

NEBRASKA

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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Christee Haney, Grant County Assessor

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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.

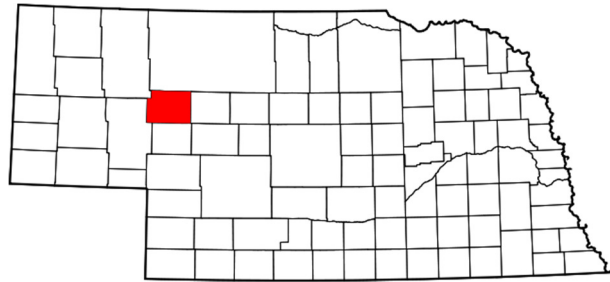
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

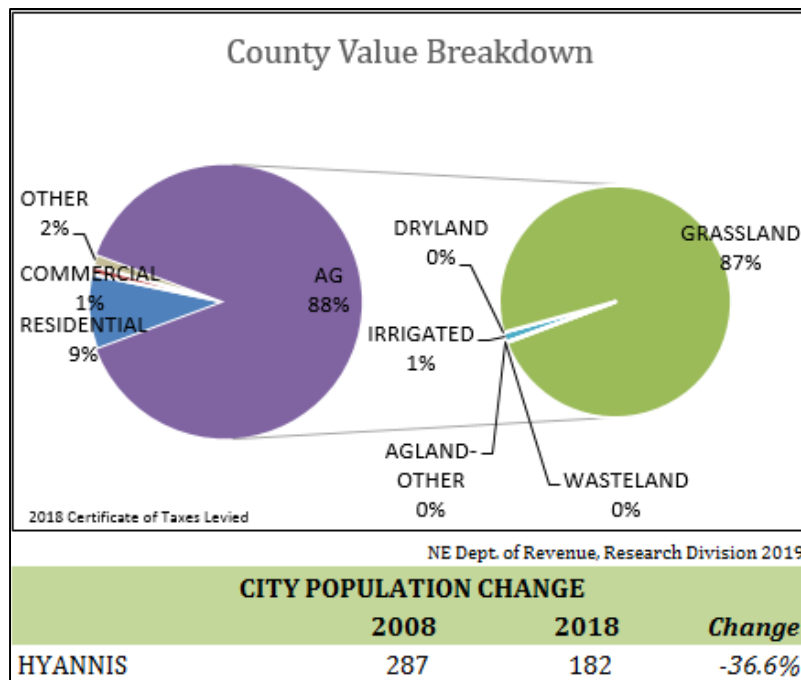
**Further information may be found in Exhibit 94*

County Overview

With a total area of 776 square miles, Grant County had 649 residents, per the Census Bureau Quick Facts for 2017, reflecting an overall population increase over the 2010 U.S. Census of 6%. Reports indicated that 81% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$55,915 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the latest information available from the U.S. Census Bureau, there were 30 employer establishments with total employment of 108, a 5% increase in total employment from the prior year.



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

2019 Residential Correlation for Grant County

Assessment Actions

The county assessor reviewed all residential property in 2018, including rural acreages. The review consisted of physical inspections and updated costing. Land values and depreciation tables were reviewed, but not changed. Pick-up work was also completed by the county assessor in a timely manner.

Assessment Practice Review

The Property Assessment Division (Division) reviewed residential property in Grant County during the annual assessment practice review. The limited number of residential parcels combined with the small transaction sample illustrates the importance of the Division's review in determining a level of value. The purpose of the review focused on the verification and qualification of sales, the structure of valuation groups, and all other aspects of the valuation process.

Review of residential sales in Grant County showed that the county assessor has continued to submit sales in a timely and accurate manner. Additionally, the review found sales to be thoroughly vetted for arm's-length consideration, and transactions that were disqualified had clear reasoning for that determination. Sales usability in the county varies each year from the low number of transactions seen. Comparison of sold and unsold property values showed no apparent valuation bias. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Grant County values all residential property with one valuation group countywide. This includes property in the villages of Ashby, Hyannis, and Whitman and all rural acreages. Analysis of average sales price and average assessed value of property in the separate assessor locations shows economic similarities. Additionally, the small number of transactions countywide does not constitute separating the assessor locations into separate valuation groups.

Review of residential property in 2018 continued to keep the county up to date with their six-year inspection and review cycle. The county assessor reviewed and updated cost tables and depreciation tables and lot values were reviewed. The county assessor also maintains and updates a sales book with tables and practices from each year.

Description of Analysis

The Grant County Assessor values residential property in only one valuation group, which includes Hyannis, the county seat, and the villages of Ashby and Whitman and rural residential property.

The two-year study period included 16 qualified sales of residential property. The village of Hyannis accounted for 11 of the qualified sales during the study period. While the median of the sample sits above the acceptable range, additional analysis outside of the sales statistics was completed. Comparison of communities with similar economics in the region showed that all of their residential values have increased substantially over the last 10 years, except for Hyannis. This demonstrates that the values are not too high, despite where the median sits. Additionally, the COD exhibits dispersion generally expected of a rural market.

2019 Residential Correlation for Grant County

Analysis of the 2019 County Abstract of Assessment for Real Property, Form 45, Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates approximately 2% change in value to the residential class excluding growth. This supports the assessment actions taken by the county assessor.

Equalization and Quality of Assessment

An overall review of the assessment practices in the county show that all residential property are assessed through the same equalized means and follows generally accepted mass appraisal techniques.

Level of Value

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

2019 Commercial Correlation for Grant County

Assessment Actions

Pick-up work and general maintenance was completed in a timely manner by the Grant County Assessor for commercial property for the 2019 assessment year.

Assessment Practice Review

With few commercial properties in Grant County, combined with few sales, requires the assessment practice review to determine a level of value. The review consists of sales verification and qualification, structure of valuation groups, and all aspects of the commercial valuation process.

Grant County generally does not have a large enough sales sample of commercial property to conduct a meaningful analysis. The county assessor continues to review all transactions and works to include as many sales as possible, and continues to submit sales to the Property Assessment Division (Division) in a timely manner. Sales usability rates vary widely from year to year because of the low number that occur. Limited commercial parcels and even fewer sales demonstrate the need for only one valuation group for commercial property in Grant County.

Comparison of sold to unsold property is difficult in Grant County because of so few sales within the study period. The county assessor is transparent in the valuation process and continues to provide good documentation of inspections on property record cards; therefore, it is believed the appraisal was uniformly applied to all commercial property in the county. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The cost approach was last used for commercial property in 2017. The inspection was complete, and depreciation, costing, and lot values were all reviewed, but no changes were made to the 2011 figures. This also allowed the county to maintain compliance with the six-year inspection and review cycle requirement.

Description of Analysis

All commercial property in Grant County is classified into one valuation group, with the majority of commercial activity taking place in Hyannis. Two qualified commercial transactions occurred during the three-year study period. Review of the 2019 County Abstract of Assessment, Form 45 Compared with the 2018 Certified of Taxes Levied Report shows relatively flat valuation of the commercial class, which is expected based on the assessment actions of the county and compared to similar markets in the Sandhills region.

2019 Commercial Correlation for Grant County

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	2	80.40	80.40	61.21	48.56	131.35
___ALL___	2	80.40	80.40	61.21	48.56	131.35

Level of Value

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

2019 Agricultural Correlation for Grant County

Assessment Actions

Review and pick-up work was completed in 2018 for agricultural property in the county. No adjustment to agricultural land values was implemented for the current assessment year.

