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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

GOSPER COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Gosper 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 Gosper County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Pam Bogle, Gosper 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.

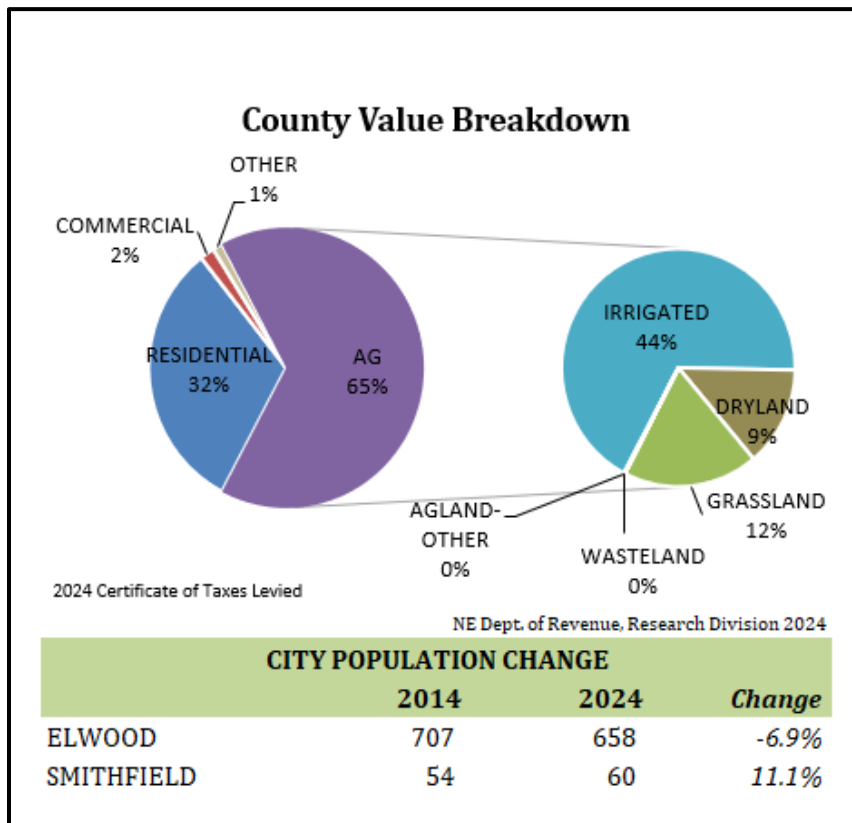
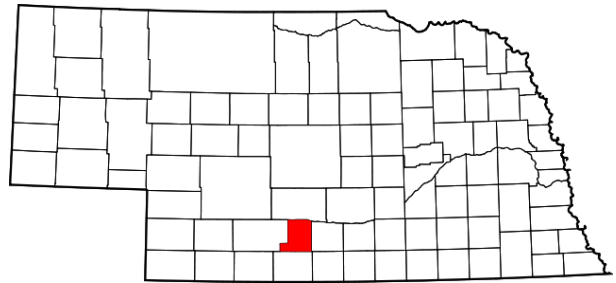
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 458 square miles, Gosper County has 1,847 residents, per the Census Bureau Quick Facts for 2023, a 3% population decline from the 2020 U.S. Census. Reports indicate that 82% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$276,539 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 63 employer establishments with total employment of 251, a 26% increase in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grass and irrigated land make up a majority of the land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

2025 Residential Correlation for Gosper County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification was reviewed, and the usability rate in Gosper County is near the statewide average. A review of the non-qualified sales roster shows a sufficient reason for disqualification and that all arm's-length sales were made available for measurement. A sales questionnaire is sent to buyers when money was exchanged to verify the sale.

There are four valuation groups in Gosper County that are comprised of the two towns, the lake and rural residential. The assessor and her staff review the residential class on a rotating basis and are in compliance with the statutory six-year review and inspection cycle. The county assessor does have a valuation methodology on file.

2025 Residential Assessment Details for Gosper County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Elwood	2022	2021	2023	2020	10% increase to improvements
2	Smithfield	2022	2021	2019	2020	
3	Lake	2022	2021	2022	2021-2023	Lots except Bullhead Point increased 20%, Bullhead Point lots increased 60% and improvements increased 10%
4	Rural	2022	2021	2023	2021	
<p><u>Additional comments:</u> Lake inspections - Clearview was reviewed in 2021, Johnson Lake and Plum Paradise were reviewed in 2022 and Bullhead Point was reviewed in 2023. Pick up work and maintenance was completed for all residential.</p> <p>* = assessment action for current year</p>						

Description of Analysis

The statistical sample for the residential class includes 50 qualified sales representing three of the valuation groups. All three measures of central tendency and both qualitative statistics are within the acceptable range.

Further review of the valuation groups indicates that all medians are within the acceptable range.

A review of the sold parcels compared to the change in the 2025 County Abstract of Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class of property and reflect the reported assessment actions.

2025 Residential Correlation for Gosper County

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and therefore are considered equalized. The quality of assessment of the residential property class in Gosper County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	22	97.42	100.23	97.49	21.13	102.81
3	19	93.52	99.26	104.88	20.15	94.64
4	9	93.63	87.06	85.71	14.29	101.58
____ALL____	50	93.65	97.49	99.49	20.04	97.99

Level of Value

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

2025 Commercial Correlation for Gosper County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The review of the sales verification and qualification shows that Gosper County is above the statewide average usability rate. A review of the sales roster shows a sufficient reason for disqualified sales and that all arm’s-length transactions were available for measurement.

There is only one valuation group utilized due to the low commercial activity in the county. The assessor and her staff review the commercial properties within one or two years during the six-year inspection and review cycle and is in compliance.

2025 Commercial Assessment Details for Gosper County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Entire County	2022	*2024	2022	2021-2022	
Additional comments: Pick up work and routine maintenance was completed for all commercial.						
* = assessment action for current year						

Description of Analysis

The statistical sample consists of six qualified sales. All three measures of central tendency and both qualitative statistics are within the acceptable range. The sample is small but does represent 5% of the overall class; moreover, the class has not been reappraised since 2023 but remains in the acceptable range as sales come in and out of the sample, with qualitative statistics that support the use of the median.

Comparison of the statistics and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the assessor.

Equalization and Quality of Assessment

Both the statistics and review of the assessment practices demonstrate that commercial valuations are equalized. The quality of assessment for the commercial class of real property in Gosper County complies with generally accepted mass appraisal techniques.

2025 Commercial Correlation for Gosper County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Gosper County is 94% of market value.

2025 Agricultural Correlation for Gosper County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

A review of the sales verification and qualifications show that Gosper County is near the statewide average usability rate. A review of the sales roster determines that all non-qualified sales have a sufficient reason and that all arm's length transactions were available for measurement.

There are two market areas utilized with Market Area 1 having flatter land and is more suitable for irrigation and Market Area 4 has rougher terrain. Sales are monitored to ensure the boundaries and market areas are sufficient. The assessor is in compliance with the six-year inspection and review cycle. The county assessor and deputy review the agricultural parcels, generally this is accomplished all in one year. Physical review and aerial imagery are both used when reviewing land use. The county assessor uses aerial imagery to review for intensive use. Data is being collected on the government programs but currently is not identified in the computer-assisted mass appraisal system (CAMA).

2025 Agricultural Assessment Details for Gosper County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2019	2021	2023	2021	
AB DW	Agricultural dwellings	2022	2021	2023	2021	
Additional comments: Pick-up work and routine maintenance was completed for all agricultural dwellings and outbuildings.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	North part	2023	Irrigated & CREP increased 26%, Dry & CRP increased 20%, Grass & Irrigated grass increased 25%
4	South part	2023	Irrigated & CREP increased 30%, Dry & CRP increased 20%, Grass Increased 10%, Irrigated Grass increased 12%
Additional comments:			

Description of Analysis

The statistical sample for the agricultural class consists of 41 qualified sales. Two measures of central tendency are within the acceptable range while the mean is slightly high, and the COD is

2025 Agricultural Correlation for Gosper County

within the recommended range. There are two market areas each with a sufficient number of sales and the medians are within the acceptable range for both.

When looking at the 80% Majority Land Use (MLU) both irrigated land and grassland have medians within the acceptable range while dryland is slightly low. There are only three dryland sales all in Market Area 4 which were increased 20%. Comparison with the Average Acre Value chart shows they are comparable to surrounding counties and only a little lower than Market Area 1.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied (CTL) supports the reported assessment actions.

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 comparable to adjoining counties.

