

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**ROCK 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 Rock 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 Rock 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: TJ Ellermeier, Rock County Assessor

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## Introduction

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[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.

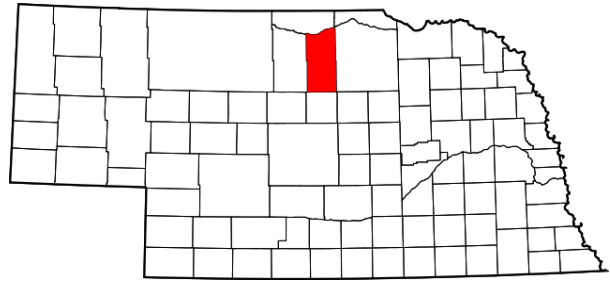
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

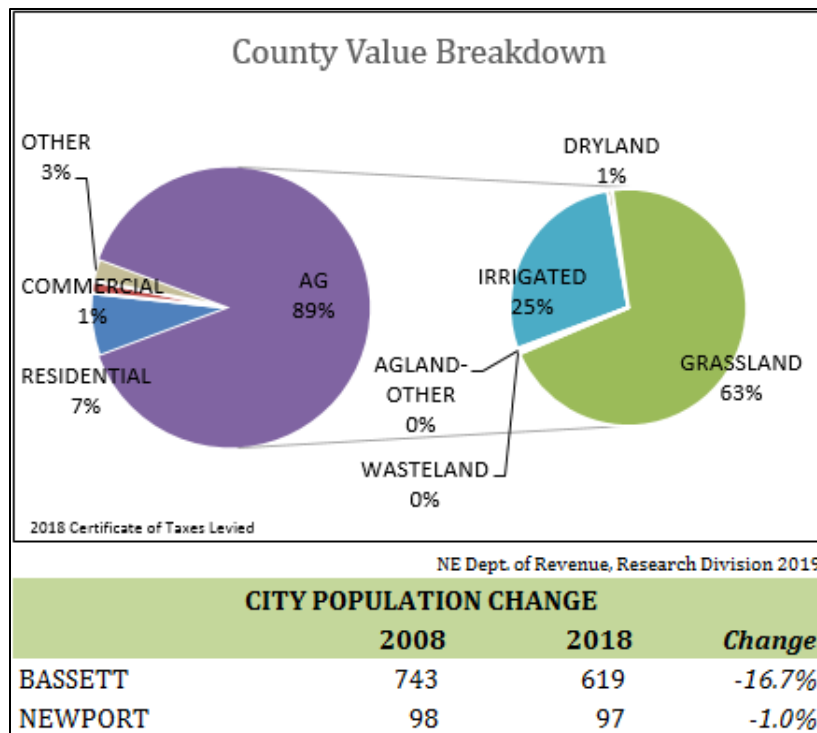
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,008 square miles, Rock County had 1,436 residents, per the Census Bureau Quick Facts for 2017, reflecting a 6% population decline from the 2010 US Census. Reports indicated that 76% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$51,171 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there were 53 employer establishments with total employment of 333.



Agricultural land is the single largest contributor of the county's valuation base. Grassland makes up the majority of the land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Rock County ranks third in forage-land used for all hay and haylage, grass silage, and greenchop (USDA AgCensus).



## **2019 Residential Correlation for Rock County**

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### ***Assessment Actions***

For 2019, the county assessor completed an analysis of the qualified sales in Bassett and it was determined that all improvements would receive an 8.5% increase to bring Valuation Group 1, Bassett, into the acceptable range.

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 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 Rock County Assessor maintains acceptable sales qualification and verification practices. The usability rate of the residential class is slightly above the range compared to the statewide average. The county assessor's comments regarding disqualification of a sale could improve so more is known about why a sale is disqualified.

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 monthly transfer statements continue to improve. The AVU when reviewed 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 currently conducts all residential inspections in-house. All residential parcels are within the six-year timeframe and the county is in compliance with the inspection and review 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 valuation groups all with unique characteristics.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county assessor is aware that the values are on the lower end in Bassett and plans to do a lot study in the near future.

## 2019 Residential Correlation for Rock County

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A comparison of the sold and unsold residential property in Rock County showed that properties changed at similar rates. Marshall & Swift costing tables for residential are currently 2016 with depreciation updated in 2016 for Bassett and Newport and 2017 for the rural properties. The Rock County Assessor does not have a written valuation methodology in place.

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. However, this past year the Rock County Assessor was late on a couple statutory reports.

### *Description of Analysis*

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

<b>Valuation Group</b>	<b>Description</b>
1	Bassett
2	A newer subdivision located south of HWY 20 in Bassett outside the city limits.
3	Newport
4	Rural

For the residential property class, a review of Rock County's statistical analysis profiles 50 residential sales, representing all the valuation groups. Analysis of the statistical profile supports a level of value within the acceptable range with two of the three measures of central tendency within the acceptable range. The weighted mean and PRD may be attributed to high dollar sales.

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

### *Equalization and Quality of Assessment*

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

## 2019 Residential Correlation for Rock County

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VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	36	92.95	95.55	90.04	20.20	106.12
2	5	81.81	78.59	84.45	15.43	93.06
3	8	97.21	108.11	74.00	40.82	146.09
4	1	44.35	44.35	44.35	00.00	100.00
____ALL____	50	91.88	94.84	85.76	24.39	110.59

### *Level of Value*

Based on analysis of all available information, the level of value for the residential class of property in Rock County is 92%.

## 2019 Commercial Correlation for Rock County

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### *Assessment Actions*

For 2019, the contracted appraiser firm, Tax Valuation Inc. physically inspected and reviewed all commercial properties within the county. New pictures along with new Marshall & Swift costing was implemented along with a 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 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. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

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 monthly Form 521 submissions continue to improve. The AVU, when reviewed, was accurate when compared with the property record cards.

The county's inspection and review cycle for the commercial property was discussed with the county assessor. With such few sales, ensuring equalization among the commercial properties was a priority. The county is up to date with the six-year inspection and review cycle. The county did sign a contract with Tax Valuation, Inc for the reappraisal of the commercial class of property for assessment year 2019.

Valuation groups were examined to ensure that the group defined was equally subject to a set of economic forces that impact the value of properties within that geographic area. The county has one valuation group for the commercial class.

A comparison of the sold and unsold commercial property in Rock County showed some changes that were not reported or explained, but no apparent sales bias existed. Costing tables are currently 2013 with depreciation updated in 2013 as well. Rock County does not have a written valuation methodology in place.

# 2019 Commercial Correlation for Rock County

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## *Description of Analysis*

Currently there is one valuation group within the commercial class of property, with the majority of the commercial activity taking place in Bassett.

The statistical sample size is not sufficient to determine a level of value based on the statistics alone. Only the weighted mean is within the range. The qualitative statistics are high with the COD at 55. The 13 qualified sales range in sale prices from \$1,250 to \$225,000. The statistical profile comprises a diverse group of sales involving 11 different occupancy codes. With the highest outlier sale removed, the median measure moves 18 percentage points.

Review of historical value changes of the commercial class, compared to surrounding villages of similar economics; indicate that the county assessor has recognized the market throughout the last 10 years at a similar valuation percentage.

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

## *Equalization and Quality of Assessment*

Based on all available information and a review of the county's assessment practices, it is believed that the commercial property has achieved equalization. The quality of assessment of the commercial class in Rock County complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	13	119.65	131.17	96.12	54.85	136.46
____ALL____	13	119.65	131.17	96.12	54.85	136.46

## *Level of Value*

Based on the analysis of all available information, the level of value for the commercial class of property is at the statutory level of value of 100%.

## 2019 Agricultural Correlation for Rock County

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### *Assessor Actions*

The county assessor performed an agricultural market analysis on all qualified sales. Through this analysis it was determined the values would remain unchanged for the 2019 year.

All pick-up work was 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 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. The usability percentage of the agricultural class is slightly above the range compared to the statewide average. It appears all available arm's-length transactions are being used.

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

Rock County's six-year inspection and review plan for land use is conducted using aerial imagery as often as new imagery is available. This was last completed in assessment year 2016-17. Conservation Reserve Program (CRP) acres are currently valued as grass. This methodology is inconsistent in the region where CRP values are typically somewhere between dryland and grassland values. The newly elected Assessor plans to gather more information on the acres that are enrolled in CRP to better determine a value. Agricultural improvements have been physically reviewed from 2015 to 2017. The cost is dated 2016 and Computer Assisted Mass Appraisal (CAMA) derived depreciation is dated 2017. Home sites are valued at \$10,000 for the first acre, and farm sites are valued at \$2,000 per acre. This is the same for rural residential sites.

Although the county has identified three market areas within the agricultural class of property, one valuation model has been applied to the entire county for dryland and grassland values with two models for irrigated land. A sales analysis is studied each year and supports these models. 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. Parcels 80 acres and less are studied more closely for nonagricultural use. The primary use of parcels are based on consideration of the current use of the entire parcel.

# 2019 Agricultural Correlation for Rock County

The county assessor does not have a written methodology that explains the agricultural processes.

***Description of Analysis***

The agricultural land acres in Rock County is divided between grassland at 88%, irrigated land at 8%, wasteland at 2% and dryland at 1%. For measurement purposes Market Area 1 and 2 are combined to measure the irrigated sales. Market Area 3, irrigated land is also measured separately. All three areas were combined to measure dryland and grassland. All counties adjoining Rock 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.

Analysis of the sample reveals 24 qualified sales with the median measure of central tendency one point below the range. The weighted mean and mean measures are within the acceptable parameters. Both qualitative measures are adequate for the agricultural class.

The countywide 80% MLU Grass indicates grass values are acceptable. The overall market area samples are small and are affected by a few irrigated sales. Irrigation in area 3 is believed to be acceptable because the sample is small, and the values compare to adjoining counties.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	9	67.03	73.07	75.03	14.81	97.39
2	2	68.97	68.97	67.96	10.44	101.49
3	7	67.03	74.25	75.91	15.98	97.81
<u>Dry</u>						
County	2	36.09	36.09	36.09	00.00	100.00
3	2	36.09	36.09	36.09	00.00	100.00
<u>Grass</u>						
County	12	75.14	83.19	77.11	21.97	107.88
2	9	76.00	85.96	80.03	23.20	107.41
3	3	67.81	74.89	69.73	15.32	107.40
<u>ALL</u>	24	67.81	74.00	74.79	23.65	98.94

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
2	11	76.00	82.87	78.15	20.70	106.04
3	13	65.07	66.50	72.77	21.98	91.38
<u>ALL</u>	24	67.81	74.00	74.79	23.65	98.94

The statistical profile also further breaks down subclasses of 95% and 80% majority land use, with the 80% MLU providing the more representative sampling. The 80% MLU shows the irrigated subclass for Market Area 2 does not contain a sufficient number of sales to provide an

## 2019 Agricultural Correlation for Rock County

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adequate sample for separate measurement. Market Area 3, with seven sales could possibly suggest those values are too low, but the assessed value is already higher than the comparable areas of Brown, Keya Paha and Holt market area 1. These counties are stable to decreasing, so it is not logical to increase irrigated land values. As stated above, dryland and grassland values countywide are valued the same, so when looking at the same 80% MLU subclass for grass the reader should look at the overall County 80% MLU that has 12 sales with a median of 75%. There are not a sufficient number of dryland sales; however, the county assessor has kept dryland values up with the market; for that reason dryland values are also believed to be acceptable.