Assessment Practice Review

The Property Assessment Division (Division) completed its annual assessment practice review of agricultural land, reviewing all aspects of valuation in the county. Grassland makes up approximately 98% of all land in Grant County, with the vast majority of soil composition made up of Valentine Sand soils. The homogenous nature of the land demonstrates the necessity for only one market area in the agricultural class. Land use inspection is completed through aerial imagery, and the county assessor maintains a well-documented process for determining land usage. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Agricultural land in Grant County rarely sells because the land is tightly held by a small number landowners that own a majority of the agricultural land in the county. When agricultural land does sell in Grant County, the county assessor generally has a high knowledge of the transaction and provides documentation with why sales are non-qualified. After several years of not having a qualified sale, Grant County has seen several qualified sales in 2018. However, the majority of the sales are individual transactions from the split of one auction.

Agricultural outbuildings are valued the same as all other dwellings in the county. The outbuildings were physically inspected at the same time as agricultural homes in 2013, and depreciation, costing, and lot values were updated that same year. Currently, Grant County is compliant with the six-year inspection and review cycle requirement.

Description of Analysis

In Grant County, only five qualified agricultural sales occurred within the three-year study period. All five sales were 95% Majority Land Use (MLU) grassland, with one auction accounting for the majority of the sales as individual transactions. Additionally, all qualified sales occurred in the final year of the study period, which is the first time Grant County has had sales of their own for several years. Search of comparable sales of agricultural land in the area around Grant County only produced two additional sales, leaving the sample too small for meaningful sales analysis.

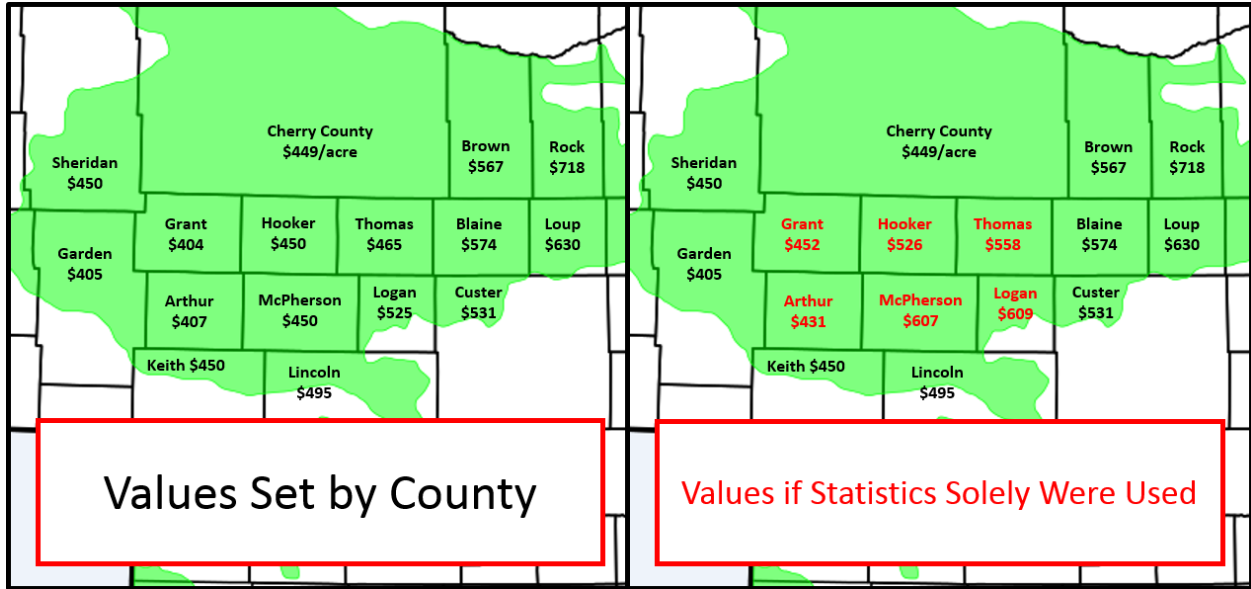
Comparatively, Grant County's grassland values are in line with the values of bordering counties. None of the surrounding counties adjusted values for 2019, which is consistent with the movement of grassland across the state.

While the median of 95% MLU grassland is below the acceptable range, a sample size of five qualified sales is inadequate to conduct a meaningful analysis of the level of value. Due to this, analysis of the agricultural market in the region, along with analysis of the county's assessment practices is necessary to determine the agricultural level of value.

2019 Agricultural Correlation for Grant County

Equalization and Quality of Assessment

Based on analysis of the assessment practice review and the agricultural economy, not only in the Sandhills region, but also across the state, agricultural land values in Grant County are assessed uniformly and according to generally accepted mass appraisal techniques. Additionally, agricultural outbuildings in Grant County exhibit equalized valuation with rural residential improvements.



Level of Value

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

2019 Opinions of the Property Tax Administrator for Grant County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	16	Median	107.56
Total Sales Price	\$685,450	Mean	109.00
Total Adj. Sales Price	\$685,450	Wgt. Mean	100.70
Total Assessed Value	\$690,240	Average Assessed Value of the Base	\$28,674
Avg. Adj. Sales Price	\$42,841	Avg. Assessed Value	\$43,140

Confidence Interval - Current

95% Median C.I	84.92 to 126.58
95% Wgt. Mean C.I	88.28 to 113.12
95% Mean C.I	94.61 to 123.39
% of Value of the Class of all Real Property Value in the County	4.04
% of Records Sold in the Study Period	5.06
% of Value Sold in the Study Period	7.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	11	100	98.78
2017	11	100	99.39
2016	12	100	102.02
2015	7	100	166.86

2019 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	2	Median	80.40
Total Sales Price	\$26,820	Mean	80.40
Total Adj. Sales Price	\$26,820	Wgt. Mean	61.21
Total Assessed Value	\$16,417	Average Assessed Value of the Base	\$30,285
Avg. Adj. Sales Price	\$13,410	Avg. Assessed Value	\$8,209

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-415.63 to 576.43
% of Value of the Class of all Real Property Value in the County	1.03
% of Records Sold in the Study Period	2.63
% of Value Sold in the Study Period	0.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	1	100	111.32
2017	4	100	145.04
2016	4	100	145.04
2015	5	100	109.75

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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 : 16
Total Sales Price : 685,450
Total Adj. Sales Price : 685,450
Total Assessed Value : 690,240
Avg. Adj. Sales Price : 42,841
Avg. Assessed Value : 43,140

MEDIAN : 108
WGT. MEAN : 101
MEAN : 109
COD : 19.54
PRD : 108.24

COV : 24.78
STD : 27.01
Avg. Abs. Dev : 21.02
MAX Sales Ratio : 174.58
MIN Sales Ratio : 78.23

95% Median C.I. : 84.92 to 126.58
95% Wgt. Mean C.I. : 88.28 to 113.12
95% Mean C.I. : 94.61 to 123.39

