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DEPARTMENT OF REVENUE

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

HOOKER COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Hooker 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 Hooker 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 cursive script that reads "Sarah Scott".

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Jessica Hampton, Hooker 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.

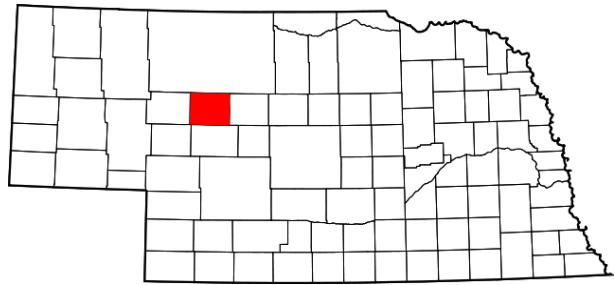
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

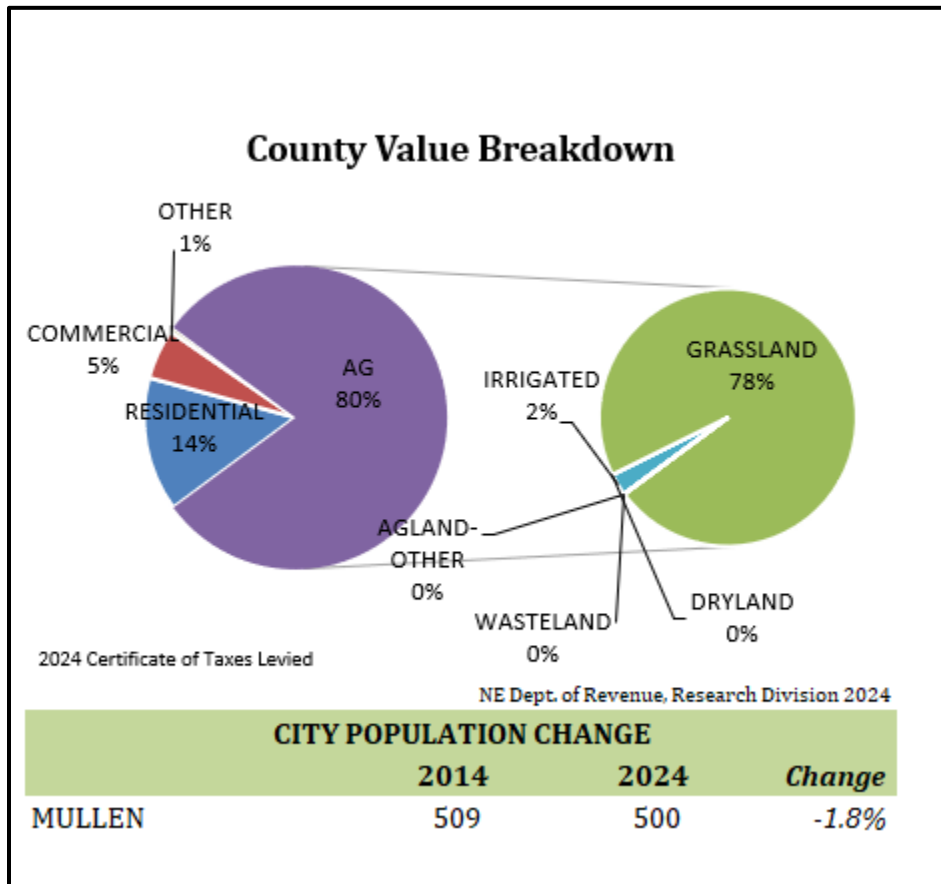
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 square miles, Hooker County has 679 residents, per the Census Bureau Quick Facts for 2023, a 4% population decrease from the 2020 U.S. Census. Reports indicate that 60% of county residents are homeowners and 75% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$108,540 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the U.S. Census Bureau, there are 25 employer establishments with total employment of 109, an 8% decrease from 2019.



Agricultural land accounts for the greatest portion of the county's valuation base by a large majority. Grassland makes up a majority of the land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region.

2025 Residential Correlation for Hooker 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 qualification was completed for Hooker County and an analysis of the sales roster demonstrates that all qualified arm’s-length transactions are being used for measurement purposes. The sales usability rate for the residential class is slightly lower than the statewide average.