When comparing the counties schedule of values to the adjoining counties with similar markets it appears that Rock County's values are relatively similar and equalized.

### *Equalization and Quality of Assessment*

Rock County values all dwellings and outbuildings on agricultural land using the same costing and depreciation table as those for rural residential acreages. Farm home sites carry the same value as rural residential home sites. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and assessment practices show that Rock County has achieved equalization. The quality of assessment in the agricultural class of Rock County complies with generally accepted mass appraisal techniques.

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Rock County is 75%.



## 2019 Opinions of the Property Tax Administrator for Rock 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
<b>Residential Real Property</b>	<b>92</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	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.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for Rock County

### Residential Real Property - Current

Number of Sales	50	Median	91.88
Total Sales Price	\$3,058,605	Mean	94.84
Total Adj. Sales Price	\$3,058,605	Wgt. Mean	85.76
Total Assessed Value	\$2,623,085	Average Assessed Value of the Base	\$45,101
Avg. Adj. Sales Price	\$61,172	Avg. Assessed Value	\$52,462

### Confidence Interval - Current

95% Median C.I	81.94 to 101.67
95% Wgt. Mean C.I	79.28 to 92.24
95% Mean C.I	86.61 to 103.07
% of Value of the Class of all Real Property Value in the County	4.93
% of Records Sold in the Study Period	6.93
% of Value Sold in the Study Period	8.06

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	48	97	96.82
2017	48	97	96.72
2016	48	98	98.12
2015	47	98	98.26

## 2019 Commission Summary for Rock County

### Commercial Real Property - Current

Number of Sales	13	Median	119.65
Total Sales Price	\$781,608	Mean	131.17
Total Adj. Sales Price	\$781,608	Wgt. Mean	96.12
Total Assessed Value	\$751,245	Average Assessed Value of the Base	\$67,453
Avg. Adj. Sales Price	\$60,124	Avg. Assessed Value	\$57,788

### Confidence Interval - Current

95% Median C.I	55.13 to 263.85
95% Wgt. Mean C.I	71.70 to 120.53
95% Mean C.I	76.77 to 185.57
% of Value of the Class of all Real Property Value in the County	1.50
% of Records Sold in the Study Period	8.84
% of Value Sold in the Study Period	7.58

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	12	100	103.79
2017	13	100	102.00
2016	13	100	102.00
2015	10	100	85.17

**75 Rock**  
**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 : 50  
Total Sales Price : 3,058,605  
Total Adj. Sales Price : 3,058,605  
Total Assessed Value : 2,623,085  
Avg. Adj. Sales Price : 61,172  
Avg. Assessed Value : 52,462

MEDIAN : 92  
WGT. MEAN : 86  
MEAN : 95  
COD : 24.39  
PRD : 110.59

COV : 31.29  
STD : 29.68  
Avg. Abs. Dev : 22.41  
MAX Sales Ratio : 179.91  
MIN Sales Ratio : 44.35

95% Median C.I. : 81.94 to 101.67  
95% Wgt. Mean C.I. : 79.28 to 92.24  
95% Mean C.I. : 86.61 to 103.07

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	11	102.61	106.42	99.90	14.03	106.53	61.18	151.87	92.23 to 141.65	64,153	64,087
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	8	94.27	94.30	90.11	25.58	104.65	52.63	148.82	52.63 to 148.82	52,925	47,693
01-JUL-17 To 30-SEP-17	10	92.69	106.49	84.65	32.44	125.80	62.61	179.91	73.84 to 164.98	32,250	27,301
01-OCT-17 To 31-DEC-17	9	83.60	87.49	81.16	18.30	107.80	54.55	133.87	70.05 to 101.18	70,169	56,952
01-JAN-18 To 31-MAR-18	2	84.43	84.43	82.54	03.10	102.29	81.81	87.05	N/A	69,750	57,575
01-APR-18 To 30-JUN-18	4	68.64	74.44	73.28	24.72	101.58	50.17	110.30	N/A	62,250	45,619
01-JUL-18 To 30-SEP-18	6	80.90	82.98	77.24	26.13	107.43	44.35	134.27	44.35 to 134.27	97,833	75,566
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	29	101.67	103.10	93.66	22.53	110.08	52.63	179.91	87.05 to 108.10	50,055	46,879
01-OCT-17 To 30-SEP-18	21	83.37	83.43	78.63	20.53	106.10	44.35	134.27	70.05 to 92.05	76,525	60,171
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	27	89.16	96.55	84.73	26.45	113.95	52.63	179.91	75.11 to 107.73	51,015	43,226
<u>ALL</u>	50	91.88	94.84	85.76	24.39	110.59	44.35	179.91	81.94 to 101.67	61,172	52,462

<b>VALUATION GROUP</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	36	92.95	95.55	90.04	20.20	106.12	52.63	164.98	83.60 to 102.61	58,176	52,384
2	5	81.81	78.59	84.45	15.43	93.06	50.17	97.95	N/A	82,277	69,480
3	8	97.21	108.11	74.00	40.82	146.09	61.18	179.91	61.18 to 179.91	60,988	45,131
4	1	44.35	44.35	44.35	00.00	100.00	44.35	44.35	N/A	65,000	28,830
<u>ALL</u>	50	91.88	94.84	85.76	24.39	110.59	44.35	179.91	81.94 to 101.67	61,172	52,462

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	49	92.05	94.95	85.73	24.78	110.75	44.35	179.91	81.94 to 101.67	61,910	53,077
06											
07	1	89.16	89.16	89.16	00.00	100.00	89.16	89.16	N/A	25,000	22,290
<u>ALL</u>	50	91.88	94.84	85.76	24.39	110.59	44.35	179.91	81.94 to 101.67	61,172	52,462

**75 Rock  
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 : 50  
 Total Sales Price : 3,058,605  
 Total Adj. Sales Price : 3,058,605  
 Total Assessed Value : 2,623,085  
 Avg. Adj. Sales Price : 61,172  
 Avg. Assessed Value : 52,462

MEDIAN : 92  
 WGT. MEAN : 86  
 MEAN : 95  
 COD : 24.39  
 PRD : 110.59

COV : 31.29  
 STD : 29.68  
 Avg. Abs. Dev : 22.41  
 MAX Sales Ratio : 179.91  
 MIN Sales Ratio : 44.35

95% Median C.I. : 81.94 to 101.67  
 95% Wgt. Mean C.I. : 79.28 to 92.24  
 95% Mean C.I. : 86.61 to 103.07

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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	3	117.71	97.09	93.86	20.74	103.44	50.17	123.40	N/A	2,633	2,472
Less Than 15,000	8	116.94	109.44	109.67	25.04	99.79	50.17	179.91	50.17 to 179.91	6,276	6,883
Less Than 30,000	17	102.61	110.29	108.85	27.91	101.32	50.17	179.91	87.05 to 141.65	13,395	14,580
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	47	91.70	94.69	85.74	23.70	110.44	44.35	179.91	81.94 to 101.18	64,909	55,653
Greater Than 14,999	42	88.11	92.06	85.36	21.95	107.85	44.35	164.98	81.81 to 98.33	71,628	61,143
Greater Than 29,999	33	83.60	86.88	83.90	20.69	103.55	44.35	148.82	74.38 to 97.95	85,785	71,977
<u>Incremental Ranges</u>											
0 TO 4,999	3	117.71	97.09	93.86	20.74	103.44	50.17	123.40	N/A	2,633	2,472
5,000 TO 14,999	5	116.17	116.85	112.62	27.46	103.76	52.63	179.91	N/A	8,462	9,530
15,000 TO 29,999	9	98.33	111.04	108.61	24.99	102.24	76.70	164.98	87.05 to 151.87	19,722	21,421
30,000 TO 59,999	14	85.00	89.16	88.63	20.46	100.60	54.55	148.82	62.61 to 108.09	47,515	42,114
60,000 TO 99,999	8	98.58	91.09	91.58	22.63	99.46	44.35	134.27	44.35 to 134.27	71,163	65,172
100,000 TO 149,999	7	92.05	86.35	85.58	11.10	100.90	64.76	101.80	64.76 to 101.80	127,770	109,339
150,000 TO 249,999	4	72.22	71.40	71.07	04.83	100.46	65.78	75.40	N/A	175,500	124,720
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	50	91.88	94.84	85.76	24.39	110.59	44.35	179.91	81.94 to 101.67	61,172	52,462

**75 Rock**  
**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 : 13  
Total Sales Price : 781,608  
Total Adj. Sales Price : 781,608  
Total Assessed Value : 751,245  
Avg. Adj. Sales Price : 60,124  
Avg. Assessed Value : 57,788

MEDIAN : 120  
WGT. MEAN : 96  
MEAN : 131  
COD : 54.85  
PRD : 136.46

COV : 68.63  
STD : 90.02  
Avg. Abs. Dev : 65.63  
MAX Sales Ratio : 292.47  
MIN Sales Ratio : 44.39

95% Median C.I. : 55.13 to 263.85  
95% Wgt. Mean C.I. : 71.70 to 120.53  
95% Mean C.I. : 76.77 to 185.57

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	1	53.34	53.34	53.34	00.00	100.00	53.34	53.34	N/A	14,500	7,735	
01-JAN-16 To 31-MAR-16	1	119.65	119.65	119.65	00.00	100.00	119.65	119.65	N/A	122,500	146,575	
01-APR-16 To 30-JUN-16	2	97.08	97.08	96.09	23.71	101.03	74.06	120.09	N/A	52,750	50,690	
01-JUL-16 To 30-SEP-16	1	127.45	127.45	127.45	00.00	100.00	127.45	127.45	N/A	10,000	12,745	
01-OCT-16 To 31-DEC-16												
01-JAN-17 To 31-MAR-17	3	133.54	147.26	113.60	54.78	129.63	44.39	263.85	N/A	50,286	57,123	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	55.56	55.56	55.56	00.00	100.00	55.56	55.56	N/A	27,000	15,000	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	1	282.00	282.00	282.00	00.00	100.00	282.00	282.00	N/A	1,250	3,525	
01-JUL-18 To 30-SEP-18	3	83.73	143.78	83.69	94.48	171.80	55.13	292.47	N/A	116,667	97,638	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	5	119.65	98.92	106.31	20.08	93.05	53.34	127.45	N/A	50,500	53,687	
01-OCT-16 To 30-SEP-17	4	94.55	124.34	104.79	78.65	118.66	44.39	263.85	N/A	44,465	46,593	
01-OCT-17 To 30-SEP-18	4	182.87	178.33	84.40	59.55	211.29	55.13	292.47	N/A	87,813	74,110	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	4	119.87	110.31	109.54	11.23	100.70	74.06	127.45	N/A	59,500	65,175	
01-JAN-17 To 31-DEC-17	4	94.55	124.34	104.79	78.65	118.66	44.39	263.85	N/A	44,465	46,593	
<u>ALL</u>	13	119.65	131.17	96.12	54.85	136.46	44.39	292.47	55.13 to 263.85	60,124	57,788	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	13	119.65	131.17	96.12	54.85	136.46	44.39	292.47	55.13 to 263.85	60,124	57,788	
<u>ALL</u>	13	119.65	131.17	96.12	54.85	136.46	44.39	292.47	55.13 to 263.85	60,124	57,788	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	2	87.61	87.61	75.57	37.07	115.93	55.13	120.09	N/A	80,250	60,645	
03	11	119.65	139.09	101.42	59.89	137.14	44.39	292.47	53.34 to 282.00	56,464	57,269	
04												
<u>ALL</u>	13	119.65	131.17	96.12	54.85	136.46	44.39	292.47	55.13 to 263.85	60,124	57,788	