The quality of assessment of agricultural land in Gosper 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	12	68.86	71.90	68.59	15.89	104.83
1	9	68.93	69.96	66.71	16.73	104.87
4	3	68.79	77.72	76.80	13.27	101.20
<u>Dry</u>						
County	3	67.81	73.21	71.89	11.64	101.84
4	3	67.81	73.21	71.89	11.64	101.84
<u>Grass</u>						
County	6	72.80	77.17	81.16	07.88	95.08
1	3	72.81	76.65	79.88	07.33	95.96
4	3	72.78	77.68	83.56	08.42	92.96
<u>ALL</u>	41	72.60	75.66	73.11	15.52	103.49

Level of Value

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

2025 Opinions of the Property Tax Administrator for Gosper 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	50	Median	93.65
Total Sales Price	\$17,129,750	Mean	97.49
Total Adj. Sales Price	\$17,129,750	Wgt. Mean	99.49
Total Assessed Value	\$17,041,653	Average Assessed Value of the Base	\$245,514
Avg. Adj. Sales Price	\$342,595	Avg. Assessed Value	\$340,833

Confidence Interval - Current

95% Median C.I	87.47 to 98.33
95% Wgt. Mean C.I	91.15 to 107.82
95% Mean C.I	90.28 to 104.70
% of Value of the Class of all Real Property Value in the County	26.15
% of Records Sold in the Study Period	3.82
% of Value Sold in the Study Period	5.30

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	63	93	93.39
2023	70	94	93.52
2022	73	93	93.31
2021	79	93	93.23

2025 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	6	Median	94.39
Total Sales Price	\$380,000	Mean	94.38
Total Adj. Sales Price	\$380,000	Wgt. Mean	92.06
Total Assessed Value	\$349,839	Average Assessed Value of the Base	\$156,868
Avg. Adj. Sales Price	\$63,333	Avg. Assessed Value	\$58,307

Confidence Interval - Current

95% Median C.I	81.59 to 107.72
95% Wgt. Mean C.I	82.07 to 102.06
95% Mean C.I	84.57 to 104.19
% of Value of the Class of all Real Property Value in the County	1.45
% of Records Sold in the Study Period	5.26
% of Value Sold in the Study Period	1.96

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	5	100	99.19
2023	9	100	88.14
2022	7	100	90.36
2021	10	100	94.73

**37 Gosper
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 50
 Total Sales Price : 17,129,750
 Total Adj. Sales Price : 17,129,750
 Total Assessed Value : 17,041,653
 Avg. Adj. Sales Price : 342,595
 Avg. Assessed Value : 340,833

MEDIAN : 94
 WGT. MEAN : 99
 MEAN : 97
 COD : 20.04
 PRD : 97.99

COV : 26.67
 STD : 26.00
 Avg. Abs. Dev : 18.77
 MAX Sales Ratio : 167.83
 MIN Sales Ratio : 56.72

95% Median C.I. : 87.47 to 98.33
 95% Wgt. Mean C.I. : 91.15 to 107.82
 95% Mean C.I. : 90.28 to 104.70

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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-22 To 31-DEC-22	11	98.33	109.29	113.18	26.41	96.56	69.77	167.83	77.69 to 165.37	516,818	584,943	
01-JAN-23 To 31-MAR-23	3	103.97	105.71	103.79	05.62	101.85	97.82	115.34	N/A	343,333	356,336	
01-APR-23 To 30-JUN-23	8	88.82	89.76	91.25	17.69	98.37	58.22	118.21	58.22 to 118.21	534,875	488,058	
01-JUL-23 To 30-SEP-23	8	101.18	104.16	98.19	22.85	106.08	59.29	138.59	59.29 to 138.59	201,744	198,088	
01-OCT-23 To 31-DEC-23	4	89.06	87.95	88.10	04.21	99.83	80.15	93.52	N/A	277,500	244,476	
01-JAN-24 To 31-MAR-24	4	97.42	95.26	95.10	06.93	100.17	79.90	106.32	N/A	182,125	173,204	
01-APR-24 To 30-JUN-24	4	72.51	93.12	86.26	36.12	107.95	64.71	162.76	N/A	137,325	118,452	
01-JUL-24 To 30-SEP-24	8	92.77	87.32	89.25	13.01	97.84	56.72	106.05	56.72 to 106.05	266,750	238,073	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	30	97.96	102.36	103.05	21.64	99.33	58.22	167.83	87.47 to 115.34	420,265	433,085	
01-OCT-23 To 30-SEP-24	20	90.87	90.19	89.55	15.95	100.71	56.72	162.76	78.33 to 97.70	226,090	202,455	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	23	93.63	96.53	93.81	17.52	102.90	58.22	138.59	87.47 to 108.45	349,259	327,656	
<u>ALL</u>	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	22	97.42	100.23	97.49	21.13	102.81	64.71	162.76	78.33 to 118.21	173,445	169,086	
3	19	93.52	99.26	104.88	20.15	94.64	58.22	167.83	83.30 to 106.32	524,474	550,070	
4	9	93.63	87.06	85.71	14.29	101.58	56.72	115.34	59.29 to 98.10	372,106	318,938	
<u>ALL</u>	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833	
06												
07												
<u>ALL</u>	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833	

37 Gosper
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 50
 Total Sales Price : 17,129,750
 Total Adj. Sales Price : 17,129,750
 Total Assessed Value : 17,041,653
 Avg. Adj. Sales Price : 342,595
 Avg. Assessed Value : 340,833

MEDIAN : 94
 WGT. MEAN : 99
 MEAN : 97
 COD : 20.04
 PRD : 97.99

COV : 26.67
 STD : 26.00
 Avg. Abs. Dev : 18.77
 MAX Sales Ratio : 167.83
 MIN Sales Ratio : 56.72

95% Median C.I. : 87.47 to 98.33
 95% Wgt. Mean C.I. : 91.15 to 107.82
 95% Mean C.I. : 90.28 to 104.70

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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											
Ranges Excl. Low \$											
Greater Than 4,999	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833
Greater Than 14,999	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833
Greater Than 29,999	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	134.18	134.18	134.18	00.00	100.00	134.18	134.18	N/A	48,500	65,075
60,000 TO 99,999	3	118.21	124.28	129.05	19.99	96.30	91.87	162.76	N/A	77,267	99,715
100,000 TO 149,999	4	85.89	85.18	85.90	15.79	99.16	69.16	99.78	N/A	131,625	113,060
150,000 TO 249,999	19	89.86	92.60	93.43	22.99	99.11	56.72	138.59	75.85 to 108.45	188,342	175,970
250,000 TO 499,999	13	93.52	94.54	94.55	15.08	99.99	59.29	167.83	80.15 to 98.10	348,996	329,986
500,000 TO 999,999	10	96.00	103.85	104.68	17.54	99.21	80.46	165.37	83.30 to 118.06	820,750	859,194
1,000,000 +											
ALL	50	93.65	97.49	99.49	20.04	97.99	56.72	167.83	87.47 to 98.33	342,595	340,833

37 Gosper
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 6
Total Sales Price : 380,000
Total Adj. Sales Price : 380,000
Total Assessed Value : 349,839
Avg. Adj. Sales Price : 63,333
Avg. Assessed Value : 58,307

MEDIAN : 94
WGT. MEAN : 92
MEAN : 94
COD : 08.06
PRD : 102.52

COV : 09.91
STD : 09.35
Avg. Abs. Dev : 07.61
MAX Sales Ratio : 107.72
MIN Sales Ratio : 81.59

95% Median C.I. : 81.59 to 107.72
95% Wgt. Mean C.I. : 82.07 to 102.06
95% Mean C.I. : 84.57 to 104.19

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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	3	88.96	89.93	89.09	06.61	100.94	81.59	99.24	N/A	86,667	77,210	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	65,000	64,348	
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	25,000	26,930	
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	1	89.77	89.77	89.77	00.00	100.00	89.77	89.77	N/A	30,000	26,930	
01-JAN-24 To 31-MAR-24												
01-APR-24 To 30-JUN-24												
01-JUL-24 To 30-SEP-24												
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	4	93.98	92.20	91.07	07.36	101.24	81.59	99.24	N/A	81,250	73,995	
01-OCT-22 To 30-SEP-23	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	25,000	26,930	
01-OCT-23 To 30-SEP-24	1	89.77	89.77	89.77	00.00	100.00	89.77	89.77	N/A	30,000	26,930	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	65,000	64,348	
01-JAN-23 To 31-DEC-23	2	98.75	98.75	97.93	09.09	100.84	89.77	107.72	N/A	27,500	26,930	
<u>ALL</u>	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307	
<u>ALL</u>	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307	
04												
<u>ALL</u>	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307	

37 Gosper
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 6
 Total Sales Price : 380,000
 Total Adj. Sales Price : 380,000
 Total Assessed Value : 349,839
 Avg. Adj. Sales Price : 63,333
 Avg. Assessed Value : 58,307

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 94
 COD : 08.06
 PRD : 102.52

COV : 09.91
 STD : 09.35
 Avg. Abs. Dev : 07.61
 MAX Sales Ratio : 107.72
 MIN Sales Ratio : 81.59

95% Median C.I. : 81.59 to 107.72
 95% Wgt. Mean C.I. : 82.07 to 102.06
 95% Mean C.I. : 84.57 to 104.19

