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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ROCK COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: TJ Ellermeier, Rock County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

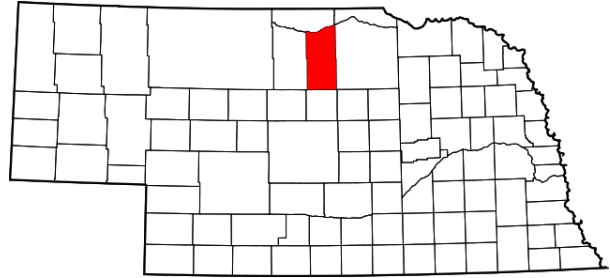
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

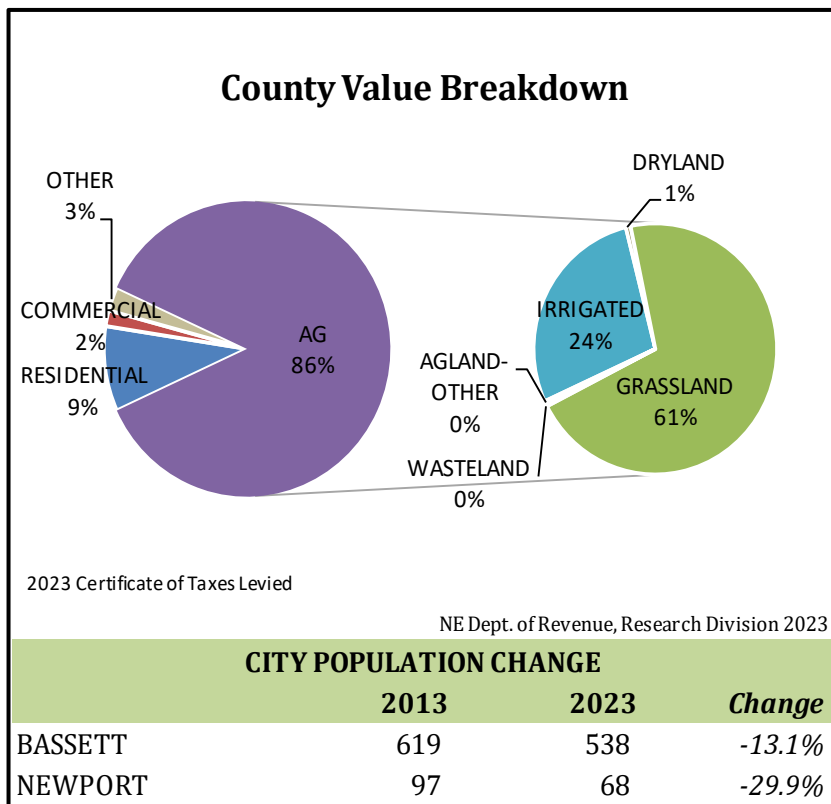
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,008 square miles, Rock County has 1,245 residents, per the Census Bureau Quick Facts for 2024, reflecting a 2% population decrease from the 2023 US Census. Reports indicate that 77% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$69,534 (2023 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 are 47 employer establishments with total employment of 313, for a 1% decrease in employment since the previous year 2019.



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).

2024 Residential Correlation for Rock County

Assessment Actions

For 2024, the Rock County Assessor applied Marshall-Swift costing to Valuation Groups 1 and 2, adjusting the depreciation tables based on sales analysis.

The pick-up work was completed and placed on the tax roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The sales verification and qualification processes are reviewed. The usability rate is above the statewide average; however, further review is done by reviewing all sales which determined all arm's-length transactions are used for measurement purposes.

Lot studies are done within the six-year inspection and review cycle through a vacant lot sales analysis. Land to building ratios are run when setting lot values. The dates of the lot studies are 2017 to 2022.

The four valuation groups are based on geographic locations that each have their own unique characteristics. Valuation Group 1 is Bassett which is the main hub with all amenities. Valuation Group 2 is a newer subdivision on the south side of Bassett with newer larger homes with basements. Valuation Group 3 is Newport located 11 miles east of Bassett with very little activity. The rural residential is Valuation Group 4.

Appraisal tables are reviewed with the costing and deprecation dated 2023 for Valuation Groups 1 and 2. Valuation Groups 3 and 4 are dated 2019 and 2017 accordingly.

The six-year inspection and review cycle is current. The county assessor's review process includes physical inspection with new pictures of all improvements.

A written valuation methodology was submitted from the Rock County Assessor.

Description of Analysis

The residential sales are stratified into four valuation groups that are based on assessor location in the county.

Valuation Group	Description
1	Bassett

2024 Residential Correlation for Rock County

2	A newer subdivision located in Bassett outside the city limits.
3	Newport
4	Rural

The statistical sample consists of 55 qualified sales with all valuation groups represented. Overall, only the median measure of central tendency is within the acceptable range. Both the COD and PRD are above the standard range. The sales price substratum shows outliers at several price levels but does generally display a regressive pattern. The assessor applied new costing and depreciation to improve equalization. While the adjustments were warranted, further adjustments to the depreciation tables for the next assessment year are needed.

The majority of sales are in Valuation Group 1. Even though Valuation Groups 2, 3 and 4 have insufficient number of sales to measure, these valuation groups are subject to the same appraisal techniques as Valuation Group 1 and are at an acceptable level of value.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the abstract and sold parcels reflect the stated assessment actions.

Equalization and Quality of Assessment

Reviewing the residential statistics as well as the assessment practices in the county indicate that assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	48	98.93	103.89	87.45	25.32	118.80
2	2	69.81	69.81	66.23	14.27	105.41
3	4	98.80	98.18	100.54	18.30	97.65
4	1	92.84	92.84	92.84	00.00	100.00
<u> </u> ALL <u> </u>	55	94.26	102.03	86.12	25.67	118.47

Level of Value

Based on analysis of all available information, the level of value for the residential property in Rock County is 94%.

2024 Commercial Correlation for Rock County

Assessment Actions

The commercial class was reviewed with updated pictures, updated Marshall-Swift costing as well as adjustments to the depreciation table for 2024. All pick-up work was completed and placed on the tax roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification is reviewed. The usability rate is above the statewide average. The county assessor utilizes sales questionnaires, further review of all sales qualifications supports that all arm's-length sales are used for measurement purposes.

Rock County utilizes one valuation group for the commercial class which is sufficient based on the number of commercial parcels within the county.

The county assessor complies with the six-year inspection and review cycle with the last physical inspection done in 2023. The appraisal tables are dated 2023.

Description of Analysis

The statistical profile for the commercial class consists of 10 sales. All three measures of central tendency are within the acceptable range. Both the COD and PRD are within the standard ranges. However, while the statistics support appraisal uniformity after this year's revaluation, the sample size cannot be relied upon for a precise indicator of the level of value.

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle. Historically, when comparing Rock County to the surrounding counties, it appears the values have increased over the past decade at a similar rate.

The statistical sample and the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied (CTL) indicated the population changed in a similar manner to the sales.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

2024 Commercial Correlation for Rock County

Level of Value

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

2024 Agricultural Correlation for Rock County

Assessment Actions

A market analysis of the sold minimally improved agricultural sales was performed with adjustments made accordingly. Irrigated and Grassland increased roughly 2% for 2024. The pick-up work was completed.

Pick-up work was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification processes are reviewed. The usability rate is above the statewide average. The county assessor utilizes sales questionnaires that are mailed out. When reviewing both the qualified and non-qualified sales rosters it supports that all available sales are used for measurement purposes.

The county assessor has established two market areas. Market area 2 is mostly rolling hills, wet hay meadow and pasture. Market 3 is most of the irrigated land in the county. These are studied each year for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property record cards as well as information from the public. This was last updated in 2022/2023.

The six-year inspection and review cycle are up to date. The county assessor physically reviews and inspects all improved properties. This was last done in 2020 and 2021. The appraisal tables are dated 2019 for costing and depreciation. Rock County does have acres enrolled in both the Conservation Reserve Program (CRP) as well as Wetland Reserve Program (WRP). For CRP, letters are mailed out to gather as much information as possible for acres enrolled. The county does identify feedlots as intensive use and values it accordingly.

Description of Analysis

The agricultural statistics show 41 qualified sales for the three-year study period. All three measures of central tendency are within the acceptable range. The COD is slightly high, is still low enough to support the median as an indicator of the level of value. Both market areas as well as the 80% Majority Land Use (MLU) in each market area of grassland are in the acceptable range. There are not a sufficient number of irrigated land or dryland sales in Market Area 2 for measurement purposes.

When comparing Rock County's agricultural values to adjoining counties with similar markets it appears the values are relatively similar and equalized. Rock County has achieved an acceptable level of value.