**75 Rock  
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 : 13  
 Total Sales Price : 781,608  
 Total Adj. Sales Price : 781,608  
 Total Assessed Value : 751,245  
 Avg. Adj. Sales Price : 60,124  
 Avg. Assessed Value : 57,788

MEDIAN : 120  
 WGT. MEAN : 96  
 MEAN : 131  
 COD : 54.85  
 PRD : 136.46

COV : 68.63  
 STD : 90.02  
 Avg. Abs. Dev : 65.63  
 MAX Sales Ratio : 292.47  
 MIN Sales Ratio : 44.39

95% Median C.I. : 55.13 to 263.85  
 95% Wgt. Mean C.I. : 71.70 to 120.53  
 95% Mean C.I. : 76.77 to 185.57

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>___ Low \$ Ranges ___</b>											
Less Than 5,000	1	282.00	282.00	282.00	00.00	100.00	282.00	282.00	N/A	1,250	3,525
Less Than 15,000	4	195.65	181.66	140.95	46.65	128.88	53.34	282.00	N/A	8,938	12,598
Less Than 30,000	6	195.65	179.11	140.53	51.28	127.45	53.34	292.47	53.34 to 292.47	12,958	18,210
<b>___ Ranges Excl. Low \$ ___</b>											
Greater Than 4,999	12	101.69	118.61	95.82	56.61	123.78	44.39	292.47	55.13 to 133.54	65,030	62,310
Greater Than 14,999	9	83.73	108.74	93.97	57.94	115.72	44.39	292.47	55.13 to 133.54	82,873	77,873
Greater Than 29,999	7	83.73	90.08	91.21	34.07	98.76	44.39	133.54	44.39 to 133.54	100,551	91,712
<b>___ Incremental Ranges ___</b>											
0 TO 4,999	1	282.00	282.00	282.00	00.00	100.00	282.00	282.00	N/A	1,250	3,525
5,000 TO 14,999	3	127.45	148.21	135.84	55.06	109.11	53.34	263.85	N/A	11,500	15,622
15,000 TO 29,999	2	174.02	174.02	140.17	68.07	124.15	55.56	292.47	N/A	21,000	29,435
30,000 TO 59,999	3	74.06	79.51	79.84	34.07	99.59	44.39	120.09	N/A	51,286	40,948
60,000 TO 99,999	1	133.54	133.54	133.54	00.00	100.00	133.54	133.54	N/A	92,500	123,520
100,000 TO 149,999	2	87.39	87.39	89.13	36.91	98.05	55.13	119.65	N/A	116,250	103,610
150,000 TO 249,999	1	83.73	83.73	83.73	00.00	100.00	83.73	83.73	N/A	225,000	188,400
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>___ ALL ___</b>	<b>13</b>	<b>119.65</b>	<b>131.17</b>	<b>96.12</b>	<b>54.85</b>	<b>136.46</b>	<b>44.39</b>	<b>292.47</b>	<b>55.13 to 263.85</b>	<b>60,124</b>	<b>57,788</b>



**75 Rock**  
**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 : 13  
Total Sales Price : 781,608  
Total Adj. Sales Price : 781,608  
Total Assessed Value : 751,245  
Avg. Adj. Sales Price : 60,124  
Avg. Assessed Value : 57,788

MEDIAN : 120  
WGT. MEAN : 96  
MEAN : 131  
COD : 54.85  
PRD : 136.46

COV : 68.63  
STD : 90.02  
Avg. Abs. Dev : 65.63  
MAX Sales Ratio : 292.47  
MIN Sales Ratio : 44.39

95% Median C.I. : 55.13 to 263.85  
95% Wgt. Mean C.I. : 71.70 to 120.53  
95% Mean C.I. : 76.77 to 185.57

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	1	119.65	119.65	119.65	00.00	100.00	119.65	119.65	N/A	122,500	146,575
344	1	263.85	263.85	263.85	00.00	100.00	263.85	263.85	N/A	10,000	26,385
346	1	282.00	282.00	282.00	00.00	100.00	282.00	282.00	N/A	1,250	3,525
350	1	292.47	292.47	292.47	00.00	100.00	292.47	292.47	N/A	15,000	43,870
352	2	87.61	87.61	75.57	37.07	115.93	55.13	120.09	N/A	80,250	60,645
384	1	127.45	127.45	127.45	00.00	100.00	127.45	127.45	N/A	10,000	12,745
390	1	133.54	133.54	133.54	00.00	100.00	133.54	133.54	N/A	92,500	123,520
406	1	44.39	44.39	44.39	00.00	100.00	44.39	44.39	N/A	48,358	21,465
407	1	55.56	55.56	55.56	00.00	100.00	55.56	55.56	N/A	27,000	15,000
471	2	68.54	68.54	81.89	22.18	83.70	53.34	83.73	N/A	119,750	98,068
528	1	74.06	74.06	74.06	00.00	100.00	74.06	74.06	N/A	55,000	40,735
<u>ALL</u>	13	119.65	131.17	96.12	54.85	136.46	44.39	292.47	55.13 to 263.85	60,124	57,788

**75 Rock**  
**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 : 24  
Total Sales Price : 17,237,962  
Total Adj. Sales Price : 17,237,962  
Total Assessed Value : 12,891,905  
Avg. Adj. Sales Price : 718,248  
Avg. Assessed Value : 537,163

MEDIAN : 68  
WGT. MEAN : 75  
MEAN : 74  
COD : 23.65  
PRD : 98.94

COV : 31.43  
STD : 23.26  
Avg. Abs. Dev : 16.04  
MAX Sales Ratio : 130.86  
MIN Sales Ratio : 36.09

95% Median C.I. : 62.57 to 76.79  
95% Wgt. Mean C.I. : 65.60 to 83.98  
95% Mean C.I. : 64.18 to 83.82

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	4	77.90	81.86	73.62	34.67	111.19	47.94	123.72	N/A	291,475	214,590
01-JAN-16 To 31-MAR-16	3	103.11	100.69	98.97	20.29	101.74	68.11	130.86	N/A	866,167	857,218
01-APR-16 To 30-JUN-16	1	76.79	76.79	76.79	00.00	100.00	76.79	76.79	N/A	432,000	331,740
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	3	65.07	64.44	63.52	02.97	101.45	61.23	67.03	N/A	969,668	615,908
01-JAN-17 To 31-MAR-17	2	48.51	48.51	53.21	25.60	91.17	36.09	60.93	N/A	312,200	166,118
01-APR-17 To 30-JUN-17	2	80.36	80.36	84.90	15.62	94.65	67.81	92.90	N/A	1,106,850	939,683
01-JUL-17 To 30-SEP-17	1	74.28	74.28	74.28	00.00	100.00	74.28	74.28	N/A	602,300	447,390
01-OCT-17 To 31-DEC-17	1	62.57	62.57	62.57	00.00	100.00	62.57	62.57	N/A	1,557,339	974,460
01-JAN-18 To 31-MAR-18	7	67.81	68.83	71.06	17.67	96.86	36.09	96.78	36.09 to 96.78	733,546	521,282
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	8	85.41	88.29	89.64	28.85	98.49	47.94	130.86	47.94 to 130.86	524,550	470,219
01-OCT-16 To 30-SEP-17	8	66.05	65.67	70.98	14.90	92.52	36.09	92.90	36.09 to 92.90	793,675	563,339
01-OCT-17 To 30-SEP-18	8	66.98	68.05	69.09	16.63	98.49	36.09	96.78	36.09 to 96.78	836,520	577,929
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	7	68.11	81.74	79.99	24.64	102.19	61.23	130.86	61.23 to 130.86	848,500	678,731
01-JAN-17 To 31-DEC-17	6	65.19	65.76	72.70	19.28	90.45	36.09	92.90	36.09 to 92.90	832,957	605,575
<u>ALL</u>	24	67.81	74.00	74.79	23.65	98.94	36.09	130.86	62.57 to 76.79	718,248	537,163

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
2	11	76.00	82.87	78.15	20.70	106.04	60.93	130.86	61.77 to 123.72	588,227	459,688
3	13	65.07	66.50	72.77	21.98	91.38	36.09	103.11	47.94 to 92.90	828,266	602,718
<u>ALL</u>	24	67.81	74.00	74.79	23.65	98.94	36.09	130.86	62.57 to 76.79	718,248	537,163

**75 Rock**  
**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 : 24  
Total Sales Price : 17,237,962  
Total Adj. Sales Price : 17,237,962  
Total Assessed Value : 12,891,905  
Avg. Adj. Sales Price : 718,248  
Avg. Assessed Value : 537,163

MEDIAN : 68  
WGT. MEAN : 75  
MEAN : 74  
COD : 23.65  
PRD : 98.94

COV : 31.43  
STD : 23.26  
Avg. Abs. Dev : 16.04  
MAX Sales Ratio : 130.86  
MIN Sales Ratio : 36.09

95% Median C.I. : 62.57 to 76.79  
95% Wgt. Mean C.I. : 65.60 to 83.98  
95% Mean C.I. : 64.18 to 83.82

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	2	36.09	36.09	36.09	00.00	100.00	36.09	36.09	N/A	194,000	70,005
3	2	36.09	36.09	36.09	00.00	100.00	36.09	36.09	N/A	194,000	70,005
<b>_____Grass_____</b>											
County	8	75.54	82.81	75.04	19.88	110.35	60.93	123.72	60.93 to 123.72	502,703	377,213
2	6	75.54	83.44	75.78	20.73	110.11	60.93	123.72	60.93 to 123.72	440,117	333,517
3	2	80.92	80.92	73.62	16.20	109.92	67.81	94.02	N/A	690,460	508,300
<b>_____ALL_____</b>	<b>24</b>	<b>67.81</b>	<b>74.00</b>	<b>74.79</b>	<b>23.65</b>	<b>98.94</b>	<b>36.09</b>	<b>130.86</b>	<b>62.57 to 76.79</b>	<b>718,248</b>	<b>537,163</b>

**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
<b>_____Irrigated_____</b>											
County	9	67.03	73.07	75.03	14.81	97.39	61.23	103.11	61.77 to 92.90	1,005,371	754,281
2	2	68.97	68.97	67.96	10.44	101.49	61.77	76.16	N/A	504,900	343,108
3	7	67.03	74.25	75.91	15.98	97.81	61.23	103.11	61.23 to 103.11	1,148,363	871,759
<b>_____Dry_____</b>											
County	2	36.09	36.09	36.09	00.00	100.00	36.09	36.09	N/A	194,000	70,005
3	2	36.09	36.09	36.09	00.00	100.00	36.09	36.09	N/A	194,000	70,005
<b>_____Grass_____</b>											
County	12	75.14	83.19	77.11	21.97	107.88	60.93	130.86	66.14 to 96.78	635,135	489,757
2	9	76.00	85.96	80.03	23.20	107.41	60.93	130.86	66.14 to 123.72	606,744	485,594
3	3	67.81	74.89	69.73	15.32	107.40	62.84	94.02	N/A	720,307	502,243
<b>_____ALL_____</b>	<b>24</b>	<b>67.81</b>	<b>74.00</b>	<b>74.79</b>	<b>23.65</b>	<b>98.94</b>	<b>36.09</b>	<b>130.86</b>	<b>62.57 to 76.79</b>	<b>718,248</b>	<b>537,163</b>

