	13.44%	66.50%
2013	29,781	11,742	65.09%	97.32%	12,515	140	1.13%	25.55%	365,506,555	79,960,838	28.00%	113.13%
2014	30,253	472	1.58%	100.44%	12,569	54	0.43%	26.09%	532,385,563	166,879,008	45.66%	210.43%
2015	30,190	-63	-0.21%	100.03%	12,861	292	2.32%	29.02%	636,694,704	104,309,141	19.59%	271.26%
2016	31,895	1,705	5.65%	111.32%	13,356	495	3.85%	33.99%	668,460,489	31,765,785	4.99%	289.78%
2017	25,425	-6,470	-20.29%	68.46%	188,616	175,260	1312.22%	1792.22%	648,862,016	-19,598,473	-2.93%	278.35%
2018	25,493	68	0.27%	68.91%	18,203	-170,413	-90.35%	82.61%	625,713,454	-23,148,562	-3.57%	264.85%

Cnty# 37
County GOSPER

Rate Ann.%chg: Total Agric Land 13.82%

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	107,679,692	93,257	1,155			21,509,482	52,351	411			42,283,101	134,510	314		
2009	116,541,250	93,222	1,250	8.27%	8.27%	24,444,262	52,384	467	13.57%	13.57%	41,809,272	134,475	311	-1.09%	-1.09%
2010	143,245,715	93,244	1,536	22.88%	33.05%	25,052,335	52,314	479	2.62%	16.55%	46,107,849	134,463	343	10.29%	9.08%
2011	165,728,776	93,271	1,777	15.66%	53.89%	34,047,747	52,448	649	35.56%	58.00%	52,104,346	134,247	388	13.19%	23.47%
2012	191,633,950	93,024	2,060	15.94%	78.41%	39,431,146	53,174	742	14.23%	80.48%	54,788,707	133,816	409	5.49%	30.25%
2013	245,635,250	92,977	2,642	28.24%	128.80%	53,233,182	53,190	1,001	34.96%	143.58%	66,736,778	133,545	500	22.05%	58.97%
2014	355,622,026	92,885	3,829	44.92%	231.58%	80,091,533	53,326	1,502	50.07%	265.54%	96,630,880	133,497	724	44.85%	130.27%
2015	424,116,401	93,487	4,537	18.49%	292.90%	95,382,023	53,324	1,789	19.10%	335.35%	115,306,048	132,871	868	19.89%	176.06%
2016	439,976,584	94,185	4,671	2.97%	304.57%	94,140,719	52,627	1,789	0.00%	335.37%	134,560,352	132,742	1,014	16.81%	222.47%
2017	420,761,564	94,117	4,471	-4.30%	287.18%	93,248,525	53,059	1,757	-1.75%	327.74%	134,705,305	132,127	1,020	0.57%	224.32%
2018	405,044,419	93,638	4,326	-3.24%	274.63%	85,534,076	53,222	1,607	-8.55%	291.15%	134,986,833	132,162	1,021	0.18%	224.92%

Rate Annual %chg Average Value/Acre: 14.12%

14.61%

12.51%

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	15,093	503	30			9,968	83	120			171,497,336	280,704	611		
2009	15,289	510	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	182,820,041	280,673	651	6.61%	6.61%
2010	16,264	542	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	214,432,131	280,646	764	17.30%	25.06%
2011	15,907	530	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	46.95%
2012	18,039	601	30	0.00%	0.00%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	66.69%
2013	29,986	600	50	66.71%	66.71%	12,515	104	120	0.00%	0.00%	365,647,711	280,417	1,304	28.04%	113.43%
2014	29,681	593	50	0.00%	66.71%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	210.76%
2015	30,253	605	50	0.00%	66.71%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	270.59%
2016	30,287	606	50	0.00%	66.71%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	290.53%
2017	23,988	479	50	0.04%	66.79%	188,501	293	643	435.58%	435.51%	648,927,883	280,075	2,317	-2.89%	279.24%
2018	25,493	509	50	0.00%	66.79%	18,203	152	120	-81.33%	-0.01%	625,609,024	279,683	2,237	-3.46%	266.12%

