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DEPARTMENT OF REVENUE

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

HARLAN 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 Harlan 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 Harlan 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: Kim Fouts, Harlan 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.

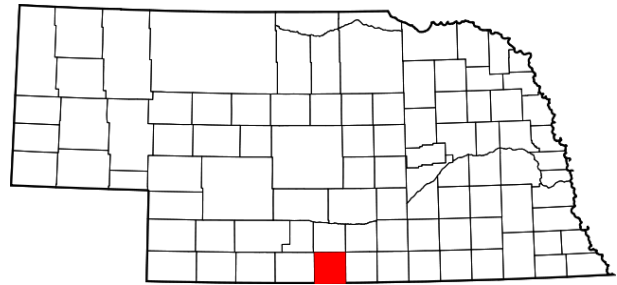
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

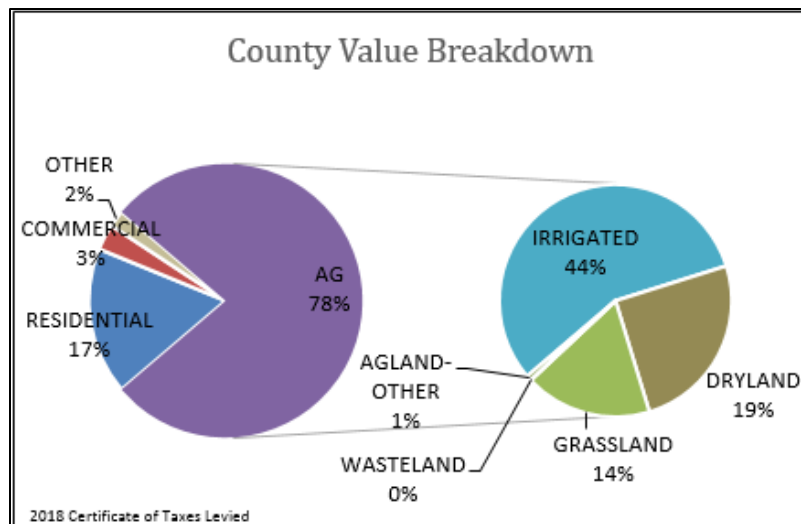
**Further information may be found in Exhibit 94*

County Overview

With a total area of 553 square miles, Harlan County had 3,443 residents, per the Census Bureau Quick Facts for 2017, a slight population increase over the 2010 U.S. Census. Reports indicated that 77% of county residents were homeowners and 92% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$78,086 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial business cater to recreational opportunities at the Harlan County Reservoir. According to the latest information available from the U.S. Census Bureau, there were 105 employer establishments with total employment of 609.



Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is an even mix of all three primary land uses; irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
ALMA	1,214	1,153	-5.0%
HUNTLEY	67	44	-34.3%
ORLEANS	425	386	-9.2%
OXFORD	876	779	-11.1%
RAGAN	46	38	-17.4%
REPUBLICAN CITY	209	150	-28.2%
STAMFORD	202	183	-9.4%

2019 Residential Correlation for Harlan County

Assessment Actions

For the 2019 assessment year, the county assessor physically reviewed the residential parcels in Patterson Harbor, North Shore Marina, Huntley, and Ragan. Statistical analysis indicated that the village of Alma was below the statistical range therefore, a 2% percentage increase to improvements were implemented to achieve an acceptable level of value. All other pickup work was completed in a timely manner.

Assessment Practice Review

One portion of the review is to ensure the accuracy and timeliness of sales exports to the state sales file. Several audits are conducted throughout the year. Assessed values are compared to property record cards and the Real Estate Transfer Statements (Form 521) are analyzed against sales information. Both of these reviews show that Harlan County has accurately submitted sales data to the state sales file. An audit of the county's Assessed Value Update (AVU) records showed no errors.

Sales verification and qualification practices were also reviewed with the county assessor. The Harlan County Assessor utilizes a sales questionnaire to assist in the verification process. Review of the sales rosters show that the county provides adequate comments for sales that are excluded from measurement. This along with the typical usability of the residential class, indicate that all arm's-length sales are available for measurement.

Valuation groups were also examined to verify that economic characteristics that affect market value have been identified. The Harlan County Assessor has recognized six distinct groups. Valuation Group 1 is the Village of Alma, the county seat and hub for commercial activity. Valuation Group 2 represents rural residential parcels. Two valuation groups, 3 and 4, are comprised of parcels around the Reservoir. Valuation Group 3 tends to be year round housing and better quality homes. Valuation Group 4 represents the subdivisions that are typically mobile homes and cabins although there are some year round homes within this subdivision. The two remaining valuation groups are comprised of the smaller villages. Valuation Group 5's residential market is more active than Valuation Group 6.

The compliance of the six-year inspection and review cycle were also examined. The county assessor conducts review work for the residential class in house. Changes made during the review are well documented. The county assessor has a process for maintaining compliance going forward and currently complies with the six-year inspection and review requirements.

The final portion of the review covered the examination of the appraisal tables. Costing, depreciation and land studies have been updated within the current six-year cycle. For the 2019 assessment year, the county assessor converted Computer-Assisted Mass Appraisal (CAMA)

2019 Residential Correlation for Harlan County

systems to Vanguard. For the residential class, only percentage adjustments were complete to obtain an acceptable portion of market value.

Description of Analysis

In Harlan County, the residential class is defined by six valuation groups based on differing economic factors.

Valuation Group	Description
1	Alma
2	Acreages
3	Hunter's Hill, North Shore Cabin, Hanchetts
4	Republican City, Taylor Manor
5	Oxford, Orleans
6	Huntley, Ragan, Stamford

Analysis of the sample of sales show that the overall median and mean are within the acceptable range. The qualitative statistics are slightly above the acceptable range; this is due in part to outliers within the smaller communities as evidenced by the wide dispersion within Valuation Group 6. Valuation Groups 1, 4, and 5 all have a measurable number of sales with a median that is within the acceptable range. Review of historical value changes over time show that the villages changed 2-5% annually over the past ten years. When the rates of change are compared to surrounding villages of similar economics, it reveals that values have changed at a proportionate rate.

Comparison of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) show that both the residential population and the sample increase approximately 1.5%. These increases supports the reported assessment actions

Equalization and Quality of Assessment

Although Valuation Groups 2, 3 and 6 lack a sufficient number of sales for measurement, they are valued using the same appraisal methods as the rest of the class and are believed to be assessed at an acceptable level of value. Based on the analysis of the statistics and the assessment practices, the quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

2019 Residential Correlation for Harlan County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	51	93.17	93.46	92.05	21.48	101.53
2	6	88.93	95.44	81.16	31.68	117.59
3	1	77.05	77.05	77.05	00.00	100.00
4	37	91.95	90.02	80.77	22.38	111.45
5	16	92.53	88.06	87.56	18.55	100.57
6	7	103.83	144.55	93.73	73.80	154.22
<u>ALL</u>	118	93.17	94.64	87.00	25.51	108.78

Level of Value

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

2019 Commercial Correlation for Harlan County

Assessment Actions

For the 2019 assessment year, a complete reappraisal was completed for the commercial class of property with the help of a contract appraiser. Commercial parcels were physically inspected, and new costing and depreciation were implemented.

Assessment Practice Review

Part of the review evaluates the accuracy and timeliness of the sales information submitted to the state sales file. Assessed Values Updated for 2018 were compared to property record cards in the county for accuracy. The county had no errors during this review. Additionally, the Real Estate Transfer Statements (Form 521) are compared to sales data within the state sales file. Frequency of the transmissions were also evaluated for timeliness. These reviews indicate that the Harlan County assessor accurately and timely submits sales data to the state sales file.

The sales qualification and verification processes were reviewed with the county assessor. The county utilizes sales questionnaires to help with the qualification process. The typical utilization rate is high; however, with the limited number of sales this number is easily skewed. The county utilizes all arm's-length sales and exhibits no apparent bias in the qualification of sales.

Valuation groups of the commercial class were studied to ensure that economic differences that affect the market are identified. In Harlan County, there are few commercial parcels. Therefore, the county only recognizes one valuation group for the commercial class.

The physical inspection and review cycle for the commercial class is conducted with the help of a contract appraisal firm. The revaluation was completed for the 2019 assessment year. New photos and updated listing data was collected as part of the on-site review. The county assessor complies with the six-year inspection and review cycle.

Appraisal tables for the commercial class were reviewed with the county assessor. The reappraisal of the commercial class of property was completed for the 2019 assessment year in tandem with the physical inspection. The county converted Computer Assisted Mass Appraisal (CAMA) systems in the summer of 2018. The county is now using the Vanguard CAMA system, which contains a costing manual specific to that system. Costing and depreciation were updated as part of the reappraisal.

Description of Analysis

There is only one valuation group for the commercial class in Harlan County. There are too few sales to warrant additional stratification. For the 2019 assessment year, the commercial class was reappraised with the help of a contract appraisal firm.

2019 Commercial Correlation for Harlan County

Analysis of the statistical sample reveal that of the three measures of central tendency only the median is within the range. The mean, weighted mean and qualitative statistics are being effected by outlier sales. These statistics along with the small sample size support why the median is not considered reliable for statistical measurement.

Review of historical value changes over time indicate that the commercial class of property has appreciated at a similar pace as comparable communities within the neighboring counties. Comparison of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) show that the residential population increased 9% while the sample size increased 20%. However, the sample is skewed by one large dollar sale. If hypothetically removed, the sample increased at a rate of 10%, similar to the overall population.

Equalization and Quality of Assessment

Although the size of the sample of sales within the commercial class is considered insufficient for measurement purposes, a review of the assessment actions and historical value changes support that equalization has been achieved. Based on this information, the commercial class of property in Harlan County meets generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	16	97.89	109.39	88.08	21.57	124.19
____ALL____	16	97.89	109.39	88.08	21.57	124.19

Level of Value

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

2019 Agricultural Correlation for Harlan County

Assessor Actions

For the 2019 assessment year, sales analysis was reviewed for the agricultural class of property. The study indicated that a decrease to grassland was warranted. The county assessor values grassland the same regardless of the market area. Therefore, all grass acres were decreased 13%. Pick-up work was completed in a timely manner.

Assessment Practice Review

The first area of review involves ensuring the accuracy and timeliness of the data submitted to the state sales file. Assessed values updated within the state sales file are compared to property record cards for accuracy. Additionally, Real Estate Transfer Statements (Form 521) are compared to the sales information submitted from the county. There were minimal errors in the audits for Harlan County. Frequency of the submission of sales file exports and the Forms 521 were also reviewed, revealing that the county generally submits data accurately and timely.

The sales qualification and verification processes of the county were discussed with the county assessor. The county utilizes sales questionnaires to help with the qualification process and receives a good response rate. Review of the sales roster indicate that the county adequately describes reasons for the disqualification of sales. This along with the typical usability rate show that the county assessor has made all arm's-length transactions available for measurement purposes and exhibit no apparent bias in sales qualification process.

Market areas were also examined to ensure that unique characteristics that could affect market value are recognized. Harlan County is divided into three separate market areas, all with unique geographic differences. While there are typically not many sales in Market Areas 1 and 3, the county has a history of making uniform valuation adjustments to all three market areas. The few sales that do occur within Market Area 1 typically confirm that the land is more desirable than the rest of the county. Only irrigated land in Market Area 3 is valued differently, and there are only 3,800 acres of irrigated land within that market area; while it is unlikely that sales data could ever justify the market area, the topography is significantly different and values are annually adjusted based on the overall market.

A review of agricultural homes show these parcels are valued using the same costing and depreciation tables as the rural residential parcels. Additionally, farm home site values are valued the same as the rural residential home site. Agricultural outbuildings are priced either with Marshall & Swift costing or by using county defined codes. During the review of agricultural improvements for the 2020 assessment year, the county assessor is planning to convert all outbuildings to the pricing and depreciation from the new Computer Assisted Mass Appraisal (CAMA) system.