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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	1	78.23	78.23	78.23	00.00	100.00	78.23	78.23	N/A	100,000	78,231
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	3	135.19	128.58	124.78	08.73	103.05	107.57	142.98	N/A	14,817	18,488
01-JUL-17 To 30-SEP-17	2	112.13	112.13	113.54	04.08	98.76	107.55	116.70	N/A	58,000	65,856
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	86.38	95.92	93.79	15.79	102.27	80.23	121.15	N/A	40,000	37,517
01-APR-18 To 30-JUN-18	4	106.80	105.24	101.33	14.73	103.86	80.77	126.58	N/A	44,375	44,964
01-JUL-18 To 30-SEP-18	3	87.50	115.67	103.86	34.16	111.37	84.92	174.58	N/A	42,500	44,142
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	112.14	114.70	101.90	15.09	112.56	78.23	142.98	78.23 to 142.98	43,408	44,235
01-OCT-17 To 30-SEP-18	10	92.87	105.57	99.96	23.27	105.61	80.23	174.58	80.77 to 126.58	42,500	42,483
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	5	116.70	122.00	116.66	10.81	104.58	107.55	142.98	N/A	32,090	37,435
<u>ALL</u>	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140
<u>ALL</u>	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140
06											
07											
<u>ALL</u>	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140

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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	142.98	142.98	142.98	00.00	100.00	142.98	142.98	N/A	7,950	11,367	
Less Than 30,000	6	125.28	125.99	124.69	19.90	101.04	80.23	174.58	80.23 to 174.58	18,242	22,745	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140	
Greater Than 14,999	15	107.55	106.73	100.20	18.65	106.52	78.23	174.58	84.92 to 121.15	45,167	45,258	
Greater Than 29,999	10	92.87	98.80	96.14	16.41	102.77	78.23	126.58	80.77 to 121.15	57,600	55,377	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	142.98	142.98	142.98	00.00	100.00	142.98	142.98	N/A	7,950	11,367	
15,000 TO 29,999	5	115.36	122.59	123.25	21.14	99.46	80.23	174.58	N/A	20,300	25,021	
30,000 TO 59,999	5	107.55	104.19	102.95	15.26	101.20	80.77	126.58	N/A	37,600	38,707	
60,000 TO 99,999	4	92.87	97.21	97.92	11.06	99.27	86.38	116.70	N/A	72,000	70,501	
100,000 TO 149,999	1	78.23	78.23	78.23	00.00	100.00	78.23	78.23	N/A	100,000	78,231	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	16	107.56	109.00	100.70	19.54	108.24	78.23	174.58	84.92 to 126.58	42,841	43,140	

38 Grant
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 : 2
Total Sales Price : 26,820
Total Adj. Sales Price : 26,820
Total Assessed Value : 16,417
Avg. Adj. Sales Price : 13,410
Avg. Assessed Value : 8,209

MEDIAN : 80
WGT. MEAN : 61
MEAN : 80
COD : 48.56
PRD : 131.35

COV : 68.67
STD : 55.21
Avg. Abs. Dev : 39.04
MAX Sales Ratio : 119.44
MIN Sales Ratio : 41.36

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -415.63 to 576.43

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
01-OCT-17 To 30-SEP-18	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16											
01-JAN-17 To 31-DEC-17	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02											
03	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
04											
<u>ALL</u>	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

38 Grant
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 : 2
Total Sales Price : 26,820
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MEAN : 80
COD : 48.56
PRD : 131.35

COV : 68.67
STD : 55.21
Avg. Abs. Dev : 39.04
MAX Sales Ratio : 119.44
MIN Sales Ratio : 41.36

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : -415.63 to 576.43

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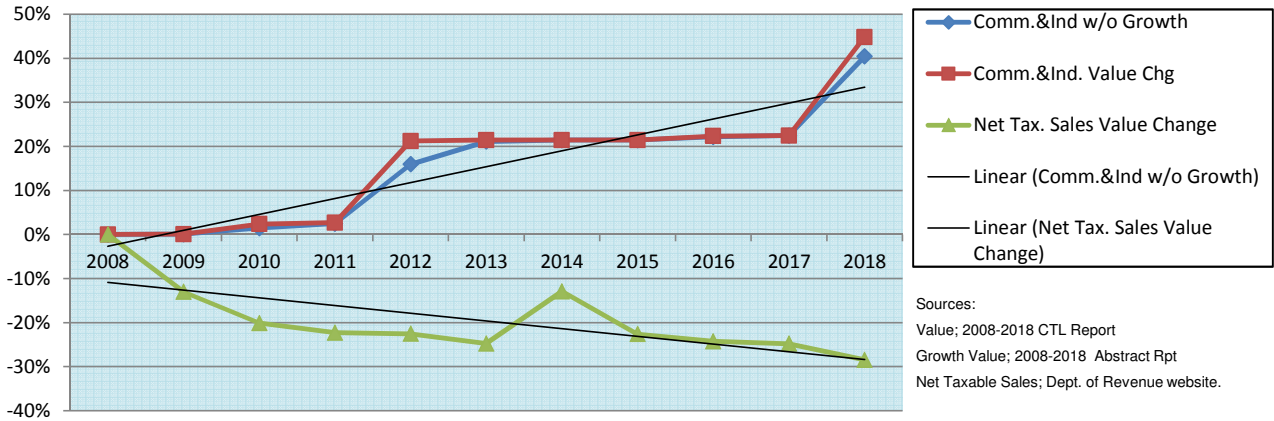
SALE PRICE *

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	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
Less Than 30,000	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
Ranges Excl. Low \$											
Greater Than 4,999	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209
Greater Than 14,999	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
15,000 TO 29,999	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
470	1	119.44	119.44	119.44	00.00	100.00	119.44	119.44	N/A	6,820	8,146
554	1	41.36	41.36	41.36	00.00	100.00	41.36	41.36	N/A	20,000	8,271
ALL	2	80.40	80.40	61.21	48.56	131.35	41.36	119.44	N/A	13,410	8,209

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	\$ 1,493,199	\$ -		\$ 1,493,199	--	\$ 5,317,338	--
2009	\$ 1,494,314	\$ -	0.00%	\$ 1,494,314	0.07%	\$ 4,623,926	-13.04%
2010	\$ 1,528,386	\$ 13,633	0.89%	\$ 1,514,753	1.37%	\$ 4,248,324	-8.12%
2011	\$ 1,533,299	\$ 3,315	0.22%	\$ 1,529,984	0.10%	\$ 4,132,436	-2.73%
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107	12.90%	\$ 4,118,971	-0.33%
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
2018	\$ 2,162,727	\$ 66,066	3.05%	\$ 2,096,661	14.67%	\$ 3,804,447	-4.87%
Ann %chg	3.77%			Average	2.97%	-3.29%	-3.02%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	0.07%	0.07%	-13.04%
2010	1.44%	2.36%	-20.10%
2011	2.46%	2.69%	-22.28%
2012	15.93%	21.21%	-22.54%
2013	21.10%	21.43%	-24.76%
2014	21.43%	21.43%	-12.91%
2015	21.43%	21.43%	-22.62%
2016	22.15%	22.33%	-24.26%
2017	22.45%	22.45%	-24.79%
2018	40.41%	44.84%	-28.45%

County Number	38
County Name	Grant

38 Grant
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 : 5
Total Sales Price : 2,364,041
Total Adj. Sales Price : 2,364,041
Total Assessed Value : 1,521,440
Avg. Adj. Sales Price : 472,808
Avg. Assessed Value : 304,288

