

NEBRASKA

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DEPARTMENT OF REVENUE

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

KEYA PAHA 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 Keya Paha 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 Keya Paha 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: Suzy Wentworth, Keya Paha 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.

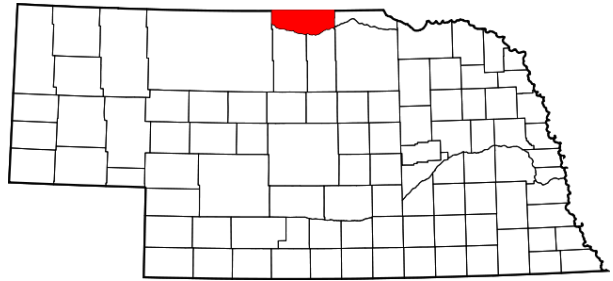
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

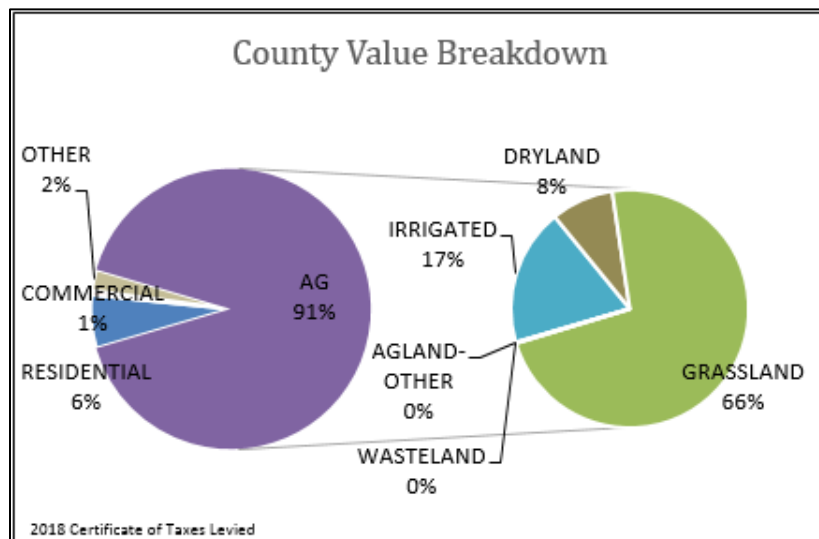
**Further information may be found in Exhibit 94*

County Overview

With a total area of 773 square miles, Keya Paha County had 793 residents, per the Census Bureau Quick Facts for 2017, a 4% population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$50,456 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Keya Paha County are located in around the county seat of Springview. According to the latest information available from the U.S. Census Bureau, there were 22 employer establishments with total employment of 55.



Agricultural land is the single largest contributor to the county's overall valuation base by an overwhelming majority. Grassland makes up the majority of the land in the county. Keya Paha County is included in both the Middle Niobrara and the Lower Niobrara Natural Resources Districts (NRD).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BURTON	-	10	
SPRINGVIEW	292	242	-17.1%

2019 Residential Correlation for Keya Paha County

Assessment Actions

For 2019, the contract appraiser physically reviewed Springview as part of the six-year inspection and review cycle. Updated Marshall & Swift costing was implemented along with a lot and depreciation study performed.

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

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Keya Paha County Assessor continues to maintain acceptable sales qualification and verification practices. The county assessor has a good verification process in place with the usability percentage of the residential class slightly above the range compared to the statewide average.

The review also looked at the filing of Real Estate Transfer Statements (Form 521's) as well as a check of the values reported on the Assessed Value Update (AVU). The filing of the transfer statements continues to improve. The AVU was accurate when compared with the property record cards.

The six-year inspection and review cycle is reviewed to identify if the county has reviewed properties within the required time frame. The county has a contract appraisal firm who conducts all residential inspections. All residential parcels are within the six-year timeframe and the county assessor is in compliance with the requirement.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are four separate groups all with unique characteristics.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county assessor has a plan in place to do a lot study for each valuation group as that group is reviewed through the six-year inspection and review plan.

A comparison of the sold and unsold residential property in Keya Paha County showed no signs of bias in the valuation process. Costing tables for rural residential are currently 2017 along with the depreciation. For 2019, the costing and depreciation for Springview was updated. All other

2019 Residential Correlation for Keya Paha County

villages are on 2005 costing with 2013 depreciation; however, the costing and depreciation will be updated for the 2020 assessment year. The Keya Paha County Assessor does not have a written valuation methodology in place.

While the county assessor filed all reports timely for the assessment year, it is noted that the Abstract of Assessment (AVU) was filed after the due date. However, based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques and has been determined to be in general compliance.

Description of Analysis

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

Valuation Group	Description
1	Burton, Jamison, Mills and Norden
2	Meadville
3	Rural
4	Springview

The two-year study period included 13 qualified sales of residential property. The village of Springview accounted for 9 of the qualified sales during the study period. While the overall median of the sample is within the acceptable range, additional analysis outside of the sales statistics was completed. Comparison of communities with similar economics showed that all of the residential values have increased similar over the last 10 years.

The statistical sample and the 2019 County Abstract of Assessment, Form 45 Compared with the 2018 Certificate of Taxes Levied (CTL) Report indicate that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions of the reappraisal to Springview.

Equalization and Quality of Assessment

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

2019 Residential Correlation for Keya Paha County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	1	85.44	85.44	85.44	00.00	100.00
2	2	69.99	69.99	71.64	17.66	97.70
3	1	43.26	43.26	43.26	00.00	100.00
4	9	95.17	97.73	95.90	04.08	101.91
____ ALL ____	13	93.86	88.33	78.13	11.75	113.06

Level of Value

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

2019 Commercial Correlation for Keya Paha County

Assessment Actions

For 2019, the only assessment actions performed in the commercial class was routine maintenance and pick up work.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Keya Paha County Assessor continues to maintain acceptable sales qualification and verification practices. The county has a good verification process in place with the usability percentage of the commercial class slightly above the range compared to the statewide average.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). The filing of the Form 521's continues to improve. The AVU was accurate when compared with the property record cards.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up to date with inspections and reviews.

Valuation groups were examined to ensure that the groups defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county assessor has adequately identified one economic area for the commercial property class. Grouping all towns and villages together in one valuation group the most logical method.

A comparison of the sold and unsold commercial property in Keya Paha County showed no apparent signs of bias in the valuation process. Costing tables are currently 2005 with depreciation updated in 2013. Keya Paha County does not have a written valuation methodology in place.

Based on all relevant information, the quality of assessment of the commercial class adheres to generally accepted mass appraisal techniques and has been determined to be in general compliance.

2019 Commercial Correlation for Keya Paha County

Description of Analysis

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

For this study period, there were 5 commercial sales profiled for the valuation group. There are approximately 69 commercial properties in the county with 72% being in Springview. There are too few sales to rely on the statistics to provide a point estimate of the level of value of commercial property in the county.

A historical review of assessment practices and valuation changes supports that the county has kept up with the review and inspections. For 2020, the commercial class will be reviewed.

Review of the 2019 County Abstract of Assessment of Real Property, Form 45, Compared with the 2018 Certificate of Taxes Levied Report (CTL) show minimal change to both the commercial population and the sample. This reflects the reported assessment actions of maintenance work only for the 2019 assessment year.

Equalization and Quality of Assessment

The quality of assessment of commercial property in Keya Paha County complies with professionally accepted mass appraisal techniques.

Level of Value

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

2019 Agricultural Correlation for Keya Paha County

Assessor Actions

Through an agricultural market analysis, the county assessor determined values would remain the same for 2019. Land use is continually updated via the newest aerial imagery. Pick up work and sales review was also performed.

Assessment Practice Review

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Keya Paha County Assessor continues to maintain acceptable sales qualification and verification practices. The county assessor has a good verification process in place with the usability percentage of the agricultural class slightly above the range compared to the statewide average.

The review also looked at the filing of Real Estate Transfer Statements (Form 521) as well as a check of the values reported on the Assessed Value Update (AVU). The filing of the Form 521's continues to improve. The AVU review was accurate when compared with the property record cards.

Keya Paha County's six-year review and inspection plan to systematically review land uses is conducted using aerial imagery when new imagery is available. This was last completed in assessment year 2016-2017. All agricultural improvements were physically reviewed in 2017. The cost is dated 2017 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is dated 2017. Home sites are valued at \$5,000 for the first acre, and farm sites are valued at \$3,500 per acre.

A sales analysis is studied each year to determine if one market area or additional market areas are needed for the agricultural class. The analysis supports the one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The land use of a parcel is reviewed through aerial imagery and physical inspection of the parcel. The county assessor does consider parcels 40 acres and less to be rural residential unless verification of the parcel determines otherwise. Conversations with the county assessor indicate that if agricultural activity is observed on the majority of the parcel, then the parcel is considered agricultural land regardless of size. Although the county does not have a written policy in place to

2019 Agricultural Correlation for Keya Paha County

define agricultural or non-agricultural land, there is no apparent reason to believe that the county assessor is not considering the primary use of the parcel to identify and value agricultural land.