2019 Agricultural Correlation for Harlan County

The six-year inspection and review cycle was also examined. The county is current with inspection and review requirements. The rural agricultural improvements are scheduled to be reviewed in 2020. Land use is also reviewed at the same time as agricultural improvements using aerial imagery. Land within Government programs such as Conservation Reserve Enhancement Program (CREP) and Conservation Reserve Program (CRP) have been identified and noted within the property record card. They have not been updated within the new CAMA system yet. CRP is identified and valued as dryland while CREP is valued the same as irrigated land.

Description of Analysis

Review of the statistical samples show that all three measures of central tendency are within the acceptable range. The 80% Majority Land Use (MLU) by subclass sample remain too small for measurement purposes especially when divided into 3 separate market areas. When stratified by market areas, only Market Area 2 has a sufficient number of sales for analysis. Market Area 3 is valued using the same model as Market Area 2 with the exception of irrigated land values, which there are no sales within the sample for Market Area 3. In the past, these two areas have been combined for analysis purposes. Collectively, the median of the two areas indicate an acceptable level of value has been achieved. A statistical profile combining these two areas can be found in the appendices. Historically, the sample size of Market Area 1 is small. However, the market area has been adjusted similarly to Market Area 2. Comparison of the values set by the Harlan County Assessor to the surrounding counties indicate that an acceptable level of value has been achieved resulting in equalization between counties.

2019 Agricultural Correlation for Harlan County

Equalization and Quality of Assessment

Review of the assessment practices indicate that agricultural improvements are valued in the same manner as rural residential parcels. It is believed that agricultural improvements are valued at the statutory level.

Although the size of the subclasses are inadequate for measurement, the analysis and comparison with surrounding counties support that the agricultural land values in Harlan County are equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	71.08	74.90	69.51	12.25	107.75
2	27	71.35	74.17	72.32	15.87	102.56
3	8	76.03	74.56	71.61	06.25	104.12
____ALL____	43	73.21	74.38	71.49	13.51	104.04

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	5	64.74	65.58	67.85	11.57	96.65
1	1	71.28	71.28	71.28	00.00	100.00
2	4	63.79	64.16	66.05	12.12	97.14
____Dry____						
County	9	67.43	73.37	70.28	14.41	104.40
1	3	92.31	86.93	80.89	09.64	107.47
2	4	66.40	67.46	65.86	08.96	102.43
3	2	64.85	64.85	64.87	00.12	99.97
____Grass____						
County	5	76.66	77.03	76.14	05.44	101.17
2	2	71.99	71.99	70.99	06.49	101.41
3	3	76.96	80.39	78.53	04.86	102.37
____ALL____	43	73.21	74.38	71.49	13.51	104.04

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 73%.

2019 Opinions of the Property Tax Administrator for Harlan County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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 Harlan County

Residential Real Property - Current

Number of Sales	118	Median	93.17
Total Sales Price	\$10,759,290	Mean	94.64
Total Adj. Sales Price	\$10,759,290	Wgt. Mean	87.00
Total Assessed Value	\$9,360,533	Average Assessed Value of the Base	\$60,078
Avg. Adj. Sales Price	\$91,180	Avg. Assessed Value	\$79,327

Confidence Interval - Current

95% Median C.I	86.23 to 97.48
95% Wgt. Mean C.I	81.40 to 92.60
95% Mean C.I	86.71 to 102.57
% of Value of the Class of all Real Property Value in the County	15.26
% of Records Sold in the Study Period	4.98
% of Value Sold in the Study Period	6.57

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	113	97	96.73
2017	126	96	95.66
2016	133	99	99.27
2015	141	97	97.32

2019 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	16	Median	97.89
Total Sales Price	\$2,349,198	Mean	109.39
Total Adj. Sales Price	\$2,349,198	Wgt. Mean	88.08
Total Assessed Value	\$2,069,151	Average Assessed Value of the Base	\$121,620
Avg. Adj. Sales Price	\$146,825	Avg. Assessed Value	\$129,322

Confidence Interval - Current

95% Median C.I	92.70 to 105.11
95% Wgt. Mean C.I	73.16 to 103.00
95% Mean C.I	80.41 to 138.37
% of Value of the Class of all Real Property Value in the County	3.91
% of Records Sold in the Study Period	5.33
% of Value Sold in the Study Period	5.67

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	18	100	111.03
2017	24	100	94.29
2016	25	94	93.76
2015	27	100	93.76

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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 : 118
 Total Sales Price : 10,759,290
 Total Adj. Sales Price : 10,759,290
 Total Assessed Value : 9,360,533
 Avg. Adj. Sales Price : 91,180
 Avg. Assessed Value : 79,327

MEDIAN : 93
 WGT. MEAN : 87
 MEAN : 95
 COD : 25.51
 PRD : 108.78

COV : 46.44
 STD : 43.95
 Avg. Abs. Dev : 23.77
 MAX Sales Ratio : 458.53
 MIN Sales Ratio : 12.76

95% Median C.I. : 86.23 to 97.48
 95% Wgt. Mean C.I. : 81.40 to 92.60
 95% Mean C.I. : 86.71 to 102.57

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	15	96.73	99.78	90.55	18.73	110.19	60.78	144.45	83.74 to 108.98	94,693	85,742	
01-JAN-17 To 31-MAR-17	15	87.12	113.92	86.66	53.70	131.46	27.80	458.53	68.55 to 119.24	81,510	70,634	
01-APR-17 To 30-JUN-17	18	92.86	94.26	91.68	22.22	102.81	52.82	139.22	72.10 to 107.59	64,092	58,761	
01-JUL-17 To 30-SEP-17	9	78.22	77.45	76.05	21.17	101.84	35.98	102.92	56.08 to 93.88	122,256	92,971	
01-OCT-17 To 31-DEC-17	9	88.45	84.21	92.87	21.88	90.68	12.76	115.01	74.94 to 105.28	78,144	72,570	
01-JAN-18 To 31-MAR-18	12	95.35	93.37	95.44	18.25	97.83	43.41	124.27	77.05 to 112.01	114,404	109,185	
01-APR-18 To 30-JUN-18	26	93.64	92.03	86.30	22.27	106.64	39.30	165.55	79.11 to 103.83	94,615	81,652	
01-JUL-18 To 30-SEP-18	14	92.51	92.66	77.98	26.61	118.83	34.90	197.63	66.26 to 106.11	94,724	73,869	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	57	89.68	98.23	86.59	29.85	113.44	27.80	458.53	83.74 to 99.54	85,912	74,387	
01-OCT-17 To 30-SEP-18	61	93.39	91.29	87.35	22.38	104.51	12.76	197.63	84.11 to 99.34	96,103	83,942	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	51	87.12	95.30	86.30	31.66	110.43	12.76	458.53	78.66 to 99.34	81,959	70,727	
<u>ALL</u>	118	93.17	94.64	87.00	25.51	108.78	12.76	458.53	86.23 to 97.48	91,180	79,327	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	51	93.17	93.46	92.05	21.48	101.53	34.90	152.91	83.94 to 101.32	101,154	93,113	
2	6	88.93	95.44	81.16	31.68	117.59	39.30	165.55	39.30 to 165.55	193,392	156,956	
3	1	77.05	77.05	77.05	00.00	100.00	77.05	77.05	N/A	245,000	188,770	
4	37	91.95	90.02	80.77	22.38	111.45	27.80	197.63	80.15 to 94.70	80,218	64,796	
5	16	92.53	88.06	87.56	18.55	100.57	35.98	134.14	74.94 to 102.92	67,096	58,748	
6	7	103.83	144.55	93.73	73.80	154.22	12.76	458.53	12.76 to 458.53	21,929	20,553	
<u>ALL</u>	118	93.17	94.64	87.00	25.51	108.78	12.76	458.53	86.23 to 97.48	91,180	79,327	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	112	93.47	95.23	87.36	25.48	109.01	12.76	458.53	87.65 to 97.53	92,724	81,004	
06	3	80.15	77.79	78.30	12.76	99.35	61.27	91.95	N/A	45,000	35,233	
07	3	70.30	89.66	76.24	31.54	117.60	66.09	132.59	N/A	79,750	60,803	
<u>ALL</u>	118	93.17	94.64	87.00	25.51	108.78	12.76	458.53	86.23 to 97.48	91,180	79,327	

**42 Harlan
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 : 118
 Total Sales Price : 10,759,290
 Total Adj. Sales Price : 10,759,290
 Total Assessed Value : 9,360,533
 Avg. Adj. Sales Price : 91,180
 Avg. Assessed Value : 79,327

MEDIAN : 93
 WGT. MEAN : 87
 MEAN : 95
 COD : 25.51
 PRD : 108.78

COV : 46.44
 STD : 43.95
 Avg. Abs. Dev : 23.77
 MAX Sales Ratio : 458.53
 MIN Sales Ratio : 12.76

95% Median C.I. : 86.23 to 97.48
 95% Wgt. Mean C.I. : 81.40 to 92.60
 95% Mean C.I. : 86.71 to 102.57

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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
<u>Low \$ Ranges</u>											
Less Than 5,000	2	288.89	288.89	234.60	58.72	123.14	119.24	458.53	N/A	2,500	5,865
Less Than 15,000	7	119.24	161.74	114.86	70.48	140.81	12.76	458.53	12.76 to 458.53	7,477	8,588
Less Than 30,000	16	99.77	125.95	102.66	54.11	122.69	12.76	458.53	79.52 to 144.45	15,553	15,966
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	116	92.56	91.29	86.93	22.47	105.02	12.76	197.63	85.81 to 97.09	92,709	80,593
Greater Than 14,999	111	90.20	90.41	86.86	21.55	104.09	27.80	165.55	85.62 to 95.39	96,459	83,788
Greater Than 29,999	102	89.94	89.73	86.63	20.79	103.58	34.90	165.55	84.11 to 95.39	103,044	89,265
<u>Incremental Ranges</u>											
0 TO 4,999	2	288.89	288.89	234.60	58.72	123.14	119.24	458.53	N/A	2,500	5,865
5,000 TO 14,999	5	100.00	110.88	102.22	45.96	108.47	12.76	197.63	N/A	9,468	9,678
15,000 TO 29,999	9	95.38	98.11	99.41	28.55	98.69	27.80	152.91	76.26 to 134.14	21,833	21,705
30,000 TO 59,999	27	91.95	91.33	90.25	19.13	101.20	43.41	139.22	78.66 to 103.83	41,933	37,844
60,000 TO 99,999	35	87.12	91.57	90.87	22.11	100.77	35.98	149.74	80.25 to 102.00	77,656	70,569
100,000 TO 149,999	21	93.16	88.62	87.85	19.60	100.88	34.90	165.55	72.10 to 102.16	116,276	102,146
150,000 TO 249,999	12	93.53	92.82	91.20	15.65	101.78	56.08	115.66	77.05 to 112.01	184,167	167,966
250,000 TO 499,999	7	74.87	72.38	72.33	29.30	100.07	39.03	111.76	39.03 to 111.76	286,929	207,529
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	118	93.17	94.64	87.00	25.51	108.78	12.76	458.53	86.23 to 97.48	91,180	79,327

42 Harlan
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 : 16
Total Sales Price : 2,349,198
Total Adj. Sales Price : 2,349,198
Total Assessed Value : 2,069,151
Avg. Adj. Sales Price : 146,825
Avg. Assessed Value : 129,322

MEDIAN : 98
WGT. MEAN : 88
MEAN : 109
COD : 21.57
PRD : 124.19

COV : 49.72
STD : 54.39
Avg. Abs. Dev : 21.11
MAX Sales Ratio : 307.34
MIN Sales Ratio : 62.46

95% Median C.I. : 92.70 to 105.11
95% Wgt. Mean C.I. : 73.16 to 103.00
95% Mean C.I. : 80.41 to 138.37