37
GOSPER

Rate Annual %chg Average Value/Acre: 13.86%

(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
Aglnd 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
2,044	GOSPER	24,906,234	25,850,193	2,629,152	150,047,882	9,604,041	1,160,016	102,925	625,713,454	18,810,390	7,586,498	8,478	866,419,263
cnty sectorvalue % of total value:		2.87%	2.98%	0.30%	17.32%	1.11%	0.13%	0.01%	72.22%	2.17%	0.88%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
707	ELWOOD	1,951,433	532,565	132,072	24,954,449	4,477,003	1,160,016	0	104,283	0	40,932	0	33,352,753
34.59%	%sector of county sector	7.84%	2.06%	5.02%	16.63%	46.62%	100.00%		0.02%		0.54%		3.85%
	%sector of municipality	5.85%	1.60%	0.40%	74.82%	13.42%	3.48%		0.31%		0.12%		100.00%
54	SMITHFIELD	22,581	439	8,233	1,148,763	393,871	0	0	0	0	0	0	1,573,887
2.64%	%sector of county sector	0.09%	0.00%	0.31%	0.77%	4.10%							0.18%
	%sector of municipality	1.43%	0.03%	0.52%	72.99%	25.03%							100.00%
761	Total Municipalities	1,974,014	533,004	140,305	26,103,212	4,870,874	1,160,016	0	104,283	0	40,932	0	34,926,640
37.23%	%all municip.sectors of cnty	7.93%	2.06%	5.34%	17.40%	50.72%	100.00%		0.02%		0.54%		4.03%

37 GOSPER

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 : 3,099	Value : 816,553,624	Growth 4,496,771	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	61	166,422	0	0	224	2,626,242	285	2,792,664	
02. Res Improve Land	311	1,393,084	0	0	591	37,192,055	902	38,585,139	
03. Res Improvements	334	25,922,975	0	0	660	100,325,335	994	126,248,310	
04. Res Total	395	27,482,481	0	0	884	140,143,632	1,279	167,626,113	674,716
% of Res Total	30.88	16.40	0.00	0.00	69.12	83.60	41.27	20.53	15.00
05. Com UnImp Land	5	24,066	0	0	5	25,697	10	49,763	
06. Com Improve Land	54	303,084	0	0	34	707,383	88	1,010,467	
07. Com Improvements	55	4,530,568	0	0	41	5,222,493	96	9,753,061	
08. Com Total	60	4,857,718	0	0	46	5,955,573	106	10,813,291	1,304,978
% of Com Total	56.60	44.92	0.00	0.00	43.40	55.08	3.42	1.32	29.02
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,939	0	0	0	0	1	9,939	
11. Ind Improvements	2	1,149,175	0	0	0	0	2	1,149,175	
12. Ind Total	2	1,159,114	0	0	0	0	2	1,159,114	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.14	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	29,700	36	29,700	
15. Rec Improvements	0	0	0	0	38	71,055	38	71,055	
16. Rec Total	0	0	0	0	38	100,755	38	100,755	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.23	0.01	0.00
Res & Rec Total	395	27,482,481	0	0	922	140,244,387	1,317	167,726,868	674,716
% of Res & Rec Total	29.99	16.39	0.00	0.00	70.01	83.61	42.50	20.54	15.00
Com & Ind Total	62	6,016,832	0	0	46	5,955,573	108	11,972,405	1,304,978
% of Com & Ind Total	57.41	50.26	0.00	0.00	42.59	49.74	3.48	1.47	29.02

17. Taxable Total	457	33,499,313	0	0	968	146,199,960	1,425	179,699,273	1,979,694
% of Taxable Total	32.07	18.64	0.00	0.00	67.93	81.36	45.98	22.01	44.02

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	15,050	1,005,635	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	15,050	1,005,635
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	15,050	1,005,635

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	237	268

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	102,130	1	3,606	1,359	464,397,082	1,362	464,502,818
28. Ag-Improved Land	0	0	0	0	296	143,913,210	296	143,913,210
29. Ag Improvements	1	41,585	0	0	308	28,388,260	309	28,429,845

30. Ag Total				1,671	636,845,873
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,585	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	20.00	300,000	19	20.00	300,000	
32. HomeSite Improv Land	183	191.00	2,865,000	183	191.00	2,865,000	
33. HomeSite Improvements	183	0.00	21,831,325	183	0.00	21,831,325	9,187
34. HomeSite Total				202	211.00	24,996,325	
35. FarmSite UnImp Land	69	187.90	386,101	69	187.90	386,101	
36. FarmSite Improv Land	248	1,253.51	2,092,912	248	1,253.51	2,092,912	
37. FarmSite Improvements	282	0.00	6,556,935	283	0.00	6,598,520	2,507,890
38. FarmSite Total				352	1,441.41	9,077,533	
39. Road & Ditches	1,341	4,520.33	0	1,343	4,525.78	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				554	6,178.19	34,073,858	2,517,077