MEDIAN : 64
WGT. MEAN : 64
MEAN : 64
COD : 01.74
PRD : 99.49

COV : 02.33
STD : 01.49
Avg. Abs. Dev : 01.11
MAX Sales Ratio : 66.23
MIN Sales Ratio : 62.70

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 62.18 to 65.88

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qtrts											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	62.80	63.04	63.04	00.49	100.00	62.70	63.62	N/A	405,304	255,507
01-APR-18 To 30-JUN-18	1	64.82	64.82	64.82	00.00	100.00	64.82	64.82	N/A	389,906	252,750
01-JUL-18 To 30-SEP-18	1	66.23	66.23	66.23	00.00	100.00	66.23	66.23	N/A	758,224	502,169
Study Yrs											
01-OCT-15 To 30-SEP-16											
01-OCT-16 To 30-SEP-17											
01-OCT-17 To 30-SEP-18	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
Calendar Yrs											
01-JAN-16 To 31-DEC-16											
01-JAN-17 To 31-DEC-17											
ALL	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
ALL	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Grass											
County	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
1	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
ALL	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288

38 Grant
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 : 5
 Total Sales Price : 2,364,041
 Total Adj. Sales Price : 2,364,041
 Total Assessed Value : 1,521,440
 Avg. Adj. Sales Price : 472,808
 Avg. Assessed Value : 304,288

MEDIAN : 64
 WGT. MEAN : 64
 MEAN : 64
 COD : 01.74
 PRD : 99.49

COV : 02.33
 STD : 01.49
 Avg. Abs. Dev : 01.11
 MAX Sales Ratio : 66.23
 MIN Sales Ratio : 62.70

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 62.18 to 65.88

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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
____Grass____											
County	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
1	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288
____ALL____	5	63.62	64.03	64.36	01.74	99.49	62.70	66.23	N/A	472,808	304,288

Grant County 2019 Average Acre Value Comparison

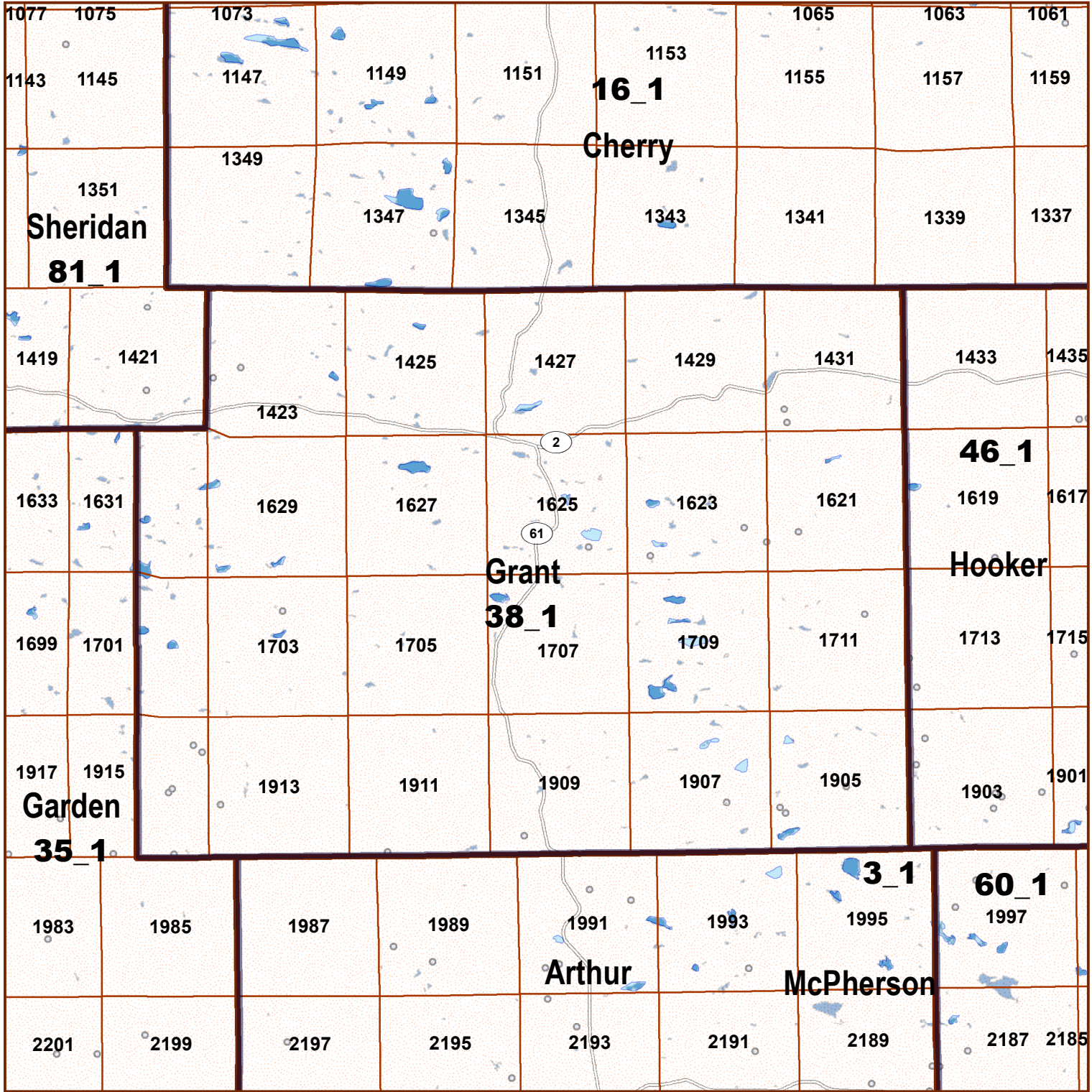
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	n/a	n/a	1500	1500	1500	1500
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2139
Hooker	1	n/a	n/a	n/a	n/a	n/a	1800	1800	1800	1800
Arthur	1	n/a	n/a	2100	n/a	2100	2100	2100	2100	2100
Garden	1	n/a	2245	2245	2245	2245	2190	2190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

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

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	n/a	n/a	n/a	n/a	n/a	404	404	404	404
Cherry	1	n/a	700	670	645	599	550	425	425	449
Hooker	1	n/a	n/a	n/a	n/a	n/a	450	450	450	450
Arthur	1	n/a	n/a	407	n/a	407	407	407	407	407
Garden	1	n/a	415	415	415	410	410	405	405	405
Sheridan	1	n/a	520	485	485	476	475	465	405	450

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

Source: 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.