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	1	94.76	94.76	94.76	00.00	100.00	94.76	94.76	N/A	40,000	37,905
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	3	92.70	96.82	82.04	15.80	118.02	76.90	120.85	N/A	493,485	404,857
01-JUL-16 To 30-SEP-16	3	101.63	89.73	75.97	13.99	118.11	62.46	105.11	N/A	39,950	30,352
01-OCT-16 To 31-DEC-16	1	93.91	93.91	93.91	00.00	100.00	93.91	93.91	N/A	50,000	46,953
01-JAN-17 To 31-MAR-17	2	97.49	97.49	97.31	01.15	100.18	96.37	98.60	N/A	65,000	63,253
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	5	98.48	141.68	105.45	47.05	134.36	91.85	307.34	N/A	89,778	94,671
01-APR-18 To 30-JUN-18	1	98.51	98.51	98.51	00.00	100.00	98.51	98.51	N/A	80,000	78,805
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	7	94.76	93.49	81.91	14.40	114.14	62.46	120.85	62.46 to 120.85	234,329	191,933
01-OCT-16 To 30-SEP-17	3	96.37	96.29	96.37	01.62	99.92	93.91	98.60	N/A	60,000	57,820
01-OCT-17 To 30-SEP-18	6	98.50	134.49	104.40	39.20	128.82	91.85	307.34	91.85 to 307.34	88,149	92,027
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	7	93.91	93.37	81.96	14.54	113.92	62.46	120.85	62.46 to 120.85	235,758	193,225
01-JAN-17 To 31-DEC-17	2	97.49	97.49	97.31	01.15	100.18	96.37	98.60	N/A	65,000	63,253
<u>ALL</u>	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322
<u>ALL</u>	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322
04											
<u>ALL</u>	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322

42 Harlan
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 : 16
Total Sales Price : 2,349,198
Total Adj. Sales Price : 2,349,198
Total Assessed Value : 2,069,151
Avg. Adj. Sales Price : 146,825
Avg. Assessed Value : 129,322

MEDIAN : 98
WGT. MEAN : 88
MEAN : 109
COD : 21.57
PRD : 124.19

COV : 49.72
STD : 54.39
Avg. Abs. Dev : 21.11
MAX Sales Ratio : 307.34
MIN Sales Ratio : 62.46

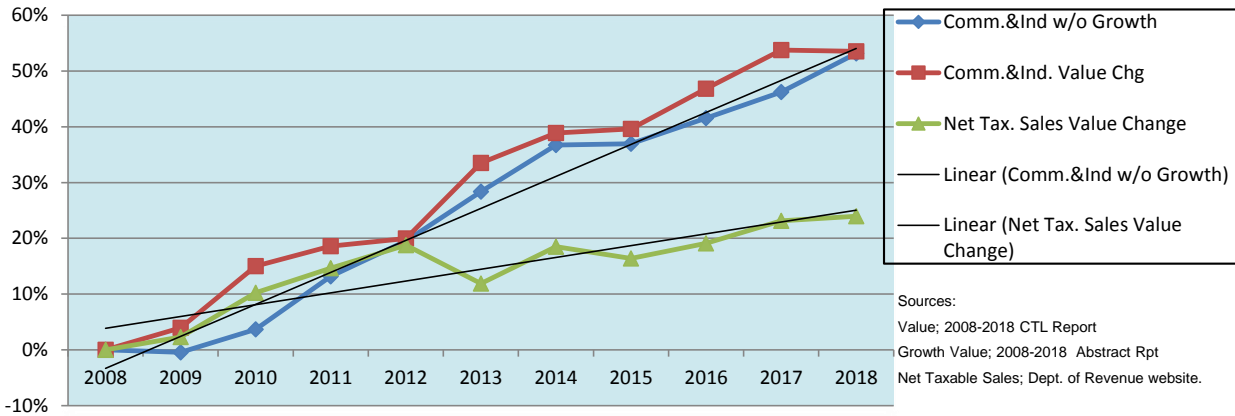
95% Median C.I. : 92.70 to 105.11
95% Wgt. Mean C.I. : 73.16 to 103.00
95% Mean C.I. : 80.41 to 138.37

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$ Ranges												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	5	105.11	145.20	141.90	41.98	102.33	98.48	307.34	N/A	20,748	29,442	
Ranges Excl. Low \$												
Greater Than 4,999	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322	
Greater Than 14,999	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322	
Greater Than 29,999	11	94.76	93.11	85.59	09.00	108.79	62.46	120.85	76.90 to 98.60	204,132	174,722	
Incremental Ranges												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	5	105.11	145.20	141.90	41.98	102.33	98.48	307.34	N/A	20,748	29,442	
30,000 TO 59,999	3	94.76	95.76	95.92	01.65	99.83	93.91	98.60	N/A	48,333	46,362	
60,000 TO 99,999	4	94.54	87.51	87.09	10.50	100.48	62.46	98.51	N/A	74,875	65,209	
100,000 TO 149,999	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	135,000	124,002	
150,000 TO 249,999	1	120.85	120.85	120.85	00.00	100.00	120.85	120.85	N/A	150,000	181,280	
250,000 TO 499,999	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	250,000	243,238	
500,000 TO 999,999												
1,000,000 +	1	76.90	76.90	76.90	00.00	100.00	76.90	76.90	N/A	1,265,956	973,500	
ALL	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
305	1	120.85	120.85	120.85	00.00	100.00	120.85	120.85	N/A	150,000	181,280	
344	2	87.95	87.95	74.59	28.98	117.91	62.46	113.44	N/A	52,500	39,162	
349	2	99.47	99.47	97.66	02.18	101.85	97.30	101.63	N/A	136,425	133,230	
350	2	98.54	98.54	98.57	00.06	99.97	98.48	98.60	N/A	37,500	36,962	
353	5	96.37	94.33	79.86	06.63	118.12	76.90	105.11	N/A	295,591	236,071	
406	2	93.31	93.31	93.23	00.65	100.09	92.70	93.91	N/A	57,250	53,372	
442	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	135,000	124,002	
470	1	307.34	307.34	307.34	00.00	100.00	307.34	307.34	N/A	18,892	58,062	
ALL	16	97.89	109.39	88.08	21.57	124.19	62.46	307.34	92.70 to 105.11	146,825	129,322	

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	\$ 18,796,625	\$ -		\$ 18,796,625	--	\$ 12,190,279	--
2009	\$ 19,542,515	\$ 828,825	4.24%	\$ 18,713,690	-0.44%	\$ 12,471,032	2.30%
2010	\$ 21,615,250	\$ 2,129,370	9.85%	\$ 19,485,880	-0.29%	\$ 13,436,600	7.74%
2011	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940	-1.58%	\$ 13,978,335	4.03%
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
2016	\$ 27,595,415	\$ 988,274	3.58%	\$ 26,607,141	1.40%	\$ 14,518,506	2.33%
2017	\$ 28,900,485	\$ 1,413,930	4.89%	\$ 27,486,555	-0.39%	\$ 15,011,538	3.40%
2018	\$ 28,854,111	\$ 66,485	0.23%	\$ 28,787,626	-0.39%	\$ 15,110,945	0.66%
Ann %chg		4.38%		Average	0.71%	2.17%	2.24%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-0.44%	3.97%	2.30%
2010	3.67%	15.00%	10.22%
2011	13.18%	18.59%	14.67%
2012	19.54%	19.98%	18.79%
2013	28.36%	33.53%	11.89%
2014	36.75%	38.88%	18.51%
2015	36.98%	39.60%	16.39%
2016	41.55%	46.81%	19.10%
2017	46.23%	53.75%	23.14%
2018	53.15%	53.51%	23.96%

County Number	42
County Name	Harlan

42 Harlan
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 : 43
Total Sales Price : 22,151,955
Total Adj. Sales Price : 22,151,955
Total Assessed Value : 15,836,310
Avg. Adj. Sales Price : 515,162
Avg. Assessed Value : 368,286

MEDIAN : 73
WGT. MEAN : 71
MEAN : 74
COD : 13.51
PRD : 104.04

COV : 22.91
STD : 17.04
Avg. Abs. Dev : 09.89
MAX Sales Ratio : 156.16
MIN Sales Ratio : 46.60

95% Median C.I. : 68.79 to 76.06
95% Wgt. Mean C.I. : 67.61 to 75.36
95% Mean C.I. : 69.29 to 79.47

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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	1	57.66	57.66	57.66	00.00	100.00	57.66	57.66	N/A	195,000	112,435	
01-JAN-16 To 31-MAR-16	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	785,000	493,240	
01-APR-16 To 30-JUN-16	5	68.88	72.09	68.37	09.12	105.44	64.92	87.72	N/A	455,370	311,327	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	3	71.00	67.53	61.56	09.14	109.70	56.06	75.52	N/A	569,200	350,392	
01-JAN-17 To 31-MAR-17	2	66.19	66.19	66.35	02.19	99.76	64.74	67.63	N/A	645,500	428,303	
01-APR-17 To 30-JUN-17	3	77.38	75.95	68.73	14.71	110.50	58.16	92.31	N/A	780,024	536,075	
01-JUL-17 To 30-SEP-17	3	76.49	74.93	73.38	02.44	102.11	71.35	76.96	N/A	551,517	404,692	
01-OCT-17 To 31-DEC-17	10	74.61	74.56	76.77	13.15	97.12	46.60	106.16	65.36 to 81.28	594,172	456,126	
01-JAN-18 To 31-MAR-18	8	72.06	76.64	75.46	10.56	101.56	67.43	97.59	67.43 to 97.59	494,610	373,224	
01-APR-18 To 30-JUN-18	5	74.23	72.95	71.44	03.76	102.11	64.77	76.18	N/A	241,723	172,691	
01-JUL-18 To 30-SEP-18	2	103.10	103.10	67.12	51.47	153.61	50.03	156.16	N/A	397,333	266,708	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	7	65.18	68.71	66.39	09.85	103.49	57.66	87.72	57.66 to 87.72	465,264	308,901	
01-OCT-16 To 30-SEP-17	11	71.35	71.60	67.64	10.33	105.85	56.06	92.31	58.16 to 77.38	635,747	430,007	
01-OCT-17 To 30-SEP-18	25	73.53	77.19	75.15	15.25	102.71	46.60	156.16	69.03 to 76.66	476,075	357,757	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	9	68.88	69.54	65.02	09.52	106.95	56.06	87.72	62.83 to 75.52	529,939	344,561	
01-JAN-17 To 31-DEC-17	18	74.61	73.92	73.39	11.86	100.72	46.60	106.16	67.32 to 79.03	623,741	457,787	
<u>ALL</u>	43	73.21	74.38	71.49	13.51	104.04	46.60	156.16	68.79 to 76.06	515,162	368,286	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	8	71.08	74.90	69.51	12.25	107.75	56.06	97.59	56.06 to 97.59	729,134	506,834	
2	27	71.35	74.17	72.32	15.87	102.56	46.60	156.16	65.36 to 76.66	496,362	358,991	
3	8	76.03	74.56	71.61	06.25	104.12	64.77	87.72	64.77 to 87.72	364,637	261,109	
<u>ALL</u>	43	73.21	74.38	71.49	13.51	104.04	46.60	156.16	68.79 to 76.06	515,162	368,286	

42 Harlan
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 : 43
Total Sales Price : 22,151,955
Total Adj. Sales Price : 22,151,955
Total Assessed Value : 15,836,310
Avg. Adj. Sales Price : 515,162
Avg. Assessed Value : 368,286

MEDIAN : 73
WGT. MEAN : 71
MEAN : 74
COD : 13.51
PRD : 104.04

COV : 22.91
STD : 17.04
Avg. Abs. Dev : 09.89
MAX Sales Ratio : 156.16
MIN Sales Ratio : 46.60