## Rock County 2019 Average Acre Value Comparison

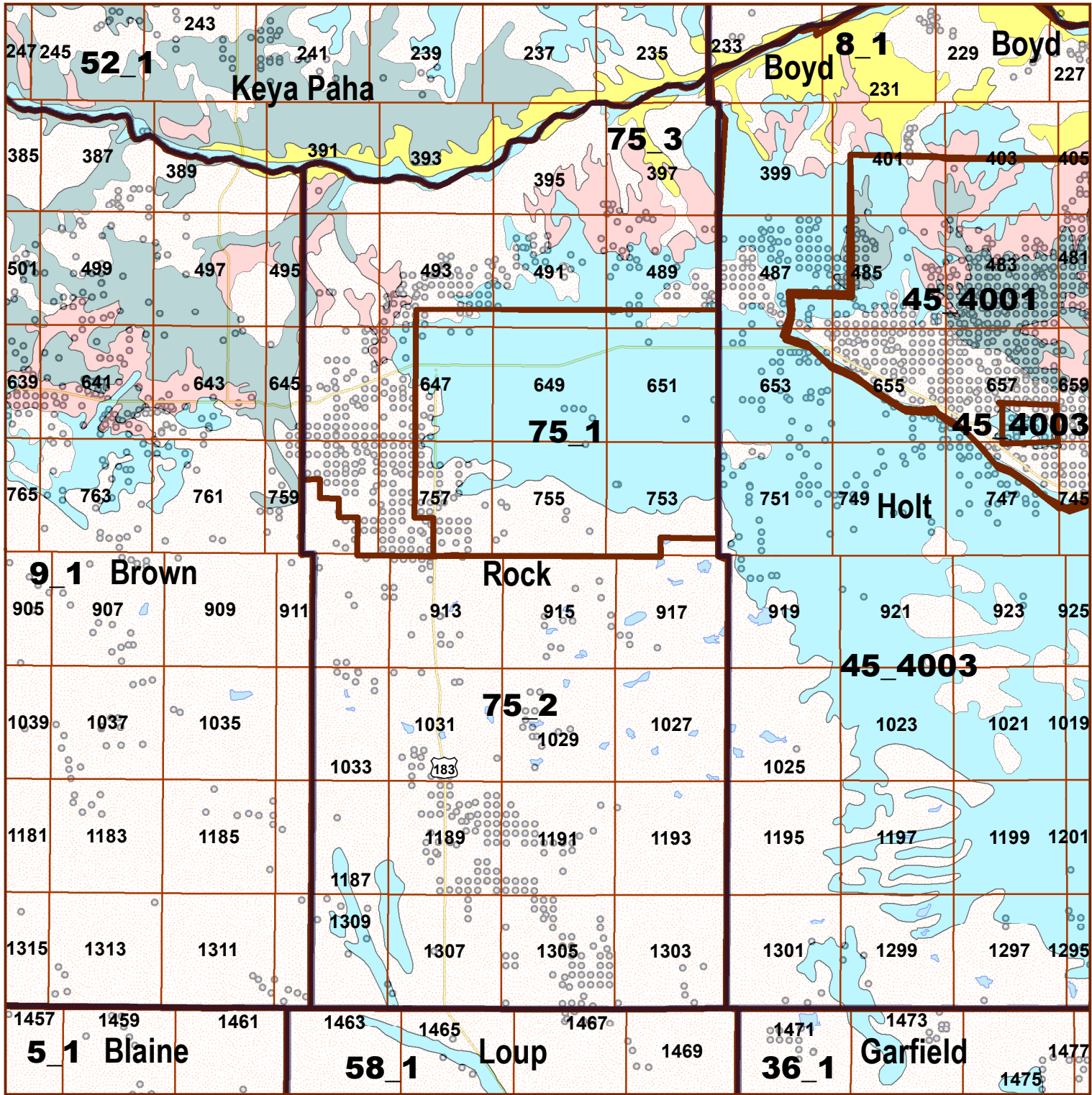
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3700	n/a	3600	3500	3492	3249	2717	<b>3387</b>
Brown	1	n/a	3887	3876	3844	3094	2972	2606	2796	<b>3357</b>
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3084</b>
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	<b>2849</b>
Holt	1	4800	4800	4700	4700	4400	4400	4035	3861	<b>4443</b>
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	<b>2368</b>
Holt	3	2750	2750	2650	2650	2400	2400	2350	2347	<b>2392</b>
Garfield	1	n/a	3890	3890	3320	3320	2940	2940	2520	<b>3235</b>
Loup	1	n/a	3580	3580	3045	3045	2685	2685	1790	<b>2981</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1100	n/a	1070	960	920	860	800	<b>950</b>
Brown	1	n/a	1090	1090	1090	995	810	810	810	<b>969</b>
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2117</b>
Keya Paha	1	1000	1000	995	995	965	965	915	915	<b>974</b>
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	<b>883</b>
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	<b>1800</b>
Garfield	1	n/a	1615	1615	1415	1415	1180	1180	1105	<b>1319</b>
Loup	1	n/a	830	n/a	830	775	700	700	700	<b>761</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	n/a	1098	n/a	990	900	855	745	638	<b>776</b>
Brown	1	n/a	915	914	915	860	695	525	525	<b>567</b>
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1213</b>
Keya Paha	1	810	810	745	745	735	735	725	725	<b>730</b>
Holt	1	1560	1551	1448	1444	1446	1443	1216	1134	<b>1290</b>
Rock	2	n/a	2000	n/a	986	900	850	745	610	<b>718</b>
Holt	3	1540	1547	1467	1450	1446	1444	1250	840	<b>1190</b>
Garfield	1	n/a	1040	1040	1040	960	960	802	660	<b>715</b>
Loup	1	n/a	740	740	740	630	630	630	630	<b>630</b>

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	575	350	112
Brown	1	582	500	78
Boyd	1	n/a	n/a	627
Keya Paha	1	n/a	n/a	60
Holt	1	1410	500	500
Rock	2	586	350	101
Holt	3	1361	500	500
Garfield	1	870	n/a	194
Loup	1	766	n/a	100

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.



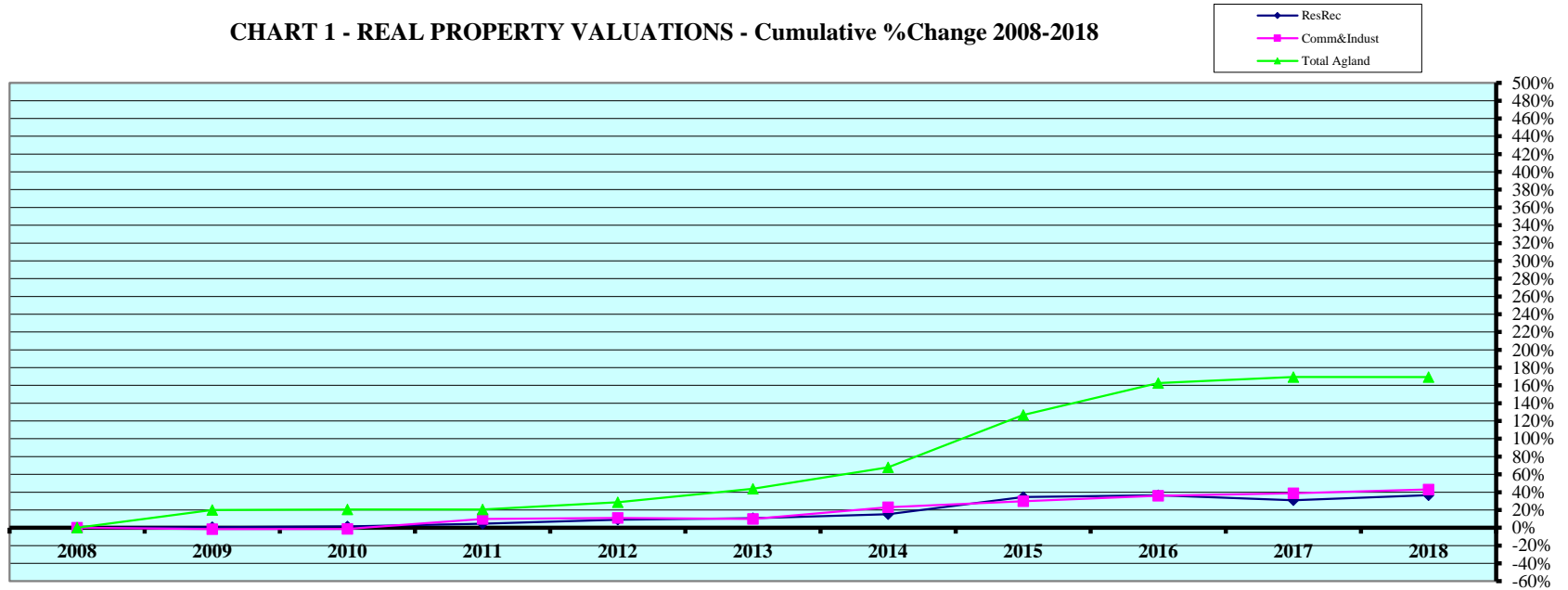
**Legend**

- 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

## Rock County Map



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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	22,543,395	--	--	--	6,381,965	--	--	--	216,654,530	--	--	--
2009	22,686,665	143,270	0.64%	0.64%	6,286,980	-94,985	-1.49%	-1.49%	260,170,845	43,516,315	20.09%	20.09%
2010	22,897,980	211,315	0.93%	1.57%	6,290,045	3,065	0.05%	-1.44%	261,221,970	1,051,125	0.40%	20.57%
2011	23,541,765	643,785	2.81%	4.43%	7,005,460	715,415	11.37%	9.77%	261,183,905	-38,065	-0.01%	20.55%
2012	24,600,095	1,058,330	4.50%	9.12%	7,075,985	70,525	1.01%	10.87%	278,641,870	17,457,965	6.68%	28.61%
2013	24,985,565	385,470	1.57%	10.83%	7,008,410	-67,575	-0.95%	9.82%	311,817,860	33,175,990	11.91%	43.92%
2014	25,981,605	996,040	3.99%	15.25%	7,860,610	852,200	12.16%	23.17%	363,766,520	51,948,660	16.66%	67.90%
2015	30,332,075	4,350,470	16.74%	34.55%	8,288,380	427,770	5.44%	29.87%	491,005,625	127,239,105	34.98%	126.63%
2016	30,795,680	463,605	1.53%	36.61%	8,673,580	385,200	4.65%	35.91%	568,842,495	77,836,870	15.85%	162.56%
2017	29,513,010	-1,282,670	-4.17%	30.92%	8,854,520	180,940	2.09%	38.74%	583,779,900	14,937,405	2.63%	169.45%
2018	30,799,985	1,286,975	4.36%	36.63%	9,129,340	274,820	3.10%	43.05%	583,588,160	-191,740	-0.03%	169.36%