Description of Analysis

The agricultural land acres in Keya Paha County is divided between grassland at 86%, dryland at 8%, and irrigated land at 6%. One valuation model is applied to the entire county. All counties adjoining Keya Paha are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

The statistical analysis for Keya Paha County consists of overall 14 sales with 11 of the sales being 80% grassland majority land use (MLU). This sample consists of oldest year grass sales selling from \$2000 an acre to \$1415 an acre, middle year grass sales from \$1198 an acre to \$765 an acre to one new grass sale selling at \$866 an acre. The market variability can be observed all across the county and is not attributable to identifiable land characteristics. This is consistent with the market trend slowing down and flattening in the region.

Although the study period analysis indicated the overall median is not within the acceptable range, this can be attributed to conditions of an artificially inflated economy in the oldest year. There are no sales of cropland in the county within the study period. Keya Paha's irrigated and dryland values are toward the upper end in the region, only Brown and Rock counties to the south have higher irrigated values. None of the counties in the area increased cropland values this year.

The county assessor's decision to make no adjustment to agricultural land values is consistent within the region. When comparing the counties schedule of values to the adjoining counties with similar markets it appears that Keya Paha's values are relatively similar and equalized. Given the current trends in the agricultural land market and the comparison to surrounding county values, all classes in Keya Paha is believed to be assessed within the acceptable range.

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Based on all information available, agricultural land values in Keya Paha County are assessed uniformly and according to generally accepted mass appraisal techniques.

2019 Agricultural Correlation for Keya Paha County

Level of Value

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

2019 Opinions of the Property Tax Administrator for Keya Paha County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Keya Paha County

Residential Real Property - Current

Number of Sales	13	Median	93.86
Total Sales Price	\$1,455,500	Mean	88.33
Total Adj. Sales Price	\$1,455,500	Wgt. Mean	78.13
Total Assessed Value	\$1,137,250	Average Assessed Value of the Base	\$34,049
Avg. Adj. Sales Price	\$111,962	Avg. Assessed Value	\$87,481

Confidence Interval - Current

95% Median C.I	82.34 to 99.82
95% Wgt. Mean C.I	56.28 to 99.99
95% Mean C.I	77.22 to 99.44
% of Value of the Class of all Real Property Value in the County	3.06
% of Records Sold in the Study Period	3.14
% of Value Sold in the Study Period	8.07

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	11	100	79.33
2017	6	100	93.85
2016	11	100	88.55
2015	11	100	88.13

2019 Commission Summary for Keya Paha County

Commercial Real Property - Current

Number of Sales	5	Median	84.84
Total Sales Price	\$949,000	Mean	72.96
Total Adj. Sales Price	\$949,000	Wgt. Mean	60.60
Total Assessed Value	\$575,060	Average Assessed Value of the Base	\$32,460
Avg. Adj. Sales Price	\$189,800	Avg. Assessed Value	\$115,012

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	28.30 to 117.62
% of Value of the Class of all Real Property Value in the County	0.49
% of Records Sold in the Study Period	7.25
% of Value Sold in the Study Period	25.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	6	100	85.95
2017	6	100	77.95
2016	6	100	75.83
2015	6	100	71.27

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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 : 13
 Total Sales Price : 1,455,500
 Total Adj. Sales Price : 1,455,500
 Total Assessed Value : 1,137,250
 Avg. Adj. Sales Price : 111,962
 Avg. Assessed Value : 87,481

MEDIAN : 94
 WGT. MEAN : 78
 MEAN : 88
 COD : 11.75
 PRD : 113.06

COV : 20.82
 STD : 18.39
 Avg. Abs. Dev : 11.03
 MAX Sales Ratio : 110.36
 MIN Sales Ratio : 43.26

95% Median C.I. : 82.34 to 99.82
 95% Wgt. Mean C.I. : 56.28 to 99.99
 95% Mean C.I. : 77.22 to 99.44

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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>Qtrts</u>											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	1	93.26	93.26	93.26	00.00	100.00	93.26	93.26	N/A	50,000	46,630
01-APR-17 To 30-JUN-17	1	100.67	100.67	100.67	00.00	100.00	100.67	100.67	N/A	15,000	15,100
01-JUL-17 To 30-SEP-17	3	85.44	84.48	72.56	20.58	116.43	57.63	110.36	N/A	93,000	67,483
01-OCT-17 To 31-DEC-17	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	275,000	257,320
01-JAN-18 To 31-MAR-18	4	96.33	83.94	64.54	15.97	130.06	43.26	99.82	N/A	123,000	79,385
01-APR-18 To 30-JUN-18	2	88.76	88.76	85.69	07.23	103.58	82.34	95.17	N/A	154,250	132,170
01-JUL-18 To 30-SEP-18	1	94.08	94.08	94.08	00.00	100.00	94.08	94.08	N/A	36,000	33,870
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	5	93.26	89.47	76.80	14.57	116.50	57.63	110.36	N/A	68,800	52,836
01-OCT-17 To 30-SEP-18	8	93.97	87.61	78.55	09.96	111.53	43.26	99.82	43.26 to 99.82	138,938	109,134
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	6	93.42	90.16	84.25	12.18	107.01	57.63	110.36	57.63 to 110.36	103,167	86,917
<u>ALL</u>	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	1	85.44	85.44	85.44	00.00	100.00	85.44	85.44	N/A	55,000	46,990
2	2	69.99	69.99	71.64	17.66	97.70	57.63	82.34	N/A	201,000	144,005
3	1	43.26	43.26	43.26	00.00	100.00	43.26	43.26	N/A	295,000	127,620
4	9	95.17	97.73	95.90	04.08	101.91	93.26	110.36	93.57 to 100.67	78,167	74,959
<u>ALL</u>	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481
06											
07											
<u>ALL</u>	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481

52 Keya Paha
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 : 13
 Total Sales Price : 1,455,500
 Total Adj. Sales Price : 1,455,500
 Total Assessed Value : 1,137,250
 Avg. Adj. Sales Price : 111,962
 Avg. Assessed Value : 87,481

MEDIAN : 94
 WGT. MEAN : 78
 MEAN : 88
 COD : 11.75
 PRD : 113.06

COV : 20.82
 STD : 18.39
 Avg. Abs. Dev : 11.03
 MAX Sales Ratio : 110.36
 MIN Sales Ratio : 43.26

95% Median C.I. : 82.34 to 99.82
 95% Wgt. Mean C.I. : 56.28 to 99.99
 95% Mean C.I. : 77.22 to 99.44

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	100.25	100.25	100.16	00.43	100.09	99.82	100.67	N/A	18,500	18,530
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481
Greater Than 14,999	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481
Greater Than 29,999	11	93.57	86.16	77.56	12.66	111.09	43.26	110.36	57.63 to 98.80	128,955	100,017
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	100.25	100.25	100.16	00.43	100.09	99.82	100.67	N/A	18,500	18,530
30,000 TO 59,999	4	93.67	95.79	95.64	06.88	100.16	85.44	110.36	N/A	47,750	45,668
60,000 TO 99,999	2	96.99	96.99	96.92	01.88	100.07	95.17	98.80	N/A	77,750	75,355
100,000 TO 149,999	1	93.86	93.86	93.86	00.00	100.00	93.86	93.86	N/A	100,000	93,860
150,000 TO 249,999	2	69.99	69.99	71.64	17.66	97.70	57.63	82.34	N/A	201,000	144,005
250,000 TO 499,999	2	68.42	68.42	67.53	36.77	101.32	43.26	93.57	N/A	285,000	192,470
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	93.86	88.33	78.13	11.75	113.06	43.26	110.36	82.34 to 99.82	111,962	87,481

52 Keya Paha

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 : 5
 Total Sales Price : 949,000
 Total Adj. Sales Price : 949,000
 Total Assessed Value : 575,060
 Avg. Adj. Sales Price : 189,800
 Avg. Assessed Value : 115,012

MEDIAN : 85
 WGT. MEAN : 61
 MEAN : 73
 COD : 31.02
 PRD : 120.40

COV : 49.30
 STD : 35.97
 Avg. Abs. Dev : 26.32
 MAX Sales Ratio : 118.72
 MIN Sales Ratio : 27.92

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 28.30 to 117.62

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	1	118.72	118.72	118.72	00.00	100.00	118.72	118.72	N/A	25,000	29,680	
01-JAN-16 To 31-MAR-16	1	87.06	87.06	87.06	00.00	100.00	87.06	87.06	N/A	300,000	261,180	
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16	1	46.26	46.26	46.26	00.00	100.00	46.26	46.26	N/A	522,000	241,490	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	1	84.84	84.84	84.84	00.00	100.00	84.84	84.84	N/A	25,000	21,210	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500	
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	2	102.89	102.89	89.50	15.39	114.96	87.06	118.72	N/A	162,500	145,430	
01-OCT-16 To 30-SEP-17	2	65.55	65.55	48.03	29.43	136.48	46.26	84.84	N/A	273,500	131,350	
01-OCT-17 To 30-SEP-18	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	2	66.66	66.66	61.15	30.60	109.01	46.26	87.06	N/A	411,000	251,335	
01-JAN-17 To 31-DEC-17	1	84.84	84.84	84.84	00.00	100.00	84.84	84.84	N/A	25,000	21,210	
<u>ALL</u>	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012	
<u>ALL</u>	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012	