95% Median C.I. : 68.79 to 76.06
95% Wgt. Mean C.I. : 67.61 to 75.36
95% Mean C.I. : 69.29 to 79.47

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	785,000	493,240
2	1	62.83	62.83	62.83	00.00	100.00	62.83	62.83	N/A	785,000	493,240
_____Dry_____											
County	7	70.88	75.80	74.13	15.89	102.25	57.66	97.59	57.66 to 97.59	252,002	186,800
1	3	92.31	86.93	80.89	09.64	107.47	70.88	97.59	N/A	323,291	261,522
2	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
_____Grass_____											
County	4	76.58	74.36	74.74	03.20	99.49	67.32	76.96	N/A	238,151	178,000
2	2	71.99	71.99	70.99	06.49	101.41	67.32	76.66	N/A	169,028	120,000
3	2	76.73	76.73	76.80	00.31	99.91	76.49	76.96	N/A	307,275	236,000
_____ALL_____	43	73.21	74.38	71.49	13.51	104.04	46.60	156.16	68.79 to 76.06	515,162	368,286

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	5	64.74	65.58	67.85	11.57	96.65	50.03	79.03	N/A	944,933	641,142
1	1	71.28	71.28	71.28	00.00	100.00	71.28	71.28	N/A	1,628,000	1,160,420
2	4	63.79	64.16	66.05	12.12	97.14	50.03	79.03	N/A	774,167	511,323
_____Dry_____											
County	9	67.43	73.37	70.28	14.41	104.40	57.66	97.59	64.77 to 92.31	335,335	235,677
1	3	92.31	86.93	80.89	09.64	107.47	70.88	97.59	N/A	323,291	261,522
2	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
3	2	64.85	64.85	64.87	00.12	99.97	64.77	64.92	N/A	627,000	406,748
_____Grass_____											
County	5	76.66	77.03	76.14	05.44	101.17	67.32	87.72	N/A	213,561	162,611
2	2	71.99	71.99	70.99	06.49	101.41	67.32	76.66	N/A	169,028	120,000
3	3	76.96	80.39	78.53	04.86	102.37	76.49	87.72	N/A	243,250	191,018
_____ALL_____	43	73.21	74.38	71.49	13.51	104.04	46.60	156.16	68.79 to 76.06	515,162	368,286

Harlan County 2019 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	n/a	5030	4200	3640	n/a	n/a	2420	2423	4601
Phelps	1	5119	5699	4700	4297	4100	3900	3800	3417	5332
Kearney	1	n/a	5889	5460	5200	4330	3035	3035	3035	5223
Harlan	2	n/a	4457	3805	3313	2754	2518	2420	2422	3852
Furnas	1	4095	4095	3315	3120	2435	2290	2195	2195	3620
Franklin	2	4310	4305	4071	4010	3779	3670	3536	3444	4095
Harlan	3	n/a	3368	2865	2465	2245	n/a	2251	2249	2990
Franklin	1	3446	3383	3125	3021	2485	2347	2390	2372	3070

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2590	2310	2290	n/a	n/a	1565	1565	2413
Phelps	1	2600	2600	2500	2300	2199	2100	1900	1600	2455
Kearney	1	n/a	3125	2770	2770	2230	1785	1785	1785	2764
Harlan	2	n/a	1945	1643	1605	1380	1357	1365	1365	1802
Furnas	1	1625	1625	1265	1265	1115	1115	1015	1015	1433
Franklin	2	2955	2955	2315	2315	1970	1970	1620	1620	2570
Harlan	3	n/a	1945	1650	1600	n/a	n/a	1365	1365	1798
Franklin	1	2220	2220	2115	2115	1365	1365	1140	1140	1729

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	n/a	1000	1000	1000	n/a	n/a	1000	1000	1000
Phelps	1	1316	1499	1400	1296	1249	1200	1168	1146	1253
Kearney	1	n/a	1300	1300	1300	1300	1300	1300	1300	1300
Harlan	2	n/a	1000	1000	1000	1000	1000	1000	1000	1000
Furnas	1	1120	1119	1060	1060	875	875	830	830	860
Franklin	2	1150	1150	1150	1150	1125	1125	1125	1125	1128
Harlan	3	n/a	1000	1000	1000	n/a	n/a	1000	1000	1000
Franklin	1	1150	1150	1150	1150	1125	1125	1125	1125	1128

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Phelps	1	1157	1150	35
Kearney	1	n/a	n/a	150
Harlan	2	n/a	n/a	100
Furnas	1	1258	830	75
Franklin	2	n/a	600	150
Harlan	3	n/a	n/a	100
Franklin	1	n/a	600	150

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	24.13	95% Median C.I. :	67.43 to 76.18
Total Sales Price :	16,318,883	Wgt. Mean :	72	STD :	17.92	95% Wgt. Mean C.I. :	67.48 to 76.91
Total Adj. Sales Price :	16,318,883	Mean :	74	Avg. Abs.Dev :	10.04	95% Mean C.I. :	68.32 to 80.20
Total Assessed Value :	11,781,635						
Avg. Adj. Sales Price :	466,254	COD :	13.65	MAX Sales Ratio :	156.16		
Avg. Assessed Value :	336,618	PRD :	102.85	MIN Sales Ratio :	46.60		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2015 To 12/31/2015	1	57.66	57.66	57.66		100.00	57.66	57.66	N/A	195,000	112,435
01/01/2016 To 03/31/2016	1	62.83	62.83	62.83		100.00	62.83	62.83	N/A	785,000	493,240
04/01/2016 To 06/30/2016	5	68.88	72.09	68.37	09.12	105.44	64.92	87.72	N/A	455,370	311,327
07/01/2016 To 09/30/2016											
10/01/2016 To 12/31/2016	2	73.26	73.26	73.32	03.08	99.92	71.00	75.52	N/A	272,000	199,443
01/01/2017 To 03/31/2017	2	66.19	66.19	66.35	02.19	99.76	64.74	67.63	N/A	645,500	428,303
04/01/2017 To 06/30/2017	2	67.77	67.77	66.71	14.18	101.59	58.16	77.38	N/A	1,078,000	719,155
07/01/2017 To 09/30/2017	3	76.49	74.93	73.38	02.44	102.11	71.35	76.96	N/A	551,517	404,692
10/01/2017 To 12/31/2017	9	76.00	74.93	78.84	13.64	95.04	46.60	106.16	65.36 to 81.28	479,303	377,871
01/01/2018 To 03/31/2018	3	76.66	77.87	83.11	09.60	93.70	67.43	89.51	N/A	366,492	304,582
04/01/2018 To 06/30/2018	5	74.23	72.95	71.44	03.76	102.11	64.77	76.18	N/A	241,723	172,691
07/01/2018 To 09/30/2018	2	103.10	103.10	67.12	51.47	153.61	50.03	156.16	N/A	397,333	266,708
<u>Study Yrs</u>											
10/01/2015 To 09/30/2016	7	65.18	68.71	66.39	09.85	103.49	57.66	87.72	57.66 to 87.72	465,264	308,901
10/01/2016 To 09/30/2017	9	71.35	71.03	69.22	06.98	102.61	58.16	77.38	64.74 to 76.96	627,283	434,208
10/01/2017 To 09/30/2018	19	76.00	77.84	77.01	16.47	101.08	46.60	156.16	67.32 to 79.38	390,341	300,603
<u>Calendar Yrs</u>											
01/01/2016 To 12/31/2016	8	69.94	71.23	67.91	08.25	104.89	62.83	87.72	62.83 to 87.72	450,731	306,095
01/01/2017 To 12/31/2017	16	74.61	72.94	73.39	11.58	99.39	46.60	106.16	65.36 to 79.03	588,455	431,864

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	24.13	95% Median C.I. :	67.43 to 76.18
Total Sales Price :	16,318,883	Wgt. Mean :	72	STD :	17.92	95% Wgt. Mean C.I. :	67.48 to 76.91
Total Adj. Sales Price :	16,318,883	Mean :	74	Avg. Abs. Dev :	10.04	95% Mean C.I. :	68.32 to 80.20
Total Assessed Value :	11,781,635						
Avg. Adj. Sales Price :	466,254	COD :	13.65	MAX Sales Ratio :	156.16		
Avg. Assessed Value :	336,618	PRD :	102.85	MIN Sales Ratio :	46.60		

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	27	71.35	74.17	72.32	15.87	102.56	46.60	156.16	65.36 to 76.66	496,362	358,991
3	8	76.03	74.56	71.61	06.25	104.12	64.77	87.72	64.77 to 87.72	364,637	261,109

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
DRY-N/A	11	73.21	73.68	72.73	11.08	101.31	58.16	106.16	64.77 to 81.28	512,552	372,798
GRASS	4	76.58	74.36	74.74	03.20	99.49	67.32	76.96	N/A	238,151	178,000
GRASS-N/A	8	76.09	87.72	80.70	19.29	108.70	68.88	156.16	68.88 to 156.16	357,800	288,741
IRRGTD	1	62.83	62.83	62.83		100.00	62.83	62.83	N/A	785,000	493,240
IRRGTD-N/A	7	67.63	65.25	68.90	14.02	94.70	46.60	79.03	46.60 to 79.03	755,238	520,379

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	6	65.14	66.59	65.26	06.36	102.04	57.66	79.38	57.66 to 79.38	341,358	222,755
DRY-N/A	9	74.23	75.64	74.98	10.70	100.88	58.16	106.16	65.18 to 81.28	487,119	365,254
GRASS	5	76.66	77.03	76.14	05.44	101.17	67.32	87.72	N/A	213,561	162,611
GRASS-N/A	7	76.00	87.72	80.40	19.87	109.10	68.88	156.16	68.88 to 156.16	392,457	315,553
IRRGTD	4	63.79	64.16	66.05	12.12	97.14	50.03	79.03	N/A	774,167	511,323
IRRGTD-N/A	4	69.49	65.74	70.27	12.42	93.55	46.60	77.38	N/A	743,750	522,651

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	24.13	95% Median C.I. :	67.43 to 76.18
Total Sales Price :	16,318,883	Wgt. Mean :	72	STD :	17.92	95% Wgt. Mean C.I. :	67.48 to 76.91
Total Adj. Sales Price :	16,318,883	Mean :	74	Avg. Abs.Dev :	10.04	95% Mean C.I. :	68.32 to 80.20
Total Assessed Value :	11,781,635						
Avg. Adj. Sales Price :	466,254	COD :	13.65	MAX Sales Ratio :	156.16		
Avg. Assessed Value :	336,618	PRD :	102.85	MIN Sales Ratio :	46.60		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	1	62.83	62.83	62.83		100.00	62.83	62.83	N/A	785,000	493,240
2	1	62.83	62.83	62.83		100.00	62.83	62.83	N/A	785,000	493,240
<u>Dry</u>											
County	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
2	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
<u>Grass</u>											
County	4	76.58	74.36	74.74	03.20	99.49	67.32	76.96	N/A	238,151	178,000
2	2	71.99	71.99	70.99	06.49	101.41	67.32	76.66	N/A	169,028	120,000
3	2	76.73	76.73	76.80	00.31	99.91	76.49	76.96	N/A	307,275	236,000
<u>ALL</u>											
10/01/2015 To 09/30/2018	35	73.53	74.26	72.20	13.65	102.85	46.60	156.16	67.43 to 76.18	466,254	336,618

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	4	63.79	64.16	66.05	12.12	97.14	50.03	79.03	N/A	774,167	511,323
2	4	63.79	64.16	66.05	12.12	97.14	50.03	79.03	N/A	774,167	511,323
<u>Dry</u>											
County	6	65.14	66.59	65.26	06.36	102.04	57.66	79.38	57.66 to 79.38	341,358	222,755
2	4	66.40	67.46	65.86	08.96	102.43	57.66	79.38	N/A	198,536	130,759
3	2	64.85	64.85	64.87	00.12	99.97	64.77	64.92	N/A	627,000	406,748
<u>Grass</u>											
County	5	76.66	77.03	76.14	05.44	101.17	67.32	87.72	N/A	213,561	162,611
2	2	71.99	71.99	70.99	06.49	101.41	67.32	76.66	N/A	169,028	120,000
3	3	76.96	80.39	78.53	04.86	102.37	76.49	87.72	N/A	243,250	191,018
<u>ALL</u>											