2024 Agricultural Correlation for Rock County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Rock County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	14	68.30	74.53	68.53	22.52	108.76
2	3	63.38	66.03	58.87	15.07	112.16
3	11	69.16	76.84	70.34	23.79	109.24
<u>Grass</u>						
County	19	71.39	63.83	58.16	23.27	109.75
2	7	71.39	63.22	57.14	17.37	110.64
3	12	72.25	64.18	60.60	26.39	105.91
<u>ALL</u>	41	71.39	72.04	72.16	26.52	99.83

Level of Value

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

2024 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Rock County

Residential Real Property - Current

Number of Sales	55	Median	94.26
Total Sales Price	\$4,126,893	Mean	102.03
Total Adj. Sales Price	\$4,126,893	Wgt. Mean	86.12
Total Assessed Value	\$3,554,155	Average Assessed Value of the Base	\$59,601
Avg. Adj. Sales Price	\$75,034	Avg. Assessed Value	\$64,621

Confidence Interval - Current

95% Median C.I	87.53 to 104.38
95% Wgt. Mean C.I	79.24 to 93.01
95% Mean C.I	92.11 to 111.95
% of Value of the Class of all Real Property Value in the County	6.76
% of Records Sold in the Study Period	7.02
% of Value Sold in the Study Period	7.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	61	98	97.74
2022	47	99	99.12
2021	51	99	99.12
2020	51	92	91.77

2024 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	10	Median	98.86
Total Sales Price	\$662,500	Mean	95.85
Total Adj. Sales Price	\$662,500	Wgt. Mean	92.79
Total Assessed Value	\$614,745	Average Assessed Value of the Base	\$75,097
Avg. Adj. Sales Price	\$66,250	Avg. Assessed Value	\$61,475

Confidence Interval - Current

95% Median C.I	72.06 to 125.22
95% Wgt. Mean C.I	77.78 to 107.80
95% Mean C.I	79.39 to 112.31
% of Value of the Class of all Real Property Value in the County	1.57
% of Records Sold in the Study Period	6.94
% of Value Sold in the Study Period	5.68

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	10	100	96.88
2022	12	100	95.32
2021	17	100	97.14
2020	15	100	107.62

**75 Rock
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 55
 Total Sales Price : 4,126,893
 Total Adj. Sales Price : 4,126,893
 Total Assessed Value : 3,554,155
 Avg. Adj. Sales Price : 75,034
 Avg. Assessed Value : 64,621

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 102
 COD : 25.67
 PRD : 118.47

COV : 36.78
 STD : 37.53
 Avg. Abs. Dev : 24.20
 MAX Sales Ratio : 280.92
 MIN Sales Ratio : 55.21

95% Median C.I. : 87.53 to 104.38
 95% Wgt. Mean C.I. : 79.24 to 93.01
 95% Mean C.I. : 92.11 to 111.95

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	5	110.69	121.26	98.75	36.64	122.79	64.45	207.60	N/A	59,500	58,758
01-JAN-22 To 31-MAR-22	12	103.82	106.83	97.06	20.98	110.07	61.89	164.89	86.31 to 130.32	51,438	49,925
01-APR-22 To 30-JUN-22	7	92.92	94.22	91.44	08.16	103.04	79.76	111.20	79.76 to 111.20	99,857	91,313
01-JUL-22 To 30-SEP-22	10	98.93	114.09	90.59	33.12	125.94	60.36	280.92	78.12 to 133.00	95,584	86,587
01-OCT-22 To 31-DEC-22	3	92.00	82.92	82.61	16.78	100.38	55.21	101.54	N/A	54,000	44,612
01-JAN-23 To 31-MAR-23	3	73.79	81.39	69.27	16.82	117.50	66.58	103.80	N/A	71,000	49,185
01-APR-23 To 30-JUN-23	8	79.46	80.58	70.60	19.05	114.14	59.85	104.05	59.85 to 104.05	125,163	88,363
01-JUL-23 To 30-SEP-23	7	119.31	112.23	92.77	14.73	120.98	67.95	144.44	67.95 to 144.44	25,857	23,986
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	34	98.93	108.49	93.32	26.07	116.26	60.36	280.92	90.05 to 110.69	75,576	70,528
01-OCT-22 To 30-SEP-23	21	87.65	91.58	74.24	23.75	123.36	55.21	144.44	68.15 to 104.05	74,157	55,057
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	32	95.72	104.10	91.94	23.24	113.23	55.21	280.92	90.05 to 106.26	76,065	69,938
<u>ALL</u>	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	48	98.93	103.89	87.45	25.32	118.80	55.21	280.92	87.65 to 104.38	71,383	62,422
2	2	69.81	69.81	66.23	14.27	105.41	59.85	79.76	N/A	187,500	124,173
3	4	98.80	98.18	100.54	18.30	97.65	73.79	121.31	N/A	23,875	24,005
4	1	92.84	92.84	92.84	00.00	100.00	92.84	92.84	N/A	230,000	213,535
<u>ALL</u>	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621
06											
07											
<u>ALL</u>	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621

**75 Rock
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 55
 Total Sales Price : 4,126,893
 Total Adj. Sales Price : 4,126,893
 Total Assessed Value : 3,554,155
 Avg. Adj. Sales Price : 75,034
 Avg. Assessed Value : 64,621

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 102
 COD : 25.67
 PRD : 118.47

COV : 36.78
 STD : 37.53
 Avg. Abs. Dev : 24.20
 MAX Sales Ratio : 280.92
 MIN Sales Ratio : 55.21

95% Median C.I. : 87.53 to 104.38
 95% Wgt. Mean C.I. : 79.24 to 93.01
 95% Mean C.I. : 92.11 to 111.95

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	9	128.90	147.45	149.13	28.77	98.87	86.40	280.92	103.80 to 207.60	9,227	13,760
Less Than 30,000	16	122.98	134.51	125.52	24.94	107.16	73.79	280.92	104.38 to 144.44	14,800	18,576
Ranges Excl. Low \$											
Greater Than 4,999	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621
Greater Than 14,999	46	92.02	93.15	84.83	19.53	109.81	55.21	164.89	81.96 to 101.54	87,910	74,572
Greater Than 29,999	39	90.05	88.71	83.72	17.27	105.96	55.21	141.59	79.76 to 97.18	99,746	83,511
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	9	128.90	147.45	149.13	28.77	98.87	86.40	280.92	103.80 to 207.60	9,227	13,760
15,000 TO 29,999	7	119.31	117.87	112.77	16.84	104.52	73.79	164.89	73.79 to 164.89	21,964	24,769
30,000 TO 59,999	10	96.69	99.53	97.64	14.30	101.94	77.13	141.59	84.21 to 111.20	40,200	39,250
60,000 TO 99,999	15	86.31	86.87	86.46	21.23	100.47	55.21	130.32	67.95 to 103.65	77,140	66,693
100,000 TO 149,999	8	91.05	87.28	86.56	11.20	100.83	60.36	110.69	60.36 to 110.69	121,675	105,317
150,000 TO 249,999	4	86.88	85.25	85.82	13.25	99.34	66.58	100.68	N/A	193,250	165,846
250,000 TO 499,999	2	61.10	61.10	61.26	02.05	99.74	59.85	62.35	N/A	292,300	179,060
500,000 TO 999,999											
1,000,000 +											
ALL	55	94.26	102.03	86.12	25.67	118.47	55.21	280.92	87.53 to 104.38	75,034	64,621

75 Rock
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10
Total Sales Price : 662,500
Total Adj. Sales Price : 662,500
Total Assessed Value : 614,745
Avg. Adj. Sales Price : 66,250
Avg. Assessed Value : 61,475

MEDIAN : 99
WGT. MEAN : 93
MEAN : 96
COD : 17.40
PRD : 103.30

COV : 24.01
STD : 23.01
Avg. Abs. Dev : 17.20
MAX Sales Ratio : 127.87
MIN Sales Ratio : 53.00

95% Median C.I. : 72.06 to 125.22
95% Wgt. Mean C.I. : 77.78 to 107.80
95% Mean C.I. : 79.39 to 112.31

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	1	97.94	97.94	97.94	00.00	100.00	97.94	97.94	N/A	35,000	34,280	
01-JAN-21 To 31-MAR-21	1	53.00	53.00	53.00	00.00	100.00	53.00	53.00	N/A	15,000	7,950	
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	1	72.06	72.06	72.06	00.00	100.00	72.06	72.06	N/A	150,000	108,095	
01-JAN-22 To 31-MAR-22	1	125.22	125.22	125.22	00.00	100.00	125.22	125.22	N/A	55,000	68,870	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	3	106.43	113.42	109.93	06.87	103.17	105.95	127.87	N/A	58,333	64,123	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	2	93.59	93.59	89.88	06.61	104.13	87.40	99.78	N/A	75,000	67,408	
01-APR-23 To 30-JUN-23	1	82.87	82.87	82.87	00.00	100.00	82.87	82.87	N/A	82,500	68,365	
01-JUL-23 To 30-SEP-23												
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	2	75.47	75.47	84.46	29.77	89.36	53.00	97.94	N/A	25,000	21,115	
01-OCT-21 To 30-SEP-22	5	106.43	107.51	97.19	14.11	110.62	72.06	127.87	N/A	76,000	73,867	
01-OCT-22 To 30-SEP-23	3	87.40	90.02	87.39	06.45	103.01	82.87	99.78	N/A	77,500	67,727	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	2	62.53	62.53	70.33	15.24	88.91	53.00	72.06	N/A	82,500	58,023	
01-JAN-22 To 31-DEC-22	4	115.83	116.37	113.58	08.79	102.46	105.95	127.87	N/A	57,500	65,310	
<u>ALL</u>	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475	
<u>ALL</u>	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	4	96.68	100.36	96.43	15.75	104.08	82.87	125.22	N/A	80,625	77,746	
03	6	98.86	92.85	89.34	18.72	103.93	53.00	127.87	53.00 to 127.87	56,667	50,627	
04												
<u>ALL</u>	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475	

75 Rock
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 10
Total Sales Price : 662,500
Total Adj. Sales Price : 662,500
Total Assessed Value : 614,745
Avg. Adj. Sales Price : 66,250
Avg. Assessed Value : 61,475

MEDIAN : 99
WGT. MEAN : 93
MEAN : 96
COD : 17.40
PRD : 103.30

COV : 24.01
STD : 23.01
Avg. Abs. Dev : 17.20
MAX Sales Ratio : 127.87
MIN Sales Ratio : 53.00

95% Median C.I. : 72.06 to 125.22
95% Wgt. Mean C.I. : 77.78 to 107.80
95% Mean C.I. : 79.39 to 112.31