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	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012	
04												
<u>ALL</u>	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012	

52 Keya Paha
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 : 5
Total Sales Price : 949,000
Total Adj. Sales Price : 949,000
Total Assessed Value : 575,060
Avg. Adj. Sales Price : 189,800
Avg. Assessed Value : 115,012

MEDIAN : 85
WGT. MEAN : 61
MEAN : 73
COD : 31.02
PRD : 120.40

COV : 49.30
STD : 35.97
Avg. Abs. Dev : 26.32
MAX Sales Ratio : 118.72
MIN Sales Ratio : 27.92

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 28.30 to 117.62

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	101.78	101.78	101.78	16.64	100.00	84.84	118.72	N/A	25,000	25,445
Ranges Excl. Low \$											
Greater Than 4,999	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012
Greater Than 14,999	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012
Greater Than 29,999	3	46.26	53.75	58.31	42.61	92.18	27.92	87.06	N/A	299,667	174,723
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	101.78	101.78	101.78	16.64	100.00	84.84	118.72	N/A	25,000	25,445
30,000 TO 59,999											
60,000 TO 99,999	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	87.06	87.06	87.06	00.00	100.00	87.06	87.06	N/A	300,000	261,180
500,000 TO 999,999	1	46.26	46.26	46.26	00.00	100.00	46.26	46.26	N/A	522,000	241,490
1,000,000 +											
ALL	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	27.92	27.92	27.92	00.00	100.00	27.92	27.92	N/A	77,000	21,500
352	1	46.26	46.26	46.26	00.00	100.00	46.26	46.26	N/A	522,000	241,490
406	1	118.72	118.72	118.72	00.00	100.00	118.72	118.72	N/A	25,000	29,680
419	1	87.06	87.06	87.06	00.00	100.00	87.06	87.06	N/A	300,000	261,180
528	1	84.84	84.84	84.84	00.00	100.00	84.84	84.84	N/A	25,000	21,210
ALL	5	84.84	72.96	60.60	31.02	120.40	27.92	118.72	N/A	189,800	115,012

52 Keya Paha
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 : 14
Total Sales Price : 14,923,059
Total Adj. Sales Price : 14,923,059
Total Assessed Value : 7,839,840
Avg. Adj. Sales Price : 1,065,933
Avg. Assessed Value : 559,989

MEDIAN : 52
WGT. MEAN : 53
MEAN : 61
COD : 27.80
PRD : 115.45

COV : 31.29
STD : 18.98
Avg. Abs. Dev : 14.41
MAX Sales Ratio : 98.12
MIN Sales Ratio : 36.60

95% Median C.I. : 45.11 to 82.66
95% Wgt. Mean C.I. : 41.58 to 63.49
95% Mean C.I. : 49.70 to 71.62

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15												
01-JAN-16 To 31-MAR-16	3	50.81	48.37	48.78	05.73	99.16	42.79	51.52	N/A	840,000	409,710	
01-APR-16 To 30-JUN-16	3	46.18	44.51	44.23	10.22	100.63	36.60	50.76	N/A	685,138	303,060	
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16												
01-JAN-17 To 31-MAR-17	3	71.75	71.66	53.28	24.63	134.50	45.11	98.12	N/A	2,850,533	1,518,790	
01-APR-17 To 30-JUN-17	3	64.39	60.54	58.75	06.72	103.05	52.13	65.11	N/A	502,132	295,007	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	2	86.98	86.98	89.81	04.97	96.85	82.66	91.29	N/A	144,825	130,070	
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	6	48.47	46.44	46.73	09.47	99.38	36.60	51.52	36.60 to 51.52	762,569	356,385	
01-OCT-16 To 30-SEP-17	6	64.75	66.10	54.10	18.89	122.18	45.11	98.12	45.11 to 98.12	1,676,332	906,898	
01-OCT-17 To 30-SEP-18	2	86.98	86.98	89.81	04.97	96.85	82.66	91.29	N/A	144,825	130,070	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	6	48.47	46.44	46.73	09.47	99.38	36.60	51.52	36.60 to 51.52	762,569	356,385	
01-JAN-17 To 31-DEC-17	6	64.75	66.10	54.10	18.89	122.18	45.11	98.12	45.11 to 98.12	1,676,332	906,898	
<u>ALL</u>	14	51.83	60.66	52.54	27.80	115.45	36.60	98.12	45.11 to 82.66	1,065,933	559,989	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	51.83	60.66	52.54	27.80	115.45	36.60	98.12	45.11 to 82.66	1,065,933	559,989	
<u>ALL</u>	14	51.83	60.66	52.54	27.80	115.45	36.60	98.12	45.11 to 82.66	1,065,933	559,989	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Grass</u>												
County	9	50.81	55.53	47.75	20.06	116.29	36.60	82.66	45.11 to 71.75	1,291,468	616,720	
1	9	50.81	55.53	47.75	20.06	116.29	36.60	82.66	45.11 to 71.75	1,291,468	616,720	
<u>ALL</u>	14	51.83	60.66	52.54	27.80	115.45	36.60	98.12	45.11 to 82.66	1,065,933	559,989	

52 Keya Paha
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 : 14
 Total Sales Price : 14,923,059
 Total Adj. Sales Price : 14,923,059
 Total Assessed Value : 7,839,840
 Avg. Adj. Sales Price : 1,065,933
 Avg. Assessed Value : 559,989

MEDIAN : 52
 WGT. MEAN : 53
 MEAN : 61
 COD : 27.80
 PRD : 115.45

COV : 31.29
 STD : 18.98
 Avg. Abs. Dev : 14.41
 MAX Sales Ratio : 98.12
 MIN Sales Ratio : 36.60

95% Median C.I. : 45.11 to 82.66
 95% Wgt. Mean C.I. : 41.58 to 63.49
 95% Mean C.I. : 49.70 to 71.62

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Grass____											
County	11	51.52	60.27	52.38	26.92	115.06	36.60	98.12	45.11 to 82.66	1,203,181	630,283
1	11	51.52	60.27	52.38	26.92	115.06	36.60	98.12	45.11 to 82.66	1,203,181	630,283
____ALL____	14	51.83	60.66	52.54	27.80	115.45	36.60	98.12	45.11 to 82.66	1,065,933	559,989

Keya Paha County 2019 Average Acre Value Comparison

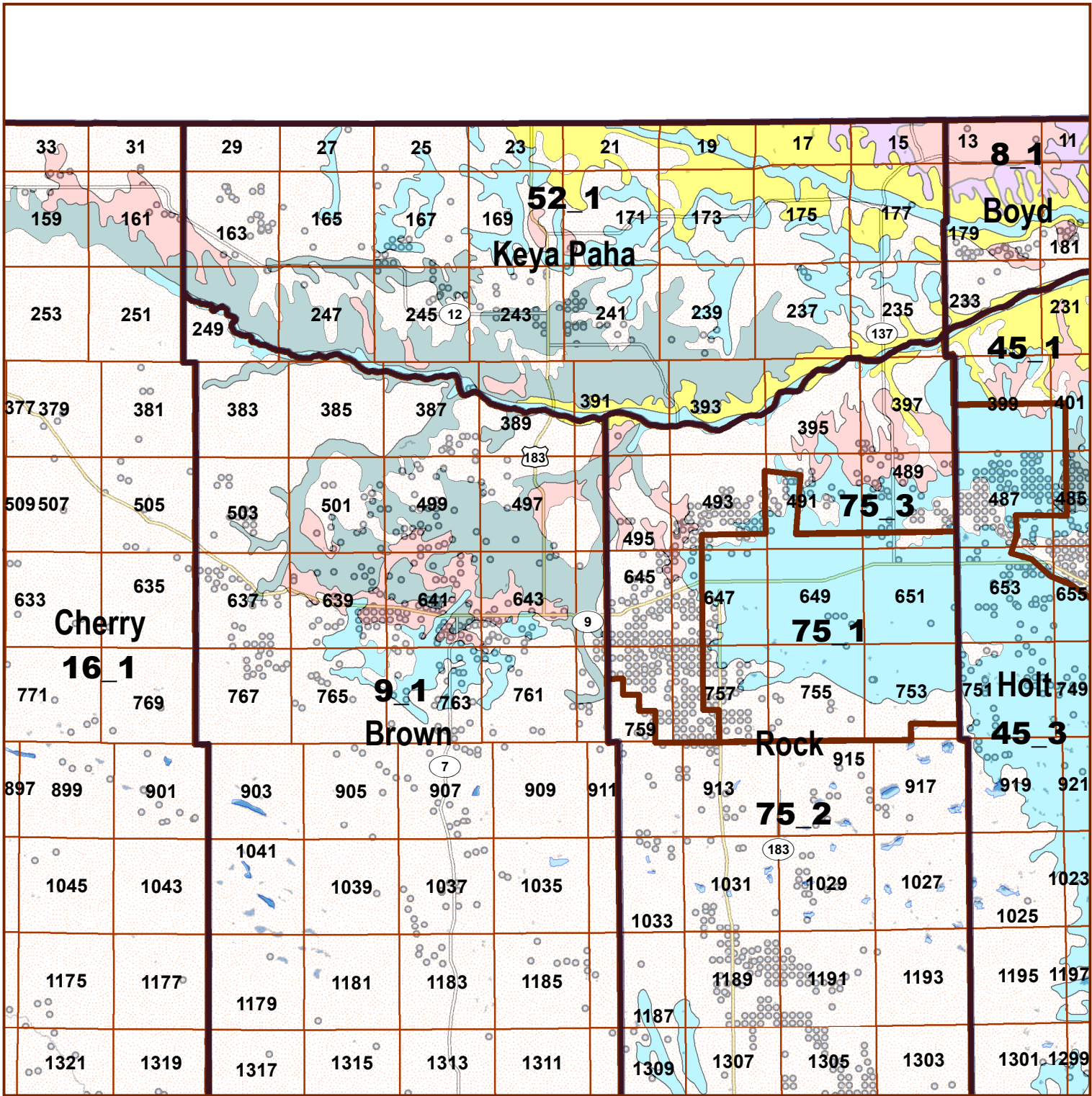
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	2849
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	3387
Brown	1	n/a	3887	3876	3844	3094	2972	2606	2796	3357
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2139
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	3084
Holt	1	4800	4800	4700	4700	4400	4400	4035	3861	4443