10/01/2015 To 09/30/2018

35

73.53

74.26

72.20

13.65

102.85

46.60

156.16

67.43 to 76.18

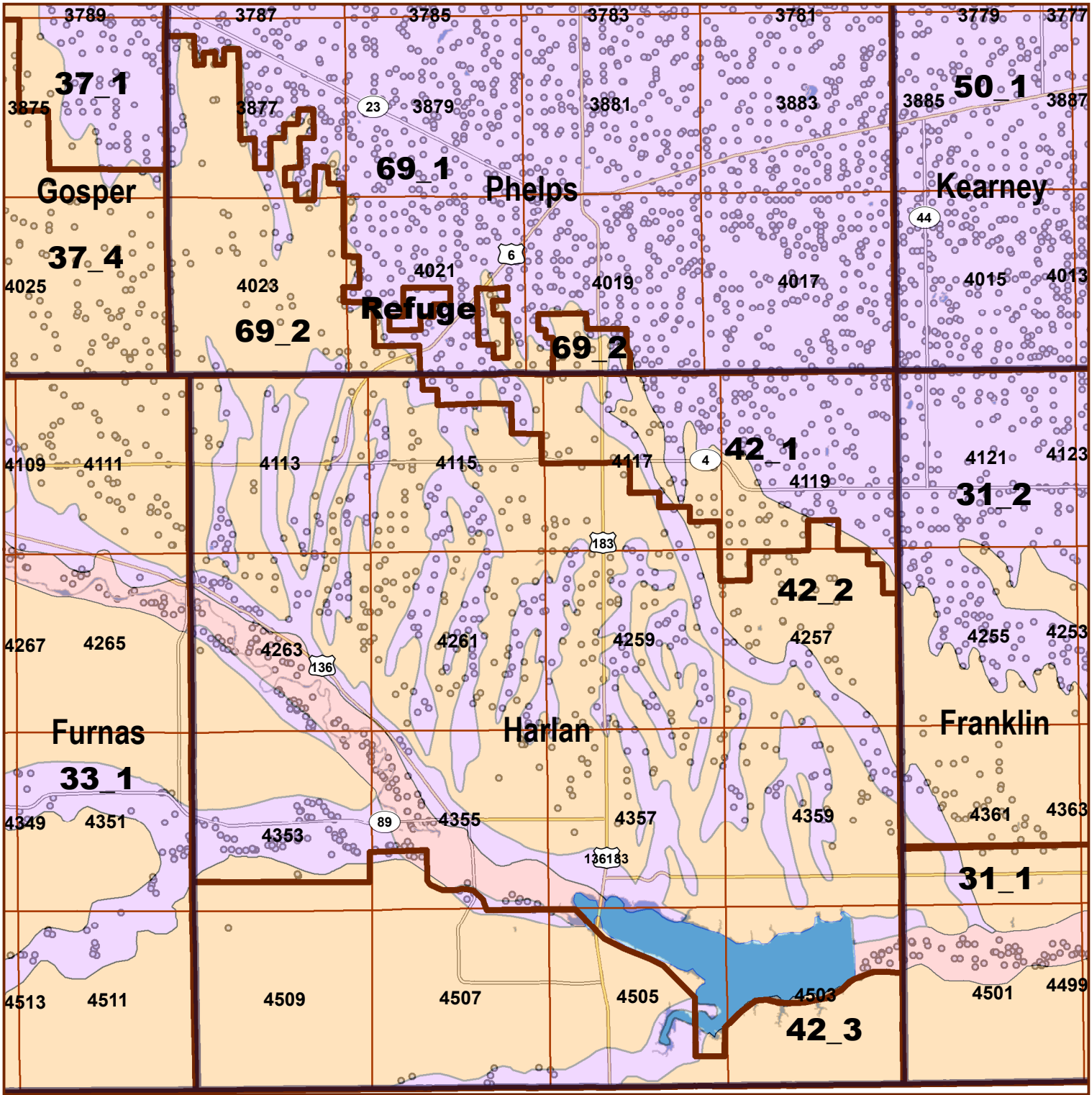
466,254

336,618

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ALL		Total	Increase	0%

What IF



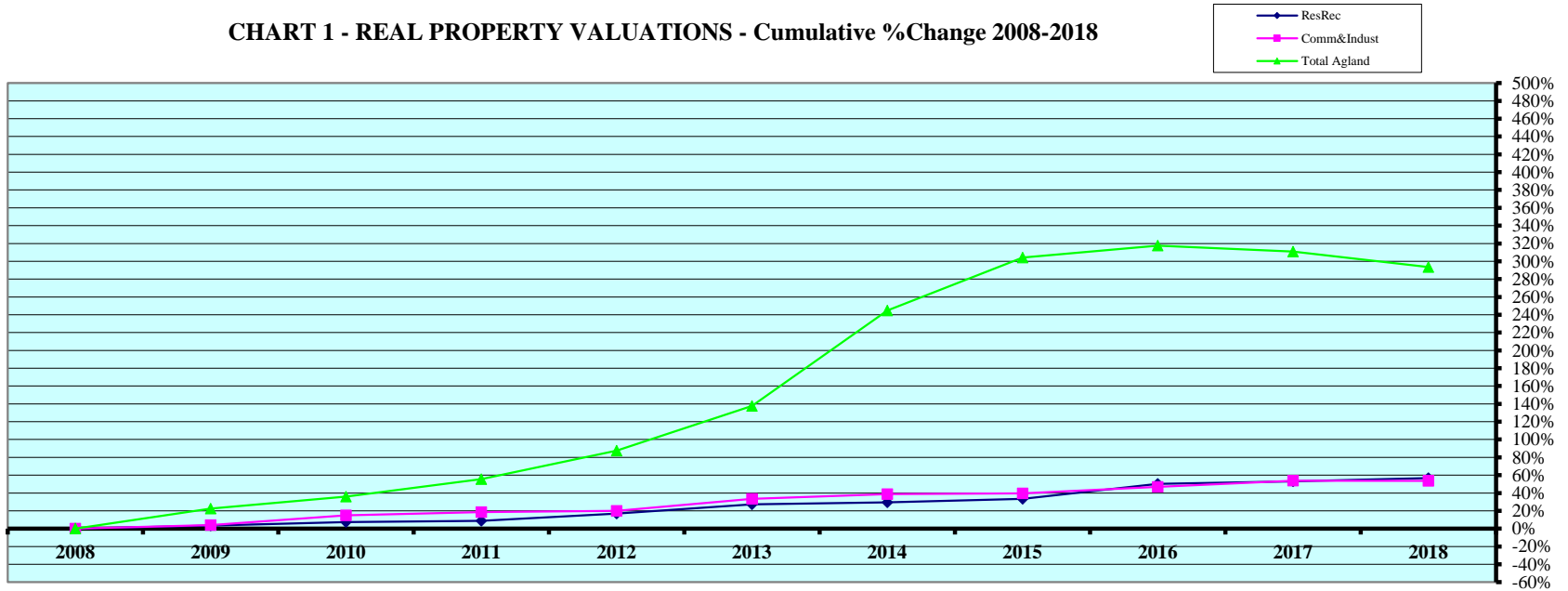
Legend

- 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

Harlan 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	88,621,245	--	--	--	18,796,625	--	--	--	184,650,880	--	--	--
2009	91,703,875	3,082,630	3.48%	3.48%	19,542,515	745,890	3.97%	3.97%	225,939,655	41,288,775	22.36%	22.36%
2010	95,192,475	3,488,600	3.80%	7.41%	21,615,250	2,072,735	10.61%	15.00%	251,096,585	25,156,930	11.13%	35.98%
2011	96,467,885	1,275,410	1.34%	8.85%	22,291,590	676,340	3.13%	18.59%	287,282,840	36,186,255	14.41%	55.58%
2012	103,501,220	7,033,335	7.29%	16.79%	22,552,465	260,875	1.17%	19.98%	346,448,595	59,165,755	20.59%	87.62%
2013	112,688,625	9,187,405	8.88%	27.16%	25,098,790	2,546,325	11.29%	33.53%	438,670,205	92,221,610	26.62%	137.57%
2014	114,787,435	2,098,810	1.86%	29.53%	26,104,780	1,005,990	4.01%	38.88%	636,641,120	197,970,915	45.13%	244.78%
2015	118,201,012	3,413,577	2.97%	33.38%	26,239,590	134,810	0.52%	39.60%	746,298,200	109,657,080	17.22%	304.17%
2016	133,042,105	14,841,093	12.56%	50.12%	27,595,415	1,355,825	5.17%	46.81%	771,001,320	24,703,120	3.31%	317.55%
2017	135,547,439	2,505,334	1.88%	52.95%	28,900,485	1,305,070	4.73%	53.75%	758,910,610	-12,090,710	-1.57%	311.00%
2018	138,915,666	3,368,227	2.48%	56.75%	28,854,111	-46,374	-0.16%	53.51%	726,428,055	-32,482,555	-4.28%	293.41%

Rate Annual %chg: Residential & Recreational **4.60%**

Commercial & Industrial **4.38%**

Agricultural Land **14.68%**

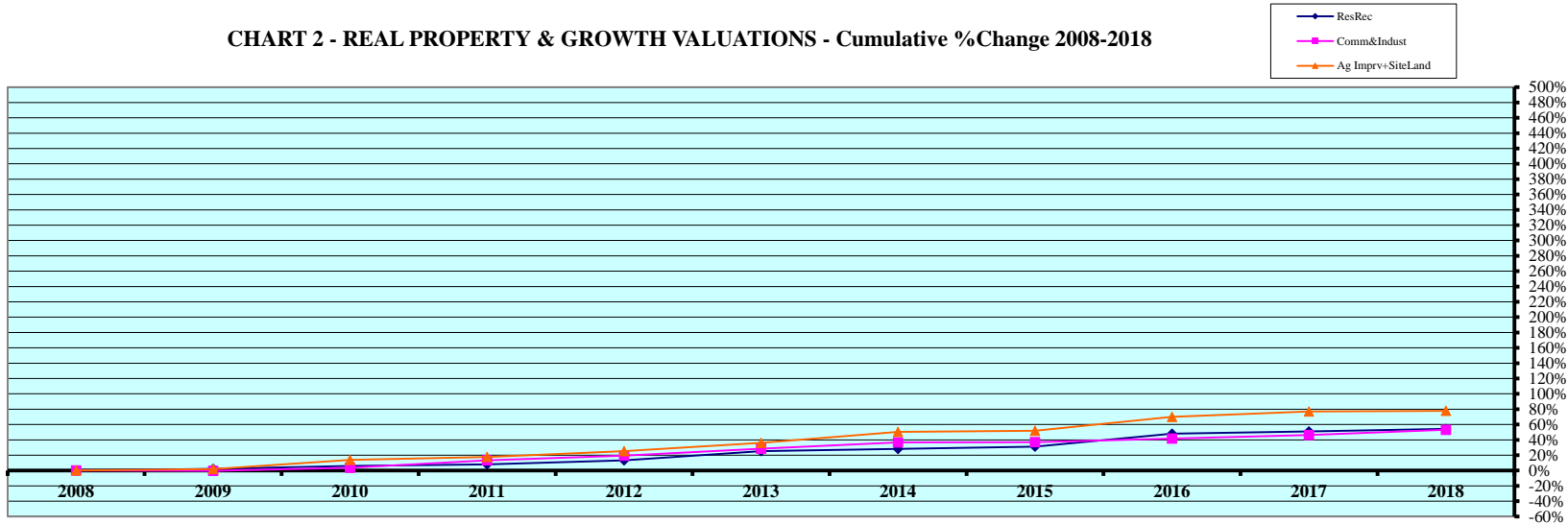
Cnty# **42**
County **HARLAN**

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	88,621,245	1,163,735	1.31%	87,457,510	--	--	18,796,625	0	0.00%	18,796,625	--	--			
2009	91,703,875	1,200,785	1.31%	90,503,090	2.12%	2.12%	19,542,515	828,825	4.24%	18,713,690	-0.44%	-0.44%			
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	5.96%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	3.67%			
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	8.11%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	13.18%			
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	13.39%	22,552,465	83,857	0.37%	22,468,608	0.79%	19.54%			
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	25.32%	25,098,790	970,544	3.87%	24,128,246	6.99%	28.36%			
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	28.26%	26,104,780	401,052	1.54%	25,703,728	2.41%	36.75%			
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	31.15%	26,239,590	492,752	1.88%	25,746,838	-1.37%	36.98%			
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	48.04%	27,595,415	988,274	3.58%	26,607,141	1.40%	41.55%			
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	50.97%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	46.23%			
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	54.30%	28,854,111	66,485	0.23%	28,787,626	-0.39%	53.15%			
Rate Ann%chg	4.60%						3.12%	4.38%						C & I w/o growth	0.71%