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. 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 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46,730.67	85.79%	233,653,773	89.84%	5,000.01
47. 2A1	1,907.43	3.50%	8,097,045	3.11%	4,245.00
48. 2A	542.87	1.00%	1,916,323	0.74%	3,529.99
49. 3A1	2,530.76	4.65%	8,351,508	3.21%	3,300.00
50. 3A	268.89	0.49%	833,559	0.32%	3,100.00
51. 4A1	727.16	1.33%	2,225,102	0.86%	3,059.99
52. 4A	1,765.45	3.24%	5,005,040	1.92%	2,834.99
53. Total	54,473.23	100.00%	260,082,350	100.00%	4,774.50
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,318.70	68.97%	9,948,511	74.20%	1,870.48
56. 2D1	268.17	3.48%	468,025	3.49%	1,745.25
57. 2D	176.81	2.29%	289,083	2.16%	1,634.99
58. 3D1	1,094.11	14.19%	1,646,741	12.28%	1,505.10
59. 3D	32.88	0.43%	42,250	0.32%	1,284.98
60. 4D1	332.30	4.31%	410,396	3.06%	1,235.02
61. 4D	488.48	6.33%	603,307	4.50%	1,235.07
62. Total	7,711.45	100.00%	13,408,313	100.00%	1,738.75
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,108.52	9.25%	7,214,322	12.74%	1,412.21
65. 2G1	691.23	1.25%	862,330	1.52%	1,247.53
66. 2G	1,127.66	2.04%	1,257,446	2.22%	1,115.09
67. 3G1	1,707.39	3.09%	1,751,255	3.09%	1,025.69
68. 3G	39.36	0.07%	40,911	0.07%	1,039.41
69. 4G1	1,599.60	2.90%	1,563,513	2.76%	977.44
70. 4G	44,979.84	81.41%	43,924,293	77.59%	976.53
71. Total	55,253.60	100.00%	56,614,070	100.00%	1,024.62
Irrigated Total					
	54,473.23	46.20%	260,082,350	78.78%	4,774.50
Dry Total					
	7,711.45	6.54%	13,408,313	4.06%	1,738.75
Grass Total					
	55,253.60	46.87%	56,614,070	17.15%	1,024.62
72. Waste	403.58	0.34%	40,358	0.01%	100.00
73. Other	57.15	0.05%	8,579	0.00%	150.11
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	117,899.01	100.00%	330,153,670	100.00%	2,800.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	22,627.00	57.72%	89,716,086	68.95%	3,965.00
47. 2A1	266.22	0.68%	897,167	0.69%	3,370.02
48. 2A	285.69	0.73%	801,360	0.62%	2,805.00
49. 3A1	6,552.81	16.72%	17,135,602	13.17%	2,615.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,689.56	4.31%	4,097,213	3.15%	2,425.02
52. 4A	7,781.60	19.85%	17,469,704	13.43%	2,245.00
53. Total	39,202.88	100.00%	130,117,132	100.00%	3,319.07
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,242.52	66.57%	49,446,565	72.67%	1,635.00
56. 2D1	610.26	1.34%	927,590	1.36%	1,519.99
57. 2D	260.50	0.57%	371,225	0.55%	1,425.05
58. 3D1	7,976.54	17.56%	10,449,294	15.36%	1,310.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,573.81	5.67%	2,779,722	4.09%	1,080.00
61. 4D	3,768.18	8.29%	4,069,655	5.98%	1,080.01
62. Total	45,431.81	100.00%	68,044,051	100.00%	1,497.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,737.87	8.76%	8,970,982	12.05%	1,331.43
65. 2G1	732.29	0.95%	868,628	1.17%	1,186.18
66. 2G	579.92	0.75%	614,904	0.83%	1,060.33
67. 3G1	4,253.14	5.53%	4,131,192	5.55%	971.33
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,155.60	6.70%	4,775,969	6.42%	926.37
70. 4G	59,487.15	77.31%	55,070,700	73.99%	925.76
71. Total	76,945.97	100.00%	74,432,375	100.00%	967.33
Irrigated Total					
	39,202.88	24.23%	130,117,132	47.73%	3,319.07
Dry Total					
	45,431.81	28.08%	68,044,051	24.96%	1,497.72
Grass Total					
	76,945.97	47.56%	74,432,375	27.30%	967.33
72. Waste	105.87	0.07%	10,587	0.00%	100.00
73. Other	94.56	0.06%	14,200	0.01%	150.17
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,781.09	100.00%	272,618,345	100.00%	1,685.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	65,000	0.00	0	93,663.11	390,134,482	93,676.11	390,199,482
77. Dry Land	19.31	37,130	0.00	0	53,123.95	81,415,234	53,143.26	81,452,364
78. Grass	0.00	0	2.67	3,606	132,196.90	131,042,839	132,199.57	131,046,445
79. Waste	0.00	0	0.00	0	509.45	50,945	509.45	50,945
80. Other	0.00	0	0.00	0	151.71	22,779	151.71	22,779
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	32.31	102,130	2.67	3,606	279,645.12	602,666,279	279,680.10	602,772,015