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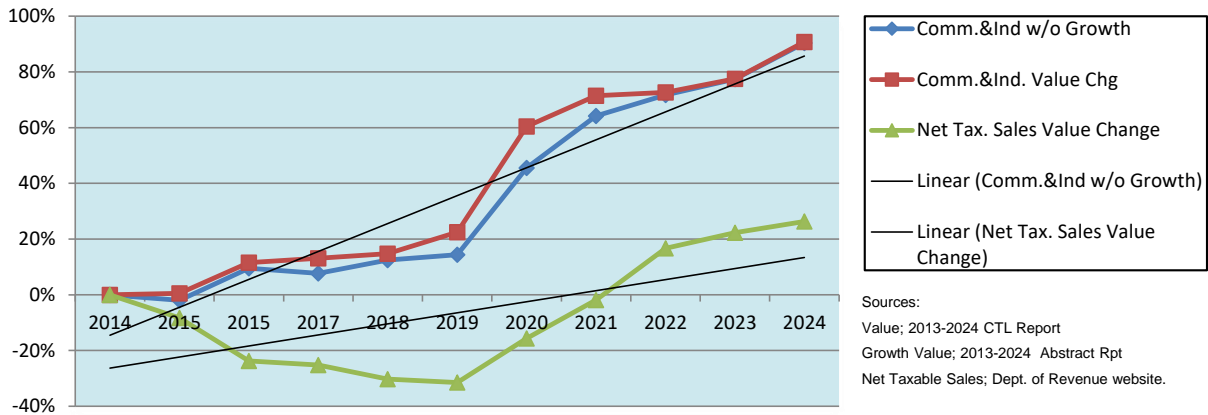
SALE PRICE *

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	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	25,000	26,930
Ranges Excl. Low \$											
Greater Than 4,999	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307
Greater Than 14,999	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307
Greater Than 29,999	5	89.77	91.71	90.96	06.17	100.82	81.59	99.24	N/A	71,000	64,582
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	25,000	26,930
30,000 TO 59,999	1	89.77	89.77	89.77	00.00	100.00	89.77	89.77	N/A	30,000	26,930
60,000 TO 99,999	3	99.00	95.73	95.29	03.46	100.46	88.96	99.24	N/A	75,000	71,465
100,000 TO 149,999	1	81.59	81.59	81.59	00.00	100.00	81.59	81.59	N/A	100,000	81,585
150,000 TO 249,999											
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	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	99.12	99.12	99.13	00.12	99.99	99.00	99.24	N/A	70,000	69,388
346	1	88.96	88.96	88.96	00.00	100.00	88.96	88.96	N/A	85,000	75,618
351	2	98.75	98.75	97.93	09.09	100.84	89.77	107.72	N/A	27,500	26,930
410	1	81.59	81.59	81.59	00.00	100.00	81.59	81.59	N/A	100,000	81,585
ALL	6	94.39	94.38	92.06	08.06	102.52	81.59	107.72	81.59 to 107.72	63,333	58,307

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
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182		\$ 7,487,228	
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2015	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
2020	\$ 15,069,713	\$ 642,330	4.26%	\$ 14,427,383	2.34%	\$ 7,349,938	16.33%
2021	\$ 15,171,027	\$ 84,000	0.55%	\$ 15,087,027	0.11%	\$ 8,738,256	18.89%
2022	\$ 15,599,350	\$ 5,560	0.04%	\$ 15,593,790	2.79%	\$ 9,155,230	4.77%
2023	\$ 16,765,216	\$ 36,105	0.22%	\$ 16,729,111	7.24%	\$ 9,457,429	3.30%
2024	\$ 17,837,523	\$ 43,690	0.24%	\$ 17,793,833	6.14%	\$ 9,127,970	-3.48%
Ann %chg	7.28%			Average	3.66%	2.89%	2.49%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.98%	0.49%	-8.34%
2015	9.52%	11.53%	-23.74%
2016	7.72%	13.06%	-25.19%
2017	12.48%	14.73%	-30.23%
2018	14.39%	22.49%	-31.50%
2019	45.57%	60.42%	-15.62%
2020	64.18%	71.49%	-1.83%
2021	71.68%	72.64%	16.71%
2022	77.45%	77.51%	22.28%
2023	90.37%	90.78%	26.31%
2024	102.49%	102.98%	21.91%

County Number	37
County Name	Gosper

37 Gosper
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 41
Total Sales Price : 35,414,164
Total Adj. Sales Price : 35,414,164
Total Assessed Value : 25,889,642
Avg. Adj. Sales Price : 863,760
Avg. Assessed Value : 631,455

MEDIAN : 73
WGT. MEAN : 73
MEAN : 76
COD : 15.52
PRD : 103.49

COV : 19.63
STD : 14.85
Avg. Abs. Dev : 11.27
MAX Sales Ratio : 122.51
MIN Sales Ratio : 50.35

95% Median C.I. : 68.86 to 82.64
95% Wgt. Mean C.I. : 68.28 to 77.93
95% Mean C.I. : 71.11 to 80.21

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	9	77.23	82.27	77.47	12.55	106.20	68.93	106.46	71.25 to 92.92	1,330,203	1,030,548
01-JAN-22 To 31-MAR-22	4	83.91	81.09	83.20	05.88	97.46	69.94	86.58	N/A	835,012	694,715
01-APR-22 To 30-JUN-22	4	68.83	72.19	73.54	05.16	98.16	68.49	82.60	N/A	915,250	673,053
01-JUL-22 To 30-SEP-22	1	122.51	122.51	122.51	00.00	100.00	122.51	122.51	N/A	580,000	710,559
01-OCT-22 To 31-DEC-22	3	70.93	73.12	72.79	08.43	100.45	65.25	83.19	N/A	321,833	234,261
01-JAN-23 To 31-MAR-23	6	75.51	76.14	74.32	16.95	102.45	58.15	95.87	58.15 to 95.87	567,500	421,746
01-APR-23 To 30-JUN-23	1	72.78	72.78	72.78	00.00	100.00	72.78	72.78	N/A	73,500	53,491
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	58.16	58.16	58.59	11.06	99.27	51.73	64.58	N/A	1,142,500	669,398
01-JAN-24 To 31-MAR-24	3	70.13	72.50	68.42	22.17	105.96	50.35	97.01	N/A	288,717	197,539
01-APR-24 To 30-JUN-24	5	70.57	71.85	71.71	12.21	100.20	59.28	83.26	N/A	636,032	456,072
01-JUL-24 To 30-SEP-24	3	57.37	61.28	57.70	11.14	106.20	53.65	72.81	N/A	1,695,325	978,188
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	18	79.81	82.00	79.05	13.47	103.73	68.49	122.51	69.94 to 86.58	1,086,271	858,698
01-OCT-22 To 30-SEP-23	10	71.86	74.90	73.96	13.44	101.27	58.15	95.87	64.07 to 87.75	444,400	328,675
01-OCT-23 To 30-SEP-24	13	64.58	67.45	62.59	16.74	107.76	50.35	97.01	53.65 to 82.64	878,253	549,718
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	12	76.66	79.58	80.55	14.18	98.80	65.25	122.51	68.79 to 85.44	712,212	573,701
01-JAN-23 To 31-DEC-23	9	67.81	71.77	68.06	16.56	105.45	51.73	95.87	58.15 to 87.75	640,389	435,862
<u>ALL</u>	41	72.60	75.66	73.11	15.52	103.49	50.35	122.51	68.86 to 82.64	863,760	631,455

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	72.03	75.38	71.49	17.41	105.44	53.65	122.51	59.28 to 85.44	1,195,505	854,717
4	25	72.60	75.83	75.00	14.41	101.11	50.35	106.46	68.79 to 83.19	651,443	488,567
<u>ALL</u>	41	72.60	75.66	73.11	15.52	103.49	50.35	122.51	68.86 to 82.64	863,760	631,455

37 Gosper
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 Avg. Assessed Value : 631,455

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 76
 COD : 15.52
 PRD : 103.49

COV : 19.63
 STD : 14.85
 Avg. Abs. Dev : 11.27
 MAX Sales Ratio : 122.51
 MIN Sales Ratio : 50.35

95% Median C.I. : 68.86 to 82.64
 95% Wgt. Mean C.I. : 68.28 to 77.93
 95% Mean C.I. : 71.11 to 80.21

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	7	71.25	72.44	70.14	17.28	103.28	57.37	92.92	57.37 to 92.92	1,306,614	916,401
1	7	71.25	72.44	70.14	17.28	103.28	57.37	92.92	57.37 to 92.92	1,306,614	916,401
Grass											
County	3	72.81	77.39	80.67	06.32	95.93	72.78	86.58	N/A	628,816	507,255
1	2	79.70	79.70	80.99	08.64	98.41	72.81	86.58	N/A	906,474	734,138
4	1	72.78	72.78	72.78	00.00	100.00	72.78	72.78	N/A	73,500	53,491
ALL	41	72.60	75.66	73.11	15.52	103.49	50.35	122.51	68.86 to 82.64	863,760	631,455

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	12	68.86	71.90	68.59	15.89	104.83	53.65	95.87	58.15 to 85.44	1,327,490	910,581
1	9	68.93	69.96	66.71	16.73	104.87	53.65	92.92	57.37 to 85.44	1,439,986	960,672
4	3	68.79	77.72	76.80	13.27	101.20	68.49	95.87	N/A	990,000	760,307
Dry											
County	3	67.81	73.21	71.89	11.64	101.84	64.07	87.75	N/A	430,000	309,112
4	3	67.81	73.21	71.89	11.64	101.84	64.07	87.75	N/A	430,000	309,112
Grass											
County	6	72.80	77.17	81.16	07.88	95.08	70.57	89.33	70.57 to 89.33	517,014	419,594
1	3	72.81	76.65	79.88	07.33	95.96	70.57	86.58	N/A	676,027	540,032
4	3	72.78	77.68	83.56	08.42	92.96	70.93	89.33	N/A	358,000	299,156
ALL	41	72.60	75.66	73.11	15.52	103.49	50.35	122.51	68.86 to 82.64	863,760	631,455