Rate Annual %chg: Residential & Recreational **3.17%**

Commercial & Industrial **3.65%**

Agricultural Land **10.42%**

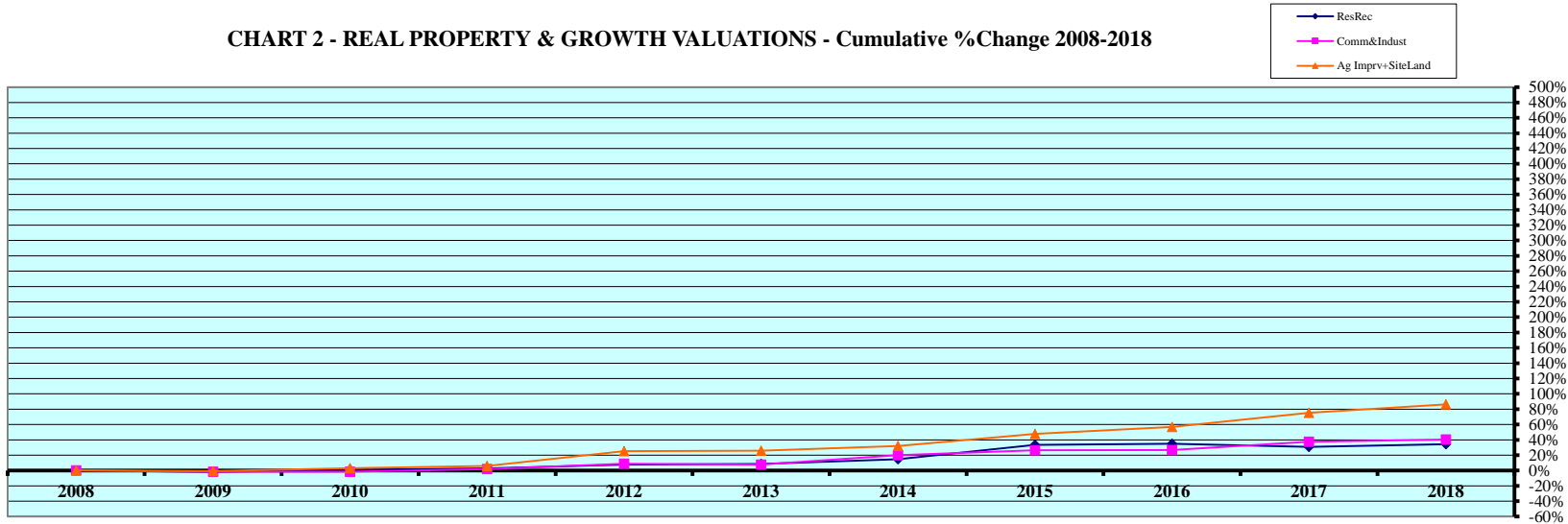
Cnty# **75**  
County **ROCK**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>								
	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	22,543,395	177,378	0.79%	22,366,017	--	--	6,381,965	1,380	0.02%	6,380,585	--	--			
2009	22,686,665	556,443	2.45%	22,130,222	-1.83%	-1.83%	6,286,980	1,380	0.02%	6,285,600	-1.51%	-1.51%			
2010	22,897,980	127,030	0.55%	22,770,950	0.37%	1.01%	6,290,045	5,770	0.09%	6,284,275	-0.04%	-1.53%			
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	2.84%	7,005,460	502,045	7.17%	6,503,415	3.39%	1.90%			
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	7.71%	7,075,985	135,505	1.91%	6,940,480	-0.93%	8.75%			
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	8.45%	7,008,410	135,505	1.93%	6,872,905	-2.87%	7.69%			
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	14.87%	7,860,610	207,398	2.64%	7,653,212	9.20%	19.92%			
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	33.37%	8,288,380	225,020	2.71%	8,063,360	2.58%	26.35%			
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	34.90%	8,673,580	584,520	6.74%	8,089,060	-2.40%	26.75%			
2017	29,513,010	0	0.00%	29,513,010	-4.17%	30.92%	8,854,520	77,015	0.87%	8,777,505	1.20%	37.54%			
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	34.44%	9,129,340	171,910	1.88%	8,957,430	1.16%	40.36%			
Rate Ann%chg	3.17%						2.05%						3.65%	C & I w/o growth	0.98%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			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	9,712,500	7,994,770	17,707,270	569,120	3.21%	17,138,150	--	--
2009	9,769,445	8,663,280	18,432,725	853,845	4.63%	17,578,880	-0.73%	-0.73%
2010	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	-1.08%	2.97%
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	5.99%
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	25.22%
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	25.86%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	32.11%
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	47.82%
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	56.91%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	75.35%
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	86.25%
Rate Ann%chg	6.06%	7.90%	6.93%	Ag Imprv+Site w/o growth			4.15%	

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

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

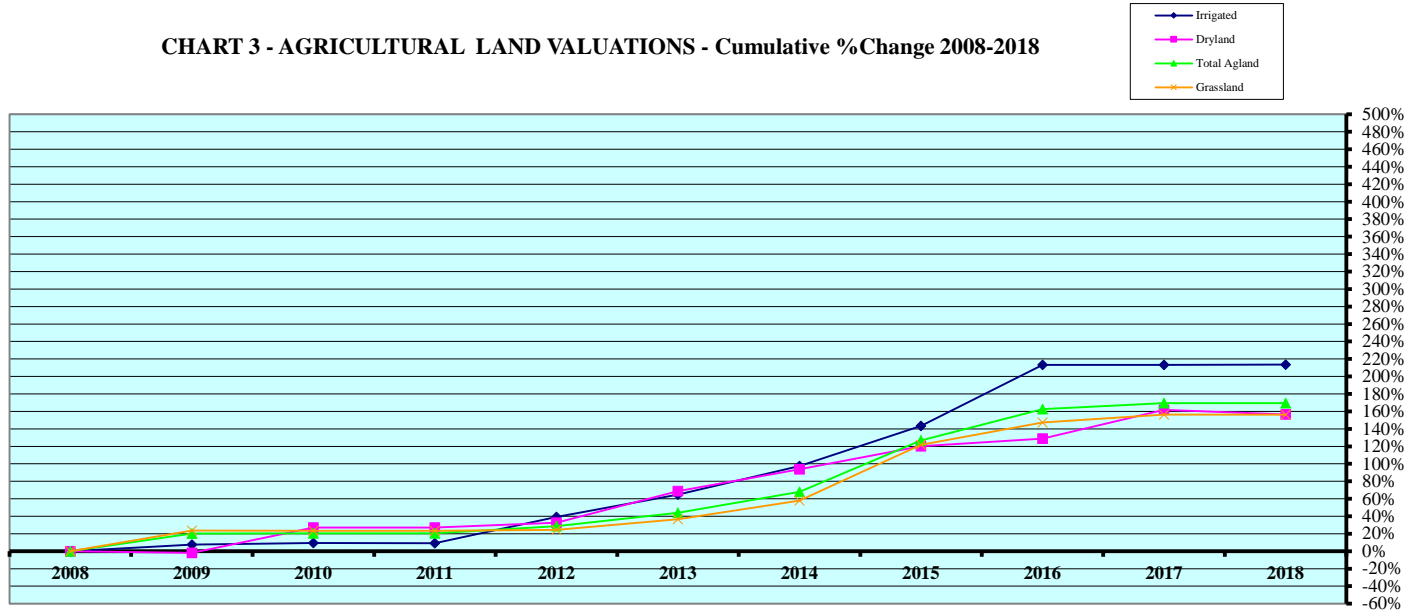
NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2019

Cnty#	75
County	ROCK

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	51,838,830	--	--	--	1,438,890	--	--	--	161,354,560	--	--	--
2009	55,805,160	3,966,330	7.65%	7.65%	1,411,325	-27,565	-1.92%	-1.92%	199,485,115	38,130,555	23.63%	23.63%
2010	56,649,500	844,340	1.51%	9.28%	1,829,820	418,495	29.65%	27.17%	198,933,135	-551,980	-0.28%	23.29%
2011	56,588,635	-60,865	-0.11%	9.16%	1,829,820	0	0.00%	27.17%	198,955,840	22,705	0.01%	23.30%
2012	72,200,160	15,611,525	27.59%	39.28%	1,908,780	78,960	4.32%	32.66%	200,728,720	1,772,880	0.89%	24.40%
2013	85,361,740	13,161,580	18.23%	64.67%	2,427,140	518,360	27.16%	68.68%	220,213,970	19,485,250	9.71%	36.48%
2014	102,302,160	16,940,420	19.85%	97.35%	2,786,960	359,820	14.82%	93.69%	254,854,610	34,640,640	15.73%	57.95%
2015	126,150,225	23,848,065	23.31%	143.35%	3,166,610	379,650	13.62%	120.07%	357,660,795	102,806,185	40.34%	121.66%
2016	162,406,085	36,255,860	28.74%	213.29%	3,293,675	127,065	4.01%	128.90%	399,114,540	41,453,745	11.59%	147.35%
2017	162,381,195	-24,890	-0.02%	213.24%	3,766,190	472,515	14.35%	161.74%	413,588,285	14,473,745	3.63%	156.32%
2018	162,549,195	168,000	0.10%	213.57%	3,692,445	-73,745	-1.96%	156.62%	413,279,020	-309,265	-0.07%	156.13%

Rate Ann.%chg: Irrigated **12.11%** Dryland **9.88%** Grassland **9.86%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	1,155,450	--	--	--	866,800	--	--	--	216,654,530	--	--	--
2009	1,161,205	5,755	0.50%	0.50%	2,308,040	1,441,240	166.27%	166.27%	260,170,845	43,516,315	20.09%	20.09%
2010	1,142,345	-18,860	-1.62%	-1.13%	2,667,170	359,130	15.56%	207.70%	261,221,970	1,051,125	0.40%	20.57%
2011	1,142,345	0	0.00%	-1.13%	2,667,265	95	0.00%	207.71%	261,183,905	-38,065	-0.01%	20.55%
2012	1,142,345	0	0.00%	-1.13%	2,661,865	-5,400	-0.20%	207.09%	278,641,870	17,457,965	6.68%	28.61%
2013	1,142,345	0	0.00%	-1.13%	2,672,665	10,800	0.41%	208.34%	311,817,860	33,175,990	11.91%	43.92%
2014	1,142,045	-300	-0.03%	-1.16%	2,680,745	8,080	0.30%	209.27%	363,766,520	51,948,660	16.66%	67.90%
2015	1,249,375	107,330	9.40%	8.13%	2,778,620	97,875	3.65%	220.56%	491,005,625	127,239,105	34.98%	126.63%
2016	1,250,175	800	0.06%	8.20%	2,778,020	-600	-0.02%	220.49%	568,842,495	77,836,870	15.85%	162.56%
2017	1,264,515	14,340	1.15%	9.44%	2,779,715	1,695	0.06%	220.69%	583,779,900	14,937,405	2.63%	169.45%
2018	1,270,985	6,470	0.51%	10.00%	2,796,515	16,800	0.60%	222.63%	583,588,160	-191,740	-0.03%	169.36%