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,676.11	33.49%	390,199,482	64.73%	4,165.41
Dry Land	53,143.26	19.00%	81,452,364	13.51%	1,532.69
Grass	132,199.57	47.27%	131,046,445	21.74%	991.28
Waste	509.45	0.18%	50,945	0.01%	100.00
Other	151.71	0.05%	22,779	0.00%	150.15
Exempt	0.00	0.00%	0	0.00%	0.00
Total	279,680.10	100.00%	602,772,015	100.00%	2,155.22

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	167	1,158,496	161	2,440,000	173	28,189,445	340	31,787,941	131,422
83.2 Elwood	51	258,306	300	1,513,994	328	27,149,150	379	28,921,450	74,442
83.3 Johnson Lake	22	1,124,577	435	34,336,755	483	66,499,355	505	101,960,687	373,922
83.4 Market Area 1	12	112,533	10	150,000	12	2,577,710	24	2,840,243	0
83.5 Market Area 4	9	90,052	7	105,000	7	829,665	16	1,024,717	59,119
83.6 Smithfield	24	48,700	25	69,090	29	1,074,040	53	1,191,830	35,811
84 Residential Total	285	2,792,664	938	38,614,839	1,032	126,319,365	1,317	167,726,868	674,716

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Elwood	5	22,966	54	351,316	55	5,699,468	60	6,073,750	50,433
85.2	Johnson Lake	1	275	20	516,451	21	2,526,683	22	3,043,409	85,360
85.3	Market Area 1	2	9,900	1	23,936	1	1,575,995	3	1,609,831	1,169,185
85.4	Rural Coml	2	16,622	7	111,345	13	739,115	15	867,082	0
85.5	Smithfield	0	0	7	17,358	8	360,975	8	378,333	0
86	Commercial Total	10	49,763	89	1,020,406	98	10,902,236	108	11,972,405	1,304,978

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	5,108.52	9.25%	7,214,322	12.74%	1,412.21
89. 2G1	691.23	1.25%	862,330	1.52%	1,247.53
90. 2G	1,127.66	2.04%	1,257,446	2.22%	1,115.09
91. 3G1	1,707.39	3.09%	1,751,255	3.09%	1,025.69
92. 3G	39.36	0.07%	40,911	0.07%	1,039.41
93. 4G1	1,599.60	2.90%	1,563,513	2.76%	977.44
94. 4G	44,979.84	81.41%	43,924,293	77.59%	976.53
95. Total	55,253.60	100.00%	56,614,070	100.00%	1,024.62
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,253.60	100.00%	56,614,070	100.00%	1,024.62
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,253.60	100.00%	56,614,070	100.00%	1,024.62

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,737.87	8.76%	8,970,982	12.05%	1,331.43
89. 2G1	732.29	0.95%	868,628	1.17%	1,186.18
90. 2G	579.92	0.75%	614,904	0.83%	1,060.33
91. 3G1	4,253.14	5.53%	4,131,192	5.55%	971.33
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	5,155.60	6.70%	4,775,969	6.42%	926.37
94. 4G	59,487.15	77.31%	55,070,700	73.99%	925.76
95. Total	76,945.97	100.00%	74,432,375	100.00%	967.33
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	76,945.97	100.00%	74,432,375	100.00%	967.33
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	76,945.97	100.00%	74,432,375	100.00%	967.33