Gosper County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Dawson	1	6,319	6,892	7,902	4,625	5,147	4,937	4,718	4,763	6,224
Dawson	2	4,724	4,724	4,724	4,087	n/a	2,349	2,163	2,119	4,452
Phelps	1	7,698	7,697	6,275	5,748	5,475	5,350	5,175	4,682	7,221
Gosper	4	6,481	6,481	5,504	4,629	n/a	n/a	3,957	3,702	5,498
Frontier	1	4,143	4,156	4,082	4,139	4,100	4,076	4,029	3,958	4,131
Furnas	1	4,645	4,645	3,760	3,540	n/a	2,600	2,490	2,490	4,174
Harlan	2	5,865	5,865	5,017	3,440	n/a	3,521	3,354	3,354	5,110
Phelps	2	6,300	6,200	5,800	5,550	5,396	5,248	5,150	4,600	5,810

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,744
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	1,584
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	3,054
Gosper	4	n/a	2,197	2,048	1,921	n/a	1,483	1,457	1,457	2,031
Frontier	1	1,750	1,750	1,700	1,700	1,650	n/a	1,600	1,600	1,727
Furnas	1	2,495	2,495	1,710	1,710	1,710	n/a	1,560	1,560	2,189
Harlan	2	3,906	2,934	2,493	1,911	1,840	2,191	2,167	2,167	2,730
Phelps	2	n/a	2,761	2,499	2,225	1,930	1,733	1,549	1,449	2,287

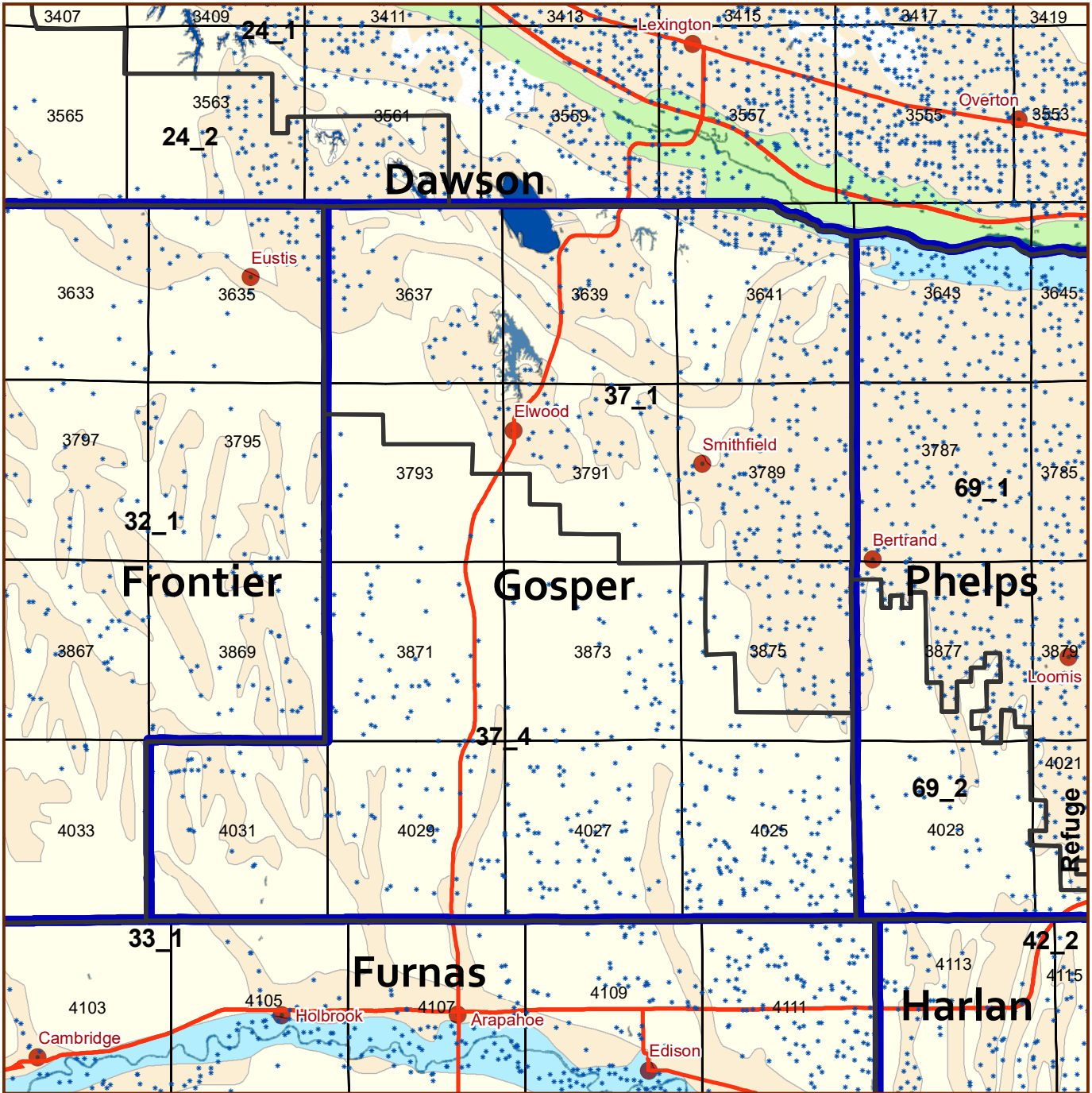
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Dawson	1	1,312	1,312	1,300	1,245	1,202	1,190	1,159	1,148	1,282
Dawson	2	897	897	720	720	720	n/a	783	n/a	758
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,276	1,063	1,150	1,422
Gosper	4	1,158	1,158	1,071	1,072	1,500	n/a	1,072	1,500	1,092
Frontier	1	765	765	765	n/a	765	765	765	765	765
Furnas	1	1,064	1,065	1,065	1,065	1,065	n/a	1,065	n/a	1,065
Harlan	2	1,280	1,280	1,280	1,280	1,280	1,280	n/a	1,280	1,280
Phelps	2	1,550	1,500	1,425	1,375	n/a	1,278	1,225	1,150	1,375

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1,500	1,000	40
Gosper	4	1,868	n/a	100
Frontier	1	1,310	n/a	n/a
Furnas	1	1,400	1,065	75
Harlan	2	n/a	n/a	100
Phelps	2	n/a	1,000	40

Source: 2025 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.

GOSPER COUNTY



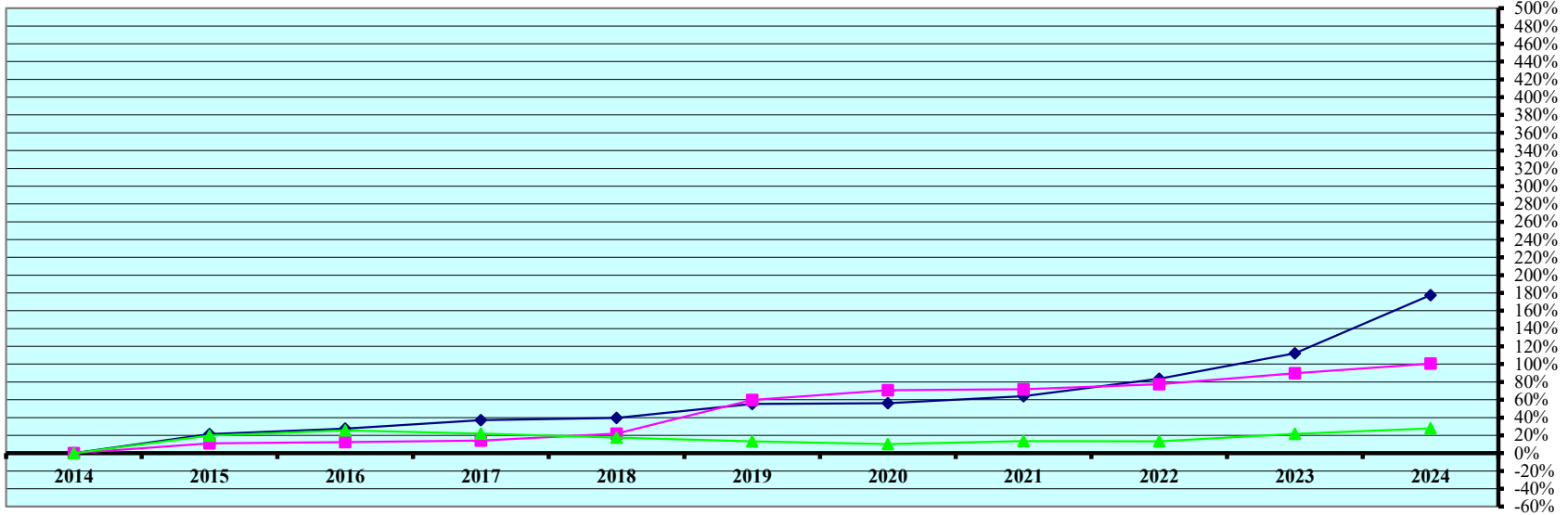
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive 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 2014 - 2024