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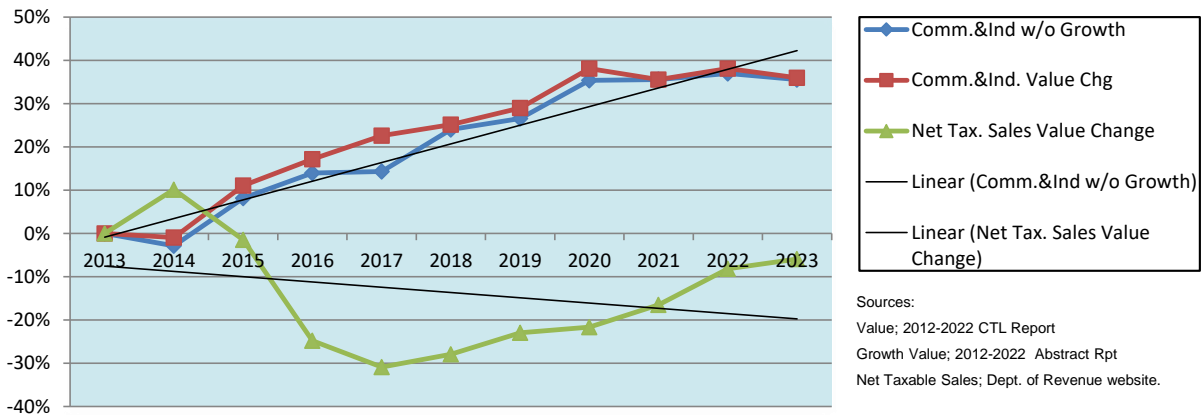
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	53.00	53.00	53.00	00.00	100.00	53.00	53.00	N/A	15,000	7,950
Ranges Excl. Low \$											
Greater Than 4,999	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475
Greater Than 14,999	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475
Greater Than 29,999	9	99.78	100.61	93.71	13.94	107.36	72.06	127.87	82.87 to 125.22	71,944	67,422
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	53.00	53.00	53.00	00.00	100.00	53.00	53.00	N/A	15,000	7,950
30,000 TO 59,999	4	112.50	112.70	114.30	12.30	98.60	97.94	127.87	N/A	37,500	42,861
60,000 TO 99,999	3	105.95	98.42	97.75	07.41	100.69	82.87	106.43	N/A	75,833	74,125
100,000 TO 149,999	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	120,000	104,880
150,000 TO 249,999	1	72.06	72.06	72.06	00.00	100.00	72.06	72.06	N/A	150,000	108,095
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	127.87	127.87	127.87	00.00	100.00	127.87	127.87	N/A	30,000	38,360
344	1	99.78	99.78	99.78	00.00	100.00	99.78	99.78	N/A	30,000	29,935
352	4	96.68	100.36	96.43	15.75	104.08	82.87	125.22	N/A	80,625	77,746
353	1	53.00	53.00	53.00	00.00	100.00	53.00	53.00	N/A	15,000	7,950
447	1	72.06	72.06	72.06	00.00	100.00	72.06	72.06	N/A	150,000	108,095
471	1	97.94	97.94	97.94	00.00	100.00	97.94	97.94	N/A	35,000	34,280
531	1	106.43	106.43	106.43	00.00	100.00	106.43	106.43	N/A	80,000	85,140
ALL	10	98.86	95.85	92.79	17.40	103.30	53.00	127.87	72.06 to 125.22	66,250	61,475

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480		\$ 9,975,206	
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
2016	\$ 8,673,580	\$ 584,520	6.74%	\$ 8,089,060	-2.40%	\$ 6,893,847	-8.10%
2017	\$ 8,854,520	\$ 77,015	0.87%	\$ 8,777,505	1.20%	\$ 7,186,548	4.25%
2018	\$ 9,129,340	\$ 171,910	1.88%	\$ 8,957,430	1.16%	\$ 7,687,296	6.97%
2019	\$ 9,771,465	\$ 193,295	1.98%	\$ 9,578,170	4.92%	\$ 7,815,048	1.66%
2020	\$ 9,592,025	\$ 490	0.01%	\$ 9,591,535	-1.84%	\$ 8,326,605	6.55%
2021	\$ 9,772,695	\$ 80,000	0.82%	\$ 9,692,695	1.05%	\$ 9,158,049	9.99%
2022	\$ 9,623,150	\$ 32,875	0.34%	\$ 9,590,275	-1.87%	\$ 9,382,037	2.45%
2023	\$ 11,994,890	\$ 1,960,495	16.34%	\$ 10,034,395	4.27%	\$ 10,931,957	16.52%
Ann %chg	5.52%			Average	1.40%	-0.05%	1.47%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-2.87%	-0.95%	10.15%
2014	8.16%	11.09%	-1.46%
2015	13.95%	17.13%	-24.80%
2016	14.32%	22.58%	-30.89%
2017	24.05%	25.13%	-27.96%
2018	26.59%	29.02%	-22.94%
2019	35.36%	38.09%	-21.66%
2020	35.55%	35.56%	-16.53%
2021	36.98%	38.11%	-8.19%
2022	35.53%	36.00%	-5.95%
2023	41.81%	69.52%	9.59%

County Number	75
County Name	Rock

75 Rock
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 41
Total Sales Price : 47,761,792
Total Adj. Sales Price : 47,761,792
Total Assessed Value : 34,466,350
Avg. Adj. Sales Price : 1,164,922
Avg. Assessed Value : 840,643

MEDIAN : 71
WGT. MEAN : 72
MEAN : 72
COD : 26.52
PRD : 99.83

COV : 36.80
STD : 26.51
Avg. Abs. Dev : 18.93
MAX Sales Ratio : 142.07
MIN Sales Ratio : 16.40

95% Median C.I. : 61.29 to 75.97
95% Wgt. Mean C.I. : 58.79 to 85.54
95% Mean C.I. : 63.93 to 80.15

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	4	102.74	105.43	109.07	23.90	96.66	74.16	142.07	N/A	344,694	375,968
01-JAN-21 To 31-MAR-21	4	70.87	72.71	71.85	05.39	101.20	67.44	81.68	N/A	481,875	346,214
01-APR-21 To 30-JUN-21	1	63.38	63.38	63.38	00.00	100.00	63.38	63.38	N/A	400,000	253,515
01-JUL-21 To 30-SEP-21	5	62.29	61.07	72.46	28.22	84.28	37.65	93.20	N/A	405,926	294,142
01-OCT-21 To 31-DEC-21	3	75.97	82.05	107.07	43.52	76.63	35.50	134.67	N/A	716,000	766,608
01-JAN-22 To 31-MAR-22	4	90.97	89.85	102.53	25.47	87.63	61.29	116.15	N/A	1,862,500	1,909,544
01-APR-22 To 30-JUN-22	3	47.45	62.40	68.77	53.17	90.74	32.03	107.73	N/A	1,172,667	806,455
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	8	67.63	70.08	63.90	13.84	109.67	59.36	87.00	59.36 to 87.00	824,250	526,704
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	7	69.16	64.48	60.24	14.46	107.04	51.14	80.72	51.14 to 80.72	3,125,049	1,882,676
01-JUL-23 To 30-SEP-23	2	33.76	33.76	23.53	51.42	143.48	16.40	51.11	N/A	220,271	51,838
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	14	71.84	77.24	80.42	25.50	96.05	37.65	142.07	62.29 to 93.20	409,708	329,496
01-OCT-21 To 30-SEP-22	10	74.02	79.27	94.22	40.00	84.13	32.03	134.67	35.50 to 116.15	1,311,600	1,235,737
01-OCT-22 To 30-SEP-23	17	62.06	63.50	60.52	19.77	104.92	16.40	87.00	51.92 to 77.13	1,700,582	1,029,179
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	13	70.34	69.67	83.15	24.38	83.79	35.50	134.67	39.94 to 81.68	500,395	416,070
01-JAN-22 To 31-DEC-22	15	72.07	73.82	81.26	24.78	90.84	32.03	116.15	60.27 to 87.00	1,170,800	951,411
<u>ALL</u>	41	71.39	72.04	72.16	26.52	99.83	16.40	142.07	61.29 to 75.97	1,164,922	840,643

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	14	72.18	76.52	76.66	26.43	99.82	39.94	134.67	51.14 to 107.73	1,782,230	1,366,305
3	27	69.16	69.71	67.24	26.95	103.67	16.40	142.07	60.27 to 77.13	844,836	568,077
<u>ALL</u>	41	71.39	72.04	72.16	26.52	99.83	16.40	142.07	61.29 to 75.97	1,164,922	840,643

75 Rock
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

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 MEAN : 72
 COD : 26.52
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COV : 36.80
 STD : 26.51
 Avg. Abs. Dev : 18.93
 MAX Sales Ratio : 142.07
 MIN Sales Ratio : 16.40

95% Median C.I. : 61.29 to 75.97
 95% Wgt. Mean C.I. : 58.79 to 85.54
 95% Mean C.I. : 63.93 to 80.15

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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
____ Grass ____											
County	18	70.87	62.89	56.26	24.02	111.78	16.40	93.20	51.11 to 77.13	973,652	547,736
2	6	61.27	60.31	54.22	21.07	111.23	39.94	75.97	39.94 to 75.97	1,990,195	1,079,146
3	12	72.25	64.18	60.60	26.39	105.91	16.40	93.20	37.65 to 87.00	465,381	282,032
____ ALL ____	41	71.39	72.04	72.16	26.52	99.83	16.40	142.07	61.29 to 75.97	1,164,922	840,643

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Irrigated ____											
County	14	68.30	74.53	68.53	22.52	108.76	47.45	142.07	59.36 to 81.68	1,169,131	801,216
2	3	63.38	66.03	58.87	15.07	112.16	53.02	81.68	N/A	860,833	506,772
3	11	69.16	76.84	70.34	23.79	109.24	47.45	142.07	59.36 to 117.87	1,253,212	881,519
____ Grass ____											
County	19	71.39	63.83	58.16	23.27	109.75	16.40	93.20	51.11 to 80.43	1,000,173	581,682
2	7	71.39	63.22	57.14	17.37	110.64	39.94	80.72	39.94 to 80.72	1,916,960	1,095,368
3	12	72.25	64.18	60.60	26.39	105.91	16.40	93.20	37.65 to 87.00	465,381	282,032
____ ALL ____	41	71.39	72.04	72.16	26.52	99.83	16.40	142.07	61.29 to 75.97	1,164,922	840,643