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Keya Paha	1	1000	1000	995	995	965	965	915	915	974
Rock	3	n/a	1100	n/a	1070	960	920	860	800	950
Brown	1	n/a	1090	1090	1090	995	810	810	810	969
Cherry	1	n/a	725	725	725	725	725	725	725	725
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	2117
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Keya Paha	1	810	810	745	745	735	735	725	725	730
Rock	3	n/a	1098	n/a	990	900	855	745	638	776
Brown	1	n/a	915	914	915	860	695	525	525	567
Cherry	1	n/a	700	670	645	599	550	425	425	449
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	1213
Holt	1	1560	1551	1448	1444	1446	1443	1216	1134	1290

County	Mkt Area	CRP	TIMBER	WASTE
Keya Paha	1	n/a	n/a	60
Rock	3	575	350	112
Brown	1	582	500	78
Cherry	1	725	n/a	73
Boyd	1	n/a	n/a	627
Holt	1	1410	500	500

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
 CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



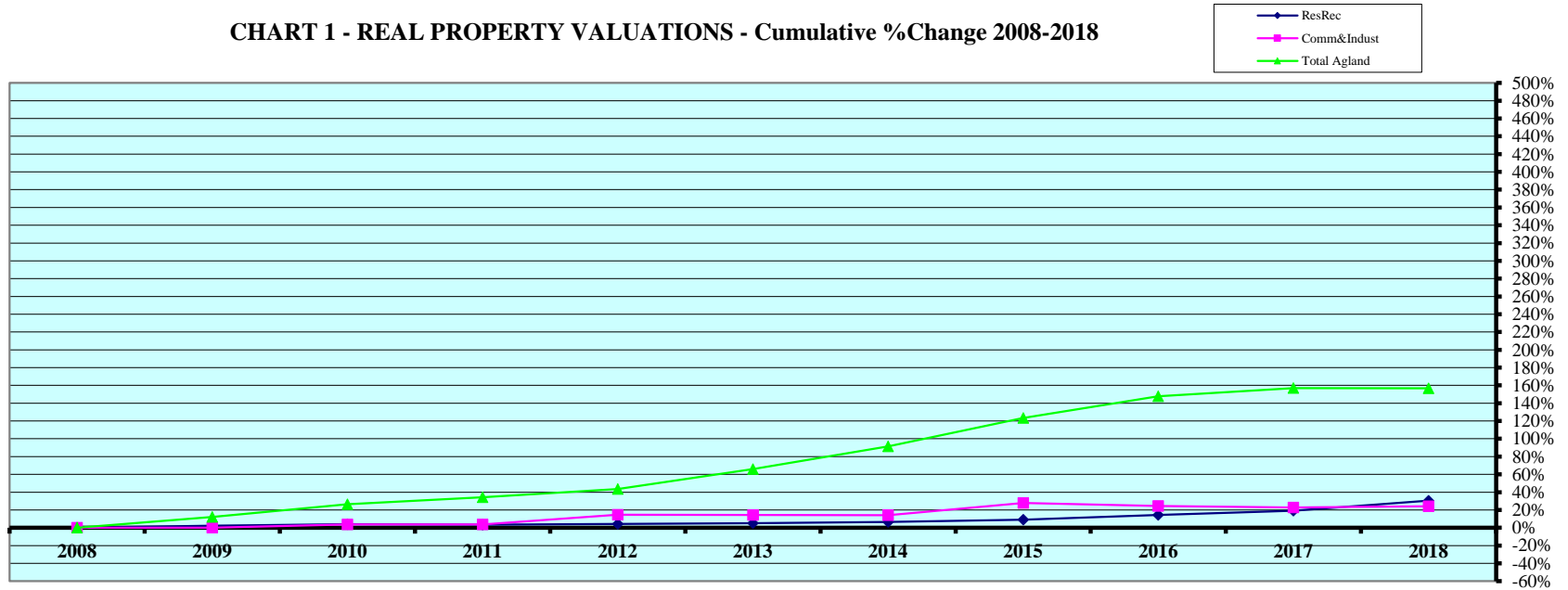
Legend

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

Keya Paha 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	8,696,600	--	--	--	1,818,540	--	--	--	162,268,690	--	--	--
2009	8,889,530	192,930	2.22%	2.22%	1,821,750	3,210	0.18%	0.18%	181,918,310	19,649,620	12.11%	12.11%
2010	9,040,280	150,750	1.70%	3.95%	1,887,380	65,630	3.60%	3.79%	205,210,210	23,291,900	12.80%	26.46%
2011	8,983,980	-56,300	-0.62%	3.30%	1,887,810	430	0.02%	3.81%	217,884,820	12,674,610	6.18%	34.27%
2012	9,067,880	83,900	0.93%	4.27%	2,084,380	196,570	10.41%	14.62%	232,749,660	14,864,840	6.82%	43.43%
2013	9,152,350	84,470	0.93%	5.24%	2,077,380	-7,000	-0.34%	14.23%	269,345,780	36,596,120	15.72%	65.99%
2014	9,268,370	116,020	1.27%	6.57%	2,075,270	-2,110	-0.10%	14.12%	310,697,740	41,351,960	15.35%	91.47%
2015	9,484,700	216,330	2.33%	9.06%	2,324,730	249,460	12.02%	27.83%	362,418,710	51,720,970	16.65%	123.34%
2016	9,945,720	461,020	4.86%	14.36%	2,265,170	-59,560	-2.56%	24.56%	401,909,870	39,491,160	10.90%	147.68%
2017	10,350,360	404,640	4.07%	19.02%	2,232,710	-32,460	-1.43%	22.77%	416,902,220	14,992,350	3.73%	156.92%
2018	11,344,430	994,070	9.60%	30.45%	2,260,450	27,740	1.24%	24.30%	416,574,850	-327,370	-0.08%	156.72%

Rate Annual %chg: Residential & Recreational **2.69%** Commercial & Industrial **2.20%** Agricultural Land **9.89%**