Cnty# **75**  
 County **ROCK**

Rate Ann.%chg: Total Agric Land **10.42%**



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

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	51,454,905	45,754	1,125			1,465,665	3,418	429			161,423,005	569,910	283		
2009	55,645,180	46,480	1,197	6.45%	6.45%	1,458,550	3,374	432	0.84%	0.84%	199,945,130	563,375	355	25.30%	25.30%
2010	56,688,575	47,975	1,182	-1.30%	5.07%	1,813,210	3,914	463	7.16%	8.06%	198,911,365	561,164	354	-0.13%	25.14%
2011	56,649,500	47,920	1,182	0.05%	5.12%	1,829,820	3,979	460	-0.73%	7.27%	198,930,670	561,216	354	0.00%	25.14%
2012	71,246,090	49,741	1,432	21.16%	27.37%	1,886,280	3,979	474	3.09%	10.58%	201,002,870	559,423	359	1.37%	26.85%
2013	83,578,900	50,557	1,653	15.42%	47.00%	2,427,140	4,040	601	26.73%	40.13%	220,701,630	558,519	395	9.98%	39.51%
2014	101,928,750	51,799	1,968	19.03%	74.98%	2,786,960	4,023	693	15.31%	61.59%	254,965,895	555,959	459	16.06%	61.91%
2015	126,145,470	52,844	2,387	21.31%	112.26%	3,166,610	3,902	812	17.13%	89.27%	357,630,790	553,724	646	40.83%	128.02%
2016	162,411,335	52,996	3,065	28.38%	172.50%	3,289,765	3,879	848	4.50%	97.79%	399,078,270	553,630	721	11.61%	154.50%
2017	163,695,105	53,078	3,084	0.64%	174.23%	6,308,855	6,745	935	10.29%	118.15%	409,871,895	550,493	745	3.29%	162.87%
2018	162,377,620	52,968	3,066	-0.60%	172.59%	3,690,910	3,896	947	1.27%	120.93%	413,329,115	553,534	747	0.29%	163.63%

Rate Annual %chg Average Value/Acre: **10.55%**

**8.25%**

**10.18%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	1,155,450	11,555	100			866,800	1,905	455			216,365,825	632,542	342		
2009	1,156,610	11,566	100	0.00%	0.00%	2,306,440	3,841	600	31.96%	31.96%	260,511,910	628,636	414	21.15%	21.15%
2010	1,142,245	11,428	100	-0.05%	-0.05%	2,664,470	4,441	600	-0.07%	31.86%	261,219,865	628,922	415	0.23%	21.43%
2011	1,142,345	11,429	100	0.00%	-0.05%	2,667,265	4,445	600	0.00%	31.86%	261,219,600	628,990	415	-0.01%	21.41%
2012	1,142,345	11,429	100	0.00%	-0.05%	2,661,865	4,436	600	0.00%	31.86%	277,939,450	629,009	442	6.40%	29.18%
2013	1,142,345	11,429	100	0.00%	-0.05%	2,672,665	4,454	600	0.00%	31.86%	310,522,680	628,999	494	11.72%	44.33%
2014	1,142,045	11,426	100	0.00%	-0.05%	2,680,465	4,467	600	0.00%	31.86%	363,504,115	627,674	579	17.31%	69.31%
2015	1,249,375	12,458	100	0.34%	0.29%	2,778,020	4,630	600	0.00%	31.86%	490,970,265	627,558	782	35.09%	128.72%
2016	1,251,075	12,460	100	0.12%	0.41%	2,779,220	4,632	600	0.00%	31.86%	568,809,665	627,598	906	15.85%	164.96%
2017	1,251,815	12,467	100	0.00%	0.41%	2,838,795	4,661	609	1.51%	33.85%	583,966,465	627,445	931	2.69%	172.09%
2018	1,266,065	12,534	101	0.60%	1.01%	2,784,515	4,641	600	-1.48%	31.86%	583,448,225	627,573	930	-0.11%	171.79%

**75**  
**ROCK**

Rate Annual %chg Average Value/Acre: **10.52%**

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

**CHART 4**

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
1,526	ROCK	20,307,966	1,707,365	536,721	28,909,575	9,129,340	0	1,890,410	583,588,160	17,498,660	17,107,750	0	680,675,947
cnty sector		2.98%	0.25%	0.08%	4.25%	1.34%		0.28%	85.74%	2.57%	2.51%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
619	BASSETT	1,426,218	464,552	46,897	14,057,235	5,279,640	0	0	0	0	0	0	21,274,542
%sector of county sector		7.02%	27.21%	8.74%	48.62%	57.83%							3.13%
%sector of municipality		6.70%	2.18%	0.22%	66.08%	24.82%							100.00%
97	NEWPORT	116,623	45,491	3,242	1,508,420	312,545	0	0	16,630	0	0	0	2,002,951
%sector of county sector		0.57%	2.66%	0.60%	5.22%	3.42%			0.00%				0.29%
%sector of municipality		5.82%	2.27%	0.16%	75.31%	15.60%			0.83%				100.00%
716	Total Municipalities	1,542,841	510,043	50,139	15,565,655	5,592,185	0	0	16,630	0	0	0	23,277,493
%all municip.sectors of cnty		7.60%	29.87%	9.34%	53.84%	61.26%			0.00%				3.42%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,078</b>	<b>Value : 660,709,950</b>	<b>Growth 1,139,750</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	64	102,040	32	55,370	5	21,255	101	178,665	
<b>02. Res Improve Land</b>	447	927,430	95	741,020	48	1,012,220	590	2,680,670	
<b>03. Res Improvements</b>	452	15,642,810	95	7,791,890	57	4,378,790	604	27,813,490	
<b>04. Res Total</b>	516	16,672,280	127	8,588,280	62	5,412,265	705	30,672,825	236,940
<b>% of Res Total</b>	73.19	54.36	18.01	28.00	8.79	17.65	22.90	4.64	20.79
<b>05. Com UnImp Land</b>	19	68,400	5	37,360	8	22,220	32	127,980	
<b>06. Com Improve Land</b>	80	346,980	14	376,390	14	192,850	108	916,220	
<b>07. Com Improvements</b>	81	5,526,430	15	835,385	19	2,509,625	115	8,871,440	
<b>08. Com Total</b>	100	5,941,810	20	1,249,135	27	2,724,695	147	9,915,640	193,295
<b>% of Com Total</b>	68.03	59.92	13.61	12.60	18.37	27.48	4.78	1.50	16.96
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	10	1,383,475	10	1,383,475	
<b>14. Rec Improve Land</b>	0	0	0	0	4	240,815	4	240,815	
<b>15. Rec Improvements</b>	0	0	0	0	7	266,120	7	266,120	
<b>16. Rec Total</b>	0	0	0	0	17	1,890,410	17	1,890,410	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.55	0.29	0.00
<b>Res &amp; Rec Total</b>	516	16,672,280	127	8,588,280	79	7,302,675	722	32,563,235	236,940
<b>% of Res &amp; Rec Total</b>	71.47	51.20	17.59	26.37	10.94	22.43	23.46	4.93	20.79
<b>Com &amp; Ind Total</b>	100	5,941,810	20	1,249,135	27	2,724,695	147	9,915,640	193,295
<b>% of Com &amp; Ind Total</b>	68.03	59.92	13.61	12.60	18.37	27.48	4.78	1.50	16.96

<b>17. Taxable Total</b>	616	22,614,090	147	9,837,415	106	10,027,370	869	42,478,875	430,235
<b>% of Taxable Total</b>	70.89	53.24	16.92	23.16	12.20	23.61	28.23	6.43	37.75

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	44	12	192	248

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	16,630	25	3,400,515	1,787	465,183,305	1,813	468,600,450
28. Ag-Improved Land	0	0	11	1,412,335	380	123,084,890	391	124,497,225
29. Ag Improvements	0	0	11	373,665	385	24,759,735	396	25,133,400

30. Ag Total					2,209	618,231,075
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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	2	2.00	20,000	
33. HomeSite Improvements	0	0.00	0	3	2.00	233,930	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	4.00	8,000	
36. FarmSite Improv Land	0	0.00	0	10	37.90	78,800	
37. FarmSite Improvements	0	0.00	0	10	0.00	139,735	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	54,000	7	7.00	54,000	
32. HomeSite Improv Land	253	303.50	3,020,000	255	305.50	3,040,000	
33. HomeSite Improvements	266	292.50	14,179,710	269	294.50	14,413,640	709,515
34. HomeSite Total				<b>276</b>	<b>312.50</b>	<b>17,507,640</b>	
35. FarmSite UnImp Land	73	1,435.52	1,085,575	75	1,439.52	1,093,575	
36. FarmSite Improv Land	342	1,878.37	5,263,740	352	1,916.27	5,342,540	
37. FarmSite Improvements	346	0.00	10,580,025	356	0.00	10,719,760	0
38. FarmSite Total				<b>431</b>	<b>3,355.79</b>	<b>17,155,875</b>	
39. Road & Ditches	0	3,096.94	0	0	3,124.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>707</b>	<b>6,793.23</b>	<b>34,663,515</b>	<b>709,515</b>

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	10	907.00	460,290	10	907.00	460,290

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.85%	124,200	0.96%	2,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	582.25	10.81%	1,513,850	11.65%	2,600.00
49. 3A1	1,089.85	20.23%	2,724,625	20.97%	2,500.00
50. 3A	709.00	13.16%	1,701,600	13.09%	2,400.00
51. 4A1	2,794.90	51.88%	6,568,015	50.54%	2,350.00
52. 4A	165.00	3.06%	363,000	2.79%	2,200.00
<b>53. Total</b>	<b>5,387.00</b>	<b>100.00%</b>	<b>12,995,290</b>	<b>100.00%</b>	<b>2,412.34</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	59.00	31.89%	63,130	35.90%	1,070.00
58. 3D1	13.00	7.03%	12,480	7.10%	960.00
59. 3D	81.00	43.78%	74,520	42.38%	920.00
60. 4D1	2.00	1.08%	1,720	0.98%	860.00
61. 4D	30.00	16.22%	24,000	13.65%	800.00
<b>62. Total</b>	<b>185.00</b>	<b>100.00%</b>	<b>175,850</b>	<b>100.00%</b>	<b>950.54</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	69.65	0.06%	112,700	0.11%	1,618.09
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	11,041.51	9.43%	10,899,660	11.04%	987.15
67. 3G1	52,795.05	45.07%	47,473,250	48.10%	899.20
68. 3G	18,429.23	15.73%	15,728,235	15.94%	853.44
69. 4G1	21,995.18	18.78%	16,376,095	16.59%	744.53
70. 4G	12,807.00	10.93%	8,097,470	8.21%	632.27
<b>71. Total</b>	<b>117,137.62</b>	<b>100.00%</b>	<b>98,687,410</b>	<b>100.00%</b>	<b>842.49</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>5,387.00</b>	<b>4.27%</b>	<b>12,995,290</b>	<b>11.52%</b>	<b>2,412.34</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>185.00</b>	<b>0.15%</b>	<b>175,850</b>	<b>0.16%</b>	<b>950.54</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>117,137.62</b>	<b>92.81%</b>	<b>98,687,410</b>	<b>87.49%</b>	<b>842.49</b>
72. Waste	2,317.10	1.84%	231,710	0.21%	100.00
73. Other	1,181.00	0.94%	708,600	0.63%	600.00
74. Exempt	535.63	0.42%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>126,207.72</b>	<b>100.00%</b>	<b>112,798,860</b>	<b>100.00%</b>	<b>893.76</b>