Rock County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	3,700	3,675	3,675	3,675	3,580	3,600	3,399	2,942	3,544
Brown	1	3,600	3,400	3,400	3,400	2,355	3,140	3,140	3,030	3,311
Keya Paha	1	3,095	3,090	3,090	3,090	3,065	3,065	3,010	3,010	3,073
Boyd	1	3,875	3,675	3,675	3,675	3,425	3,425	3,250	3,250	3,556
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	2,647
Rock	2	2,700	2,600	2,600	2,600	2,500	2,400	2,350	2,200	2,370
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	2,647
Holt	4	n/a	n/a	n/a	2,800	n/a	2,700	2,500	2,500	2,666
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	2,959
Brown	1	3,600	3,400	3,400	3,400	2,355	3,140	3,140	3,030	3,311
Garfield	1	3,995	3,995	3,995	3,395	3,395	3,020	3,020	2,560	3,471

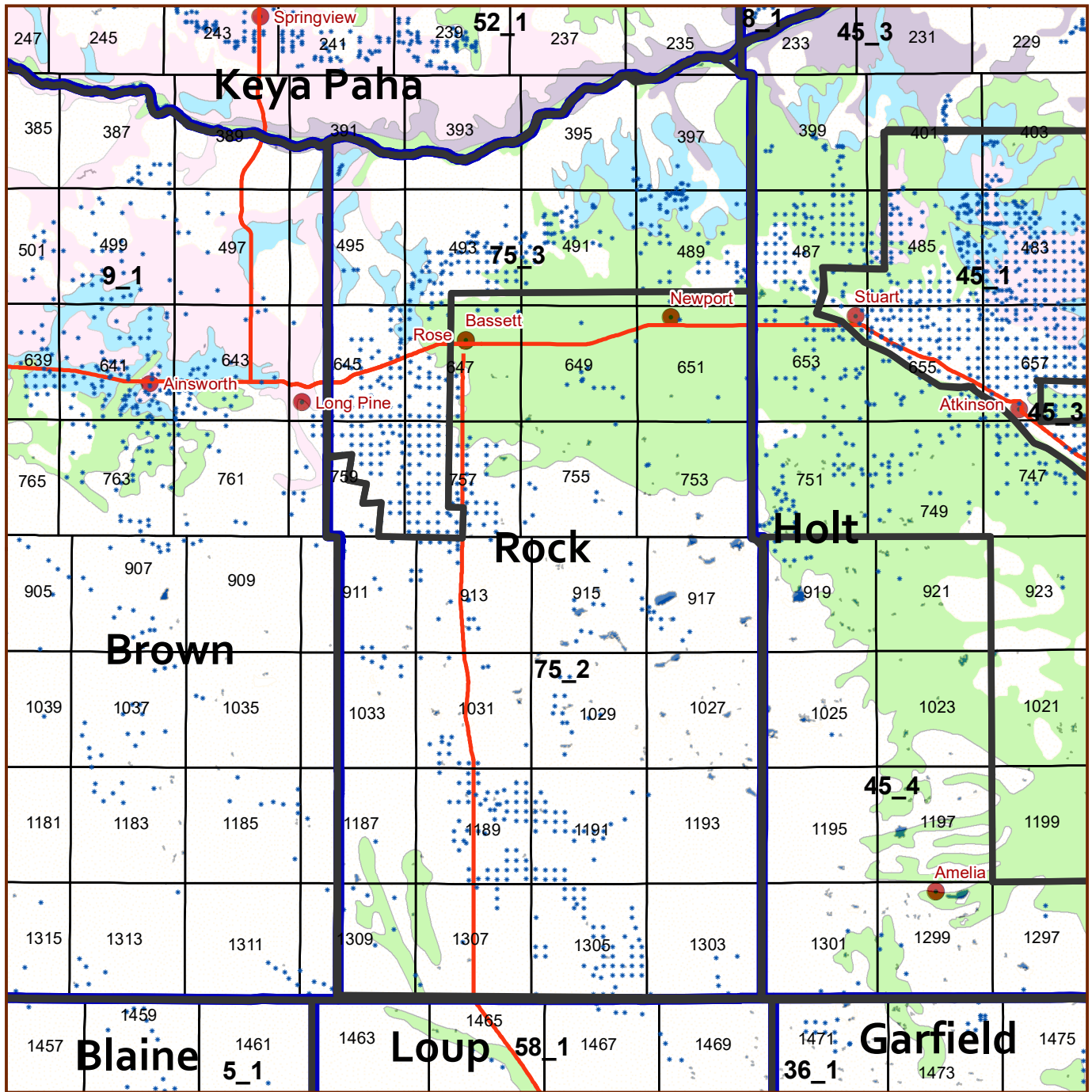
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	951
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,003
Keya Paha	1	1,150	1,150	1,145	1,145	1,135	1,135	1,130	1,130	1,142
Boyd	1	2,350	2,350	2,200	2,200	2,100	2,100	1,975	1,975	2,220
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	2,455
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	889
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	2,455
Holt	4	n/a	n/a	n/a	2,600	2,350	2,350	2,100	2,100	2,340
Loup	1	n/a	872	872	872	814	735	735	735	807
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,003
Garfield	1	n/a	1,665	1,665	1,460	1,460	1,220	1,210	1,128	1,407

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	890	935	830	851	704	685	665	458	768
Brown	1	905	905	770	770	715	715	685	685	740
Keya Paha	1	930	930	930	930	925	925	920	907	925
Boyd	1	1,625	1,625	1,550	1,550	1,500	1,500	1,450	1,450	1,519
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	1,401
Rock	2	2,099	1,875	1,875	n/a	1,875	1,875	n/a	1,680	2,056
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	1,401
Holt	4	680	737	511	500	500	501	n/a	501	573
Loup	1	693	n/a	693	693	693	693	693	693	693
Brown	1	905	905	770	770	715	715	685	685	740
Garfield	1	975	n/a	927	975	850	850	964	851	884

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	775	350	100
Brown	1	738	672	75
Keya Paha	1		n/a	79
Boyd	1		n/a	658
Holt	3	1,531	500	250
Rock	2	763	350	100
Holt	3	1,531	500	250
Holt	4	1,237	500	250
Loup	1	802	n/a	100
Brown	1	738	672	75
Garfield	1	998	n/a	191

Source: 2024 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.



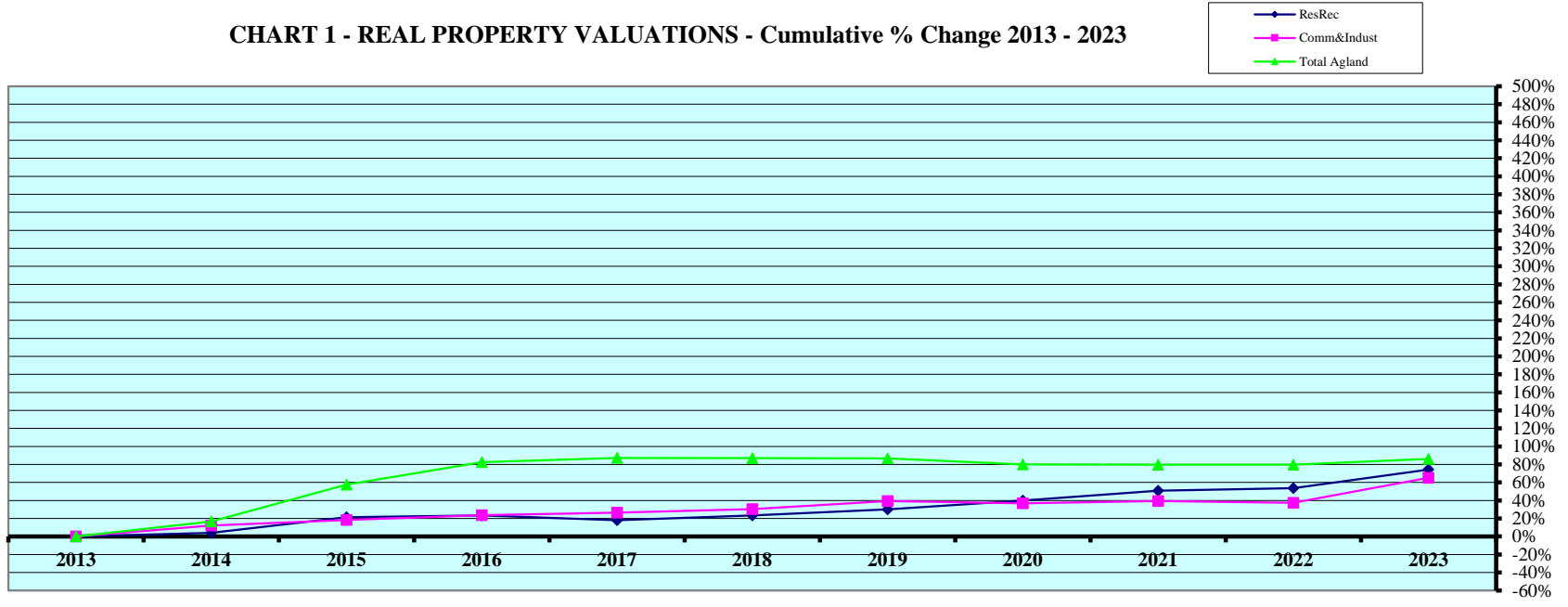
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	24,985,565	-	-	-	7,008,410	-	-	-	311,817,860	-	-	-
2014	25,981,605	996,040	3.99%	3.99%	7,860,610	852,200	12.16%	12.16%	363,766,520	51,948,660	16.66%	16.66%
2015	30,332,075	4,350,470	16.74%	21.40%	8,288,380	427,770	5.44%	18.26%	491,005,625	127,239,105	34.98%	57.47%
2016	30,795,680	463,605	1.53%	23.25%	8,673,580	385,200	4.65%	23.76%	568,842,495	77,836,870	15.85%	82.43%
2017	29,513,010	-1,282,670	-4.17%	18.12%	8,854,520	180,940	2.09%	26.34%	583,779,900	14,937,405	2.63%	87.22%
2018	30,799,985	1,286,975	4.36%	23.27%	9,129,340	274,820	3.10%	30.26%	583,588,160	-191,740	-0.03%	87.16%
2019	32,529,260	1,729,275	5.61%	30.19%	9,771,465	642,125	7.03%	39.42%	582,048,005	-1,540,155	-0.26%	86.66%
2020	34,953,155	2,423,895	7.45%	39.89%	9,592,025	-179,440	-1.84%	36.86%	561,193,810	-20,854,195	-3.58%	79.97%
2021	37,663,940	2,710,785	7.76%	50.74%	9,772,695	180,670	1.88%	39.44%	560,682,795	-511,015	-0.09%	79.81%
2022	38,357,095	693,155	1.84%	53.52%	9,624,460	-148,235	-1.52%	37.33%	560,756,745	73,950	0.01%	79.83%
2023	43,547,175	5,190,080	13.53%	74.29%	11,578,170	1,953,710	20.30%	65.20%	580,438,655	19,681,910	3.51%	86.15%