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
2014	107,510,698	-	-	-	8,830,606	-	-	-	532,385,563	-	-	-
2015	130,631,142	23,120,444	21.51%	21.51%	9,800,805	970,199	10.99%	10.99%	636,694,704	104,309,141	19.59%	19.59%
2016	137,211,166	6,580,024	5.04%	27.63%	9,935,099	134,294	1.37%	12.51%	668,460,489	31,765,785	4.99%	25.56%
2017	147,368,493	10,157,327	7.40%	37.07%	10,081,819	146,720	1.48%	14.17%	648,862,016	-19,598,473	-2.93%	21.88%
2018	150,150,807	2,782,314	1.89%	39.66%	10,764,057	682,238	6.77%	21.89%	625,713,454	-23,148,562	-3.57%	17.53%
2019	166,906,485	16,755,678	11.16%	55.25%	14,097,216	3,333,159	30.97%	59.64%	602,718,054	-22,995,400	-3.68%	13.21%
2020	167,910,715	1,004,230	0.60%	56.18%	15,069,713	972,497	6.90%	70.65%	586,119,124	-16,598,930	-2.75%	10.09%
2021	176,221,017	8,310,302	4.95%	63.91%	15,171,027	101,314	0.67%	71.80%	604,414,875	18,295,751	3.12%	13.53%
2022	197,318,769	21,097,752	11.97%	83.53%	15,655,615	484,588	3.19%	77.29%	603,135,297	-1,279,578	-0.21%	13.29%
2023	228,222,788	30,904,019	15.66%	112.28%	16,753,452	1,097,837	7.01%	89.72%	647,448,049	44,312,752	7.35%	21.61%
2024	298,447,259	70,224,471	30.77%	177.60%	17,709,639	956,187	5.71%	100.55%	680,133,018	32,684,969	5.05%	27.75%

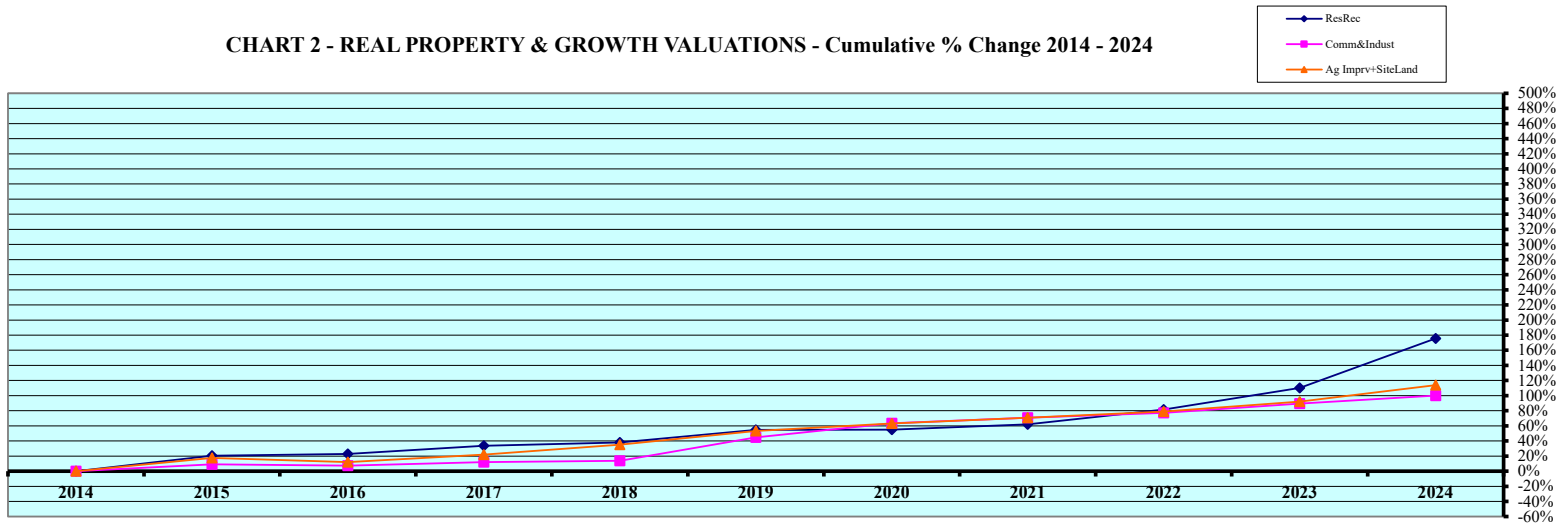
Rate Annual %chg: Residential & Recreational **10.75%** Commercial & Industrial **7.21%** Agricultural Land **2.48%**

Cnty# **37**
County **GOSPER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	107,510,698	1,631,991	1.52%	105,878,707	--	--	8,830,606	216,887	2.46%	8,613,719	--	--
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	20.45%	9,800,805	176,741	1.80%	9,624,064	8.99%	8.99%
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	22.93%	9,935,099	468,988	4.72%	9,466,111	-3.41%	7.20%
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	33.76%	10,081,819	197,043	1.95%	9,884,776	-0.51%	11.94%
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	38.05%	10,764,057	711,551	6.61%	10,052,506	-0.29%	13.84%
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	54.62%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	44.86%
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	54.96%	15,069,713	642,330	4.26%	14,427,383	2.34%	63.38%
2021	176,221,017	2,013,292	1.14%	174,207,725	3.75%	62.04%	15,171,027	84,000	0.55%	15,087,027	0.11%	70.85%
2022	197,318,769	2,282,656	1.16%	195,036,113	10.68%	81.41%	15,655,615	5,560	0.04%	15,650,055	3.16%	77.23%
2023	228,222,788	2,201,934	0.96%	226,020,854	14.55%	110.23%	16,753,452	36,105	0.22%	16,717,347	6.78%	89.31%
2024	298,447,259	2,100,740	0.70%	296,346,519	29.85%	175.64%	17,709,639	43,690	0.25%	17,665,949	5.45%	100.05%
Rate Ann%chg	10.75%	Resid & Recreat w/o growth				9.65%	C & I w/o growth				4.15%	

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
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	--	--
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	17.47%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	11.88%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	21.81%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	35.05%
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	53.10%
2020	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	63.26%
2021	24,113,580	9,144,813	33,258,393	553,555	1.66%	32,704,838	2.64%	70.71%
2022	25,277,266	9,850,347	35,127,613	832,660	2.37%	34,294,953	3.12%	79.01%
2023	27,541,485	10,624,903	38,166,388	1,393,016	3.65%	36,773,372	4.69%	91.95%
2024	30,190,270	12,148,553	42,338,823	1,371,411	3.24%	40,967,412	7.34%	113.84%
Rate Ann%chg	7.64%	9.95%	8.25%	Ag Imprv+Site w/o growth			4.96%	

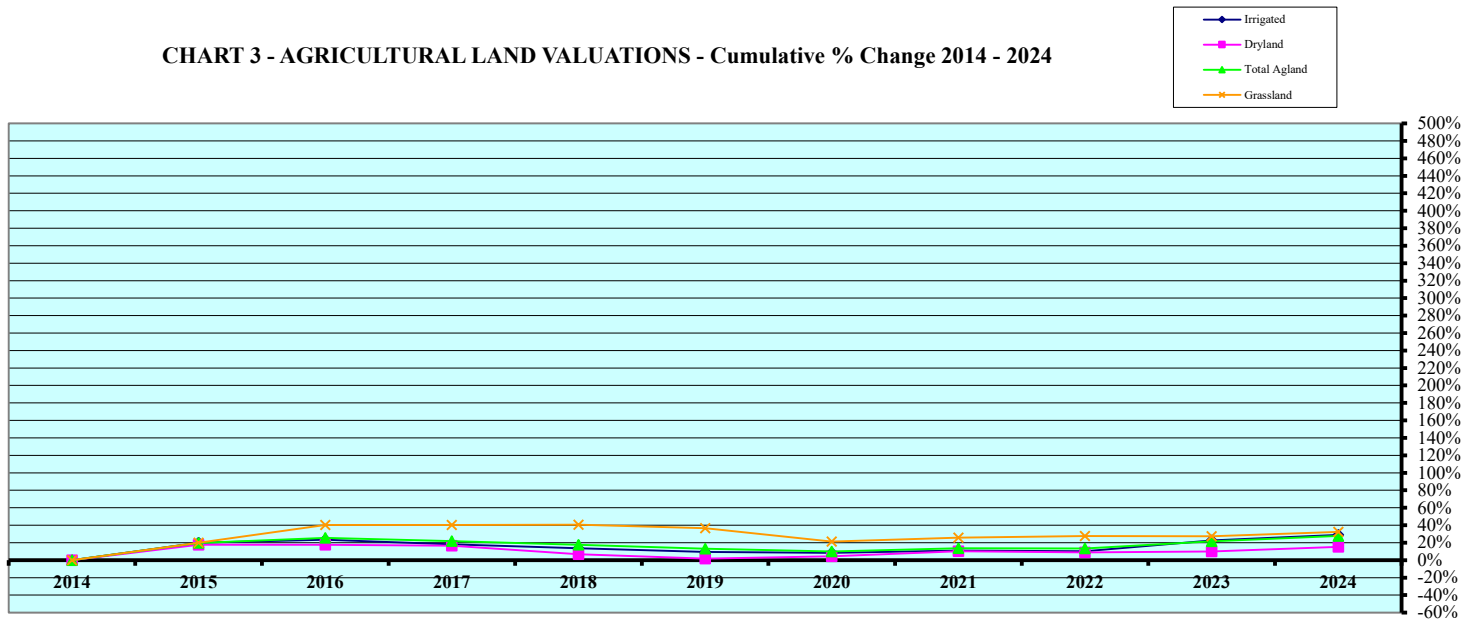
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 37
County GOSPER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	356,286,958	-	-	-	80,073,130	-	-	-	95,982,653	-	-	-
2015	427,235,827	70,948,869	19.91%	19.91%	94,227,908	14,154,778	17.68%	17.68%	115,187,918	19,205,265	20.01%	20.01%
2016	439,689,364	12,453,537	2.91%	23.41%	94,186,617	-41,291	-0.04%	17.63%	134,539,257	19,351,339	16.80%	40.17%
2017	420,731,309	-18,958,055	-4.31%	18.09%	93,244,242	-942,375	-1.00%	16.45%	134,672,424	133,167	0.10%	40.31%
2018	405,180,936	-15,550,373	-3.70%	13.72%	85,510,350	-7,733,892	-8.29%	6.79%	134,978,472	306,048	0.23%	40.63%
2019	390,119,633	-15,061,303	-3.72%	9.50%	81,470,681	-4,039,669	-4.72%	1.75%	131,054,016	-3,924,456	-2.91%	36.54%
2020	386,044,796	-4,074,837	-1.04%	8.35%	83,539,687	2,069,006	2.54%	4.33%	116,453,493	-14,600,523	-11.14%	21.33%
2021	395,183,694	9,138,898	2.37%	10.92%	88,316,538	4,776,851	5.72%	10.29%	120,833,453	4,379,960	3.76%	25.89%
2022	393,179,063	-2,004,631	-0.51%	10.35%	87,280,601	-1,035,937	-1.17%	9.00%	122,595,761	1,762,308	1.46%	27.73%
2023	436,533,268	43,354,205	11.03%	22.52%	88,075,074	794,473	0.91%	9.99%	122,341,298	-254,463	-0.21%	27.46%
2024	459,497,755	22,964,487	5.26%	28.97%	92,347,455	4,272,381	4.85%	15.33%	127,072,577	4,731,279	3.87%	32.39%