There are two valuations groups established for the residential property class. Valuation Group 1 consists of all residential property within the county, apart from a recreational subdivision along Dismal River.

Hooker County is up to date on the six-year inspection and review cycle. Due to the small number of parcels in the residential class the parcels are reviewed every three years. The next reappraisal is scheduled for 2026 and will include a deeper analysis of the quality and condition of each property. A valuation methodology is on file.

2025 Residential Assessment Details for Hooker 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	Mullen and Rural	*2024	2022	*2024	2020	
2	Dismal River	2022	2022	*2024	2022	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

A review of the statistical profile shows 18 sales were qualified for measurement purposes. Two measures of central tendency, and COD are within range while the mean and PRD are slightly high. All sales during this study period were in Valuation Group 1.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the increases consistent with assessment actions made by the county assessor.

2025 Residential Correlation for Hooker County

Equalization and Quality of Assessment

Assessment practices were reviewed, and it was determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal standards.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	18	97.97	101.71	96.87	07.87	105.00
____ALL____	18	97.97	101.71	96.87	07.87	105.00

Level of Value

Based on analysis of all available information, the level of value for the residential property in Hooker County is 98%.

2025 Commercial Correlation for Hooker 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 qualification and verification process was conducted with the county assessor. It was determined that all arm’s-length sales are made available for measurement purposes. The Hooker County sales usability rate for the commercial class is above the statewide average.

Hooker County uses one valuation group for the commercial class and is up to date on the six-year review and inspection cycle. Due to the small number of commercial parcels the county assessor attempts to review each property class in-house every three years. Full commercial reappraisal is scheduled for 2026.

2025 Commercial Assessment Details for Hooker 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	2022	*2024	2020	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical profile in the commercial class consists of seven sales. The median, COD and PRD are within the acceptable range while the mean and weighted mean are low. Removal of an outlier of a single sale on either side of the ratio array swings the median from 87-99%, suggesting that the sample is too small to reliably represent the level of value. However, a reappraisal of the class was completed in 2022, and land values were updated this year, increasing 6%, supporting that assessment actions have been applied to the keep values up to pace with the market.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL), shows the value changed consistent with the reported actions of the county assessor.

2025 Commercial Correlation for Hooker County

Equalization and Quality of Assessment

The review of assessment practices and the statistical analysis supports that the commercial property assessment is in compliance with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	97.36	88.74	87.50	25.01	101.42
____ALL____	7	97.36	88.74	87.50	25.01	101.42

Level of Value

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

2025 Agricultural Correlation for Hooker 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 qualification and verification shows that the sales usability for the agricultural class in Hooker County is below the statewide average. A review of the sales roster shows a total of 18 sales for this study period with sufficient reasons for disqualification. The Hooker County Assessor benefits from being an ex-officio office giving the county assessor has firsthand knowledge of all sales transactions.

Only one market area is needed in Hooker County with much of the land being grassland. Two agricultural parcels are identified as intensive use and valued at 75% of market value. The county does not recognize any Conservation Reserve Program (CRP) acres.

2025 Agricultural Assessment Details for Hooker 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	*2024	2022	2022	2022	Increased home site and farm sites
AB DW	Agricultural dwellings	*2024	2022	2022	2022	Increased home site and farm sites
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	99% Grassland with small amount of irrigation	2018	Increase grassland value 8%, irrigated land 5%
<u>Additional comments:</u>			

Description of Analysis

A review of the statistical analysis for Hooker County agricultural class shows nine qualified sales for the current study period. Two measures of central tendency and the COD are within the range while the mean is high. Further analysis shows that eight of the sales have measures of central tendency within the acceptable range when examining both the 80% and 95% MLU by Market

2025 Agricultural Correlation for Hooker County

Area. Comparison of acre values with neighboring counties shows comparable agricultural land values.

Review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

A review of Hooker County assessment practices and a review of the agricultural economy of the surrounding counties indicates that land values in the county are assessed uniformly and according to generally accepted mass appraisal techniques.