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	13,949,330	7,723,895	21,673,225	372,070	1.72%	21,301,155	--	--
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	22,105,360	1.99%	1.99%
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	8.16%	13.86%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	17.57%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	25.40%
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	36.10%
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	50.44%
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	51.82%
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	70.10%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	76.91%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	77.80%
Rate Ann%chg	5.74%	6.45%	6.00%	Ag Imprv+Site w/o growth			2.35%	

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

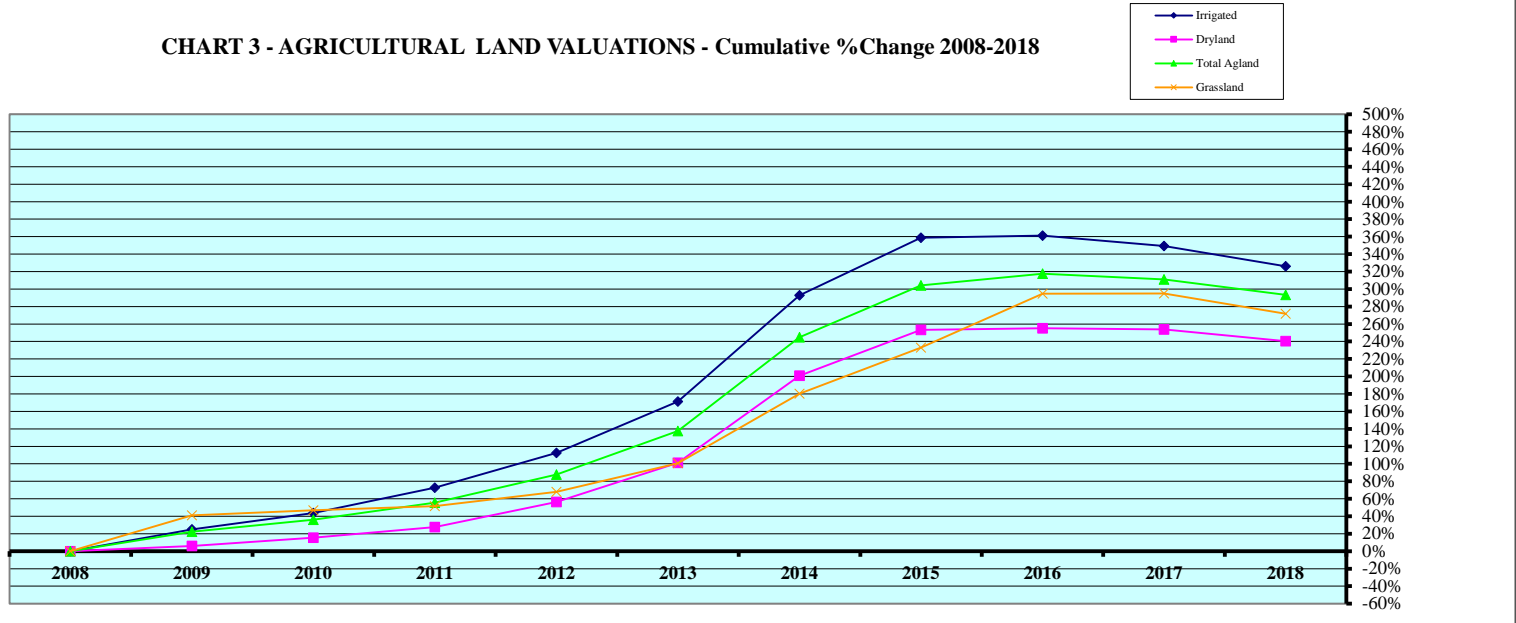
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	42
County	HARLAN

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	96,115,950	--	--	--	53,649,130	--	--	--	34,635,950	--	--	--
2009	119,993,685	23,877,735	24.84%	24.84%	56,859,515	3,210,385	5.98%	5.98%	48,808,820	14,172,870	40.92%	40.92%
2010	137,980,695	17,987,010	14.99%	43.56%	61,992,690	5,133,175	9.03%	15.55%	50,882,310	2,073,490	4.25%	46.91%
2011	166,017,535	28,036,840	20.32%	72.73%	68,510,245	6,517,555	10.51%	27.70%	52,513,540	1,631,230	3.21%	51.62%
2012	204,155,445	38,137,910	22.97%	112.41%	83,895,035	15,384,790	22.46%	56.38%	58,158,215	5,644,675	10.75%	67.91%
2013	260,750,135	56,594,690	27.72%	171.29%	107,932,340	24,037,305	28.65%	101.18%	69,506,430	11,348,215	19.51%	100.68%
2014	377,692,590	116,942,455	44.85%	292.96%	161,422,915	53,490,575	49.56%	200.89%	97,045,315	27,538,885	39.62%	180.19%
2015	441,021,515	63,328,925	16.77%	358.84%	189,506,555	28,083,640	17.40%	253.23%	115,290,230	18,244,915	18.80%	232.86%
2016	443,247,230	2,225,715	0.50%	361.16%	190,529,975	1,023,420	0.54%	255.14%	136,744,915	21,454,685	18.61%	294.81%
2017	431,755,325	-11,491,905	-2.59%	349.20%	189,887,870	-642,105	-0.34%	253.94%	136,788,115	43,200	0.03%	294.93%
2018	409,624,290	-22,131,035	-5.13%	326.18%	182,603,230	-7,284,640	-3.84%	240.37%	128,772,950	-8,015,165	-5.86%	271.79%

Rate Ann.%chg: Irrigated **15.60%** Dryland **13.03%** Grassland **14.03%**

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	249,850	--	--	--	0	--	--	--	184,650,880	--	--	--
2009	239,250	-10,600	-4.24%	-4.24%	38,385	38,385	--	--	225,939,655	41,288,775	22.36%	22.36%
2010	240,890	1,640	0.69%	-3.59%	0	-38,385	-100.00%	--	251,096,585	25,156,930	11.13%	35.98%
2011	241,520	630	0.26%	-3.33%	0	0	--	--	287,282,840	36,186,255	14.41%	55.58%
2012	239,900	-1,620	-0.67%	-3.98%	0	0	--	--	346,448,595	59,165,755	20.59%	87.62%
2013	481,300	241,400	100.63%	92.64%	0	0	--	--	438,670,205	92,221,610	26.62%	137.57%
2014	480,300	-1,000	-0.21%	92.24%	0	0	--	--	636,641,120	197,970,915	45.13%	244.78%
2015	479,900	-400	-0.08%	92.08%	0	0	--	--	746,298,200	109,657,080	17.22%	304.17%
2016	479,200	-700	-0.15%	91.80%	0	0	--	--	771,001,320	24,703,120	3.31%	317.55%
2017	479,300	100	0.02%	91.84%	0	0	--	--	758,910,610	-12,090,710	-1.57%	311.00%
2018	478,900	-400	-0.08%	91.68%	4,948,685	4,948,685	--	--	726,428,055	-32,482,555	-4.28%	293.41%

Cnty# **42**
County **HARLAN**

Rate Ann.%chg: Total Agric Land **14.68%**

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	96,327,835	103,710	929			53,583,395	93,632	572			34,641,405	116,783	297		
2009	120,049,295	103,557	1,159	24.81%	24.81%	57,025,650	96,052	594	3.74%	3.74%	48,714,150	116,143	419	41.40%	41.40%
2010	137,994,145	103,488	1,333	15.02%	43.56%	61,944,660	95,939	646	8.75%	12.82%	50,874,645	116,249	438	4.34%	47.53%
2011	165,832,440	103,478	1,603	20.19%	72.54%	68,544,755	95,758	716	10.86%	25.08%	52,493,865	116,431	451	3.02%	51.99%
2012	204,018,065	103,612	1,969	22.87%	112.00%	83,777,180	95,943	873	21.99%	52.58%	58,012,675	115,921	500	11.00%	68.71%
2013	261,565,670	103,871	2,518	27.89%	171.12%	107,536,605	96,059	1,119	28.21%	95.62%	69,498,915	115,793	600	19.93%	102.34%
2014	377,686,500	103,465	3,650	44.96%	293.02%	161,417,200	96,769	1,668	49.00%	191.48%	97,062,955	115,480	841	40.04%	183.35%
2015	441,050,635	103,389	4,266	16.86%	359.29%	189,521,200	97,079	1,952	17.04%	241.13%	115,290,230	115,257	1,000	19.01%	237.22%
2016	442,771,605	103,801	4,266	-0.01%	359.25%	191,189,350	98,217	1,947	-0.29%	240.15%	136,211,515	113,777	1,197	19.68%	303.59%
2017	431,899,675	103,880	4,158	-2.53%	347.63%	189,860,640	98,008	1,937	-0.48%	238.51%	136,756,915	113,964	1,200	0.24%	304.55%
2018	409,846,435	102,622	3,994	-3.94%	329.98%	182,452,100	98,054	1,861	-3.95%	225.14%	128,760,520	113,937	1,130	-5.82%	280.98%

Rate Annual %chg Average Value/Acre: **15.70%**

12.51%

14.31%

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	249,700	4,994	50			0	0				184,802,335	319,119	579		
2009	240,500	4,810	50	0.00%	0.00%	150	3	50			226,029,745	320,565	705	21.76%	21.76%
2010	241,660	4,820	50	0.27%	0.27%	150	3	50	0.00%		251,055,260	320,499	783	11.09%	35.27%
2011	240,790	4,807	50	-0.09%	0.18%	150	3	50	0.00%		287,112,000	320,477	896	14.37%	54.70%
2012	239,900	4,798	50	-0.18%	0.00%	0	0				346,047,820	320,274	1,080	20.60%	86.58%
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	136.55%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	242.99%
2015	479,900	4,799	100	0.00%	100.00%	0	0				746,341,965	320,523	2,329	17.23%	302.09%
2016	474,600	4,746	100	0.00%	100.00%	0	0				770,647,070	320,540	2,404	3.25%	315.16%
2017	478,700	4,787	100	0.00%	100.00%	0	0				758,995,930	320,638	2,367	-1.54%	308.76%
2018	478,900	4,789	100	0.00%	100.00%	4,948,685	1,297	3,815			726,486,640	320,698	2,265	-4.30%	291.18%