Rate Ann.%chg: Irrigated **2.58%** Dryland **1.44%** Grassland **2.85%**

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
2014	30,253	-	-	-	12,569	-	-	-	532,385,563	-	-	-
2015	30,190	-63	-0.21%	-0.21%	12,861	292	2.32%	2.32%	636,694,704	104,309,141	19.59%	19.59%
2016	31,895	1,705	5.65%	5.43%	13,356	495	3.85%	6.26%	668,460,489	31,765,785	4.99%	25.56%
2017	25,425	-6,470	-20.29%	-15.96%	188,616	175,260	1312.22%	1400.64%	648,862,016	-19,598,473	-2.93%	21.88%
2018	25,493	68	0.27%	-15.73%	18,203	-170,413	-90.35%	44.82%	625,713,454	-23,148,562	-3.57%	17.53%
2019	50,945	25,452	99.84%	68.40%	22,779	4,576	25.14%	81.23%	602,718,054	-22,995,400	-3.68%	13.21%
2020	57,124	6,179	12.13%	88.82%	24,024	1,245	5.47%	91.14%	586,119,124	-16,598,930	-2.75%	10.09%
2021	57,151	27	0.05%	88.91%	24,039	15	0.06%	91.26%	604,414,875	18,295,751	3.12%	13.53%
2022	55,841	-1,310	-2.29%	84.58%	24,031	-8	-0.03%	91.19%	603,135,297	-1,279,578	-0.21%	13.29%
2023	56,060	219	0.39%	85.30%	442,349	418,318	1740.74%	3419.37%	647,448,049	44,312,752	7.35%	21.61%
2024	56,564	504	0.90%	86.97%	1,158,667	716,318	161.94%	9118.45%	680,133,018	32,684,969	5.05%	27.75%

Cnty# **37** Rate Ann.%chg: Total Agric Land **2.48%**
 County **GOSPER**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	355,622,026	92,885	3,829			80,091,533	53,326	1,502			96,630,880	133,497	724		
2015	424,116,401	93,487	4,537	18.49%	18.49%	95,382,023	53,324	1,789	19.10%	19.10%	115,306,048	132,871	868	19.89%	19.89%
2016	439,976,584	94,185	4,671	2.97%	22.01%	94,140,719	52,627	1,789	0.00%	19.10%	134,560,352	132,742	1,014	16.81%	40.04%
2017	420,761,564	94,117	4,471	-4.30%	16.77%	93,248,525	53,059	1,757	-1.75%	17.01%	134,705,305	132,127	1,020	0.57%	40.85%
2018	405,044,419	93,638	4,326	-3.24%	12.98%	85,534,076	53,222	1,607	-8.55%	7.01%	134,986,833	132,162	1,021	0.18%	41.10%
2019	390,199,482	93,676	4,165	-3.70%	8.80%	81,452,364	53,143	1,533	-4.63%	2.05%	131,046,445	132,200	991	-2.95%	36.95%
2020	387,004,443	93,692	4,131	-0.84%	7.89%	83,562,193	54,315	1,538	0.38%	2.43%	116,454,526	130,910	890	-10.26%	22.90%
2021	395,265,289	93,752	4,216	2.07%	10.12%	88,363,894	54,278	1,628	5.82%	8.39%	120,834,685	130,883	923	3.78%	27.55%
2022	395,156,926	93,756	4,215	-0.03%	10.09%	88,263,653	54,214	1,628	0.00%	8.40%	122,858,770	130,879	939	1.68%	29.69%
2023	436,944,326	94,342	4,632	9.89%	20.97%	88,074,788	54,109	1,628	-0.02%	8.38%	122,362,437	130,373	939	-0.02%	29.66%
2024	459,441,123	94,001	4,888	5.53%	27.66%	92,341,856	54,221	1,703	4.63%	13.39%	127,097,779	130,210	976	4.00%	34.85%

Rate Annual %chg Average Value/Acre: 2.59%

1.43%

2.78%

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
2014	29,681	593	50			12,515	104	120			532,386,635	280,407	1,899		
2015	30,253	605	50	0.00%	0.00%	12,715	106	120	0.00%	0.00%	634,847,440	280,393	2,264	19.25%	19.25%
2016	30,287	606	50	0.00%	0.00%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	25.67%
2017	23,988	479	50	0.04%	0.05%	188,501	293	643	435.58%	435.53%	648,927,883	280,075	2,317	-2.89%	22.03%
2018	25,493	509	50	0.00%	0.05%	18,203	152	120	-81.33%	0.00%	625,609,024	279,683	2,237	-3.46%	17.81%
2019	50,945	509	100	99.84%	99.94%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	13.51%
2020	56,944	569	100	0.00%	99.94%	24,025	160	150	-0.01%	25.12%	587,102,131	279,647	2,099	-2.59%	10.58%
2021	57,124	571	100	0.00%	99.94%	24,025	160	150	0.00%	25.12%	604,545,017	279,644	2,162	2.97%	13.86%
2022	55,841	558	100	0.00%	99.94%	24,039	160	150	0.00%	25.13%	606,359,229	279,567	2,169	0.33%	14.24%
2023	56,060	561	100	0.00%	99.94%	24,031	160	150	0.00%	25.12%	647,461,642	279,544	2,316	6.79%	21.99%
2024	56,564	566	100	0.00%	99.94%	1,158,667	505	2,295	1428.50%	1812.52%	680,095,989	279,502	2,433	5.06%	28.16%

37
GOSPER

Rate Annual %chg Average Value/Acre: 2.48%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 3,156	Value : 1,229,871,880	Growth 7,274,595	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	53	167,226	0	0	234	4,001,771	287	4,168,997	
02. Res Improve Land	321	1,702,572	0	0	612	71,129,630	933	72,832,202	
03. Res Improvements	339	45,181,830	0	0	680	199,413,245	1,019	244,595,075	
04. Res Total	392	47,051,628	0	0	914	274,544,646	1,306	321,596,274	6,626,230
% of Res Total	30.02	14.63	0.00	0.00	69.98	85.37	41.38	26.15	91.09
05. Com UnImp Land	5	34,227	0	0	5	111,652	10	145,879	
06. Com Improve Land	52	383,645	0	0	42	1,072,036	94	1,455,681	
07. Com Improvements	54	5,965,100	0	0	48	8,914,610	102	14,879,710	
08. Com Total	59	6,382,972	0	0	53	10,098,298	112	16,481,270	14,650
% of Com Total	52.68	38.73	0.00	0.00	47.32	61.27	3.55	1.34	0.20
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	13,119	0	0	0	0	1	13,119	
11. Ind Improvements	2	1,388,555	0	0	0	0	2	1,388,555	
12. Ind Total	2	1,401,674	0	0	0	0	2	1,401,674	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.11	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	4	27,685	4	27,685	
16. Rec Total	0	0	0	0	4	27,685	4	27,685	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.13	0.00	0.00
Res & Rec Total	392	47,051,628	0	0	918	274,572,331	1,310	321,623,959	6,626,230
% of Res & Rec Total	29.92	14.63	0.00	0.00	70.08	85.37	41.51	26.15	91.09
Com & Ind Total	61	7,784,646	0	0	53	10,098,298	114	17,882,944	14,650
% of Com & Ind Total	53.51	43.53	0.00	0.00	46.49	56.47	3.61	1.45	0.20
17. Taxable Total	453	54,836,274	0	0	971	284,670,629	1,424	339,506,903	6,640,880
% of Taxable Total	31.81	16.15	0.00	0.00	68.19	83.85	45.12	27.61	91.29