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	8	69.01	74.77	74.29	11.82	100.65
1	8	69.01	74.77	74.29	11.82	100.65
____ ALL ____	9	69.05	81.33	74.65	20.93	108.95

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hooker County is 69%.

2025 Opinions of the Property Tax Administrator for Hooker 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	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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 Hooker County

Residential Real Property - Current

Number of Sales	18	Median	97.97
Total Sales Price	\$1,809,000	Mean	101.71
Total Adj. Sales Price	\$1,809,000	Wgt. Mean	96.87
Total Assessed Value	\$1,752,419	Average Assessed Value of the Base	\$111,306
Avg. Adj. Sales Price	\$100,500	Avg. Assessed Value	\$97,357

Confidence Interval - Current

95% Median C.I	93.61 to 99.98
95% Wgt. Mean C.I	93.26 to 100.49
95% Mean C.I	92.98 to 110.44
% of Value of the Class of all Real Property Value in the County	12.85
% of Records Sold in the Study Period	4.14
% of Value Sold in the Study Period	3.62

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	19	98	98.40
2023	21	100	100.10
2022	22	98	98.32
2021	13	100	97.99

2025 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	7	Median	97.36
Total Sales Price	\$510,456	Mean	88.74
Total Adj. Sales Price	\$510,456	Wgt. Mean	87.50
Total Assessed Value	\$446,645	Average Assessed Value of the Base	\$208,866
Avg. Adj. Sales Price	\$72,922	Avg. Assessed Value	\$63,806

Confidence Interval - Current

95% Median C.I	44.64 to 126.04
95% Wgt. Mean C.I	60.47 to 114.53
95% Mean C.I	59.98 to 117.50
% of Value of the Class of all Real Property Value in the County	6.04
% of Records Sold in the Study Period	6.42
% of Value Sold in the Study Period	1.96

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	6	100	94.09
2023	2	100	93.48
2022	4	100	101.91
2021	5	100	98.71

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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 : 18
Total Sales Price : 1,809,000
Total Adj. Sales Price : 1,809,000
Total Assessed Value : 1,752,419
Avg. Adj. Sales Price : 100,500
Avg. Assessed Value : 97,357

MEDIAN : 98
WGT. MEAN : 97
MEAN : 102
COD : 07.87
PRD : 105.00

COV : 17.25
STD : 17.55
Avg. Abs. Dev : 07.71
MAX Sales Ratio : 167.89
MIN Sales Ratio : 90.35

95% Median C.I. : 93.61 to 99.98
95% Wgt. Mean C.I. : 93.26 to 100.49
95% Mean C.I. : 92.98 to 110.44

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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	3	100.02	99.32	99.61	01.20	99.71	97.17	100.76	N/A	97,333	96,951
01-JAN-23 To 31-MAR-23	4	94.94	95.02	92.31	03.36	102.94	90.35	99.84	N/A	135,000	124,619
01-APR-23 To 30-JUN-23	3	99.86	97.22	97.91	02.71	99.30	91.83	99.97	N/A	129,000	126,299
01-JUL-23 To 30-SEP-23	2	130.75	130.75	101.29	28.41	129.08	93.61	167.89	N/A	72,500	73,437
01-OCT-23 To 31-DEC-23	3	95.42	95.86	95.64	02.72	100.23	92.19	99.98	N/A	66,333	63,443
01-JAN-24 To 31-MAR-24	1	98.76	98.76	98.76	00.00	100.00	98.76	98.76	N/A	150,000	148,143
01-APR-24 To 30-JUN-24											
01-JUL-24 To 30-SEP-24	2	106.65	106.65	102.97	10.37	103.57	95.59	117.71	N/A	48,000	49,424
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	12	98.51	102.60	96.42	08.92	106.41	90.35	167.89	93.31 to 100.02	113,667	109,592
01-OCT-23 To 30-SEP-24	6	97.18	99.94	98.27	05.70	101.70	92.19	117.71	92.19 to 117.71	74,167	72,886
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	12	96.00	101.74	95.56	09.32	106.47	90.35	167.89	92.19 to 99.97	105,917	101,215
<u>ALL</u>	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357
<u>ALL</u>	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357
06											
07											
<u>ALL</u>	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357