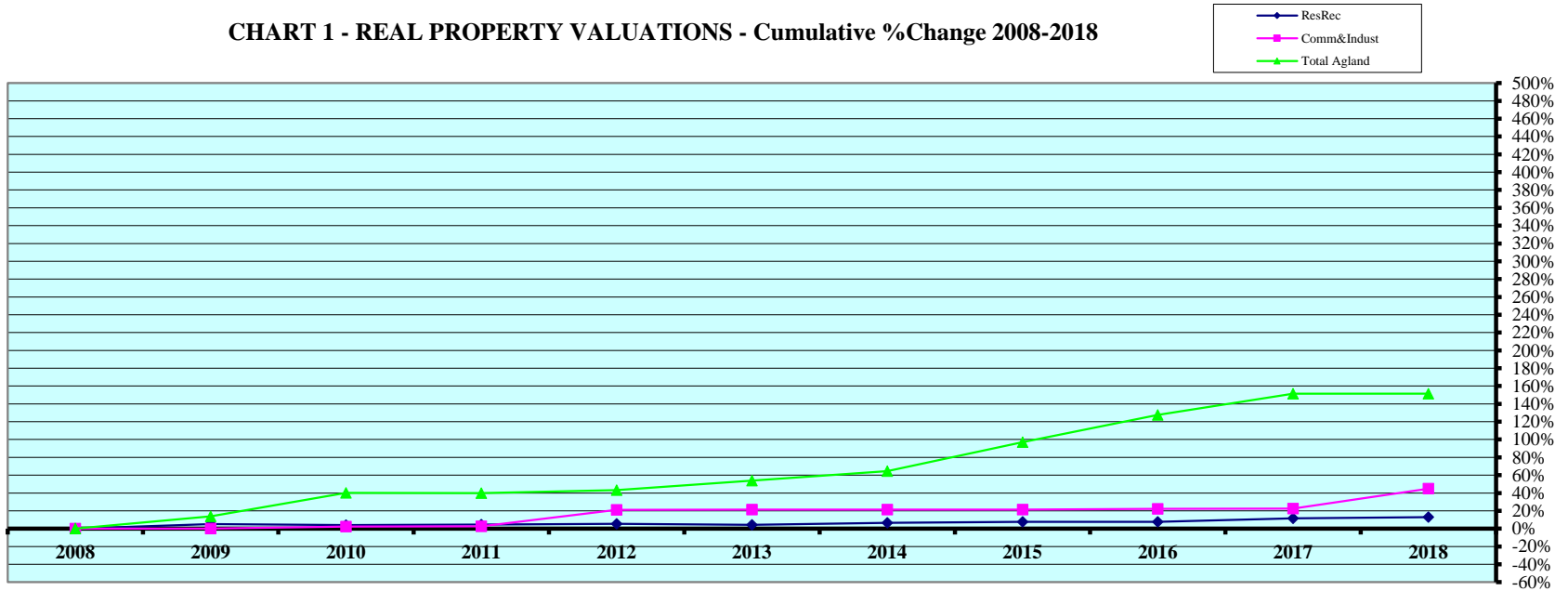
Legend

- 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

Grant 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	7,705,044	--	--	--	1,493,199	--	--	--	78,856,055	--	--	--
2009	8,104,538	399,494	5.18%	5.18%	1,494,314	1,115	0.07%	0.07%	89,737,847	10,881,792	13.80%	13.80%
2010	8,004,768	-99,770	-1.23%	3.89%	1,528,386	34,072	2.28%	2.36%	110,406,085	20,668,238	23.03%	40.01%
2011	8,047,494	42,726	0.53%	4.44%	1,533,299	4,913	0.32%	2.69%	110,403,267	-2,818	0.00%	40.01%
2012	8,111,106	63,612	0.79%	5.27%	1,809,918	276,619	18.04%	21.21%	112,842,964	2,439,697	2.21%	43.10%
2013	8,031,517	-79,589	-0.98%	4.24%	1,813,265	3,347	0.18%	21.43%	121,287,975	8,445,011	7.48%	53.81%
2014	8,205,071	173,554	2.16%	6.49%	1,813,265	0	0.00%	21.43%	129,645,719	8,357,744	6.89%	64.41%
2015	8,286,469	81,398	0.99%	7.55%	1,813,265	0	0.00%	21.43%	155,308,056	25,662,337	19.79%	96.95%
2016	8,302,950	16,481	0.20%	7.76%	1,826,591	13,326	0.73%	22.33%	179,479,581	24,171,525	15.56%	127.60%
2017	8,586,030	283,080	3.41%	11.43%	1,828,354	1,763	0.10%	22.45%	198,290,010	18,810,429	10.48%	151.46%
2018	8,697,939	111,909	1.30%	12.89%	2,162,727	334,373	18.29%	44.84%	198,290,506	496	0.00%	151.46%

Rate Annual %chg: Residential & Recreational **1.22%** Commercial & Industrial **3.77%** Agricultural Land **9.66%**