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	30,620	2,526,465	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	8	30,620	2,526,465
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				8	30,620	2,526,465

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	14	24,593	14	24,593	0
25. Total	0	0	0	0	14	24,593	14	24,593	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	0	246	280

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	135,787	1	3,255	1,408	664,713,126	1,411	664,852,168
28. Ag-Improved Land	0	0	0	0	291	191,976,066	291	191,976,066
29. Ag Improvements	1	41,355	0	0	306	33,470,795	307	33,512,150

30. Ag Total				1,718	890,340,384
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,355	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	9	10.00	300,000	9	10.00	300,000	
32. HomeSite Improv Land	166	175.96	5,278,800	166	175.96	5,278,800	
33. HomeSite Improvements	168	0.00	25,088,910	168	0.00	25,088,910	516,870
34. HomeSite Total				177	185.96	30,667,710	
35. FarmSite UnImp Land	68	172.50	534,410	68	172.50	534,410	
36. FarmSite Improv Land	247	1,261.89	3,320,610	247	1,261.89	3,320,610	
37. FarmSite Improvements	280	0.00	8,381,885	281	0.00	8,423,240	116,845
38. FarmSite Total				349	1,434.39	12,278,260	
39. Road & Ditches	1,373	4,529.18	0	1,375	4,534.63	0	
40. Other- Non Ag Use	2	13.88	25,792	2	13.88	25,792	
41. Total Section VI				526	6,168.86	42,971,762	633,715

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,083.16	61.84%	242,092,671	65.11%	7,103.00
46. 1A	12,814.41	23.25%	91,020,745	24.48%	7,103.00
47. 2A1	1,930.61	3.50%	11,299,866	3.04%	5,853.00
48. 2A	2,815.94	5.11%	13,265,889	3.57%	4,711.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	797.68	1.45%	3,529,754	0.95%	4,425.03
51. 4A1	543.51	0.99%	2,250,123	0.61%	4,139.98
52. 4A	2,125.56	3.86%	8,344,945	2.24%	3,926.00
53. Total	55,110.87	100.00%	371,803,993	100.00%	6,746.47
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,375.18	68.33%	12,094,325	72.58%	2,250.03
56. 2D1	244.50	3.11%	522,743	3.14%	2,138.01
57. 2D	1,258.96	16.00%	2,543,096	15.26%	2,020.00
58. 3D1	43.02	0.55%	79,760	0.48%	1,854.02
59. 3D	59.98	0.76%	94,889	0.57%	1,582.01
60. 4D1	328.84	4.18%	493,591	2.96%	1,501.01
61. 4D	556.48	7.07%	835,268	5.01%	1,500.98
62. Total	7,866.96	100.00%	16,663,672	100.00%	2,118.18
Grass					
63. 1G1	5,170.41	9.54%	6,305,984	9.52%	1,219.63
64. 1G	4,699.25	8.67%	5,778,924	8.72%	1,229.75
65. 2G1	18,947.67	34.95%	23,100,810	34.86%	1,219.19
66. 2G	490.99	0.91%	598,642	0.90%	1,219.25
67. 3G1	33.41	0.06%	54,396	0.08%	1,628.14
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,693.47	45.54%	30,104,531	45.43%	1,219.13
70. 4G	184.42	0.34%	317,072	0.48%	1,719.29
71. Total	54,219.62	100.00%	66,260,359	100.00%	1,222.07
Irrigated Total					
	55,110.87	46.83%	371,803,993	81.75%	6,746.47
Dry Total					
	7,866.96	6.68%	16,663,672	3.66%	2,118.18
Grass Total					
	54,219.62	46.07%	66,260,359	14.57%	1,222.07
72. Waste	421.91	0.36%	42,191	0.01%	100.00
73. Other	65.54	0.06%	9,838	0.00%	150.11
74. Exempt	462.39	0.39%	422,063	0.09%	912.79
75. Market Area Total	117,684.90	100.00%	454,780,053	100.00%	3,864.39

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,444.43	3.72%	9,361,354	4.38%	6,481.00
46. 1A	21,139.48	54.40%	137,004,984	64.13%	6,481.00
47. 2A1	257.29	0.66%	1,416,126	0.66%	5,504.01
48. 2A	6,622.39	17.04%	30,655,045	14.35%	4,629.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,695.78	4.36%	6,710,200	3.14%	3,957.00
52. 4A	7,696.82	19.81%	28,493,622	13.34%	3,702.00
53. Total	38,856.19	100.00%	213,641,331	100.00%	5,498.26
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,338.95	65.29%	66,654,683	70.62%	2,197.00
56. 2D1	634.07	1.36%	1,298,573	1.38%	2,048.00
57. 2D	8,291.75	17.84%	15,928,450	16.88%	1,921.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	9,714	0.01%	1,483.05
60. 4D1	2,697.98	5.81%	3,930,960	4.16%	1,457.00
61. 4D	4,502.00	9.69%	6,559,417	6.95%	1,457.00
62. Total	46,471.30	100.00%	94,381,797	100.00%	2,030.97
Grass					
63. 1G1	5,904.74	7.79%	6,837,701	8.26%	1,158.00
64. 1G	11,346.05	14.97%	13,185,395	15.92%	1,162.11
65. 2G1	49,498.64	65.30%	53,013,816	64.01%	1,071.02
66. 2G	11.58	0.02%	21,795	0.03%	1,882.12
67. 3G1	13.07	0.02%	19,605	0.02%	1,500.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,907.89	11.75%	9,558,327	11.54%	1,073.02
70. 4G	121.49	0.16%	181,881	0.22%	1,497.09
71. Total	75,803.46	100.00%	82,818,520	100.00%	1,092.54
Irrigated Total					
	38,856.19	24.02%	213,641,331	54.42%	5,498.26
Dry Total					
	46,471.30	28.73%	94,381,797	24.04%	2,030.97
Grass Total					
	75,803.46	46.86%	82,818,520	21.10%	1,092.54
72. Waste	143.74	0.09%	14,374	0.00%	100.00
73. Other	500.11	0.31%	1,732,547	0.44%	3,464.33
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,774.80	100.00%	392,588,569	100.00%	2,426.76

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	92,339	0.00	0	93,954.06	585,352,985	93,967.06	585,445,324
77. Dry Land	19.31	43,448	0.00	0	54,318.95	111,002,021	54,338.26	111,045,469
78. Grass	0.00	0	2.67	3,255	130,020.41	149,075,624	130,023.08	149,078,879
79. Waste	0.00	0	0.00	0	565.65	56,565	565.65	56,565
80. Other	0.00	0	0.00	0	565.65	1,742,385	565.65	1,742,385
81. Exempt	0.00	0	0.00	0	462.39	422,063	462.39	422,063
82. Total	32.31	135,787	2.67	3,255	279,424.72	847,229,580	279,459.70	847,368,622

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,967.06	33.62%	585,445,324	69.09%	6,230.33
Dry Land	54,338.26	19.44%	111,045,469	13.10%	2,043.60
Grass	130,023.08	46.53%	149,078,879	17.59%	1,146.56
Waste	565.65	0.20%	56,565	0.01%	100.00
Other	565.65	0.20%	1,742,385	0.21%	3,080.32
Exempt	462.39	0.17%	422,063	0.05%	912.79
Total	279,459.70	100.00%	847,368,622	100.00%	3,032.17

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 Acreage	185	2,179,040	181	5,497,300	193	44,196,050	378	51,872,390	881,520
83.2 Elwood	35	177,718	303	1,833,982	327	46,075,925	362	48,087,625	122,115
83.3 Lake	26	1,542,983	409	64,984,130	457	148,662,460	483	215,189,573	4,703,965
83.4 Market Area 1	9	100,689	9	260,000	11	3,425,860	20	3,786,549	853,125
83.5 Market Area 4	8	117,822	6	180,000	7	1,028,580	15	1,326,402	0
83.6 Smithfield	24	50,745	25	76,790	28	1,233,885	52	1,361,420	65,505
84 Residential Total	287	4,168,997	933	72,832,202	1,023	244,622,760	1,310	321,623,959	6,626,230

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	Elwood	5	32,775	52	449,944	54	7,477,615	59	7,960,334	13,330
85.2	Lake	1	21,329	19	614,069	20	3,305,045	21	3,940,443	0
85.3	Market Area 1	2	71,676	5	248,668	8	4,352,645	10	4,672,989	1,320
85.4	Market Area 4	0	0	1	20,800	1	30,495	1	51,295	0
85.5	Rural Coml	2	20,099	11	115,043	13	767,445	15	902,587	0
85.6	Smithfield	0	0	7	20,276	8	335,020	8	355,296	0
86	Commercial Total	10	145,879	95	1,468,800	104	16,268,265	114	17,882,944	14,650