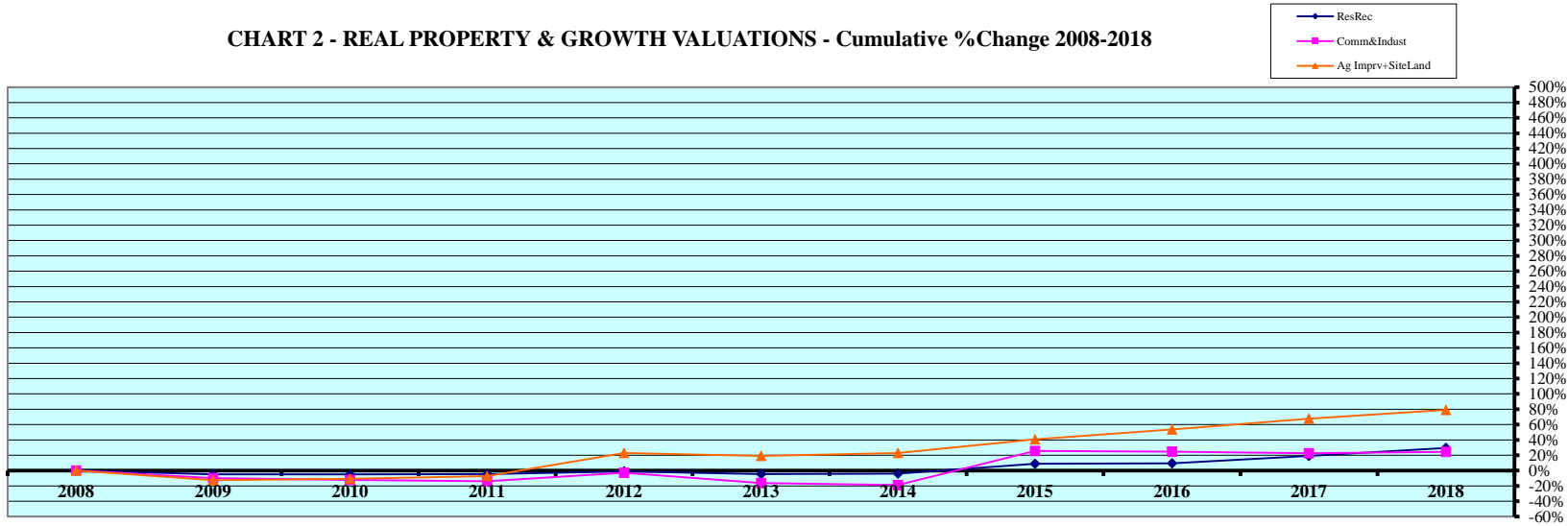
Cnty# **52**
County **KEYA PAHA**

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	8,696,600	455,525	5.24%	8,241,075	--	--	1,818,540	181,670	9.99%	1,636,870	--	--
2009	8,889,530	619,715	6.97%	8,269,815	-4.91%	-4.91%	1,821,750	183,230	10.06%	1,638,520	-9.90%	-9.90%
2010	9,040,280	772,265	8.54%	8,268,015	-6.99%	-4.93%	1,887,380	292,200	15.48%	1,595,180	-12.44%	-12.28%
2011	8,983,980	681,935	7.59%	8,302,045	-8.17%	-4.54%	1,887,810	320,900	17.00%	1,566,910	-16.98%	-13.84%
2012	9,067,880	451,490	4.98%	8,616,390	-4.09%	-0.92%	2,084,380	315,830	15.15%	1,768,550	-6.32%	-2.75%
2013	9,152,350	861,555	9.41%	8,290,795	-8.57%	-4.67%	2,077,380	555,260	26.73%	1,522,120	-26.97%	-16.30%
2014	9,268,370	907,770	9.79%	8,360,600	-8.65%	-3.86%	2,075,270	599,080	28.87%	1,476,190	-28.94%	-18.83%
2015	9,484,700	13,060	0.14%	9,471,640	2.19%	8.91%	2,324,730	39,670	1.71%	2,285,060	10.11%	25.65%
2016	9,945,720	423,920	4.26%	9,521,800	0.39%	9.49%	2,265,170	0	0.00%	2,265,170	-2.56%	24.56%
2017	10,350,360	0	0.00%	10,350,360	4.07%	19.02%	2,232,710	0	0.00%	2,232,710	-1.43%	22.77%
2018	11,344,430	80,880	0.71%	11,263,550	8.82%	29.52%	2,260,450	0	0.00%	2,260,450	1.24%	24.30%
Rate Ann%chg	2.69%				-2.59%		2.20%		C & I w/o growth		-9.42%	

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	10,758,110	3,924,750	14,682,860	1,950,456	13.28%	12,732,404	--	--
2009	11,033,040	5,364,440	16,397,480	3,553,841	21.67%	12,843,639	-12.53%	-12.53%
2010	11,469,780	5,623,350	17,093,130	3,968,451	23.22%	13,124,679	-19.96%	-10.61%
2011	12,150,080	5,808,900	17,958,980	4,342,211	24.18%	13,616,769	-20.34%	-7.26%
2012	12,495,670	6,118,520	18,614,190	573,438	3.08%	18,040,752	0.46%	22.87%
2013	12,112,590	6,199,400	18,311,990	815,813	4.46%	17,496,177	-6.01%	19.16%
2014	12,978,120	6,794,960	19,773,080	1,732,363	8.76%	18,040,717	-1.48%	22.87%
2015	14,105,780	7,972,140	22,077,920	1,389,350	6.29%	20,688,570	4.63%	40.90%
2016	14,864,360	8,919,930	23,784,290	1,219,965	5.13%	22,564,325	2.20%	53.68%
2017	14,830,930	9,786,490	24,617,420	0	0.00%	24,617,420	3.50%	67.66%
2018	16,791,480	11,160,920	27,952,400	1,642,580	5.88%	26,309,820	6.87%	79.19%
Rate Ann%chg	4.55%	11.02%	6.65%			Ag Imprv+Site w/o growth	-4.26%	

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

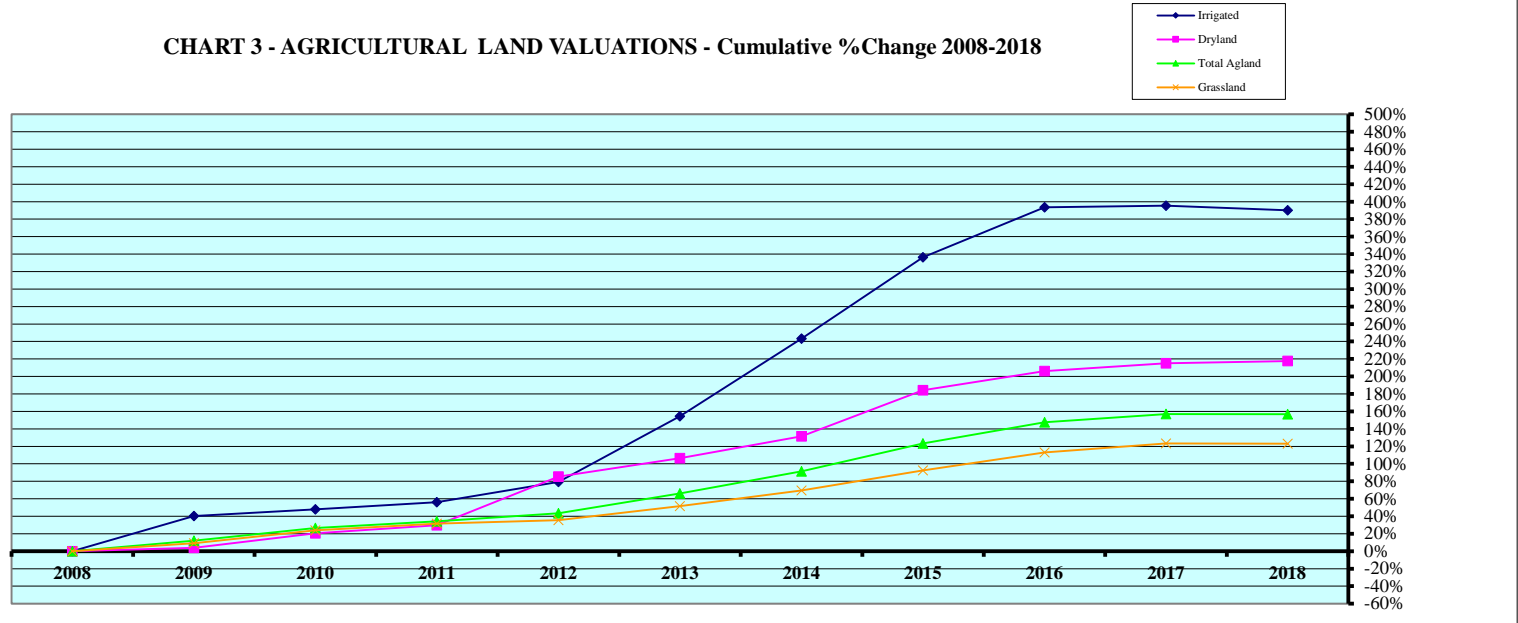
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

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County	KEYA PAHA

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	15,843,500	--	--	--	11,177,880	--	--	--	135,745,270	--	--	--
2009	22,228,250	6,384,750	40.30%	40.30%	11,605,470	427,590	3.83%	3.83%	148,063,400	12,318,130	9.07%	9.07%
2010	23,424,330	1,196,080	5.38%	47.85%	13,464,670	1,859,200	16.02%	20.46%	168,278,870	20,215,470	13.65%	23.97%
2011	24,738,900	1,314,570	5.61%	56.15%	14,487,730	1,023,060	7.60%	29.61%	178,615,850	10,336,980	6.14%	31.58%
2012	28,412,660	3,673,760	14.85%	79.33%	20,715,140	6,227,410	42.98%	85.32%	183,847,530	5,231,680	2.93%	35.44%
2013	40,297,560	11,884,900	41.83%	154.35%	23,078,600	2,363,460	11.41%	106.47%	205,757,590	21,910,060	11.92%	51.58%
2014	54,364,840	14,067,280	34.91%	243.14%	25,888,180	2,809,580	12.17%	131.60%	230,191,350	24,433,760	11.88%	69.58%
2015	69,120,790	14,755,950	27.14%	336.27%	31,762,130	5,873,950	22.69%	184.15%	261,126,560	30,935,210	13.44%	92.37%
2016	78,183,530	9,062,740	13.11%	393.47%	34,223,670	2,461,540	7.75%	206.17%	289,150,270	28,023,710	10.73%	113.01%
2017	78,491,240	307,710	0.39%	395.42%	35,217,160	993,490	2.90%	215.06%	303,146,460	13,996,190	4.84%	123.32%
2018	77,659,310	-831,930	-1.06%	390.17%	35,497,540	280,380	0.80%	217.57%	302,889,280	-257,180	-0.08%	123.13%