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	1,008.91	8.62%	2,623,165	9.46%	2,600.00
49. 3A1	1,194.78	10.20%	2,986,950	10.77%	2,500.00
50. 3A	985.40	8.41%	2,364,960	8.53%	2,400.00
51. 4A1	6,690.98	57.14%	15,723,805	56.71%	2,350.00
52. 4A	1,830.58	15.63%	4,027,275	14.53%	2,200.00
<b>53. Total</b>	<b>11,710.65</b>	<b>100.00%</b>	<b>27,726,155</b>	<b>100.00%</b>	<b>2,367.60</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	35.00	25.33%	33,600	27.53%	960.00
59. 3D	3.00	2.17%	2,760	2.26%	920.00
60. 4D1	92.19	66.71%	79,285	64.96%	860.02
61. 4D	8.00	5.79%	6,400	5.24%	800.00
<b>62. Total</b>	<b>138.19</b>	<b>100.00%</b>	<b>122,045</b>	<b>100.00%</b>	<b>883.17</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	15.50	0.00%	31,000	0.01%	2,000.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	11,537.51	3.69%	11,330,550	5.07%	982.06
67. 3G1	55,595.09	17.80%	49,801,880	22.28%	895.80
68. 3G	8,597.60	2.75%	7,300,760	3.27%	849.16
69. 4G1	86,216.71	27.61%	63,569,280	28.45%	737.32
70. 4G	150,333.38	48.14%	91,445,105	40.92%	608.28
<b>71. Total</b>	<b>312,295.79</b>	<b>100.00%</b>	<b>223,478,575</b>	<b>100.00%</b>	<b>715.60</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>11,710.65</b>	<b>3.49%</b>	<b>27,726,155</b>	<b>10.94%</b>	<b>2,367.60</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>138.19</b>	<b>0.04%</b>	<b>122,045</b>	<b>0.05%</b>	<b>883.17</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>312,295.79</b>	<b>92.97%</b>	<b>223,478,575</b>	<b>88.14%</b>	<b>715.60</b>
72. Waste	9,691.03	2.88%	974,805	0.38%	100.59
73. Other	2,078.81	0.62%	1,247,285	0.49%	600.00
74. Exempt	3,582.87	1.07%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>335,914.47</b>	<b>100.00%</b>	<b>253,548,865</b>	<b>100.00%</b>	<b>754.80</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.08	0.76%	1,014,095	0.83%	3,700.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2,309.53	6.42%	8,314,305	6.82%	3,600.00
49. 3A1	4,356.78	12.11%	15,248,730	12.52%	3,500.00
50. 3A	13,840.08	38.48%	48,333,705	39.67%	3,492.30
51. 4A1	14,388.83	40.00%	46,753,465	38.37%	3,249.29
52. 4A	802.00	2.23%	2,179,200	1.79%	2,717.21
<b>53. Total</b>	<b>35,971.30</b>	<b>100.00%</b>	<b>121,843,500</b>	<b>100.00%</b>	<b>3,387.24</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	394.70	11.04%	434,170	12.79%	1,100.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	705.50	19.74%	754,885	22.24%	1,070.00
58. 3D1	54.17	1.52%	52,005	1.53%	960.03
59. 3D	1,384.80	38.74%	1,274,015	37.53%	920.00
60. 4D1	856.35	23.96%	736,460	21.70%	860.00
61. 4D	178.77	5.00%	143,015	4.21%	799.99
<b>62. Total</b>	<b>3,574.29</b>	<b>100.00%</b>	<b>3,394,550</b>	<b>100.00%</b>	<b>949.71</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	431.51	0.35%	469,670	0.52%	1,088.43
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	5,036.69	4.06%	4,900,730	5.38%	973.01
67. 3G1	15,289.12	12.34%	13,610,860	14.95%	890.23
68. 3G	19,977.25	16.12%	16,849,870	18.50%	843.45
69. 4G1	50,611.19	40.83%	37,434,520	41.11%	739.65
70. 4G	32,600.26	26.30%	17,794,035	19.54%	545.82
<b>71. Total</b>	<b>123,946.02</b>	<b>100.00%</b>	<b>91,059,685</b>	<b>100.00%</b>	<b>734.67</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>35,971.30</b>	<b>21.74%</b>	<b>121,843,500</b>	<b>56.09%</b>	<b>3,387.24</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>3,574.29</b>	<b>2.16%</b>	<b>3,394,550</b>	<b>1.56%</b>	<b>949.71</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>123,946.02</b>	<b>74.90%</b>	<b>91,059,685</b>	<b>41.92%</b>	<b>734.67</b>
72. Waste	570.70	0.34%	64,070	0.03%	112.27
73. Other	1,430.05	0.86%	858,030	0.40%	600.00
74. Exempt	1,090.34	0.66%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>165,492.36</b>	<b>100.00%</b>	<b>217,219,835</b>	<b>100.00%</b>	<b>1,312.57</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	345.70	950,550	52,723.25	161,614,395	53,068.95	162,564,945
<b>77. Dry Land</b>	0.00	0	0.00	0	3,897.48	3,692,445	3,897.48	3,692,445
<b>78. Grass</b>	13.86	16,630	4,077.33	3,699,350	549,288.24	409,509,690	553,379.43	413,225,670
<b>79. Waste</b>	0.00	0	33.50	3,350	12,545.33	1,267,235	12,578.83	1,270,585
<b>80. Other</b>	0.00	0	88.00	52,800	4,601.86	2,761,115	4,689.86	2,813,915
<b>81. Exempt</b>	0.00	0	26.80	0	5,182.04	0	5,208.84	0
<b>82. Total</b>	<b>13.86</b>	<b>16,630</b>	<b>4,544.53</b>	<b>4,706,050</b>	<b>623,056.16</b>	<b>578,844,880</b>	<b>627,614.55</b>	<b>583,567,560</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	53,068.95	8.46%	162,564,945	27.86%	3,063.28
<b>Dry Land</b>	3,897.48	0.62%	3,692,445	0.63%	947.39
<b>Grass</b>	553,379.43	88.17%	413,225,670	70.81%	746.73
<b>Waste</b>	12,578.83	2.00%	1,270,585	0.22%	101.01
<b>Other</b>	4,689.86	0.75%	2,813,915	0.48%	600.00
<b>Exempt</b>	5,208.84	0.83%	0	0.00%	0.00
<b>Total</b>	<b>627,614.55</b>	<b>100.00%</b>	<b>583,567,560</b>	<b>100.00%</b>	<b>929.82</b>

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 Bassett	16	30,700	373	868,445	377	14,250,800	393	15,149,945	58,160
83.2 Bassett Sub Vacant	26	46,150	3	7,420	3	369,710	29	423,280	0
83.3 Bassett Suburban	5	7,550	80	464,025	80	6,753,690	85	7,225,265	42,550
83.4 Bassett Vacant	12	15,985	1	3,505	1	23,550	13	43,040	0
83.5 Newport	7	6,770	63	48,225	64	1,291,825	71	1,346,820	29,410
83.6 Newport Res	4	1,025	6	2,410	6	55,570	10	59,005	0
83.7 Newport Suburban	1	1,670	6	114,970	6	78,735	7	195,375	0
83.8 Newport Vacant	25	47,560	4	4,845	4	21,065	29	73,470	0
83.9 Rural	15	1,404,730	58	1,407,640	70	5,234,665	85	8,047,035	106,820
84 Residential Total	111	1,562,140	594	2,921,485	611	28,079,610	722	32,563,235	236,940

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bassett	11	47,910	69	339,010	69	5,356,725	80	5,743,645	106,410
85.2	Bassett Suburban	4	25,240	13	355,890	13	749,365	17	1,130,495	86,885
85.3	Bassett Vacant	3	9,840	0	0	0	0	3	9,840	0
85.4	Newport	2	175	12	12,470	13	272,955	15	285,600	0
85.5	Newport Suburban	0	0	0	0	1	2,180	1	2,180	0
85.6	Newport Vacant	3	10,475	0	0	0	0	3	10,475	0
85.7	Rural	3	7,500	0	0	1	1,885	4	9,385	0
85.8	Rural Commercial	5	14,720	14	208,850	18	2,488,330	23	2,711,900	0
85.9	[none]	1	12,120	0	0	0	0	1	12,120	0
86	Commercial Total	32	127,980	108	916,220	115	8,871,440	147	9,915,640	193,295

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	69.65	0.06%	112,700	0.11%	1,618.09
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	11,025.51	9.44%	10,892,710	11.05%	987.96
91. 3G1	52,697.05	45.11%	47,427,350	48.13%	900.00
92. 3G	18,418.23	15.77%	15,724,385	15.96%	853.74
93. 4G1	21,942.18	18.78%	16,346,945	16.59%	745.00
94. 4G	12,667.80	10.84%	8,045,430	8.16%	635.11
95. Total	116,820.42	100.00%	98,549,520	100.00%	843.60
<b>CRP</b>					
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	3.00	2.54%	2,400	3.52%	800.00
100. 3C1	29.00	24.53%	21,750	31.87%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	53.00	44.84%	29,150	42.72%	550.00
103. 4C	33.20	28.09%	14,940	21.89%	450.00
104. Total	118.20	100.00%	68,240	100.00%	577.33
<b>Timber</b>					
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	13.00	6.53%	4,550	6.53%	350.00
109. 3T1	69.00	34.67%	24,150	34.67%	350.00
110. 3T	11.00	5.53%	3,850	5.53%	350.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	106.00	53.27%	37,100	53.27%	350.00
113. Total	199.00	100.00%	69,650	100.00%	350.00
<hr/>					
Grass Total	116,820.42	99.73%	98,549,520	99.86%	843.60
CRP Total	118.20	0.10%	68,240	0.07%	577.33
Timber Total	199.00	0.17%	69,650	0.07%	350.00
<hr/>					
114. Market Area Total	117,137.62	100.00%	98,687,410	100.00%	842.49