**46 Hooker
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 : 18
 Total Sales Price : 1,809,000
 Total Adj. Sales Price : 1,809,000
 Total Assessed Value : 1,752,419
 Avg. Adj. Sales Price : 100,500
 Avg. Assessed Value : 97,357

MEDIAN : 98
 WGT. MEAN : 97
 MEAN : 102
 COD : 07.87
 PRD : 105.00

COV : 17.25
 STD : 17.55
 Avg. Abs. Dev : 07.71
 MAX Sales Ratio : 167.89
 MIN Sales Ratio : 90.35

95% Median C.I. : 93.61 to 99.98
 95% Wgt. Mean C.I. : 93.26 to 100.49
 95% Mean C.I. : 92.98 to 110.44

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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	167.89	167.89	167.89	00.00	100.00	167.89	167.89	N/A	15,000	25,183
Ranges Excl. Low \$											
Greater Than 4,999	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357
Greater Than 14,999	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357
Greater Than 29,999	17	97.17	97.82	96.28	04.12	101.60	90.35	117.71	93.31 to 99.98	105,529	101,602
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	167.89	167.89	167.89	00.00	100.00	167.89	167.89	N/A	15,000	25,183
30,000 TO 59,999	4	98.28	101.61	100.00	07.36	101.61	92.19	117.71	N/A	43,500	43,501
60,000 TO 99,999	7	95.59	96.16	95.92	02.46	100.25	91.83	99.97	91.83 to 99.97	73,000	70,021
100,000 TO 149,999	3	100.02	98.13	97.87	02.38	100.27	93.61	100.76	N/A	118,000	115,490
150,000 TO 249,999	2	99.31	99.31	99.42	00.55	99.89	98.76	99.86	N/A	190,000	188,907
250,000 TO 499,999	1	90.35	90.35	90.35	00.00	100.00	90.35	90.35	N/A	375,000	338,805
500,000 TO 999,999											
1,000,000 +											
ALL	18	97.97	101.71	96.87	07.87	105.00	90.35	167.89	93.61 to 99.98	100,500	97,357

46 Hooker
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 : 7
Total Sales Price : 510,456
Total Adj. Sales Price : 510,456
Total Assessed Value : 446,645
Avg. Adj. Sales Price : 72,922
Avg. Assessed Value : 63,806

MEDIAN : 97
WGT. MEAN : 88
MEAN : 89
COD : 25.01
PRD : 101.42

COV : 35.05
STD : 31.10
Avg. Abs. Dev : 24.35
MAX Sales Ratio : 126.04
MIN Sales Ratio : 44.64

95% Median C.I. : 44.64 to 126.04
95% Wgt. Mean C.I. : 60.47 to 114.53
95% Mean C.I. : 59.98 to 117.50

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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	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423	
01-JAN-22 To 31-MAR-22	1	126.04	126.04	126.04	00.00	100.00	126.04	126.04	N/A	30,000	37,813	
01-APR-22 To 30-JUN-22	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	185,300	143,798	
01-JUL-22 To 30-SEP-22	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	118,000	140,395	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	1	44.64	44.64	44.64	00.00	100.00	44.64	44.64	N/A	60,000	26,783	
01-APR-23 To 30-JUN-23	1	54.47	54.47	54.47	00.00	100.00	54.47	54.47	N/A	40,000	21,788	
01-JUL-23 To 30-SEP-23	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	57,156	55,645	
01-OCT-23 To 31-DEC-23												
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	110.55	106.19	96.92	14.77	109.56	77.60	126.04	N/A	88,325	85,607	
01-OCT-22 To 30-SEP-23	3	54.47	65.49	66.31	32.26	98.76	44.64	97.36	N/A	52,385	34,739	
01-OCT-23 To 30-SEP-24												
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	3	118.98	107.54	96.61	13.57	111.31	77.60	126.04	N/A	111,100	107,335	
01-JAN-23 To 31-DEC-23	3	54.47	65.49	66.31	32.26	98.76	44.64	97.36	N/A	52,385	34,739	
<u>ALL</u>	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806	
<u>ALL</u>	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806	

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	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806	
04												
<u>ALL</u>	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806	