Rate Ann.%chg: Irrigated **17.23%** Dryland **12.25%** Grassland **8.36%**

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	21,190	--	--	--	(519,150)	--	--	--	162,268,690	--	--	--
2009	21,190	0	0.00%	0.00%	0	519,150	--	--	181,918,310	19,649,620	12.11%	12.11%
2010	42,340	21,150	99.81%	99.81%	0	0	--	--	205,210,210	23,291,900	12.80%	26.46%
2011	42,340	0	0.00%	99.81%	0	0	--	--	217,884,820	12,674,610	6.18%	34.27%
2012	212,280	169,940	401.37%	901.79%	(437,950)	-437,950	6.82%	6.82%	232,749,660	14,864,840	6.82%	43.43%
2013	212,030	-250	-0.12%	900.61%	0	437,950	15.72%	15.72%	269,345,780	36,596,120	15.72%	65.99%
2014	253,370	41,340	19.50%	1095.71%	0	0	15.35%	15.35%	310,697,740	41,351,960	15.35%	91.47%
2015	261,770	8,400	3.32%	1135.35%	147,460	147,460	16.65%	16.65%	362,418,710	51,720,970	16.65%	123.34%
2016	261,650	-120	-0.05%	1134.78%	90,750	-56,710	-38.46%	147.68%	401,909,870	39,491,160	10.90%	147.68%
2017	258,960	-2,690	-1.03%	1122.09%	(211,600)	-302,350	-333.17%	156.92%	416,902,220	14,992,350	3.73%	156.92%
2018	259,010	50	0.02%	1122.32%	269,710	481,310	156.72%	156.72%	416,574,850	-327,370	-0.08%	156.72%

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 County **KEYA PAHA**

Rate Ann.%chg: Total Agric Land **9.89%**

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	14,552,540	20,280	718			11,628,910	34,930	333			135,878,010	427,303	318		
2009	22,351,730	24,155	925	28.96%	28.96%	11,585,750	32,413	357	7.37%	7.37%	148,029,590	425,943	348	9.29%	9.29%
2010	23,424,330	24,023	975	5.37%	35.88%	13,464,670	32,463	415	16.04%	24.59%	168,279,680	426,023	395	13.66%	24.22%
2011	24,710,330	24,023	1,029	5.49%	43.34%	14,487,730	32,463	446	7.60%	34.05%	178,627,520	426,021	419	6.15%	31.86%
2012	28,244,720	24,022	1,176	14.31%	63.85%	20,628,250	36,773	561	25.70%	68.50%	183,843,740	418,842	439	4.68%	38.03%
2013	40,114,260	25,159	1,594	35.61%	122.19%	23,126,020	37,553	616	9.78%	84.98%	205,686,470	416,958	493	12.39%	55.13%
2014	54,132,420	26,531	2,040	27.97%	184.33%	25,890,490	37,200	696	13.01%	109.05%	230,109,350	415,850	553	12.17%	74.01%
2015	69,044,210	27,359	2,524	23.69%	251.69%	31,758,470	36,705	865	24.32%	159.90%	261,006,710	415,423	628	13.54%	97.58%
2016	78,110,960	27,383	2,852	13.03%	297.51%	34,222,130	36,537	937	8.25%	181.34%	289,038,910	415,591	695	10.70%	118.71%
2017	78,633,530	27,569	2,852	-0.01%	297.48%	35,355,920	36,307	974	3.97%	192.51%	303,098,570	415,336	730	4.93%	129.49%
2018	77,721,270	27,264	2,851	-0.06%	297.26%	35,440,700	36,402	974	-0.02%	192.44%	302,760,590	414,875	730	0.00%	129.49%

Rate Annual %chg Average Value/Acre: 14.79%

11.33%

8.66%

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	21,190	2,117	10			0	0				162,080,650	484,631	334		
2009	21,190	2,117	10	0.00%	0.00%	0	0				181,988,260	484,629	376	12.28%	12.28%
2010	42,340	2,117	20	99.81%	99.81%	0	0				205,211,020	484,627	423	12.76%	26.61%
2011	42,340	2,117	20	0.00%	99.81%	0	0				217,867,920	484,625	450	6.17%	34.42%
2012	232,310	4,784	49	142.86%	385.27%	790	16	51			232,949,810	484,437	481	6.96%	43.78%
2013	212,410	4,383	48	-0.21%	384.23%	128,340	440	292	473.90%		269,267,500	484,493	556	15.58%	66.18%
2014	253,430	4,377	58	19.49%	478.59%	128,000	439	292	0.11%		310,513,690	484,396	641	15.34%	91.67%
2015	261,820	4,376	60	3.33%	497.88%	431,590	581	743	154.67%		362,502,800	484,443	748	16.73%	123.74%
2016	261,770	4,375	60	0.00%	497.89%	271,190	555	488	-34.31%		401,904,960	484,441	830	10.87%	148.06%
2017	260,370	4,350	60	0.04%	498.15%	364,990	647	564	15.53%		417,713,380	484,209	863	3.98%	157.94%
2018	258,920	4,325	60	0.01%	498.18%	373,350	674	554	-1.87%		416,554,830	483,540	861	-0.14%	157.58%

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Rate Annual %chg Average Value/Acre: 9.92%

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

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 2,468	Value : 461,163,070	Growth 1,873,345	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	109	159,130	1	3,820	34	193,850	144	356,800	
02. Res Improve Land	173	565,970	0	0	32	1,530,580	205	2,096,550	
03. Res Improvements	178	7,060,560	0	0	92	4,582,330	270	11,642,890	
04. Res Total	287	7,785,660	1	3,820	126	6,306,760	414	14,096,240	229,915
% of Res Total	69.32	55.23	0.24	0.03	30.43	44.74	16.77	3.06	12.27
05. Com UnImp Land	6	19,770	1	3,500	1	5,500	8	28,770	
06. Com Improve Land	44	127,540	3	111,270	4	74,480	51	313,290	
07. Com Improvements	46	1,157,470	3	345,340	12	394,890	61	1,897,700	
08. Com Total	52	1,304,780	4	460,110	13	474,870	69	2,239,760	0
% of Com Total	75.36	58.26	5.80	20.54	18.84	21.20	2.80	0.49	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	287	7,785,660	1	3,820	126	6,306,760	414	14,096,240	229,915
% of Res & Rec Total	69.32	55.23	0.24	0.03	30.43	44.74	16.77	3.06	12.27
Com & Ind Total	52	1,304,780	4	460,110	13	474,870	69	2,239,760	0
% of Com & Ind Total	75.36	58.26	5.80	20.54	18.84	21.20	2.80	0.49	0.00

17. Taxable Total	339	9,090,440	5	463,930	139	6,781,630	483	16,336,000	229,915
% of Taxable Total	70.19	55.65	1.04	2.84	28.78	41.51	19.57	3.54	12.27

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	46	5	115	166

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,555	309,483,910	1,555	309,483,910
28. Ag-Improved Land	0	0	1	1,128,340	413	108,930,710	414	110,059,050
29. Ag Improvements	0	0	1	434,110	429	24,850,000	430	25,284,110

30. Ag Total				1,985	444,827,070
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	1.54	5,390	
37. FarmSite Improvements	0	0.00	0	1	0.00	434,110	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	3.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	9	9.00	45,000	9	9.00	45,000	
32. HomeSite Improv Land	272	320.00	1,592,500	272	320.00	1,592,500	
33. HomeSite Improvements	302	307.00	15,477,110	302	307.00	15,477,110	1,643,430
34. HomeSite Total				311	329.00	17,114,610	
35. FarmSite UnImp Land	16	36.70	76,950	16	36.70	76,950	
36. FarmSite Improv Land	255	527.24	1,713,570	256	528.78	1,718,960	
37. FarmSite Improvements	382	0.00	9,372,890	383	0.00	9,807,000	0
38. FarmSite Total				399	565.48	11,602,910	
39. Road & Ditches	0	3,391.53	0	0	3,395.28	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				710	4,289.76	28,717,520	1,643,430

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	7	1,325.01	920,300	7	1,325.01	920,300