Rate Annual %chg: Residential & Recreational **5.71%**

Commercial & Industrial **5.15%**

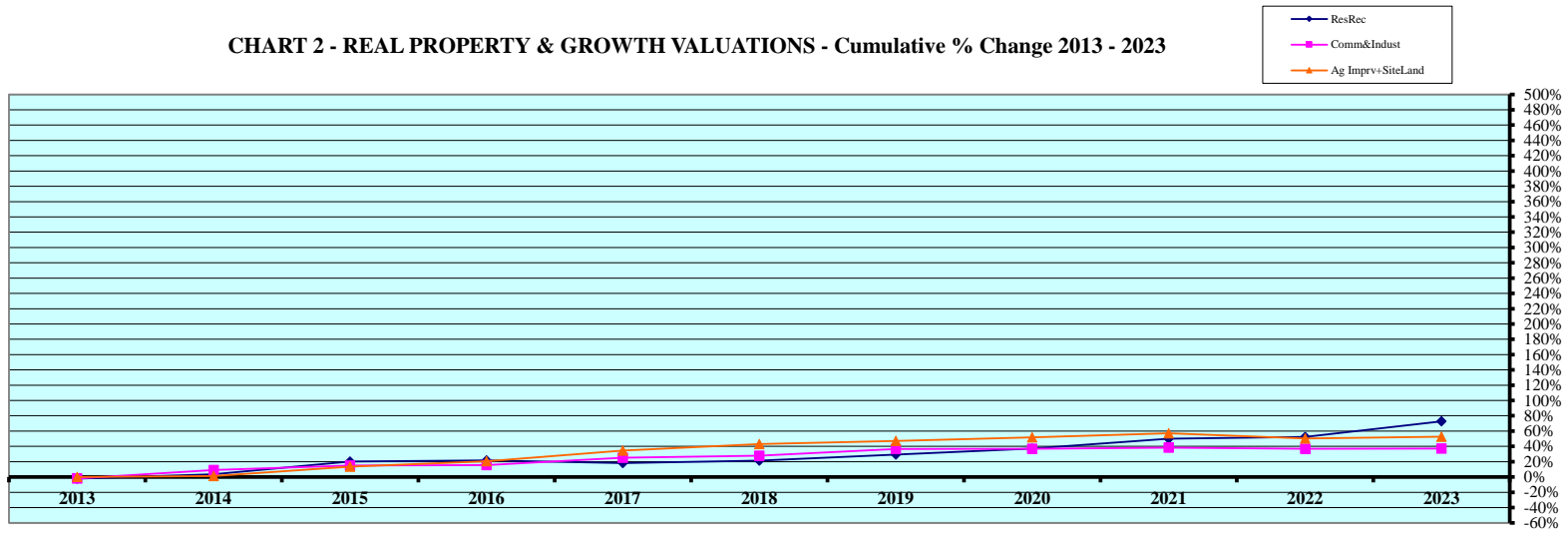
Agricultural Land **6.41%**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	24,985,565	536,595	2.15%	24,448,970	-	-2.15%	7,008,410	135,505	1.93%	6,872,905	-	-1.93%						
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	3.64%	7,860,610	207,398	2.64%	7,653,212	9.20%	9.20%						
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	20.34%	8,288,380	225,020	2.71%	8,063,360	2.58%	15.05%						
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	21.72%	8,673,580	584,520	6.74%	8,089,060	-2.40%	15.42%						
2017	29,513,010	0	0.00%	29,513,010	-4.17%	18.12%	8,854,520	77,015	0.87%	8,777,505	1.20%	25.24%						
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	21.30%	9,129,340	171,910	1.88%	8,957,430	1.16%	27.81%						
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	29.24%	9,771,465	193,295	1.98%	9,578,170	4.92%	36.67%						
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	37.29%	9,592,025	490	0.01%	9,591,535	-1.84%	36.86%						
2021	37,663,940	199,095	0.53%	37,464,845	7.19%	49.95%	9,772,695	80,000	0.82%	9,692,695	1.05%	38.30%						
2022	38,357,095	266,720	0.70%	38,090,375	1.13%	52.45%	9,624,460	32,875	0.34%	9,591,585	-1.85%	36.86%						
2023	43,547,175	390,625	0.90%	43,156,550	12.51%	72.73%	11,578,170	1,960,495	16.93%	9,617,675	-0.07%	37.23%						
Rate Ann%chg	5.71%			Resid & Recreat w/o growth			4.93%			5.15%			C & I w/o growth			1.39%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-	-		
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	1.37%		
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	13.43%		
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	20.41%		
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	34.55%		
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	42.92%		
2019	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	47.13%		
2020	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	51.67%		
2021	18,105,405	18,223,100	36,328,505	67,015	0.18%	36,261,490	2.93%	57.14%		
2022	19,114,845	16,388,800	35,503,645	827,165	2.33%	34,676,480	-4.55%	50.27%		
2023	19,200,360	17,802,190	37,002,550	1,779,445	4.81%	35,223,105	-0.79%	52.64%		
Rate Ann%chg	4.26%		5.50%		4.84%		Ag Imprv+Site w/o growth		2.30%	

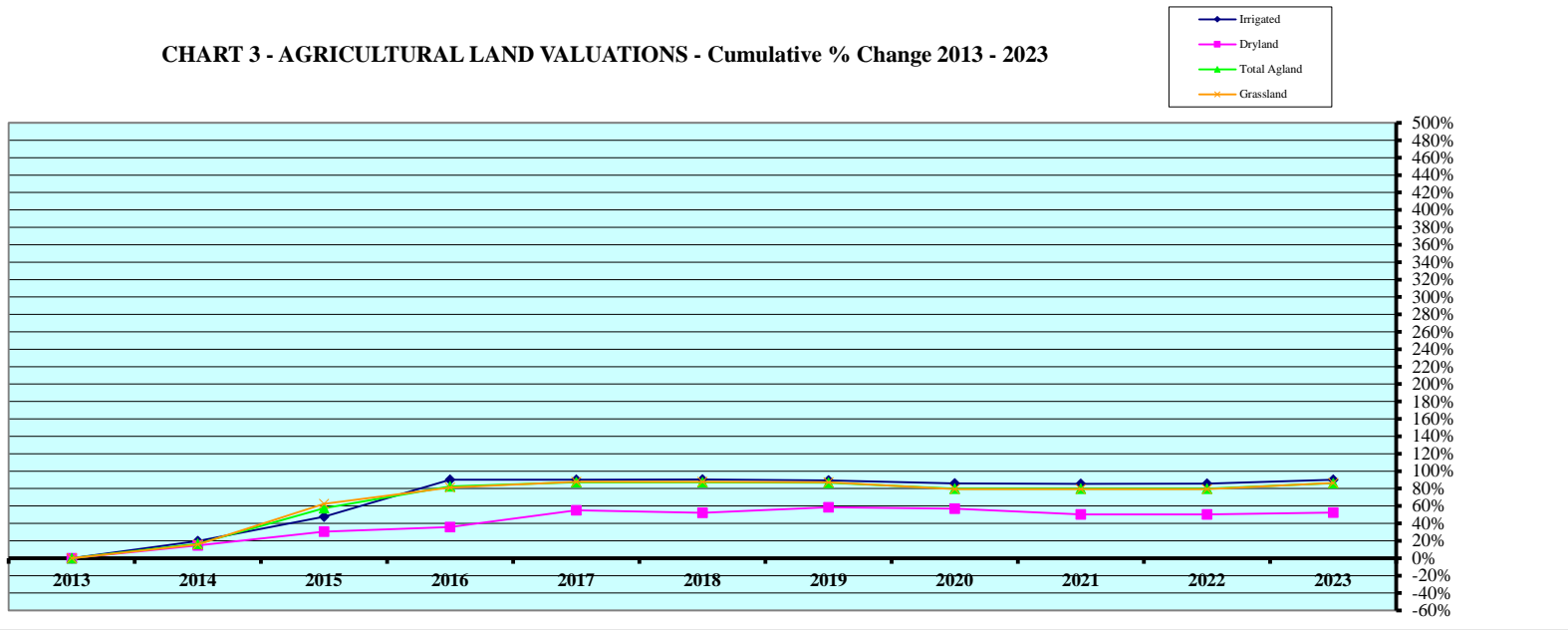
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 75
County ROCK