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,170.41	9.54%	6,305,984	9.52%	1,219.63
88. 1G	4,699.25	8.67%	5,778,924	8.72%	1,229.75
89. 2G1	18,947.67	34.95%	23,100,810	34.86%	1,219.19
90. 2G	490.99	0.91%	598,642	0.90%	1,219.25
91. 3G1	33.41	0.06%	54,396	0.08%	1,628.14
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,693.47	45.54%	30,104,531	45.43%	1,219.13
94. 4G	184.42	0.34%	317,072	0.48%	1,719.29
95. Total	54,219.62	100.00%	66,260,359	100.00%	1,222.07
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	54,219.62	100.00%	66,260,359	100.00%	1,222.07
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	54,219.62	100.00%	66,260,359	100.00%	1,222.07

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,904.74	7.80%	6,837,701	8.27%	1,158.00
88. 1G	11,306.38	14.93%	13,098,239	15.85%	1,158.48
89. 2G1	49,498.64	65.37%	53,013,816	64.13%	1,071.02
90. 2G	0.53	0.00%	568	0.00%	1,071.70
91. 3G1	13.07	0.02%	19,605	0.02%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,882.93	11.73%	9,521,960	11.52%	1,071.94
94. 4G	113.26	0.15%	169,890	0.21%	1,500.00
95. Total	75,719.55	100.00%	82,661,779	100.00%	1,091.68
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	39.67	47.28%	87,156	55.61%	2,197.03
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	11.05	13.17%	21,227	13.54%	1,921.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	24.96	29.75%	36,367	23.20%	1,457.01
103. 4C	8.23	9.81%	11,991	7.65%	1,456.99
104. Total	83.91	100.00%	156,741	100.00%	1,867.97
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	75,719.55	99.89%	82,661,779	99.81%	1,091.68
CRP Total	83.91	0.11%	156,741	0.19%	1,867.97
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,803.46	100.00%	82,818,520	100.00%	1,092.54

**2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

37 Gosper

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	298,419,574	321,596,274	23,176,700	7.77%	6,626,230	5.55%
02. Recreational	27,685	27,685	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	30,190,270	30,667,710	477,440	1.58%	516,870	-0.13%
04. Total Residential (sum lines 1-3)	328,637,529	352,291,669	23,654,140	7.20%	7,143,100	5.02%
05. Commercial	16,318,630	16,481,270	162,640	1.00%	14,650	0.91%
06. Industrial	1,391,009	1,401,674	10,665	0.77%	0	0.77%
07. Total Commercial (sum lines 5-6)	17,709,639	17,882,944	173,305	0.98%	14,650	0.90%
08. Ag-Farmsite Land, Outbuildings	12,132,850	12,278,260	145,410	1.20%	116,845	0.24%
09. Minerals	22,353	24,593	2,240	10.02	0	10.02%
10. Non Ag Use Land	15,703	25,792	10,089	64.25%		
11. Total Non-Agland (sum lines 8-10)	12,170,906	12,328,645	157,739	1.30%	116,845	0.34%
12. Irrigated	459,497,755	585,445,324	125,947,569	27.41%		
13. Dryland	92,347,455	111,045,469	18,698,014	20.25%		
14. Grassland	127,072,577	149,078,879	22,006,302	17.32%		
15. Wasteland	56,564	56,565	1	0.00%		
16. Other Agland	1,158,667	1,742,385	583,718	50.38%		
17. Total Agricultural Land	680,133,018	847,368,622	167,235,604	24.59%		
18. Total Value of all Real Property (Locally Assessed)	1,038,651,092	1,229,871,880	191,220,788	18.41%	7,274,595	17.71%

2025 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	2 Seasonal employees that help with pick up work.
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$140,159.46
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,000
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:
	\$21,950
11.	Amount of the assessor's budget set aside for education/workshops:
	\$650
12.	Amount of last year's assessor's budget not used:
	\$855

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, some but mostly use GIS
5.	If so, who maintains the Cadastral Maps?
	Not being kept up.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.gosper.gworks.com , will be changing to Beacon in July 2025.
8.	Who maintains the GIS software and maps?
	Most is sent in to be updated but the assessor and deputy assessor update some of it.
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	Feb 2025

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?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks, changing to Beacon in July 2025
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
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
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?
	No

2025 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor, deputy assessor, and part-time lister
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.
3.	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?
	Yes, depreciation tables are created in the assessor's office using local market information.
4.	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.
	Yes, starting with Elwood as the primary market and making adjustments for other valuation groups. Also county has identified subgroups at Johnson Lake.
5.	Describe the methodology used to determine the residential lot values?
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot.
6.	How are rural residential site values developed?
	1st acre--\$30,000 Acres 2 - 10 - \$2,500/acre Over 10 Acres - \$2,000/acre Sales are used when available and looking at values of surrounding counties. A study was also conducted on the costs of infrastructure such as well, septic system and electricity.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

2025 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor, deputy assessor, and part-time lister
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Only the cost approach is used.
2a.	Describe the process used to determine the value of unique commercial properties.
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.
3.	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 tables are developed in the assessor's office using local market information.
4.	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.
	N/A
5.	Describe the methodology used to determine the commercial lot values.
	In the villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.

2025 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:
	The assessor and deputy assessor.
2.	Describe the process used to determine and monitor market areas.
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake, Clearview and Plum Paradise. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Improvements are costed and depreciated like other like properties. The assessor will use updated imagery to review for intensive use, and the feedlot values will be studied and possibly raised to match the excess acre values in 2025.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There is 1 parcel with 18 acres of WRP land in Gosper County that has been identified, and the assessor has developed WRP values which are the same as irrigated.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Irrigated grass, CREP (same value as irrigated) and CRP (same value as dry land)
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A

7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 15, 2024**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property, and the complete relisting required by statute every six years.

New improvements are located by owner, reporting, zoning permits, word of mouth, and assessor and commissioners driving the county. The pickup work is completed every year in a timely manner, and growth is calculated. The pickup work involves on-site inspection, measurements, interior inspection if possible and interviewing the owner, taking a photo with current date.

77-1311.03 The county assessor shall determine the portion of the county to be inspected and reviewed each year to assure all parcels of real property in the county have been inspected and reviewed no less frequently than 6 years.

We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered regarding new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list.

We are responsible for publishing in the local paper a notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions.

The Assessor's Office is required to make several reports each year. These include: the mobile home report of all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of

Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information for the County Commissioners and the taxpayers.

This office has the record of certified irrigated acres, and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation.

I am also, at the request of the County Commissioners, the Liaison for the Census for Gosper County, and the Gosper County Zoning Administrator.

The Gosper County GIS website went online in June of 2014. The Assessor and Deputy were actively involved in completing the information for this website. We continue to check this website for accuracy and continue to educate ourselves about this program. At this time we are looking into switching from Gworks to another company for GIS services. The homestead exemption applications are being entered into the computer and exported to the state. A hard copy of the application is also mailed to the department, which may not be necessary going forward.

2024 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	93	23.42	101.25
Commercial	100	7.64	103.32
Agricultural	70	16.53	104.81

2025 Assessment Year

Residential

1. All residential buildings are to be repriced using the 6/21 pricing.
2. Pickup work to be completed by March 1, 2025 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value.

Commercial

1. All commercial buildings are to be repriced using the new 6/24 pricing.
2. Pickup work to be completed by March 1, 2025 using the new 06/24 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings are to be repriced using the new 06/24 pricing.

2. Pickup work to be completed by March 1, 2025 using the new 06/24 pricing,
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed, and changes made accordingly. The new imagery should be available February of 2025.

Other

The 6-Year Review cycle was completed in 2023. Per regulations, we must physically review each property every 6 years. Our next cycle will begin in 2026. We renewed our Gworks program for 2 years (Ending on 7/1/2025) and continue to look at other companies to provide our GIS services. If new GIS imagery is available in 2025 we will search for land use changes and make changes accordingly. We will also put new costing on our CAMA program for 2025 values for Rural outbuildings and commercial buildings and reassess the feedlots in the county with the new information provided on the state sales file.

2026 Assessment Year

Begin 6-year review with Villages of Elwood and Smithfield Residential and commercial buildings in these 2 areas.

Residential

1. All residential buildings to be repriced using the new 06/25 pricing.
2. Pickup work to be completed by March 1, 2026 using the new 06/25 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2026 using the 06/24 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2026 using the 06/24 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.

2027 Assessment Year

Continue 6-year review with Rural Residential and Rural Commercial

Residential

1. All residential buildings to be repriced using the 06/25 pricing.
2. Pickup work to be completed by March 1, 2027 using the 06/25 pricing.

3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2027 using the 06/24 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/24 pricing.
2. Pickup work to be completed by March 1, 2027 using the 06/24 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed, and changes made accordingly.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. All personal property schedules and real estate records are in both hardcopy and recorded on the computer. We continue to enter all sales into the computer, and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “Expanded What If” program for agricultural sales.

The courthouse now utilizes the services of Applied Connective for our computer security and backup needs. The assessor purchased a new Dell 3000 computer with windows 10. The deputy assessor is utilizing windows 11. The office also replaced the HP printer.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2024-25 Assessor’s Budget

Salaries	\$113,849.46
Telephone	760.00
PTAS/CAMA	0.0
Comp Expense General	8,450.00
Repair	0.0
Lodging	200.00
Mileage	775.00
GIS support/fees	13,500.00
Dues, Registration	300.00
Reappraisal	775.00

Schooling	650.00
Office Supplies	900.00
Equipment	<u>0.0</u>

Total Request	\$140,159.46
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Pam Bogle, Gosper County Assessor

Date: 06/15/2024