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	165	42,874.24	33,055,630	165	42,874.24	33,055,630
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	174.14	0.64%	557,240	0.72%	3,199.95
46. 1A	698.59	2.58%	2,235,500	2.89%	3,200.02
47. 2A1	2,347.66	8.66%	7,277,780	9.42%	3,100.01
48. 2A	4,346.36	16.03%	13,473,870	17.44%	3,100.04
49. 3A1	1,700.34	6.27%	4,761,000	6.16%	2,800.03
50. 3A	7,579.71	27.95%	21,223,240	27.47%	2,800.01
51. 4A1	6,199.65	22.86%	16,739,160	21.67%	2,700.02
52. 4A	4,069.75	15.01%	10,988,470	14.22%	2,700.04
53. Total	27,116.20	100.00%	77,256,260	100.00%	2,849.08
Dry					
54. 1D1	570.85	1.57%	570,850	1.61%	1,000.00
55. 1D	5,878.33	16.12%	5,878,330	16.56%	1,000.00
56. 2D1	3,952.17	10.84%	3,932,420	11.08%	995.00
57. 2D	10,480.01	28.74%	10,427,910	29.38%	995.03
58. 3D1	2,593.34	7.11%	2,502,590	7.05%	965.01
59. 3D	6,081.52	16.68%	5,868,710	16.53%	965.01
60. 4D1	3,870.29	10.62%	3,541,450	9.98%	915.03
61. 4D	3,032.33	8.32%	2,774,600	7.82%	915.01
62. Total	36,458.84	100.00%	35,496,860	100.00%	973.61
Grass					
63. 1G1	880.33	0.21%	713,070	0.24%	810.00
64. 1G	4,812.74	1.16%	3,898,420	1.29%	810.02
65. 2G1	5,314.61	1.28%	3,959,370	1.31%	745.00
66. 2G	23,471.13	5.66%	17,486,150	5.78%	745.01
67. 3G1	16,179.49	3.90%	11,891,980	3.93%	735.00
68. 3G	75,121.63	18.11%	55,214,380	18.24%	735.00
69. 4G1	82,039.85	19.78%	59,479,430	19.65%	725.01
70. 4G	207,007.73	49.90%	150,081,160	49.58%	725.00
71. Total	414,827.51	100.00%	302,723,960	100.00%	729.76
Irrigated Total					
	27,116.20	5.61%	77,256,260	18.57%	2,849.08
Dry Total					
	36,458.84	7.54%	35,496,860	8.53%	973.61
Grass Total					
	414,827.51	85.81%	302,723,960	72.75%	729.76
72. Waste	4,326.89	0.90%	259,010	0.06%	59.86
73. Other	674.78	0.14%	373,460	0.09%	553.45
74. Exempt	382.87	0.08%	0	0.00%	0.00
75. Market Area Total	483,404.22	100.00%	416,109,550	100.00%	860.79

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	386.93	1,045,050	26,729.27	76,211,210	27,116.20	77,256,260
77. Dry Land	0.00	0	27.39	25,190	36,431.45	35,471,670	36,458.84	35,496,860
78. Grass	0.00	0	72.65	52,710	414,754.86	302,671,250	414,827.51	302,723,960
79. Waste	0.00	0	0.00	0	4,326.89	259,010	4,326.89	259,010
80. Other	0.00	0	0.00	0	674.78	373,460	674.78	373,460
81. Exempt	14.48	0	0.00	0	368.39	0	382.87	0
82. Total	0.00	0	486.97	1,122,950	482,917.25	414,986,600	483,404.22	416,109,550

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	27,116.20	5.61%	77,256,260	18.57%	2,849.08
Dry Land	36,458.84	7.54%	35,496,860	8.53%	973.61
Grass	414,827.51	85.81%	302,723,960	72.75%	729.76
Waste	4,326.89	0.90%	259,010	0.06%	59.86
Other	674.78	0.14%	373,460	0.09%	553.45
Exempt	382.87	0.08%	0	0.00%	0.00
Total	483,404.22	100.00%	416,109,550	100.00%	860.79

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 Brocksburg	3	1,500	1	300	1	300	4	2,100	0
83.2 Burton	30	9,580	5	1,730	6	153,940	36	165,250	8,200
83.3 Jamison	15	14,640	3	3,600	4	27,920	19	46,160	0
83.4 Meadville	16	76,940	9	61,820	9	1,043,160	25	1,181,920	22,240
83.5 Mills	5	910	0	0	0	0	5	910	0
83.6 Norden	34	23,270	6	4,500	7	143,630	41	171,400	0
83.7 Rural	13	117,340	19	1,469,810	73	2,684,150	86	4,271,300	46,940
83.8 Springview	25	111,650	161	549,150	164	6,866,040	189	7,526,840	118,595
83.9 [none]	3	970	1	5,640	6	723,750	9	730,360	33,940
84 Residential Total	144	356,800	205	2,096,550	270	11,642,890	414	14,096,240	229,915

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Burton	0	0	1	600	1	52,470	1	53,070	0
85.2	Jamison	0	0	1	1,040	1	3,520	1	4,560	0
85.3	Meadville	0	0	1	2,520	1	16,030	1	18,550	0
85.4	Mills	0	0	1	2,030	1	18,990	1	21,020	0
85.5	Rural	1	5,500	6	183,230	13	709,610	14	898,340	0
85.6	Springview	6	18,520	41	123,870	44	1,097,080	50	1,239,470	0
85.7	[none]	1	4,750	0	0	0	0	1	4,750	0
86	Commercial Total	8	28,770	51	313,290	61	1,897,700	69	2,239,760	0

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	880.33	0.21%	713,070	0.24%	810.00
88. 1G	4,812.74	1.16%	3,898,420	1.29%	810.02
89. 2G1	5,314.61	1.28%	3,959,370	1.31%	745.00
90. 2G	23,471.13	5.66%	17,486,150	5.78%	745.01
91. 3G1	16,179.49	3.90%	11,891,980	3.93%	735.00
92. 3G	75,121.63	18.11%	55,214,380	18.24%	735.00
93. 4G1	82,039.85	19.78%	59,479,430	19.65%	725.01
94. 4G	207,007.73	49.90%	150,081,160	49.58%	725.00
95. Total	414,827.51	100.00%	302,723,960	100.00%	729.76
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	414,827.51	100.00%	302,723,960	100.00%	729.76
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	414,827.51	100.00%	302,723,960	100.00%	729.76

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

52 Keya Paha

	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	11,344,430	14,096,240	2,751,810	24.26%	229,915	22.23%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	16,791,480	17,114,610	323,130	1.92%	1,643,430	-7.86%
04. Total Residential (sum lines 1-3)	28,135,910	31,210,850	3,074,940	10.93%	1,873,345	4.27%
05. Commercial	2,260,450	2,239,760	-20,690	-0.92%	0	-0.92%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,260,450	2,239,760	-20,690	-0.92%	0	-0.92%
08. Ag-Farmsite Land, Outbuildings	11,160,920	11,602,910	441,990	3.96%	0	3.96%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	11,160,920	11,602,910	441,990	3.96%	0	3.96%
12. Irrigated	77,659,310	77,256,260	-403,050	-0.52%		
13. Dryland	35,497,540	35,496,860	-680	0.00%		
14. Grassland	302,889,280	302,723,960	-165,320	-0.05%		
15. Wasteland	259,010	259,010	0	0.00%		
16. Other Agland	269,710	373,460	103,750	38.47%		
17. Total Agricultural Land	416,574,850	416,109,550	-465,300	-0.11%		
18. Total Value of all Real Property (Locally Assessed)	458,132,130	461,163,070	3,030,940	0.66%	1,873,345	0.25%

2019 Assessment Survey for Keya Paha County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$65,200
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$45,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$6,500 for CAMA system and \$7,000 for GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Other miscellaneous funds:
	\$3,000
13.	Amount of last year's assessor's budget not used:
	\$14,634.59 which stays in for the next year.

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – https://keyapaha.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks, with input from the county assessor.
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

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?
	None
4.	When was zoning implemented?
	1995

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, as needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
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?
	When they're used they provide a value subject to assessor's opinion.

2019 Residential Assessment Survey for Keya Paha County

1.	Valuation data collection done by:												
	Assessor, staff and appraiser when needed.												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural: all improved and unimproved properties located outside the village limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</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	Burton, Jamison, Mills & Norden: all improved and unimproved properties located within these villages. These villages contain very few livable houses.	2	Meadville: all improved and unimproved properties located within the Village of Meadville. Approximately 20-25 lots with 10-15 having improvements. The village is located on the Niobrara River and contains a Bar/Grill/Store. Also located next to the river is a village park for camping that is privately owned.	3	Rural: all improved and unimproved properties located outside the village limits in the rural areas.	4	Springview: all improved and unimproved properties located within the Village of Springview. Population of approximately 242. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.	Ag	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
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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.												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	Depreciation studies are based on local market information.												
5.	Are individual depreciation tables developed for each valuation group?												
	No, one table is developed with additional economic deprecation added to the other groups.												
6.	Describe the methodology used to determine the residential lot values?												
	The lot values were established by completing a sales study using a price per square foot analysis.												
7.	How are rural residential site values developed?												
	Rural residential site values are developed based on sales and through local market information												
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	All lots are treated the same, currently there is no difference.												