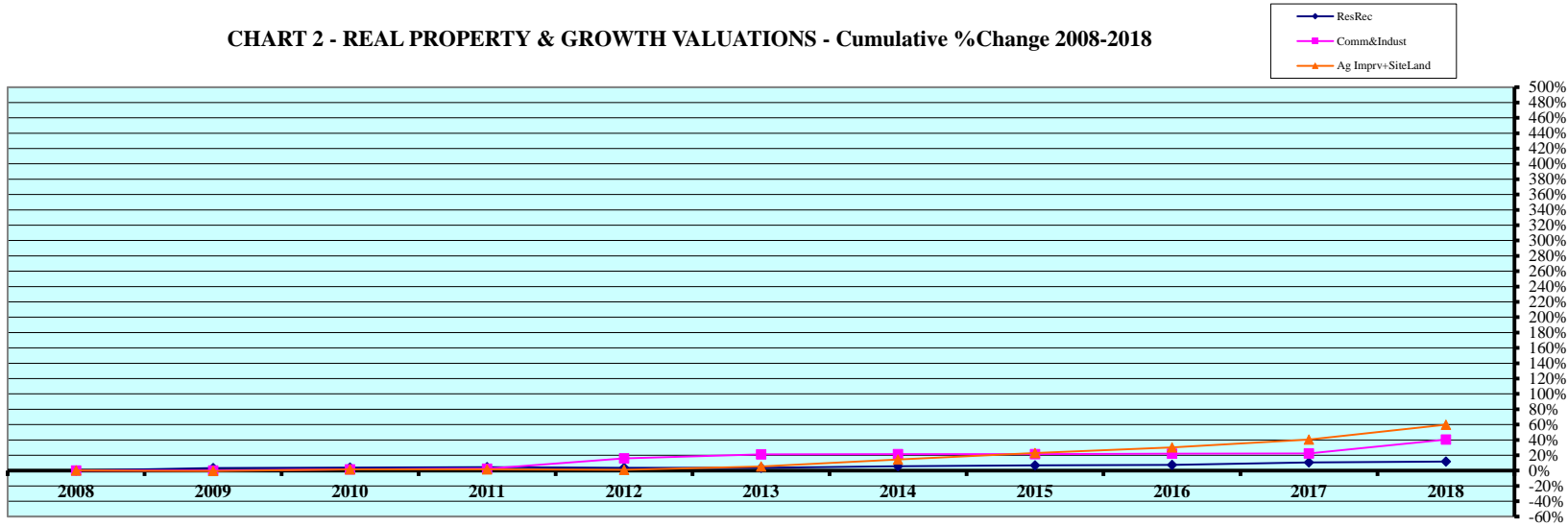
Cnty# **38**
County **GRANT**

CHART 1

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

Source: 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	7,705,044	65,383	0.85%	7,639,661	--	--	1,493,199	0	0.00%	1,493,199	--	--			
2009	8,104,538	150,096	1.85%	7,954,442	3.24%	3.24%	1,494,314	0	0.00%	1,494,314	0.07%	0.07%			
2010	8,004,768	6,817	0.09%	7,997,951	-1.32%	3.80%	1,528,386	13,633	0.89%	1,514,753	1.37%	1.44%			
2011	8,047,494	3,708	0.05%	8,043,786	0.49%	4.40%	1,533,299	3,315	0.22%	1,529,984	0.10%	2.46%			
2012	8,111,106	121,382	1.50%	7,989,724	-0.72%	3.69%	1,809,918	78,811	4.35%	1,731,107	12.90%	15.93%			
2013	8,031,517	40,205	0.50%	7,991,312	-1.48%	3.72%	1,813,265	5,000	0.28%	1,808,265	-0.09%	21.10%			
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	5.63%	1,813,265	0	0.00%	1,813,265	0.00%	21.43%			
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	6.79%	1,813,265	0	0.00%	1,813,265	0.00%	21.43%			
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	7.50%	1,826,591	2,588	0.14%	1,824,003	0.59%	22.15%			
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	10.76%	1,828,354	0	0.00%	1,828,354	0.10%	22.45%			
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	11.78%	2,162,727	66,066	3.05%	2,096,661	14.67%	40.41%			
Rate Ann%chg	1.22%						0.49%	3.77%						C & I w/o growth	2.97%

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	6,178,105	2,231,565	8,409,670	6,554	0.08%	8,403,116	--	--
2009	6,312,338	2,244,871	8,557,209	197,474	2.31%	8,359,735	-0.59%	-0.59%
2010	6,542,906	2,244,611	8,787,517	247,329	2.81%	8,540,188	-0.20%	1.55%
2011	6,304,396	2,243,577	8,547,973	0	0.00%	8,547,973	-2.73%	1.64%
2012	6,614,035	2,250,074	8,864,109	360,487	4.07%	8,503,622	-0.52%	1.12%
2013	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	0.01%	5.41%
2014	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	14.39%
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	22.82%
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	30.27%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	40.51%
2018	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	59.85%
Rate Ann%chg	6.24%	3.76%	5.63%	Ag Imprv+Site w/o growth			0.16%	

(1) Residential & Recreational excludes Ag Dwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

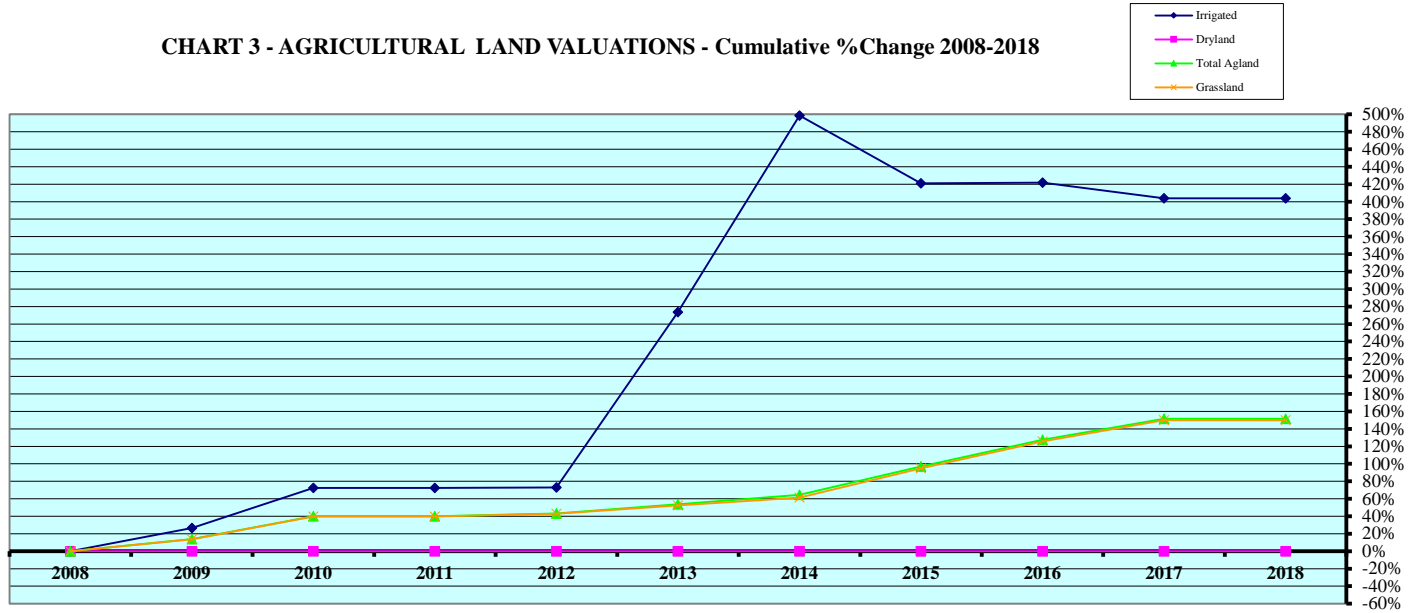
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

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CHART 2

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	560,129	--	--	--	0	--	--	--	78,202,086	--	--	--
2009	708,620	148,491	26.51%	26.51%	0	0	0	0	88,935,388	10,733,302	13.73%	13.73%
2010	965,119	256,499	36.20%	72.30%	0	0	0	0	109,347,126	20,411,738	22.95%	39.83%
2011	965,119	0	0.00%	72.30%	0	0	0	0	109,344,308	-2,818	0.00%	39.82%
2012	968,802	3,683	0.38%	72.96%	0	0	0	0	111,780,317	2,436,009	2.23%	42.94%
2013	2,093,090	1,124,288	116.05%	273.68%	0	0	0	0	119,100,516	7,320,199	6.55%	52.30%
2014	3,352,750	1,259,660	60.18%	498.57%	0	0	0	0	126,199,216	7,098,700	5.96%	61.38%
2015	2,917,624	-435,126	-12.98%	420.88%	0	0	0	0	152,289,669	26,090,453	20.67%	94.74%
2016	2,922,094	4,470	0.15%	421.68%	0	0	0	0	176,449,068	24,159,399	15.86%	125.63%
2017	2,822,235	-99,859	-3.42%	403.85%	0	0	0	0	195,368,636	18,919,568	10.72%	149.83%
2018	2,822,235	0	0.00%	403.85%	0	0	0	0	195,369,127	491	0.00%	149.83%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	93,840	--	--	--	0	--	--	--	78,856,055	--	--	--
2009	93,840	0	0.00%	0.00%	(1)	-1	0	0	89,737,847	10,881,792	13.80%	13.80%
2010	93,840	0	0.00%	0.00%	0	1	0	0	110,406,085	20,668,238	23.03%	40.01%
2011	93,840	0	0.00%	0.00%	0	0	0	0	110,403,267	-2,818	0.00%	40.01%
2012	93,845	5	0.01%	0.01%	0	0	0	0	112,842,964	2,439,697	2.21%	43.10%
2013	93,149	-696	-0.74%	-0.74%	1,220	1,220	0	0	121,287,975	8,445,011	7.48%	53.81%
2014	93,753	604	0.65%	-0.09%	0	-1,220	-100.00%	0	129,645,719	8,357,744	6.89%	64.41%
2015	100,763	7,010	7.48%	7.38%	0	0	0	0	155,308,056	25,662,337	19.79%	96.95%
2016	101,025	262	0.26%	7.66%	7,394	7,394	0	0	179,479,581	24,171,525	15.56%	127.60%
2017	99,139	-1,886	-1.87%	5.65%	0	-7,394	-100.00%	0	198,290,010	18,810,429	10.48%	151.46%
2018	99,144	5	0.01%	5.65%	0	0	0	0	198,290,506	496	0.00%	151.46%