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	85,361,740	-	-	-	2,427,140	-	-	-	220,213,970	-	-	-
2014	102,302,160	16,940,420	19.85%	19.85%	2,786,960	359,820	14.82%	14.82%	254,854,610	34,640,640	15.73%	15.73%
2015	126,150,225	23,848,065	23.31%	47.78%	3,166,610	379,650	13.62%	30.47%	357,660,795	102,806,185	40.34%	62.42%
2016	162,406,085	36,255,860	28.74%	90.26%	3,293,675	127,065	4.01%	35.70%	399,114,540	41,453,745	11.59%	81.24%
2017	162,381,195	-24,890	-0.02%	90.23%	3,766,190	472,515	14.35%	55.17%	413,588,285	14,473,745	3.63%	87.81%
2018	162,549,195	168,000	0.10%	90.42%	3,692,445	-73,745	-1.96%	52.13%	413,279,020	-309,265	-0.07%	87.67%
2019	161,536,170	-1,013,025	-0.62%	89.24%	3,848,135	155,690	4.22%	58.55%	412,553,130	-725,890	-0.18%	87.34%
2020	158,604,360	-2,931,810	-1.81%	85.80%	3,808,635	-39,500	-1.03%	56.92%	394,761,875	-17,791,255	-4.31%	79.26%
2021	158,154,215	-450,145	-0.28%	85.28%	3,645,675	-162,960	-4.28%	50.20%	394,862,165	100,290	0.03%	79.31%
2022	158,420,625	266,410	0.17%	85.59%	3,645,675	0	0.00%	50.20%	394,675,405	-186,760	-0.05%	79.22%
2023	162,204,275	3,783,650	2.39%	90.02%	3,696,515	50,840	1.39%	52.30%	410,507,745	15,832,340	4.01%	86.41%

Rate Ann.%chg: Irrigated **6.63%** Dryland **4.30%** Grassland **6.43%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	1,142,345	-	-	-	2,672,665	-	-	-	311,817,860	-	-	-
2014	1,142,045	-300	-0.03%	-0.03%	2,680,745	8,080	0.30%	0.30%	363,766,520	51,948,660	16.66%	16.66%
2015	1,249,375	107,330	9.40%	9.37%	2,778,620	97,875	3.65%	3.96%	491,005,625	127,239,105	34.98%	57.47%
2016	1,250,175	800	0.06%	9.44%	2,778,020	-600	-0.02%	3.94%	568,842,495	77,836,870	15.85%	82.43%
2017	1,264,515	14,340	1.15%	10.69%	2,779,715	1,695	0.06%	4.01%	583,779,900	14,937,405	2.63%	87.22%
2018	1,270,985	6,470	0.51%	11.26%	2,796,515	16,800	0.60%	4.63%	583,588,160	-191,740	-0.03%	87.16%
2019	1,296,655	25,670	2.02%	13.51%	2,813,915	17,400	0.62%	5.28%	582,048,005	-1,540,155	-0.26%	86.66%
2020	1,193,085	-103,570	-7.99%	4.44%	2,825,855	11,940	0.42%	5.73%	561,193,810	-20,854,195	-3.58%	79.97%
2021	1,193,085	0	0.00%	4.44%	2,827,655	1,800	0.06%	5.80%	560,682,795	-511,015	-0.09%	79.81%
2022	1,187,385	-5,700	-0.48%	3.94%	2,827,655	0	0.00%	5.80%	560,756,745	73,950	0.01%	79.83%
2023	1,170,100	-17,285	-1.46%	2.43%	2,860,020	32,365	1.14%	7.01%	580,438,655	19,681,910	3.51%	86.15%

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

Rate Ann.%chg: Total Agric Land **6.41%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	83,578,900	50,557	1,653			2,427,140	4,040	601			220,701,630	558,519	395		
2014	101,928,750	51,799	1,968	19.03%	19.03%	2,786,960	4,023	693	15.31%	15.31%	254,965,895	555,959	459	16.06%	16.06%
2015	126,145,470	52,844	2,387	21.31%	44.40%	3,166,610	3,902	812	17.13%	35.06%	357,630,790	553,724	646	40.83%	63.45%
2016	162,411,335	52,996	3,065	28.38%	85.37%	3,289,765	3,879	848	4.50%	41.14%	399,078,270	553,630	721	11.61%	82.42%
2017	163,695,105	53,078	3,084	0.64%	86.55%	6,308,855	6,745	935	10.29%	55.67%	409,871,895	550,493	745	3.29%	88.42%
2018	162,377,620	52,968	3,066	-0.60%	85.44%	3,690,910	3,896	947	1.27%	57.65%	413,329,115	553,534	747	0.29%	88.97%
2019	162,564,945	53,069	3,063	-0.08%	85.30%	3,692,445	3,897	947	0.02%	57.68%	413,225,670	553,379	747	0.00%	88.97%
2020	159,583,435	51,410	3,104	1.33%	87.77%	3,808,635	4,034	944	-0.35%	57.12%	402,587,100	556,024	724	-3.04%	83.23%
2021	158,508,715	51,123	3,101	-0.12%	87.55%	3,645,675	3,851	947	0.27%	57.55%	394,941,115	555,946	710	-1.89%	79.78%
2022	158,403,140	51,092	3,100	-0.01%	87.54%	3,645,675	3,851	947	0.00%	57.55%	394,596,130	555,872	710	-0.07%	79.64%
2023	162,204,275	52,520	3,088	-0.38%	86.82%	3,696,515	3,910	945	-0.14%	57.33%	410,592,595	554,360	741	4.34%	87.44%

Rate Annual %chg Average Value/Acre: 6.45%

4.64%

6.48%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	1,142,345	11,429	100			2,672,665	4,454	600			310,522,680	628,999	494		
2014	1,142,045	11,426	100	0.00%	0.00%	2,680,465	4,467	600	0.00%	0.00%	363,504,115	627,674	579	17.31%	17.31%
2015	1,249,375	12,458	100	0.34%	0.34%	2,778,020	4,630	600	0.00%	0.00%	490,970,265	627,558	782	35.09%	58.47%
2016	1,251,075	12,460	100	0.12%	0.46%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	83.59%
2017	1,251,815	12,467	100	0.00%	0.46%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	88.53%
2018	1,266,065	12,534	101	0.60%	1.07%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	88.32%
2019	1,270,585	12,579	101	0.00%	1.06%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	88.35%
2020	1,199,400	11,867	101	0.06%	1.12%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	83.84%
2021	1,193,085	11,931	100	-1.06%	0.05%	2,827,655	4,713	600	0.00%	0.00%	561,116,245	627,564	894	-1.48%	81.11%
2022	1,186,985	11,870	100	0.00%	0.05%	2,827,655	4,713	600	0.00%	0.00%	560,659,585	627,398	894	-0.05%	81.01%
2023	1,165,035	11,651	100	0.00%	0.05%	2,859,930	4,767	600	0.00%	0.00%	580,518,350	627,208	926	3.57%	87.48%

75
ROCK

Rate Annual %chg Average Value/Acre: 6.49%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Aglan Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,262	ROCK	20,542,739	1,788,688	509,086	41,688,595	11,578,170	0	1,858,580	580,438,655	19,200,360	17,802,190	0	695,407,063
	<i>cnty sector</i>	<i>value</i>	<i>% of total value:</i>										
		2.95%	0.26%	0.07%	5.99%	1.66%		0.27%	83.47%	2.76%	2.56%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
538	BASSETT	1,875,503	261,007	32,516	21,190,030	7,415,125	0	0	0	0	0	0	30,774,181
42.63%	<i>%sector of county sector</i>	9.13%	14.59%	6.39%	50.83%	64.04%							4.43%
	<i>%sector of municipality</i>	6.09%	0.85%	0.11%	68.86%	24.10%							100.00%
68	NEWPORT	139,058	188,730	3,420	1,782,650	237,380	0	0	13,555	0	0	0	2,364,793
5.39%	<i>%sector of county sector</i>	0.68%	10.55%	0.67%	4.28%	2.05%			0.00%				0.34%
	<i>%sector of municipality</i>	5.88%	7.98%	0.14%	75.38%	10.04%			0.57%				100.00%
	<i>%sector of county sector</i>												
	<i>%sector of municipality</i>												
	<i>%sector of county sector</i>												
	<i>%sector of municipality</i>												
	<i>%sector of county sector</i>												
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	<i>%sector of county sector</i>												
	<i>%sector of municipality</i>												
	<i>%sector of county sector</i>												
	<i>%sector of municipality</i>												
606	Total Municipalities	2,014,561	449,737	35,936	22,972,682	7,652,506	0	0	13,555	0	0	0	33,138,976
48.06%	<i>%all municip.sectors of cnty</i>	9.81%	25.14%	7.06%	55.11%	66.09%			0.00%				4.77%

Total Real Property Sum Lines 17, 25, & 30	Records : 3,165	Value : 690,044,361	Growth 739,215	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	73	194,805	48	466,380	48	583,195	169	1,244,380	
02. Res Improve Land	436	1,876,480	89	797,070	45	462,500	570	3,136,050	
03. Res Improvements	441	23,300,120	95	12,155,220	60	4,973,165	596	40,428,505	
04. Res Total	514	25,371,405	143	13,418,670	108	6,018,860	765	44,808,935	176,750
% of Res Total	67.19	56.62	18.69	29.95	14.12	13.43	24.17	6.49	23.91
05. Com UnImp Land	18	40,460	4	24,475	7	32,720	29	97,655	
06. Com Improve Land	79	348,520	17	383,795	14	158,495	110	890,810	
07. Com Improvements	79	6,029,239	17	1,375,937	19	2,420,395	115	9,825,571	
08. Com Total	97	6,418,219	21	1,784,207	26	2,611,610	144	10,814,036	120,560
% of Com Total	67.36	59.35	14.58	16.50	18.06	24.15	4.55	1.57	16.31
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	11	1,382,475	11	1,382,475	
14. Rec Improve Land	0	0	0	0	4	240,900	4	240,900	
15. Rec Improvements	0	0	0	0	7	235,245	7	235,245	
16. Rec Total	0	0	0	0	18	1,858,620	18	1,858,620	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.27	0.00
Res & Rec Total	514	25,371,405	143	13,418,670	126	7,877,480	783	46,667,555	176,750
% of Res & Rec Total	65.64	54.37	18.26	28.75	16.09	16.88	24.74	6.76	23.91
Com & Ind Total	97	6,418,219	21	1,784,207	26	2,611,610	144	10,814,036	120,560
% of Com & Ind Total	67.36	59.35	14.58	16.50	18.06	24.15	4.55	1.57	16.31
17. Taxable Total	611	31,789,624	164	15,202,877	152	10,489,090	927	57,481,591	297,310
% of Taxable Total	65.91	55.30	17.69	26.45	16.40	18.25	29.29	8.33	40.22