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

37 Gosper

	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	150,047,882	167,626,113	17,578,231	11.72%	674,716	11.27%
02. Recreational	102,925	100,755	-2,170	-2.11%	0	-2.11%
03. Ag-Homesite Land, Ag-Res Dwelling	18,810,390	24,996,325	6,185,935	32.89%	9,187	32.84%
04. Total Residential (sum lines 1-3)	168,961,197	192,723,193	23,761,996	14.06%	683,903	13.66%
05. Commercial	9,604,041	10,813,291	1,209,250	12.59%	1,304,978	-1.00%
06. Industrial	1,160,016	1,159,114	-902	-0.08%	0	-0.08%
07. Total Commercial (sum lines 5-6)	10,764,057	11,972,405	1,208,348	11.23%	1,304,978	-0.90%
08. Ag-Farmsite Land, Outbuildings	7,586,498	9,077,533	1,491,035	19.65%	2,507,890	-13.40%
09. Minerals	8,478	8,478	0	0.00	0	0.00%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	7,594,976	9,086,011	1,491,035	19.63%	2,507,890	-13.39%
12. Irrigated	405,180,936	390,199,482	-14,981,454	-3.70%		
13. Dryland	85,510,350	81,452,364	-4,057,986	-4.75%		
14. Grassland	134,978,472	131,046,445	-3,932,027	-2.91%		
15. Wasteland	25,493	50,945	25,452	99.84%		
16. Other Agland	18,203	22,779	4,576	25.14%		
17. Total Agricultural Land	625,713,454	602,772,015	-22,941,439	-3.67%		
18. Total Value of all Real Property (Locally Assessed)	813,033,684	816,553,624	3,519,940	0.43%	4,496,771	-0.12%

2019 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$112,895.98
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$800
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:
	\$19,880 for the CAMA and GIS systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$650
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$5,980.56

B. Computer, Automation Information and GIS

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

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 municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
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?
	No

2019 Residential Assessment Survey for Gosper County

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

No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

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	2018	2017	2018	2015
2	2018	2017	2018	2015
3	2018	2017	2018	2016
4	2018	2017	2018	2015
AG	2018	2017	2018	2015

2019 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:													
	The assessor, deputy assessor, and part-time lister													
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>There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Only the cost approach is used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation tables are developed using local market information.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.													
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;">2018</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2015</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	2018	2017	2017	2015
<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	2018	2017	2017	2015										

2019 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:	
	The assessor, deputy assessor, and part-time lister	
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>
		<u>Year Land Use Completed</u>
	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.
	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.
3.	Describe the process used to determine and monitor market areas.	
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past several assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. As the market has flattened and started to decline a difference in selling price has once again emerged between the flat land in area 1 and the more topographical rough land in area 4. For assessment year 2017 there is a difference in assessed value for irrigated and dry cropland in the two market areas..	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.	
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?	
	Improvements are costed and depreciated like other like properties. The land value for the feedlots have been the same for a number of years. For 2019, the feedlot site values were updated to the same value as the excess acre site values.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	There are no parcels of WRP land in Gosper County.	
	<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

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
August 1, 2018**

Introduction

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

Office Duties

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

Keeping our computer system current is a large part of our routine. On December 28, 2017 information in our TerraScan was lost due to an error in updating. Our backup had been redone in November, 2018 and it failed. We had made arrangements to change to MIPS after we had filed our Abstract of Assessment. Since we were changing, we decided to change to MIPS in January, 2018. MIPS was very helpful in retrieving as much information as possible. We have been reconstructing our records from the hard copies since that time. MIPS sends us updates as they become available and we install it as per their instructions. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

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

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

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

I am also, at the request of the County Commissioners, the Flood Plain Administrator and the Liaison for the Census for Gosper County.

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

2018 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	93	22.70	104.98
Commercial	100	17.53	91.43
Agricultural	70	16.66	105.11

2019 Assessment Year

Residential

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

Commercial

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

Agricultural

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

Other

2020 Assessment Year

Residential

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

Commercial

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

Agricultural

1. All agricultural buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/19 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

Plans for the 6-Year Review should be started. Discussion with Commissioners concerning use of a county pickup for 3 to 4 months to keep costs down.

2021 Assessment Year

6-Year Review should begin as soon as arrangements can be made.

Residential

1. All residential buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/19 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2011 using the 06/19 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/19 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

The 6-Year Review should be close to being complete. Arrangements to tie up loose ends will be made.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. We changed from the TerraScan CAMA in January, 2018.

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

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015. The older PC in the office failed and replaced in May 2018.

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

2018-19 Assessor's Budget

Salaries	\$ 87,415.98
Telephone	550.00
PTAS/CAMA	5,450.00
Comp Expense General	1,900.00
Repair	600.00
Lodging	600.00
Mileage	900.00
GIS support/fees	12,530.00
Dues, Registration	200.00
Reappraisal	800.00
Schooling	650.00
Office Supplies	1,000.00
Equipment	<u>300.00</u>

Total Request \$112,895.98

Cheryl L. Taft, Gosper County Assessor

Date: 08/01/2018