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Rate Ann.%chg: Total Agric Land

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	610,499	2,454	249			0	0				78,172,322	485,747	161		
2009	708,620	2,203	322	29.31%	29.31%	0	0				88,935,387	485,986	183	13.71%	13.71%
2010	965,119	2,193	440	36.81%	76.90%	0	0				109,347,126	485,987	225	22.95%	39.81%
2011	965,119	2,193	440	0.00%	76.90%	0	0				109,347,126	485,987	225	0.00%	39.81%
2012	968,802	2,153	450	2.27%	80.92%	0	0				111,780,317	486,001	230	2.22%	42.92%
2013	2,160,090	2,160	1,000	122.22%	302.04%	0	0				119,071,486	486,006	245	6.52%	52.24%
2014	3,352,750	2,682	1,250	25.00%	402.55%	0	0				126,199,216	485,382	260	6.12%	61.56%
2015	2,917,504	1,945	1,500	20.00%	503.06%	0	0				152,288,264	483,454	315	21.15%	95.73%
2016	2,923,684	1,949	1,500	0.00%	503.06%	0	0				176,490,261	483,534	365	15.87%	126.80%
2017	2,848,605	1,899	1,500	0.00%	503.06%	0	0				195,361,533	483,568	404	10.68%	151.04%
2018	2,822,235	1,881	1,500	0.00%	503.06%	0	0				195,367,828	483,584	404	0.00%	151.04%

Rate Annual %chg Average Value/Acre: 19.68%

9.64%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	93,840	9,384	10			0	0				78,876,661	497,585	159		
2009	93,840	9,384	10	0.00%	0.00%	0	0				89,737,847	497,573	180	13.77%	13.77%
2010	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	23.03%	39.98%
2011	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	0.00%	39.98%
2012	93,845	9,385	10	0.00%	0.00%	0	0				112,842,964	497,539	227	2.21%	43.08%
2013	93,687	9,369	10	0.00%	0.00%	0	0				121,325,263	497,535	244	7.52%	53.83%
2014	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	64.41%
2015	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	97.74%
2016	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	128.55%
2017	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	152.54%
2018	99,139	9,911	10	0.00%	0.03%	0	0				198,289,202	495,377	400	-0.01%	152.51%

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Rate Annual %chg Average Value/Acre: 9.71%

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

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 1,700	Value : 224,297,847	Growth 257,793	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	26	60,860	8	16,350	48	85,610	82	162,820	
02. Res Improve Land	137	214,711	14	71,436	78	131,647	229	417,794	
03. Res Improvements	140	4,415,504	14	1,275,976	80	2,789,028	234	8,480,508	
04. Res Total	166	4,691,075	22	1,363,762	128	3,006,285	316	9,061,122	23,465
% of Res Total	52.53	51.77	6.96	15.05	40.51	33.18	18.59	4.04	9.10
05. Com UnImp Land	4	9,903	2	5,730	8	8,489	14	24,122	
06. Com Improve Land	29	29,553	6	45,612	22	21,499	57	96,664	
07. Com Improvements	29	1,348,943	6	328,450	27	503,449	62	2,180,842	
08. Com Total	33	1,388,399	8	379,792	35	533,437	76	2,301,628	137,326
% of Com Total	43.42	60.32	10.53	16.50	46.05	23.18	4.47	1.03	53.27
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	166	4,691,075	22	1,363,762	128	3,006,285	316	9,061,122	23,465
% of Res & Rec Total	52.53	51.77	6.96	15.05	40.51	33.18	18.59	4.04	9.10
Com & Ind Total	33	1,388,399	8	379,792	35	533,437	76	2,301,628	137,326
% of Com & Ind Total	43.42	60.32	10.53	16.50	46.05	23.18	4.47	1.03	53.27

17. Taxable Total	199	6,079,474	30	1,743,554	163	3,539,722	392	11,362,750	160,791
% of Taxable Total	50.77	53.50	7.65	15.34	41.58	31.15	23.06	5.07	62.37

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	39	1	88	128

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	15,445	1,164	174,574,246	1,165	174,589,691
28. Ag-Improved Land	0	0	1	17,201	136	24,108,109	137	24,125,310
29. Ag Improvements	0	0	1	38,639	142	14,181,457	143	14,220,096

30. Ag Total				1,308	212,935,097
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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	1	3.00	390	
37. FarmSite Improvements	0	0.00	0	1	0.00	38,639	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	110	175.00	349,000	110	175.00	349,000	
33. HomeSite Improvements	109	170.00	11,010,515	109	170.00	11,010,515	97,002
34. HomeSite Total				109	175.00	11,359,515	
35. FarmSite UnImp Land	2	4.00	520	2	4.00	520	
36. FarmSite Improv Land	116	407.65	75,393	117	410.65	75,783	
37. FarmSite Improvements	131	0.00	3,170,942	132	0.00	3,209,581	0
38. FarmSite Total				134	414.65	3,285,884	
39. Road & Ditches	0	1,548.50	0	0	1,548.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				243	2,138.15	14,645,399	97,002

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	11	655.84	93,228	11	655.84	93,228

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. 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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	651.87	34.65%	977,805	34.65%	1,500.00
51. 4A1	186.94	9.94%	280,410	9.94%	1,500.00
52. 4A	1,042.68	55.42%	1,564,020	55.42%	1,500.00
53. Total	1,881.49	100.00%	2,822,235	100.00%	1,500.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	22,113.54	4.57%	8,933,869	4.57%	404.00
69. 4G1	39,383.38	8.14%	15,910,889	8.14%	404.00
70. 4G	422,088.09	87.28%	170,523,561	87.28%	404.00
71. Total	483,585.01	100.00%	195,368,319	100.00%	404.00
Irrigated Total					
	1,881.49	0.38%	2,822,235	1.42%	1,500.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	483,585.01	97.62%	195,368,319	98.53%	404.00
72. Waste	9,911.93	2.00%	99,144	0.05%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	936.04	0.19%	0	0.00%	0.00
75. Market Area Total	495,378.43	100.00%	198,289,698	100.00%	400.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,881.49	2,822,235	1,881.49	2,822,235
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	79.84	32,256	483,505.17	195,336,063	483,585.01	195,368,319
79. Waste	0.00	0	0.00	0	9,911.93	99,144	9,911.93	99,144
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	326.19	0	0.00	0	609.85	0	936.04	0
82. Total	0.00	0	79.84	32,256	495,298.59	198,257,442	495,378.43	198,289,698

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,881.49	0.38%	2,822,235	1.42%	1,500.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,585.01	97.62%	195,368,319	98.53%	404.00
Waste	9,911.93	2.00%	99,144	0.05%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	936.04	0.19%	0	0.00%	0.00
Total	495,378.43	100.00%	198,289,698	100.00%	400.28