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	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
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	43	12	189	244

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	13,715	24	3,007,505	1,821	480,011,995	1,846	483,033,215
28. Ag-Improved Land	0	0	13	1,547,855	376	119,510,775	389	121,058,630
29. Ag Improvements	0	0	13	381,610	379	28,089,315	392	28,470,925

30. Ag Total				2,238	632,562,770
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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	3	3.00	30,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	239,090	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	3.27	6,540	
36. FarmSite Improv Land	0	0.00	0	9	31.54	63,080	
37. FarmSite Improvements	0	0.00	0	13	0.00	142,520	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	12	25.75	0	
40. Other- Non Ag Use	0	0.00	0	3	5.96	14,570	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	27	25.16	251,600	27	25.16	251,600	
32. HomeSite Improv Land	243	290.88	2,893,850	246	293.88	2,923,850	
33. HomeSite Improvements	255	0.00	16,601,085	259	0.00	16,840,175	124,500
34. HomeSite Total				286	319.04	20,015,625	
35. FarmSite UnImp Land	61	171.33	342,660	62	174.60	349,200	
36. FarmSite Improv Land	306	1,446.46	2,892,920	315	1,478.00	2,956,000	
37. FarmSite Improvements	344	0.00	11,488,230	357	0.00	11,630,750	317,405
38. FarmSite Total				419	1,652.60	14,935,950	
39. Road & Ditches	958	3,237.92	0	970	3,263.67	0	
40. Other- Non Ag Use	91	1,781.24	3,226,700	94	1,787.20	3,241,270	
41. Total Section VI				705	7,022.51	38,192,845	441,905

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	11	1,047.00	548,395	11	1,047.00	548,395

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 2

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	0.27%	124,200	0.31%	2,700.00
47. 2A1	55.00	0.33%	143,000	0.36%	2,600.00
48. 2A	766.11	4.56%	1,991,880	5.00%	2,599.99
49. 3A1	1,882.98	11.20%	4,707,450	11.82%	2,500.00
50. 3A	2,478.43	14.74%	5,948,245	14.93%	2,400.01
51. 4A1	9,641.48	57.35%	22,657,490	56.87%	2,350.00
52. 4A	1,940.71	11.54%	4,269,550	10.72%	2,199.99
53. Total	16,810.71	100.00%	39,841,815	100.00%	2,370.03
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	17.73%	63,130	21.33%	1,070.00
57. 2D	1.00	0.30%	1,070	0.36%	1,070.00
58. 3D1	84.00	25.24%	80,640	27.25%	960.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.19	0.06%	165	0.06%	868.42
61. 4D	188.67	56.68%	150,935	51.00%	799.99
62. Total	332.86	100.00%	295,940	100.00%	889.08
Grass					
63. 1G1	115,948.70	26.92%	103,164,070	31.27%	889.74
64. 1G	601.32	0.14%	561,980	0.17%	934.58
65. 2G1	72,000.69	16.72%	59,739,975	18.11%	829.71
66. 2G	2,502.67	0.58%	1,914,705	0.58%	765.06
67. 3G1	97,362.68	22.61%	68,283,390	20.70%	701.33
68. 3G	137,012.99	31.81%	93,825,155	28.44%	684.79
69. 4G1	371.59	0.09%	173,200	0.05%	466.11
70. 4G	4,894.60	1.14%	2,213,195	0.67%	452.17
71. Total	430,695.24	100.00%	329,875,670	100.00%	765.91
Irrigated Total	16,810.71	3.64%	39,841,815	10.68%	2,370.03
Dry Total	332.86	0.07%	295,940	0.08%	889.08
Grass Total	430,695.24	93.14%	329,875,670	88.41%	765.91
72. Waste	11,280.43	2.44%	1,128,020	0.30%	100.00
73. Other	3,290.81	0.71%	1,974,465	0.53%	599.99
74. Exempt	3,273.16	0.71%	2,520,485	0.68%	770.05
75. Market Area Total	462,410.05	100.00%	373,115,910	100.00%	806.89

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	274.90	0.77%	1,017,130	0.81%	3,700.00
47. 2A1	61.00	0.17%	224,175	0.18%	3,675.00
48. 2A	13,317.79	37.38%	48,942,920	38.77%	3,675.00
49. 3A1	5,309.56	14.90%	19,007,315	15.06%	3,579.83
50. 3A	3,382.52	9.50%	12,175,810	9.64%	3,599.63
51. 4A1	12,713.83	35.69%	43,216,315	34.23%	3,399.16
52. 4A	564.13	1.58%	1,659,840	1.31%	2,942.30
53. Total	35,623.73	100.00%	126,243,505	100.00%	3,543.80
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	396.55	11.08%	436,205	12.83%	1,100.00
56. 2D1	81.00	2.26%	86,670	2.55%	1,070.00
57. 2D	376.81	10.53%	403,185	11.86%	1,070.00
58. 3D1	1,489.57	41.64%	1,429,990	42.05%	960.00
59. 3D	218.04	6.09%	200,595	5.90%	919.99
60. 4D1	525.75	14.70%	452,145	13.30%	860.00
61. 4D	489.74	13.69%	391,785	11.52%	799.99
62. Total	3,577.46	100.00%	3,400,575	100.00%	950.56
Grass					
63. 1G1	12,402.97	10.03%	11,038,655	12.17%	890.00
64. 1G	1,804.23	1.46%	1,624,585	1.79%	900.43
65. 2G1	11,049.13	8.94%	9,170,050	10.11%	829.93
66. 2G	20,352.23	16.46%	16,825,580	18.56%	826.72
67. 3G1	37,858.24	30.63%	29,501,165	32.53%	779.25
68. 3G	12,061.75	9.76%	8,104,500	8.94%	671.92
69. 4G1	5,948.61	4.81%	3,731,415	4.11%	627.28
70. 4G	22,137.74	17.91%	10,682,680	11.78%	482.56
71. Total	123,614.90	100.00%	90,678,630	100.00%	733.56
Irrigated Total					
	35,623.73	21.62%	126,243,505	57.06%	3,543.80
Dry Total					
	3,577.46	2.17%	3,400,575	1.54%	950.56
Grass Total					
	123,614.90	75.03%	90,678,630	40.98%	733.56
72. Waste	457.54	0.28%	45,750	0.02%	99.99
73. Other	1,475.92	0.90%	885,555	0.40%	600.00
74. Exempt	302.30	0.18%	262,030	0.12%	866.79
75. Market Area Total	164,749.55	100.00%	221,254,015	100.00%	1,342.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	341.18	928,055	52,093.26	165,157,265	52,434.44	166,085,320
77. Dry Land	0.00	0	0.00	0	3,910.32	3,696,515	3,910.32	3,696,515
78. Grass	16.33	13,715	4,110.45	3,458,870	550,183.36	417,081,715	554,310.14	420,554,300
79. Waste	0.00	0	13.68	1,365	11,724.29	1,172,405	11,737.97	1,173,770
80. Other	0.00	0	88.13	52,880	4,678.60	2,807,140	4,766.73	2,860,020
81. Exempt	0.00	0	10.30	10,570	3,565.16	2,771,945	3,575.46	2,782,515
82. Total	16.33	13,715	4,553.44	4,441,170	622,589.83	589,915,040	627,159.60	594,369,925

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	52,434.44	8.36%	166,085,320	27.94%	3,167.49
Dry Land	3,910.32	0.62%	3,696,515	0.62%	945.32
Grass	554,310.14	88.38%	420,554,300	70.76%	758.70
Waste	11,737.97	1.87%	1,173,770	0.20%	100.00
Other	4,766.73	0.76%	2,860,020	0.48%	600.00
Exempt	3,575.46	0.57%	2,782,515	0.47%	778.23
Total	627,159.60	100.00%	594,369,925	100.00%	947.72

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 N/a Or Error	1	9,640	1	10,000	2	107,870	3	127,510	17,135
83.2 Bassett	25	71,510	363	1,612,810	367	21,856,845	392	23,541,165	15,150
83.3 Bassett Sub Vacant	24	119,420	5	49,690	5	1,148,940	29	1,318,050	0
83.4 Bassett Suburban	15	203,590	74	671,980	79	10,282,485	94	11,158,055	119,865
83.5 Bassett Vacant	12	28,675	1	6,720	1	58,080	13	93,475	0
83.6 Newport	10	18,960	61	217,610	62	1,276,790	72	1,513,360	0
83.7 Newport Res	4	3,200	6	14,850	6	32,835	10	50,885	0
83.8 Newport Suburban	3	60,565	4	15,400	5	98,125	8	174,090	0
83.9 Newport Vacant	22	72,460	5	24,490	5	75,570	27	172,520	0
83.10 Rural	64	2,038,835	54	753,400	71	5,726,210	135	8,518,445	24,600
84 Residential Total	180	2,626,855	574	3,376,950	603	40,663,750	783	46,667,555	176,750