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HARLAN

Rate Annual %chg Average Value/Acre: **14.61%**

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

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,423	HARLAN	38,230,435	6,888,163	9,233,968	126,436,506	28,854,111	0	12,479,160	726,428,055	24,365,115	14,431,335	4,030,190	991,377,038
cnty sectorvalue % of total value:		3.86%	0.69%	0.93%	12.75%	2.91%		1.26%	73.27%	2.46%	1.46%	0.41%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	1,065,562	325,363	107,840	43,216,450	13,180,766	0	0	117,055	0	3,045	0	58,016,081
33.68%	%sector of county sector	2.79%	4.72%	1.17%	34.18%	45.68%			0.02%		0.02%		5.85%
	%sector of municipality	1.84%	0.56%	0.19%	74.49%	22.72%			0.20%		0.01%		100.00%
44	HUNTLEY	89,423	53,526	10,136	832,255	132,920	0	0	100,205	0	0	0	1,218,465
1.29%	%sector of county sector	0.23%	0.78%	0.11%	0.66%	0.46%			0.01%				0.12%
	%sector of municipality	7.34%	4.39%	0.83%	68.30%	10.91%			8.22%				100.00%
386	ORLEANS	27,703	412,153	108,332	8,234,106	1,057,445	0	0	0	0	4,000	0	9,843,739
11.28%	%sector of county sector	0.07%	5.98%	1.17%	6.51%	3.66%					0.03%		0.99%
	%sector of municipality	0.28%	4.19%	1.10%	83.65%	10.74%					0.04%		100.00%
779	OXFORD	121,177	130,895	348,954	5,156,260	947,865	0	0	89,505	36,450	9,695	0	6,840,801
22.76%	%sector of county sector	0.32%	1.90%	3.78%	4.08%	3.29%			0.01%	0.15%	0.07%		0.69%
	%sector of municipality	1.77%	1.91%	5.10%	75.38%	13.86%			1.31%	0.53%	0.14%		100.00%
38	RAGAN	63,202	129,140	10,810	753,380	2,377,810	0	0	106,875	0	0	0	3,441,217
1.11%	%sector of county sector	0.17%	1.87%	0.12%	0.60%	8.24%			0.01%				0.35%
	%sector of municipality	1.84%	3.75%	0.31%	21.89%	69.10%			3.11%				100.00%
150	REPUBLICAN CITY	43,458	342,298	67,748	12,181,235	2,053,250	0	159,195	0	0	0	0	14,847,184
4.38%	%sector of county sector	0.11%	4.97%	0.73%	9.63%	7.12%		1.28%					1.50%
	%sector of municipality	0.29%	2.31%	0.46%	82.04%	13.83%		1.07%					100.00%
183	STAMFORD	21,121	90,294	30,393	2,889,595	270,670	0	0	0	0	0	0	3,302,073
5.35%	%sector of county sector	0.06%	1.31%	0.33%	2.29%	0.94%							0.33%
	%sector of municipality	0.64%	2.73%	0.92%	87.51%	8.20%							100.00%
2,733	Total Municipalities	1,431,646	1,483,669	684,213	73,263,281	20,020,726	0	159,195	413,640	36,450	16,740	0	97,509,560
79.84%	%all municip.sectors of cnty	3.74%	21.54%	7.41%	57.94%	69.39%		1.28%	0.06%	0.15%	0.12%		9.84%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,963	Value : 933,228,485	Growth 7,549,703	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	234	542,052	60	760,455	20	110,295	314	1,412,802	
02. Res Improve Land	1,257	5,727,175	182	5,207,815	227	4,772,110	1,666	15,707,100	
03. Res Improvements	1,266	67,797,967	184	19,861,910	239	25,137,869	1,689	112,797,746	
04. Res Total	1,500	74,067,194	244	25,830,180	259	30,020,274	2,003	129,917,648	1,542,650
% of Res Total	74.89	57.01	12.18	19.88	12.93	23.11	40.36	13.92	20.43
05. Com UnImp Land	39	91,868	1	1,500	3	26,160	43	119,528	
06. Com Improve Land	226	1,321,558	4	34,775	7	83,480	237	1,439,813	
07. Com Improvements	235	22,105,008	8	2,597,139	14	10,224,553	257	34,926,700	
08. Com Total	274	23,518,434	9	2,633,414	17	10,334,193	300	36,486,041	5,038,245
% of Com Total	91.33	64.46	3.00	7.22	5.67	28.32	6.04	3.91	66.73
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	2	20,200	0	0	2	20,200	
14. Rec Improve Land	10	0	35	369,130	1	12,180	46	381,310	
15. Rec Improvements	13	159,195	352	11,966,950	1	750	366	12,126,895	
16. Rec Total	13	159,195	354	12,356,280	1	12,930	368	12,528,405	170,497
% of Rec Total	3.53	1.27	96.20	98.63	0.27	0.10	7.41	1.34	2.26
Res & Rec Total	1,513	74,226,389	598	38,186,460	260	30,033,204	2,371	142,446,053	1,713,147
% of Res & Rec Total	63.81	52.11	25.22	26.81	10.97	21.08	47.77	15.26	22.69
Com & Ind Total	274	23,518,434	9	2,633,414	17	10,334,193	300	36,486,041	5,038,245
% of Com & Ind Total	91.33	64.46	3.00	7.22	5.67	28.32	6.04	3.91	66.73

17. Taxable Total	1,787	97,744,823	607	40,819,874	277	40,367,397	2,671	178,932,094	6,751,392
% of Taxable Total	66.90	54.63	22.73	22.81	10.37	22.56	53.82	19.17	89.43

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	5	225,990	3,529,366	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	5	225,990	3,529,366
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	225,990	3,529,366

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	17	3,994,990	17	3,994,990	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	17	3,994,990	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	110	0	83	193

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	410,106	8	163,570	1,817	556,345,953	1,835	556,919,629
28. Ag-Improved Land	2	52,950	2	16,000	420	159,218,610	424	159,287,560
29. Ag Improvements	2	48,340	2	38,865	436	34,007,007	440	34,094,212

30. Ag Total				2,275	750,301,401
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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	1	1.00	15,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	38,645	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	6	13.00	6,500	
36. FarmSite Improv Land	1	4.00	2,000	2	3.00	16,000	
37. FarmSite Improvements	1	0.00	9,695	2	0.00	38,865	
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	1	1.00	15,000	1	1.00	15,000	
32. HomeSite Improv Land	242	251.00	3,742,000	243	252.00	3,757,000	
33. HomeSite Improvements	236	0.00	19,651,084	238	0.00	19,689,729	152,765
34. HomeSite Total				239	253.00	23,461,729	
35. FarmSite UnImp Land	71	160.60	102,300	78	177.60	112,800	
36. FarmSite Improv Land	411	1,327.00	691,930	414	1,334.00	709,930	
37. FarmSite Improvements	418	0.00	14,355,923	421	0.00	14,404,483	645,546
38. FarmSite Total				499	1,511.60	15,227,213	
39. Road & Ditches	0	6,399.30	0	0	6,399.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				738	8,163.90	38,688,942	798,311

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	19,099.00	81.16%	96,069,230	88.73%	5,030.07
47. 2A1	768.00	3.26%	3,225,600	2.98%	4,200.00
48. 2A	84.00	0.36%	305,760	0.28%	3,640.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,213.00	5.15%	2,935,660	2.71%	2,420.16
52. 4A	2,368.00	10.06%	5,736,560	5.30%	2,422.53
53. Total	23,532.00	100.00%	108,272,810	100.00%	4,601.09
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,813.00	79.53%	20,235,670	85.36%	2,590.00
56. 2D1	407.00	4.14%	940,170	3.97%	2,310.00
57. 2D	29.00	0.30%	66,410	0.28%	2,290.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	656.00	6.68%	1,026,640	4.33%	1,565.00
61. 4D	919.00	9.35%	1,438,235	6.07%	1,565.00
62. Total	9,824.00	100.00%	23,707,125	100.00%	2,413.18
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	914.00	16.61%	914,000	16.61%	1,000.00
65. 2G1	224.00	4.07%	224,000	4.07%	1,000.00
66. 2G	71.00	1.29%	71,000	1.29%	1,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	376.00	6.83%	376,000	6.83%	1,000.00
70. 4G	3,918.00	71.20%	3,918,000	71.20%	1,000.00
71. Total	5,503.00	100.00%	5,503,000	100.00%	1,000.00
Irrigated Total					
	23,532.00	60.36%	108,272,810	78.75%	4,601.09
Dry Total					
	9,824.00	25.20%	23,707,125	17.24%	2,413.18
Grass Total					
	5,503.00	14.11%	5,503,000	4.00%	1,000.00
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2.00	0.01%	0	0.00%	0.00
75. Market Area Total	38,988.00	100.00%	137,495,835	100.00%	3,526.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	49,453.09	64.58%	220,413,747	74.72%	4,457.03
47. 2A1	5,690.00	7.43%	21,652,775	7.34%	3,805.41
48. 2A	809.00	1.06%	2,680,085	0.91%	3,312.84
49. 3A1	606.00	0.79%	1,669,005	0.57%	2,754.13
50. 3A	1,079.00	1.41%	2,716,720	0.92%	2,517.81
51. 4A1	4,182.70	5.46%	10,123,934	3.43%	2,420.43
52. 4A	14,757.00	19.27%	35,734,640	12.11%	2,421.54
53. Total	76,576.79	100.00%	294,990,906	100.00%	3,852.22
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43,964.75	74.00%	85,511,439	79.89%	1,945.00
56. 2D1	1,379.00	2.32%	2,265,175	2.12%	1,642.62
57. 2D	254.00	0.43%	407,670	0.38%	1,605.00
58. 3D1	162.00	0.27%	223,560	0.21%	1,380.00
59. 3D	139.00	0.23%	188,600	0.18%	1,356.83
60. 4D1	4,520.00	7.61%	6,169,800	5.76%	1,365.00
61. 4D	8,990.36	15.13%	12,271,841	11.46%	1,365.00
62. Total	59,409.11	100.00%	107,038,085	100.00%	1,801.71
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7,954.00	11.21%	7,954,000	11.21%	1,000.00
65. 2G1	914.00	1.29%	914,000	1.29%	1,000.00
66. 2G	469.00	0.66%	469,000	0.66%	1,000.00
67. 3G1	62.00	0.09%	62,000	0.09%	1,000.00
68. 3G	103.00	0.15%	103,000	0.15%	1,000.00
69. 4G1	4,212.00	5.94%	4,212,000	5.94%	1,000.00
70. 4G	57,238.06	80.67%	57,238,060	80.67%	1,000.00
71. Total	70,952.06	100.00%	70,952,060	100.00%	1,000.00
Irrigated Total					
	76,576.79	36.30%	294,990,906	62.32%	3,852.22
Dry Total					
	59,409.11	28.16%	107,038,085	22.61%	1,801.71
Grass Total					
	70,952.06	33.63%	70,952,060	14.99%	1,000.00
72. Waste	4,015.00	1.90%	401,500	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	35.62	0.02%	0	0.00%	0.00
75. Market Area Total	210,952.96	100.00%	473,382,551	100.00%	2,244.02

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,404.20	62.90%	8,098,053	70.86%	3,368.29
47. 2A1	225.00	5.89%	644,625	5.64%	2,865.00
48. 2A	7.00	0.18%	17,255	0.15%	2,465.00
49. 3A1	3.00	0.08%	6,735	0.06%	2,245.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	165.00	4.32%	371,375	3.25%	2,250.76
52. 4A	1,018.00	26.63%	2,289,685	20.04%	2,249.20
53. Total	3,822.20	100.00%	11,427,728	100.00%	2,989.83
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	21,341.00	74.24%	41,508,805	80.30%	1,945.03
56. 2D1	232.00	0.81%	382,800	0.74%	1,650.00
57. 2D	38.00	0.13%	60,800	0.12%	1,600.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,665.00	5.79%	2,272,890	4.40%	1,365.10
61. 4D	5,470.00	19.03%	7,466,550	14.44%	1,365.00
62. Total	28,746.00	100.00%	51,691,845	100.00%	1,798.23
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,882.00	10.34%	3,882,000	10.34%	1,000.00
65. 2G1	51.00	0.14%	51,000	0.14%	1,000.00
66. 2G	87.00	0.23%	87,000	0.23%	1,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,830.00	4.87%	1,830,000	4.87%	1,000.00
70. 4G	31,704.60	84.42%	31,704,600	84.42%	1,000.00
71. Total	37,554.60	100.00%	37,554,600	100.00%	1,000.00
Irrigated Total					
Irrigated Total	3,822.20	5.40%	11,427,728	11.34%	2,989.83
Dry Total					
Dry Total	28,746.00	40.65%	51,691,845	51.32%	1,798.23
Grass Total					
Grass Total	37,554.60	53.10%	37,554,600	37.28%	1,000.00
72. Waste	599.00	0.85%	59,900	0.06%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,721.80	100.00%	100,734,073	100.00%	1,424.37