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ashby Outlots	12	39,520	21	53,328	22	1,400,448	34	1,493,296	0
83.2 Ashby Res	6	2,121	26	23,021	26	517,598	32	542,740	0
83.3 Hyannis Outlots	7	20,361	14	76,556	14	1,340,903	21	1,437,820	0
83.4 Hyannis Res	26	60,860	138	230,081	141	4,501,969	167	4,792,910	23,465
83.5 Whitman Outlots	11	24,178	5	6,685	5	211,818	16	242,681	0
83.6 Whitman Res	20	15,780	25	28,123	26	507,772	46	551,675	0
84 Residential Total	82	162,820	229	417,794	234	8,480,508	316	9,061,122	23,465

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Ashby Comm	4	5,922	11	6,463	11	152,695	15	165,080	0
85.2 Hyannis Comm	7	15,993	36	80,525	41	1,930,658	48	2,027,176	137,326
85.3 Whitman Comm	3	2,207	10	9,676	10	97,489	13	109,372	0
86 Commercial Total	14	24,122	57	96,664	62	2,180,842	76	2,301,628	137,326

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	22,113.54	4.57%	8,933,869	4.57%	404.00
93. 4G1	39,383.38	8.14%	15,910,889	8.14%	404.00
94. 4G	422,088.09	87.28%	170,523,561	87.28%	404.00
95. Total	483,585.01	100.00%	195,368,319	100.00%	404.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	483,585.01	100.00%	195,368,319	100.00%	404.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	483,585.01	100.00%	195,368,319	100.00%	404.00

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

38 Grant

	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	8,697,939	9,061,122	363,183	4.18%	23,465	3.91%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,317,827	11,359,515	41,688	0.37%	97,002	-0.49%
04. Total Residential (sum lines 1-3)	20,015,766	20,420,637	404,871	2.02%	120,467	1.42%
05. Commercial	2,162,727	2,301,628	138,901	6.42%	137,326	0.07%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,162,727	2,301,628	138,901	6.42%	137,326	0.07%
08. Ag-Farmsite Land, Outbuildings	3,226,570	3,285,884	59,314	1.84%	0	1.84%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,226,570	3,285,884	59,314	1.84%	0	1.84%
12. Irrigated	2,822,235	2,822,235	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	195,369,127	195,368,319	-808	0.00%		
15. Wasteland	99,144	99,144	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	198,290,506	198,289,698	-808	0.00%		
18. Total Value of all Real Property (Locally Assessed)	223,695,569	224,297,847	602,278	0.27%	257,793	0.15%

2019 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$94,700 - This budget includes all (5) offices managed by the Ex Officio Assessor.
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	None in the Ex Officio budget but, \$20,830 is a line item in the General Fund.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$4,600
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	N/A, budget includes all functions of being ex officio.
13.	Amount of last year's assessor's budget not used:
	N/A, budget includes all functions of being ex officio.

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:																		
	The county assessor, part time clerk, and the contracted appraiser.																		
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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Includes all Hyannis, villages, and rural residential</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and improvements</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Includes all Hyannis, villages, and rural residential	AG	Agricultural homes and improvements									
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Includes all Hyannis, villages, and rural residential																		
AG	Agricultural homes and improvements																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Primarily the cost approach and utilizing sales to establish depreciation. The sales comparison approach is not used since there are so few sales.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation is based on the market.																		
5.	Are individual depreciation tables developed for each valuation group?																		
	N/A																		
6.	Describe the methodology used to determine the residential lot values?																		
	Residential lots are valued by the square foot method.																		
7.	How are rural residential site values developed?																		
	Rural residential sites are valued at \$3,000 in close proximity to Hyannis; \$2,000 in the outer part of the county; and \$1,000 in close proximity to Ashby and Whitman.																		
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	N/A																		
9.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">AG</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>				<u>Valuation 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	2012	2018	2011	2018	AG	2013	2013	2013	2013
<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	2012	2018	2011	2018															
AG	2013	2013	2013	2013															
	Lot values were reviewed in 2011 but were not changed. Additionally, depreciation tables were reviewed but not changed.																		

2019 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:													
	The county assessor and part time clerk.													
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%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial in the county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial in the county.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial in the county.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County to utilize the sales comparison approach or enough income and expense information to make the income approach meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique commercial properties are valued by working with a contracted appraiser.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	Due to limited sales, the depreciation tables used are a blend of local market and TerraScan tables. When there is a sale that can be used, an RCN is developed for the sale. By subtracting the land value from the sale price, a building residual is calculated and divided by the RCN to determine remaining value or remaining life of building. This percentage good is then compared with TerraScan and adjusted accordingly.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	The square foot method is used to determine commercial lot values.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2011	2011	2011	2017
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2011	2011	2011	2017										
	Lot values from 2011 were reviewed but not changed.													

2019 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:							
	The county assessor, part time clerk, and the contracted appraiser.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2016	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Grant County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2016						
	The updated soil conversion was implemented for the 2017 assessment year.							
3.	Describe the process used to determine and monitor market areas.							
	N/A							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural/Farm Residential – Less than 40 acres are classified as small acreages and/or small farm sites – also known as a “non-working farm.” To the average consumer, the “profits gained” are not considered actual income and are to be determined by the Internal Revenue Service and/or a qualified tax expert. Recreational land has not been identified, as of yet, in the market.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	No. Location and distance from Hyannis affect the values. The home sites, known as outlots, around Hyannis are \$3,000 for the first acre, and \$500 up to ten acres, over ten acres \$250 up to 20 acres. It then becomes priced as agland. Ashby and Whitman (both unincorporated) are \$2,000 for the first acre, then \$500 up to ten acres and \$250 up to 20 acres.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	N/A							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<u>If your county has special value applications, please answer the following</u>							
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

Grant County Plan of Assessment
FY2019-2021

Christee L Haney, Assessor

July 31, 2018

GRANT COUNTY

PLAN OF ASSESSMENT 2019-2021

PLAN OF ASSESSMENT REQUIREMENTS:

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

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

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

Assessment levels required for real property are as follows:

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

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

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

Per the 2018 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	318		8,697,939		583,777	8,114,162
Commercial	75		2,162,727		119,211	2,043,516
Agricultural	1307		212,833,599		198,710,505	14,123,094
Game & Parks	11		93,228		93,228	0
Exempt	129		0		0	0
Total	1838		223,787,493		199,506,721	24,280,772

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

Additional information is contained in the 2018 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2018.

CURRENT RESOURCES:

Staff/Budget/Training

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

The proposed budget for the assessment portion of the Assessor’s budget for FY 2017-2018 is \$24,450.00

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

Record Maintenance

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

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

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

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

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

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

Data Collection

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

Ratio Studies

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

Value Approaches

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

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

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

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

Reconciliation of Value

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

Sales Ratio Review

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

Notices

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

Level of Value, Quality and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2018 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2018.

Assessment Actions Planned for Assessment Year 2019:

Residential: Keeping with the “6-year inspection cycle” a complete reappraisal of all residential properties of the three towns of Ashby, Hyannis and Whitman will be completed by end of 2018. Value changes will be reflected on the 2019 County Abstract. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed as needed in addition to sales review.

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

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be

completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2020:

Agricultural: Keeping with the “6-year inspection cycle” I will visually inspect all the Ag properties in Grant County by the end of 2019 to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the 2020 County Abstract. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

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

Assessment Actions Planned for Assessment Year 2021:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion:

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

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

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

Respectfully submitted,

_____Christee L Haney_____

Christee L. Haney
Grant County Assessor