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	N/a Or Error	0	0	3	25,570	3	683,710	3	709,280	0
85.2	Bassett	9	24,500	70	342,470	70	5,978,769	79	6,345,739	5,370
85.3	Bassett Suburban	4	24,475	13	357,425	13	690,267	17	1,072,167	114,000
85.4	Bassett Vacant	3	5,340	0	0	0	0	3	5,340	0
85.5	Newport	3	375	10	10,550	10	143,390	13	154,315	1,190
85.6	Newport Suburban	0	0	1	800	1	1,960	1	2,760	0
85.7	Newport Vacant	3	10,245	0	0	0	0	3	10,245	0
85.8	Rural	1	1,500	2	6,000	3	6,935	4	14,435	0
85.9	Rural Commercial	6	31,220	11	147,995	15	2,320,540	21	2,499,755	0
86	Commercial Total	29	97,655	110	890,810	115	9,825,571	144	10,814,036	120,560

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	115,610.33	27.05%	102,893,370	31.37%	890.00
88. 1G	601.32	0.14%	561,980	0.17%	934.58
89. 2G1	71,311.41	16.69%	59,188,550	18.04%	830.00
90. 2G	2,074.50	0.49%	1,764,840	0.54%	850.73
91. 3G1	96,352.72	22.55%	67,791,290	20.67%	703.57
92. 3G	136,633.13	31.97%	93,604,000	28.54%	685.08
93. 4G1	136.92	0.03%	91,055	0.03%	665.02
94. 4G	4,636.90	1.09%	2,122,990	0.65%	457.85
95. Total	427,357.23	100.00%	328,018,075	100.00%	767.55
CRP					
96. 1C1	338.37	20.28%	270,700	21.26%	800.01
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	689.28	41.32%	551,425	43.31%	800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	346.50	20.77%	259,875	20.41%	750.00
101. 3C	294.00	17.62%	191,100	15.01%	650.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,668.15	100.00%	1,273,100	100.00%	763.18
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	428.17	25.64%	149,865	25.64%	350.01
109. 3T1	663.46	39.73%	232,225	39.73%	350.02
110. 3T	85.86	5.14%	30,055	5.14%	350.05
111. 4T1	234.67	14.05%	82,145	14.05%	350.04
112. 4T	257.70	15.43%	90,205	15.43%	350.04
113. Total	1,669.86	100.00%	584,495	100.00%	350.03
<hr/>					
Grass Total	427,357.23	99.22%	328,018,075	99.44%	767.55
CRP Total	1,668.15	0.39%	1,273,100	0.39%	763.18
Timber Total	1,669.86	0.39%	584,495	0.18%	350.03
<hr/>					
114. Market Area Total	430,695.24	100.00%	329,875,670	100.00%	765.91

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	12,402.97	11.36%	11,038,655	12.90%	890.00
88. 1G	1,794.85	1.64%	1,621,300	1.90%	903.31
89. 2G1	11,026.13	10.10%	9,151,650	10.70%	830.00
90. 2G	20,124.50	18.44%	16,721,125	19.55%	830.88
91. 3G1	37,285.30	34.16%	29,269,025	34.21%	785.00
92. 3G	11,366.24	10.41%	7,861,065	9.19%	691.62
93. 4G1	5,236.17	4.80%	3,482,055	4.07%	665.00
94. 4G	9,910.50	9.08%	6,403,125	7.48%	646.10
95. Total	109,146.66	100.00%	85,548,000	100.00%	783.79
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	23.00	14.65%	18,400	15.12%	800.00
99. 2C	55.00	35.03%	44,000	36.17%	800.00
100. 3C1	79.01	50.32%	59,260	48.71%	750.03
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	157.01	100.00%	121,660	100.00%	774.86
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	9.38	0.07%	3,285	0.07%	350.21
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	172.73	1.21%	60,455	1.21%	350.00
109. 3T1	493.93	3.45%	172,880	3.45%	350.01
110. 3T	695.51	4.86%	243,435	4.86%	350.01
111. 4T1	712.44	4.98%	249,360	4.98%	350.01
112. 4T	12,227.24	85.44%	4,279,555	85.44%	350.00
113. Total	14,311.23	100.00%	5,008,970	100.00%	350.00
<hr/>					
Grass Total	109,146.66	88.30%	85,548,000	94.34%	783.79
CRP Total	157.01	0.13%	121,660	0.13%	774.86
Timber Total	14,311.23	11.58%	5,008,970	5.52%	350.00
<hr/>					
114. Market Area Total	123,614.90	100.00%	90,678,630	100.00%	733.56

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

75 Rock

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	41,688,595	44,808,935	3,120,340	7.48%	176,750	7.06%
02. Recreational	1,858,580	1,858,620	40	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	19,200,360	20,015,625	815,265	4.25%	124,500	3.60%
04. Total Residential (sum lines 1-3)	62,747,535	66,683,180	3,935,645	6.27%	301,250	5.79%
05. Commercial	11,578,170	10,814,036	-764,134	-6.60%	120,560	-7.64%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	11,578,170	10,814,036	-764,134	-6.60%	120,560	-7.64%
08. Ag-Farmsite Land, Outbuildings	14,756,980	14,935,950	178,970	1.21%	317,405	-0.94%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,045,210	3,241,270	196,060	6.44%		
11. Total Non-Agland (sum lines 8-10)	17,802,190	18,177,220	375,030	2.11%	317,405	0.32%
12. Irrigated	162,204,275	166,085,320	3,881,045	2.39%		
13. Dryland	3,696,515	3,696,515	0	0.00%		
14. Grassland	410,507,745	420,554,300	10,046,555	2.45%		
15. Wasteland	1,170,100	1,173,770	3,670	0.31%		
16. Other Agland	2,860,020	2,860,020	0	0.00%		
17. Total Agricultural Land	580,438,655	594,369,925	13,931,270	2.40%		
18. Total Value of all Real Property (Locally Assessed)	672,566,550	690,044,361	17,477,811	2.60%	739,215	2.49%

2024 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	none
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$129,182
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$14,000 includes MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000 for dues/registrations, \$2,000 for education and \$3,500 for travel & milage expenses
12.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, but there not being kept up to date.
5.	If so, who maintains the Cadastral Maps?
	Assessor
6.	Does the county have GIS software?
	Yes, through gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://rock.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks full support
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks obliques and aerial imagery flown by Cornerstone mapping.
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Bassett and Newport
4.	When was zoning implemented?
	1998

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lac Mac Assessment
2.	If so, is the appraisal or listing service performed under contract?
	yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, however the assessor has the final say.

2024 Residential Assessment Survey for Rock County

1.	Valuation data collection done by:														
	County Assessor and staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>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 DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural 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 DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
<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.														
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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 DW	Agricultural Dwellings														
AG OB	Agricultural Outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation studies are based on local market information.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	One deprecation table has been developed based on the market with additional economic added to Valuation Group 3 and the Rural improvements.														
6.	Describe the methodology used to determine the residential lot values?														
	A vacant land sales analysis was performed on five years' worth of sales. There are two land tables in the CAMA, one for Bassett and another for Newport.														

7.	How are rural residential site values developed?																																							
	Rural residential site values are developed based on sales and through local market information.																																							
8.	Are there form 191 applications on file?																																							
	No																																							
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																							
	All lots are treated the same, currently there is no difference.																																							
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<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>																																				
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2024 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:													
	County Assessor and staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	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.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The depreciation study is developed based on local market information.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No, one table is used based on sales and the market.													
6.	Describe the methodology used to determine the commercial lot values.													
	A vacant land sales analysis was performed.													
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<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	2023	2023	2023	2023										

2024 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:										
	County Assessor and staff										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.</td> <td style="text-align: center;">2022-2023</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;">2022-2023</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2022-2023	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2022-2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2022-2023									
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2022-2023									
	Rock County has two market area boundaries defined, however dry and grass values are valued the same countywide. There are two irrigated values, one for Area 2 and one for Area 3. In 2022/23, the entire county was reviewed through the newly flown obliques.										
3.	Describe the process used to determine and monitor market areas.										
	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.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	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.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Currently, 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.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	CRP, sand and some standing water										

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

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.

Real Property in Rock County for tax year 2023 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation of \$646,214,971 for 2023.

The Parcel count for Real Property in 2023 is 3306.

Permissive Exemptions filed and approved by our office and the Rock County Commissioners in 2022 for the 2023 tax year were 14.

2023 Sales Statistics Ratio as determined by the Tax Equalization Commission.

Residential value -	Assessment Ratio - 98%
Commercial value -	Assessment Ratio – 100%
Agricultural land value -	Assessment Ratio – 71%

ASSESSMENT

Costing tables were updated to 2022 for all residential properties in Bassett and the Hill for 2023.

We had the county flown again in the fall of 2022 to follow up with water maintenance and upkeep to address Ag Land affected by flooding in 2019.

Ag Land sales reflected no change of value comparable to the rest of Nebraska.

Sales ratios studies reviewed as follows:

The new 2023 Land Assessment ratios calculated to –

Area 2 - IRR - No change

Area 3 - IRR - No change

All areas of Dryland - No change

All areas of Grass - No change

We will continue our pickup work (Appraisal Maintenance) over the summer. We will be using our Oblique's and aerials for this as we will continually check for any changes revealed from the Oblique and aerial 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.

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

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

2024

Plan to look at and update Commercial with costing and updated depreciation tables
Revalue Ag Land if needed per sales studies.

Look to update costing for residential in Bassett and Newport for 2025

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

2025

Revalue Ag Land if needed per sales studies.

Review all City Permits.

Review County Zoning Permits.

Start reviewing residential in Bassett and Newport for 2026

Start reviewing parcels with structure North of Hwy 20

Pick Up Work.

2026

Review portion of Rock County South of HWY 20 for 2026.

Revalue Ag Land if needed per sales studies.

Review and update all depreciation tables.

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

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

TJ Ellermeier
Rock County Assessor

June 15, 2023
(July 16, 2023)