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.79	264,251	0.00	0	103,863.20	414,427,193	103,930.99	414,691,444
77. Dry Land	60.00	115,805	90.00	157,070	97,829.11	182,164,180	97,979.11	182,437,055
78. Grass	62.00	62,000	0.00	0	113,947.66	113,947,660	114,009.66	114,009,660
79. Waste	0.00	0	0.00	0	4,743.00	474,300	4,743.00	474,300
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	2.00	0	0.00	0	35.62	0	37.62	0
82. Total	189.79	442,056	90.00	157,070	320,382.97	711,013,333	320,662.76	711,612,459

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,930.99	32.41%	414,691,444	58.27%	3,990.07
Dry Land	97,979.11	30.56%	182,437,055	25.64%	1,862.00
Grass	114,009.66	35.55%	114,009,660	16.02%	1,000.00
Waste	4,743.00	1.48%	474,300	0.07%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	37.62	0.01%	0	0.00%	0.00
Total	320,662.76	100.00%	711,612,459	100.00%	2,219.19

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 Acreages	22	132,745	237	4,897,535	249	25,446,550	271	30,476,830	498,428
83.2 Alma	28	222,095	536	4,542,815	544	39,951,097	572	44,716,007	534,635
83.3 B&r Trl Park	0	0	0	0	92	1,130,631	92	1,130,631	2,016
83.4 Hanchetts	7	72,330	32	1,029,050	32	7,265,280	39	8,366,660	37,915
83.5 Hunters Hill	3	161,500	18	998,785	19	2,791,661	22	3,951,946	36,211
83.6 Huntley/ragan	1	350	0	0	0	0	1	350	0
83.7 N Shore Cabin	3	27,265	25	1,417,040	25	2,288,460	28	3,732,765	0
83.8 N Shore Marina	1	10,000	1	8,500	131	4,914,413	132	4,932,913	35,093
83.9 Orleans	67	75,420	249	257,595	249	8,278,835	316	8,611,850	103,590
83.10 Oxford	17	17,035	102	143,345	103	4,997,556	120	5,157,936	1,676
83.11 Patterson	0	0	1	0	97	4,870,631	97	4,870,631	98,348
83.12 Republican City	18	74,630	229	738,290	232	11,546,561	250	12,359,481	52,759
83.13 Stam/hunt/ragan	104	150,735	162	192,605	162	4,220,935	266	4,564,275	89,395
83.14 Taylor Manor	45	488,897	120	1,862,850	120	7,222,031	165	9,573,778	223,081
84 Residential Total	316	1,433,002	1,712	16,088,410	2,055	124,924,641	2,371	142,446,053	1,713,147

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# 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	Acreages	6	34,190	14	146,595	22	10,241,352	28	10,422,137	4,661,250
85.2	Alma	9	48,923	112	918,073	114	12,680,543	123	13,647,539	163,950
85.3	B&r Trl Park	0	0	1	22,750	1	477,920	1	500,670	0
85.4	Huntley/ragan	10	3,635	16	22,235	16	2,627,288	26	2,653,158	0
85.5	N Shore Cabin	0	0	0	0	2	1,903,275	2	1,903,275	126,000
85.6	Orleans	11	7,270	41	30,885	45	1,145,262	56	1,183,417	0
85.7	Oxford	2	2,680	5	18,620	5	1,052,858	7	1,074,158	8,072
85.8	Patterson	0	0	0	0	2	2,103,942	2	2,103,942	0
85.9	Republican City	3	15,355	29	236,335	31	2,221,672	34	2,473,362	78,973
85.10	Stam/hunt/ragan	2	7,475	16	9,545	16	272,476	18	289,496	0
85.11	Taylor Manor	0	0	3	34,775	3	200,112	3	234,887	0
86	Commercial Total	43	119,528	237	1,439,813	257	34,926,700	300	36,486,041	5,038,245

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	914.00	16.61%	914,000	16.61%	1,000.00
89. 2G1	224.00	4.07%	224,000	4.07%	1,000.00
90. 2G	71.00	1.29%	71,000	1.29%	1,000.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	376.00	6.83%	376,000	6.83%	1,000.00
94. 4G	3,918.00	71.20%	3,918,000	71.20%	1,000.00
95. Total	5,503.00	100.00%	5,503,000	100.00%	1,000.00
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	5,503.00	100.00%	5,503,000	100.00%	1,000.00
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	5,503.00	100.00%	5,503,000	100.00%	1,000.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	7,954.00	11.21%	7,954,000	11.21%	1,000.00
89. 2G1	914.00	1.29%	914,000	1.29%	1,000.00
90. 2G	469.00	0.66%	469,000	0.66%	1,000.00
91. 3G1	62.00	0.09%	62,000	0.09%	1,000.00
92. 3G	103.00	0.15%	103,000	0.15%	1,000.00
93. 4G1	4,212.00	5.94%	4,212,000	5.94%	1,000.00
94. 4G	57,238.06	80.67%	57,238,060	80.67%	1,000.00
95. Total	70,952.06	100.00%	70,952,060	100.00%	1,000.00
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	70,952.06	100.00%	70,952,060	100.00%	1,000.00
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	70,952.06	100.00%	70,952,060	100.00%	1,000.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	3,882.00	10.34%	3,882,000	10.34%	1,000.00
89. 2G1	51.00	0.14%	51,000	0.14%	1,000.00
90. 2G	87.00	0.23%	87,000	0.23%	1,000.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,830.00	4.87%	1,830,000	4.87%	1,000.00
94. 4G	31,704.60	84.42%	31,704,600	84.42%	1,000.00
95. Total	37,554.60	100.00%	37,554,600	100.00%	1,000.00
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	37,554.60	100.00%	37,554,600	100.00%	1,000.00
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	37,554.60	100.00%	37,554,600	100.00%	1,000.00

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

42 Harlan

	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	126,436,506	129,917,648	3,481,142	2.75%	1,542,650	1.53%
02. Recreational	12,479,160	12,528,405	49,245	0.39%	170,497	-0.97%
03. Ag-Homesite Land, Ag-Res Dwelling	24,365,115	23,461,729	-903,386	-3.71%	152,765	-4.33%
04. Total Residential (sum lines 1-3)	163,280,781	165,907,782	2,627,001	1.61%	1,865,912	0.47%
05. Commercial	28,854,111	36,486,041	7,631,930	26.45%	5,038,245	8.99%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	28,854,111	36,486,041	7,631,930	26.45%	5,038,245	8.99%
08. Ag-Farmsite Land, Outbuildings	14,431,335	15,227,213	795,878	5.51%	645,546	1.04%
09. Minerals	4,030,190	3,994,990	-35,200	-0.87	0	-0.87%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	18,461,525	19,222,203	760,678	4.12%	645,546	0.62%
12. Irrigated	409,624,290	414,691,444	5,067,154	1.24%		
13. Dryland	182,603,230	182,437,055	-166,175	-0.09%		
14. Grassland	128,772,950	114,009,660	-14,763,290	-11.46%		
15. Wasteland	478,900	474,300	-4,600	-0.96%		
16. Other Agland	4,948,685	0	-4,948,685	-100.00%		
17. Total Agricultural Land	726,428,055	711,612,459	-14,815,596	-2.04%		
18. Total Value of all Real Property (Locally Assessed)	937,024,472	933,228,485	-3,795,987	-0.41%	7,549,703	-1.21%

2019 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$143,324
7.	Adopted budget, or granted budget if different from above:
	\$133,324
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$830 for the oil and gas mineral appraisal.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Yes- \$65,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$35,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	N/A
13.	Amount of last year's assessor's budget not used:
	\$9,912.16

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott, Stanard Appraisal
2.	GIS Services:
	gWorks
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for the appraisal of oil and gas minerals and the commercial class
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
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?
	Yes

2019 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:																
	The assessor																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	2	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	3	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	4	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.	Ag	Agricultural Homes and Outbuildings
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Ag	Agricultural Homes and Outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Only the cost approach is used.																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	Depreciation tables are developed using local market information.																
5.	Are individual depreciation tables developed for each valuation group?																
	The same depreciation table is used for valuation groups one through four; land value is used to differentiate locational differences. Valuation groups fives and six have separate depreciation models.																
6.	Describe the methodology used to determine the residential lot values?																
	Residential lot values are valued using a sales price per square foot analysis.																
7.	How are rural residential site values developed?																

In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.

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

No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood.

9.

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

2019 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:				
	A hired contracting firm				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	All three approaches to value are developed for commercial property.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	A county wide reappraisal was completed by Stanard Appraisal in 2012; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.				
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 developed using local market information.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	N/A				
6.	Describe the methodology used to determine the commercial lot values.				
	Commercial lots are valued by the square foot.				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2008	2002	2018
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years.				

2019 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:	
	The assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
		<u>Year Land Use Completed</u>
	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.
	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.
	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.
	Irrigated acres are reviewed and updated to match to the NRD records annually.	
3.	Describe the process used to determine and monitor market areas.	
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	Yes, farm home sites and rural residential home sites are valued the same.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	N/A	
	<i><u>If your county has special value applications, please answer the following</u></i>	
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>If your county recognizes a special value, please answer the following</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

**2018 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), 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 31 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 Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 70% of actual value for agricultural land and horticultural land; and
- 3) 70% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1985	40%	17%
Commercial	305	6%	4%
Recreational	370	8%	2%
Agricultural	2280	46%	77%
Mineral	17	0	0
Exempt	196	0	0

Agricultural land - taxable acres 5,503

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2018 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Clerk

Harlan County budget \$139,446 for 2017-2018.

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. These hours have been met. The Assessor and Deputy also attend other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 36 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012.

C. Property Record Cards

We utilize the property record cards available from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Vanguard CAMA system on June 14, 2018 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. In 2017 Orleans, North Shore Cabins, Republican City, Halls trailer Court. 2018 Patterson Harbor, North Shore Marina, Huntley-Raganand Commercial will be reviewed. In 2019 the Farms, B & R Trailer Court and Stamford will be done. On June 14, 2018 we changed to the new CAMA system Vanguard. We are still working on adding photo's to the files they did not transfer over onto our new parcels, sketches are yet to be imported.

E. Web based – property record information access is provided by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	96.73	26.84	108.79
Commercial	N/A	N/A	N/A
Agricultural Land	69.74	18.54	109.21
Special Value Agland	N/A	<u>N/A</u>	N/A

*COD means coefficient of dispersion and PRD means price related differential.
 For more information regarding statistical measures see 2018 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2018:

Continue with the new CAMA system Vanguard, that was implemented on June 14, 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review residential properties at Patterson Harbor, North Shore Marina, Huntley-Ragan and review Commercial. Review statistics to determine if any major or minor adjustments need to be made.

Assessment Actions Planned for Assessment Year 2019:

Review Farms, B & R Trailer Court and Stamford. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

Assessment Actions Planned for Assessment Year 2020:

We will review another part of the county. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 570 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. File Personal Property Abstract with the State of Nebraska Department of Revenue by July 20.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 206 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.

12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 07/15/2018

Assessor

Kim Fouts