46 Hooker
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 : 7
Total Sales Price : 510,456
Total Adj. Sales Price : 510,456
Total Assessed Value : 446,645
Avg. Adj. Sales Price : 72,922
Avg. Assessed Value : 63,806

MEDIAN : 97
WGT. MEAN : 88
MEAN : 89
COD : 25.01
PRD : 101.42

COV : 35.05
STD : 31.10
Avg. Abs. Dev : 24.35
MAX Sales Ratio : 126.04
MIN Sales Ratio : 44.64

95% Median C.I. : 44.64 to 126.04
95% Wgt. Mean C.I. : 60.47 to 114.53
95% Mean C.I. : 59.98 to 117.50

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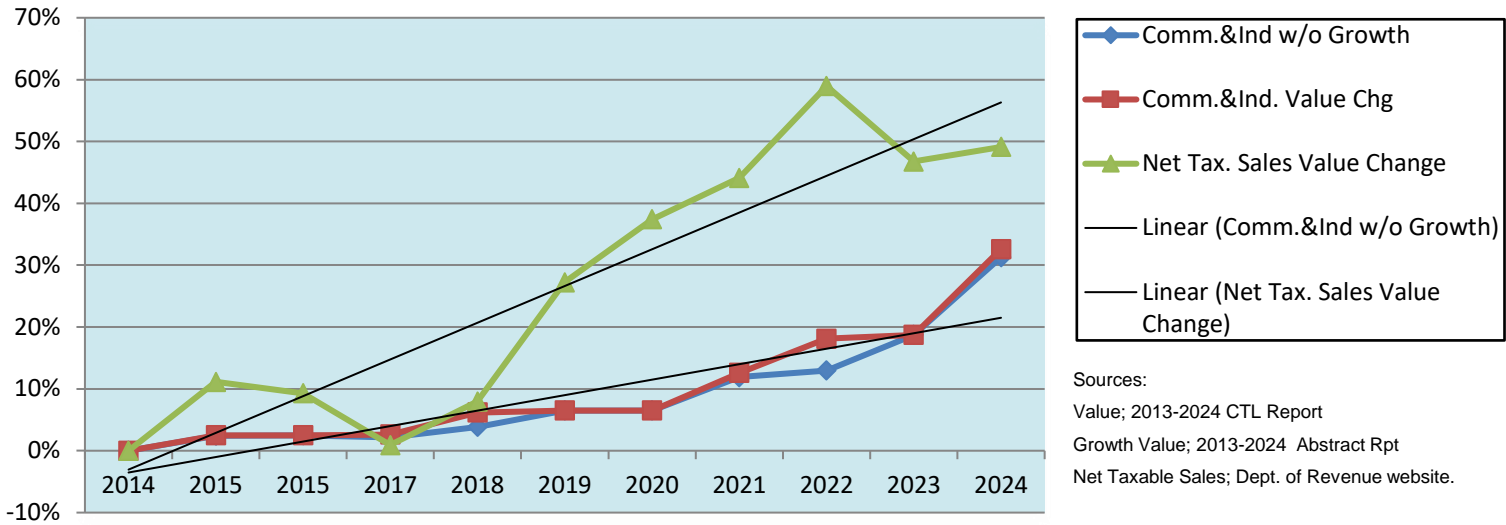
SALE PRICE *

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	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423
Ranges Excl. Low \$											
Greater Than 4,999	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806
Greater Than 14,999	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806
Greater Than 29,999	6	87.48	86.52	86.90	31.56	99.56	44.64	126.04	44.64 to 126.04	81,743	71,037
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423
30,000 TO 59,999	3	97.36	92.62	90.63	24.51	102.20	54.47	126.04	N/A	42,385	38,415
60,000 TO 99,999	1	44.64	44.64	44.64	00.00	100.00	44.64	44.64	N/A	60,000	26,783
100,000 TO 149,999	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	118,000	140,395
150,000 TO 249,999	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	185,300	143,798
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	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	118.98	118.98	118.98	00.00	100.00	118.98	118.98	N/A	118,000	140,395
344	2	78.30	78.30	70.35	30.43	111.30	54.47	102.12	N/A	30,000	21,106
350	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	57,156	55,645
353	2	85.34	85.34	71.77	47.69	118.91	44.64	126.04	N/A	45,000	32,298
581	1	77.60	77.60	77.60	00.00	100.00	77.60	77.60	N/A	185,300	143,798
ALL	7	97.36	88.74	87.50	25.01	101.42	44.64	126.04	44.64 to 126.04	72,922	63,806