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	15.50	0.01%	31,000	0.01%	2,000.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	11,269.51	3.69%	11,116,150	5.06%	986.39
91. 3G1	54,061.03	17.69%	48,654,930	22.16%	900.00
92. 3G	8,548.60	2.80%	7,268,910	3.31%	850.30
93. 4G1	82,865.71	27.11%	61,735,030	28.11%	745.00
94. 4G	148,900.41	48.71%	90,803,270	41.35%	609.83
95. Total	305,660.76	100.00%	219,609,290	100.00%	718.47
<b>CRP</b>					
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	268.00	4.09%	214,400	5.58%	800.00
100. 3C1	1,525.06	23.28%	1,143,800	29.78%	750.00
101. 3C	49.00	0.75%	31,850	0.83%	650.00
102. 4C1	3,307.00	50.47%	1,818,850	47.36%	550.00
103. 4C	1,402.97	21.41%	631,335	16.44%	450.00
104. Total	6,552.03	100.00%	3,840,235	100.00%	586.11
<b>Timber</b>					
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	9.00	10.84%	3,150	10.84%	350.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	44.00	53.01%	15,400	53.01%	350.00
112. 4T	30.00	36.14%	10,500	36.14%	350.00
113. Total	83.00	100.00%	29,050	100.00%	350.00
<hr/>					
<b>Grass Total</b>	305,660.76	97.88%	219,609,290	98.27%	718.47
<b>CRP Total</b>	6,552.03	2.10%	3,840,235	1.72%	586.11
<b>Timber Total</b>	83.00	0.03%	29,050	0.01%	350.00
<hr/>					
<b>114. Market Area Total</b>	312,295.79	100.00%	223,478,575	100.00%	715.60

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	426.01	0.38%	467,745	0.54%	1,097.97
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	4,905.19	4.39%	4,854,705	5.60%	989.71
91. 3G1	15,000.12	13.43%	13,500,110	15.58%	900.00
92. 3G	19,469.75	17.43%	16,651,245	19.21%	855.24
93. 4G1	49,738.61	44.53%	37,055,315	42.75%	745.00
94. 4G	22,163.25	19.84%	14,141,080	16.32%	638.04
95. Total	111,702.93	100.00%	86,670,200	100.00%	775.90
<b>CRP</b>					
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	24.00	5.18%	18,000	6.76%	750.00
101. 3C	70.00	15.12%	45,500	17.08%	650.00
102. 4C1	369.00	79.70%	202,950	76.17%	550.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	463.00	100.00%	266,450	100.00%	575.49
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	5.50	0.05%	1,925	0.05%	350.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	131.50	1.12%	46,025	1.12%	350.00
109. 3T1	265.00	2.25%	92,750	2.25%	350.00
110. 3T	437.50	3.71%	153,125	3.71%	350.00
111. 4T1	503.58	4.27%	176,255	4.27%	350.00
112. 4T	10,437.01	88.60%	3,652,955	88.60%	350.00
113. Total	11,780.09	100.00%	4,123,035	100.00%	350.00
<hr/>					
Grass Total	111,702.93	90.12%	86,670,200	95.18%	775.90
CRP Total	463.00	0.37%	266,450	0.29%	575.49
Timber Total	11,780.09	9.50%	4,123,035	4.53%	350.00
<hr/>					
114. Market Area Total	123,946.02	100.00%	91,059,685	100.00%	734.67



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

75 Rock

	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	28,909,575	30,672,825	1,763,250	6.10%	236,940	5.28%
02. Recreational	1,890,410	1,890,410	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	17,498,660	17,507,640	8,980	0.05%	709,515	-4.00%
<b>04. Total Residential (sum lines 1-3)</b>	<b>48,298,645</b>	<b>50,070,875</b>	<b>1,772,230</b>	<b>3.67%</b>	<b>946,455</b>	<b>1.71%</b>
05. Commercial	9,129,340	9,915,640	786,300	8.61%	193,295	6.50%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>9,129,340</b>	<b>9,915,640</b>	<b>786,300</b>	<b>8.61%</b>	<b>193,295</b>	<b>6.50%</b>
08. Ag-Farmsite Land, Outbuildings	17,107,750	17,155,875	48,125	0.28%	0	0.28%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>17,107,750</b>	<b>17,155,875</b>	<b>48,125</b>	<b>0.28%</b>	<b>0</b>	<b>0.28%</b>
12. Irrigated	162,549,195	162,564,945	15,750	0.01%		
13. Dryland	3,692,445	3,692,445	0	0.00%		
14. Grassland	413,279,020	413,225,670	-53,350	-0.01%		
15. Wasteland	1,270,985	1,270,585	-400	-0.03%		
16. Other Agland	2,796,515	2,813,915	17,400	0.62%		
<b>17. Total Agricultural Land</b>	<b>583,588,160</b>	<b>583,567,560</b>	<b>-20,600</b>	<b>0.00%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>658,123,895</b>	<b>660,709,950</b>	<b>2,586,055</b>	<b>0.39%</b>	<b>1,139,750</b>	<b>0.22%</b>

## 2019 Assessment Survey for Rock County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	none
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	One
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$91,940
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$17,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$6,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,200 for dues and \$2,200 for travel expenses
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$4,400 for postage, telephone, printing, office equipment repairs, dues, subscriptions, travel and miscellaneous.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$6,279

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters
2.	<b>CAMA software:</b>
	Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Yes, but there not being kept up to date.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	Yes, through gWorks
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes – <a href="https://rock.gworks.com">https://rock.gworks.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks full support
8.	<b>Personal Property software:</b>
	Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bassett and Newport
4.	<b>When was zoning implemented?</b>
	1998

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	Tax Valuation LLC
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	None

## E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, however the assessor has the final say.

## 2019 Residential Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	County Assessor and Deputy												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<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>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</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	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	2	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.	3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.	Ag	Agricultural homes and outbuildings
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Ag	Agricultural homes and outbuildings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.												
<b>4.</b>	<b>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?</b>												
	Depreciation studies are based on local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	A vacant land sales analysis was performed on five years' worth of sales.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Rural residential site values are developed based on sales and through local market information.												
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												

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	2016	2016	2016	2015-2016
2	2016	2016	2016	2015-2016
3	2016	2016	2016	2015-2016
4	2017	2016	2017	2015-2017
Ag	2017	2016	2017	2015-2017

## 2019 Commercial Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	County Assessor and Deputy													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.													
<b>4.</b>	<b>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?</b>													
	The depreciation study is developed based on local market information.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	No													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	A vacant land sales analysis was performed.													
<b>7.</b>	<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;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2018	2018
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2018	2018	2018	2018										

## 2019 Agricultural Assessment Survey for Rock County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	County Assessor and Deputy												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.</td> <td style="text-align: center;">2016-2017</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils.</td> <td style="text-align: center;">2016-2017</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</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	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2016-2017	2	Mostly rolling sand hills with valentine soils.	2016-2017	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2016-2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.	2016-2017											
2	Mostly rolling sand hills with valentine soils.	2016-2017											
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2016-2017											
	Rock County still has the three market area boundaries defined, however dry and grass values will be valued the same countywide. There will be two irrigated values, one for Area 3 and another one for Area 1 and 2 which for measurement purposes will be combined within the state sales file as Market Area 2.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.												
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>												
	Yes												
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>												
	The newly elected assessor does not know of any separate market analysis done where intensive use is identified. The county does have feedlots which are valued at \$8,000/acre. Back grounding is any acres that are not in the feedlot value such as dry or grass land and is valued at \$2,000/acre. There are usually planted to some type of cover crop and the cows are let on it. The back grounding is determined through the aerial photos.												
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>												
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.												
	<b><i>If your county has special value applications, please answer the following</i></b>												



<b>8a.</b>	<b>How many special valuation applications are on file?</b>
	None
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

ROCK COUNTY PLAN OF ASSESSMENT

THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND THE TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE ASSESSOR PLANS TO EXAMINE DURING THE YEARS CONTAINED IN THE PLAN OF ASSESSMENT. THE PLAN SHALL DESCRIBE ALL THE ASSESSMENT ACTIONS NECESSARY TO ACHIEVE THE LEVEL OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

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Real Property in Rock County for tax year 2018 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation for Real Property in 2018 of \$659,616,405. The Parcel count for Real Property in 2018 is 3064. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2017 for the 2018 year were 16.

2018 Sales Statistics Ratio as determined by the Tax Equalization Commission.

No changes in Residential value -	Assessment Ratio - 97%
No changes in Commercial value -	Assessment Ratio – 100%
No changes in Agricultural land value -	Assessment Ratio – 69%

ASSESSMENT

Residential photos were taken in 2015 for Bassett and Newport in 2016.

All of Rock property was revalued for 2018. This was accomplished by updating our depreciation tables completely and updating our replacement costing tables using Marshall & Swift- June of 2016 values . New oblique photos flown by GIS workshop on 2017 were used to assist in the revalue.

No changes to base values for any land acres for 2018 excluding changes of use or errors. Commercial Property in Bassett and Newport were re-valued for 2014. Sales are very few in the county therefore; no changes have been indicated for 2018. As recommended by the Department of Revenue, Property Assessment Division, for 2019 all Commercial Property

will be Re-Appraised. Our records show a reappraisal of commercial property was done by an Appraisal company in 1991. All re-values after that time have been done by the Assessor in our office.

FSA flew new aerial photos in 2016, GIS made them available to the assessors in late February 2017. Using the FSA photos and the 2011 and 2017 Oblique's I continually review the entire county for any changes in property use. The expectation is they will fly again in 2018.

Ag Land sales reflected no change of value comparable to the rest of Nebraska. Sales ratios studies reviewed as follows:

The new 2018 Land Assessment ratios calculated to -

Area 1 - IRR - no change

Area 2 - IRR - no change

Area 3 - IRR - no change

All areas dryland - no change

All areas of grass - no change

We will continue our pickup work (Appraisal Maintenance) over the summer. We will continually check for any changes revealed from the Oblique photos that may have been missed from prior years. Our office will try to contact owners by phone and/or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

Our Assessment software program, Terra Scan Inc, was sold effective Jan 1, 2012 to Thomson Reuters. Thomson Reuters invited 40 counties to learn about upgrading to a new program -T2. The event is planned in Lincoln and North Platte on September 11 and 13, 2018. We have no Information on the cost.

We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as the simple proof we have been at each parcel.

Every parcel in the county will need to be looked at on a rotation or schedule over a six year period. The schedule is -

2016 - Review the southeast corner. -done

2017 - Review the southwest. done

2018 - Review the center portion- and revalue costing tables for all property

2018/ for 2019 for Commercial property ( appraisals to be done by TVI)  
2019 – Review the northeast.  
2020 – Review all northwest.  
2021 – Review all residential property

2018  
Review Rural and Residential - done  
Revalue Ag Land as per sales studies - done  
Review all Commercial Property, revalue for 2019  
Review center of the county  
Review all City Permits  
Review County Zoning Permits

2019  
Revalue Ag Land as per sales studies  
Review northeast portion of the county  
Review all City Permits  
Review County Zoning Permits  
Revalue Commercial Property

2020  
Revalue Ag Land as per sales studies  
Review all northwest  
Review all City Permits  
Review County Zoning Permits

2021  
Revalue Urban Residential Property  
Review southeast portion of Rock County  
Revalue Ag Land as per sales studies  
Revalue Residential Costing Tables using new cost tables  
Review and updated all depreciation tables  
Review southwest portion of the county  
Review all City Permits,  
Review County Zoning Permits

Our Appraisal budget is 600.00. (Commissioners' approved a 17,000 bid for Commercial Property Appraisal on 7/16/2018)

Cost sharing again with Brown County for oblique's in a 2016-17 year cycle gave us an opportunity to stay current with omitted property as well as any changes of use done to existing property. The plan is to have the Oblique's done every 6 years. That plan allows us to always be current on our aerial photos and Oblique's.

The plan has been made to update cost tables for Improvements every four or five years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current.

Monica J Turpin  
Rock County Assessor

June 15, 2018  
(July 16, 2018)