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	2013	2005	2009	2014
2	2013	2005	2009	2014
3	2017	2017	2017	2017
4	2018	2017	2018	2019
Ag	2017	2017	2017	2017

2019 Commercial Assessment Survey for Keya Paha County

1.	Valuation data collection done by:													
	Assessor, staff and appraiser when needed.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.						
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1	Burton, Jamison, Mills, Norden, Meadville, Rural and Springview: all improved and unimproved properties located within these villages. The old school house in Burton is now a taxidermy business. Norden has the county fairgrounds along with a Dance Hall. Meadville has a bar/grill/general store. Rural area consists of a Coop, canoe outfitters and hair salons. Springview has a population of approximately 290. K-12 Public School, convenience store, bank, post office, newspaper, bar/grill, grocery store, hair salon, green house nursery, public library, and welding shop/mechanic shops.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique properties are valued by the contract appraisal company when needed.													
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 studies are based on local market information.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	One depreciation table is used for all commercial.													
6.	Describe the methodology used to determine the commercial lot values.													
	The lot values were established by completing a sales study using a price per square foot analysis.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2005</td> <td style="text-align: center;">2009</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2013	2005	2009	2014
<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	2013	2005	2009	2014										

2019 Agricultural Assessment Survey for Keya Paha County

1.	Valuation data collection done by:						
	Assessor, staff and appraiser when needed.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2016-2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2016-2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2016-2017					
3.	Describe the process used to determine and monitor market areas.						
	Each year agricultural sales and characteristics are studied and plotted to see if the market is showing any trend that may say a market area or areas are needed.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E. Sales are reviewed and inspected before a determination is made as to usage.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	The feedlots are currently valued at \$3,000/acre based on a study that was performed with also looking at the surrounding counties values.						
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?						
	21 applications which is 165 records						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.						
	<i><u>If your county recognizes a special value, please answer the following</u></i>						
8c.	Describe the non-agricultural influences recognized within the county.						
	N/A						

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

**Keya Paha County Plan of Assessment
Assessment Years 2019, 2020 & 2021
October 2018**

INTRODUCTION

The Plan of Assessment is a required documentation of the assessor to the Property Tax Administrator and the County Board of Equalization to help them understand the plans and workings of the Keya Paha County Assessor's Office. This plan is to be submitted by July 31st to the CBOE and October 31st to PA&T.

LEVEL OF VALUE

The level of value for Keya Paha for the 2017 year is as follows:

Residential Class Not Applicable - lack of enough sales
Commercial Class Not Applicable - lack of enough sales
Agricultural Class is 70%

PARCEL COUNT

The 2018 County Abstract record shows 2,463 parcels.

STAFF AND EQUIPMENT

The Keya Paha County Assessor is also the County Clerk and has one full time deputy to perform all the duties of the ex-officio office. The Assessor and Deputy attend schooling and workshops offered by the Department of Property Assessment and Taxation and are also taking online classes offered by IAAO. Working around board meetings and workload is a juggling act to work in the required continuing education hours, especially during an election year. A weeklong class is a burden for the office, having one person gone makes it difficult to clerk commissioners meetings, answering phone and etc. The Deputy has her Assessor certificate.

The Assessor budget submitted for the 20187-2019 year is \$65,200 which would include a percentage of the office personnel salaries on a shared basis with all of the positions. There is \$45,000 budgeted for appraisal and another \$7,000 for cost of maintaining GIS in Keya Paha County. The property record cards are very well kept and always current. They contain all pertinent information required plus some extra information. They include: name, address, legal, acres, and current land use and value. The record also includes historic information dating back at least 17 years.

The records are kept in pull out file cabinets that are very well marked with townships and ranges so that anyone can easily access a file. The folders have a metal clasp so that all records are secure and kept in the same order for each record so that similar information can easily be compared to other parcels.

The Marshall & Swift pricing for all improvements is done with the use of Terra Scan. Keya Paha County has all assessment information available on GIS and a website.

PROCEEDURES MANUAL

The Property Tax Division's "Assessor Reference Manual" is the main book of reference for filing deadlines and reposts. A policy and procedure manual was developed in 2002. It describes the steps taken in the office when changes are made and values are set. It outlines real and personal property procedures in the office.

REPORT GENERATION

The reports required by the State are all filed in a timely manner from the Terra Scan program. The Assessor completes and files all of the reports. The reports are generated as well as supporting documents to compare that all information is correct. The reports are kept in chronological order and easily accessible. The tax corrections are in a bound book and numbered. The Treasurer is also on Terra Scan so all tax rolls are easily delivered to her and both have the same information available at all times.

REAL PROPERTY

Discovery is done by building permits from the Zoning Administrator, Village Clerk and personal knowledge of county officials and employees.

When new improvements are discovered through sales process, building permits, and information received there is a list compiled for the appraiser. The appraiser does the data collection and measurements, along with the yearly review of property according to the 5 year plan of reappraisal.

The Real Estate Transfer Statements are received with the Deeds at the time of recording. This office is also the Register of Deeds and Clerk so there is no waiting to receive them. The property record cards are changed and updated along with the recording process. The Assessor does the 521's monthly and the 521's are scanned and e-mailed to the Department of Revenue with the revenue mailed in.

Each 521 is reviewed along with the Property Record Card. After a deed is recorded the property record card is left with the 521 until the sale is reviewed. The sale properties are not physically reviewed at the time of the sale, as this is a small county the Assessor and Deputy are familiar with most properties in the county. The Assessor and Deputy visit about the sale as the review is conducted. All pertinent sales information is put into a binder containing all the sales for that year. We also have a sales map on display in the office that has a different color for each year and a flag stating the book and page of recording as well as the price per acre. The map is placed where the public can easily see it and it is a great point of interest to most visitors in the office.

After the sales are added to the sales file and the preliminary statistics are released by PA&T the valuation studies are done on all classes of property. Use is determined and ag studies are done. The market approach is applied to all sales properties as well as unsold properties. A review of improvements is done on the 5 year cycle depending on the study that is to be done that year.

Valuation change notices are mailed timely after the abstract is submitted and the report and opinion is rendered and no shoe cause hearing changes any value. The appeal process for valuation protest is as prescribed by law. Taxpayer fills the appropriate forms for protest and submits them to the County Clerk and a schedule of hearing dates is set up for the County Board of Equalization hearings. Hearings are held on protests and a final review and determination is made by the CBOE. The Clerk notifies the taxpayer of the CBOE decision as prescribed by law within the time allowed.

Taxpayers may then appeal to the TERC if not satisfied by the CBOE's decision. The Assessor attends any hearings and show cause hearings to defend values and preparation of any defense of that value.

PERSONAL PROPERTY

Non residents as well as new taxpayers are sent a postcard to let them know about Nebraska personal property law. The personal property files are included in the Terra Scan program and easily and quickly accessed by the staff. A personal property roster is printed as soon after the 1st of January as possible. This roster includes the schedule number, name and all property that was listed the prior year. The roster also includes the type, year, adjusted basis, recovery, depreciation percent and tax value. The roster is compared to the depreciation sheets as the taxpayer is in the office so that they do not have to make follow-up trips to the office. Every effort is made to get everything done for them to file in a timely manner with only one trip to the courthouse. Follow up reminders are sent after the filing deadline in June and August to get all the schedules filed and all the personal property in the county listed. The schedules are filed in alphabetical order as received and kept in a secure place as personal property lists are not available to the public. The roster printed for the office use is shredded after the taxpayer files.

PLAN BREAKDOWN BY YEAR

2018—Village of Springview Reappraisal

2019—Village & Commercial

2020—Just Pick Up Work

2021—Just Pick-Up Work

CONCLUSION

We continue to struggle to get all things accomplished in our ex-officio office. The coming year is an election year and will be exceptionally challenging to keep up with the work of the Clerk, Assessor, Register of Deeds, Clerk of the District Court and the Election Commissioner.

A market study was done on rural parcels that have sold to help set the value and depreciation adjustment needed to have the improvements valued at market value. The pick-up work is kept up on a yearly basis.

The three year plan, that of reviewing the property classes on a 5 year cycle, would also include continued growth in knowledge and implementation of the changes that need to be made

to keep the level, quality, and uniformity of assessment equal to statutory and administrative guidelines.

Suzy Wentworth, Assessor

Date



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Suzy Wentworth
County Clerk/Assessor
Register of Deeds
Election Commissioner
Clerk of District Court

2019 Methodology Report for Special Valuation

KEYA PAHA COUNTY

There is nothing at this time to indicate implementing special value. The parcels approved for special value are no different than the rest of the agricultural land.

The applications on file were received from 2004 to 2006. At that time, and each year thereafter all sales are examined thoroughly. The sales study determined there is no difference in the market to show a reason for special value.

Suzy Wentworth
Keya Paha County Assessor