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	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316		\$ 9,170,195	
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2015	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
2017	\$ 12,723,265	\$ 279,175	2.19%	\$ 12,444,090	1.18%	\$ 9,901,014	6.99%
2018	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.31%	\$ 11,667,483	17.84%
2019	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.00%	\$ 12,602,897	8.02%
2020	\$ 13,491,023	\$ 82,855	0.61%	\$ 13,408,168	5.06%	\$ 13,214,768	4.86%
2021	\$ 14,151,616	\$ 614,010	4.34%	\$ 13,537,606	0.35%	\$ 14,577,431	10.31%
2022	\$ 14,228,603	\$ -	0.00%	\$ 14,228,603	0.54%	\$ 13,459,091	-7.67%
2023	\$ 15,889,232	\$ 157,375	0.99%	\$ 15,731,857	10.57%	\$ 13,674,160	1.60%
2024	\$ 18,624,276	\$ 37,250	0.20%	\$ 18,587,026	16.98%	\$ 16,162,091	18.19%
Ann %chg	4.25%			Average	3.37%	4.72%	5.63%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	2.43%	2.49%	11.13%
2015	2.49%	2.49%	9.30%
2016	2.18%	2.64%	0.91%
2017	3.85%	6.18%	7.97%
2018	6.51%	6.51%	27.23%
2019	6.51%	6.51%	37.43%
2020	11.89%	12.59%	44.11%
2021	12.97%	18.10%	58.97%
2022	18.74%	18.74%	46.77%
2023	31.29%	32.60%	49.12%
2024	55.11%	55.42%	76.25%

County Number	46
County Name	Hooker

46 Hooker
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 : 9
Total Sales Price : 6,794,155
Total Adj. Sales Price : 6,794,155
Total Assessed Value : 5,072,154
Avg. Adj. Sales Price : 754,906
Avg. Assessed Value : 563,573

MEDIAN : 69
WGT. MEAN : 75
MEAN : 81
COD : 20.93
PRD : 108.95

COV : 29.35
STD : 23.87
Avg. Abs. Dev : 14.45
MAX Sales Ratio : 133.83
MIN Sales Ratio : 63.57

95% Median C.I. : 64.94 to 108.29
95% Wgt. Mean C.I. : 63.90 to 85.41
95% Mean C.I. : 62.98 to 99.68

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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
Qrtrs											
01-OCT-21 To 31-DEC-21	1	68.96	68.96	68.96	00.00	100.00	68.96	68.96	N/A	1,090,000	751,684
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	108.29	108.29	108.29	00.00	100.00	108.29	108.29	N/A	725,712	785,901
01-OCT-22 To 31-DEC-22	5	77.18	83.34	71.47	21.38	116.61	63.57	133.83	N/A	805,495	575,711
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24											
01-APR-24 To 30-JUN-24	2	69.01	69.01	68.98	00.07	100.04	68.96	69.05	N/A	475,485	328,007
01-JUL-24 To 30-SEP-24											
Study Yrs											
01-OCT-21 To 30-SEP-22	2	88.63	88.63	84.68	22.19	104.66	68.96	108.29	N/A	907,856	768,793
01-OCT-22 To 30-SEP-23	5	77.18	83.34	71.47	21.38	116.61	63.57	133.83	N/A	805,495	575,711
01-OCT-23 To 30-SEP-24	2	69.01	69.01	68.98	00.07	100.04	68.96	69.05	N/A	475,485	328,007
Calendar Yrs											
01-JAN-22 To 31-DEC-22	6	77.18	87.50	77.09	24.54	113.50	63.57	133.83	63.57 to 133.83	792,198	610,743
01-JAN-23 To 31-DEC-23											
ALL	9	69.05	81.33	74.65	20.93	108.95	63.57	133.83	64.94 to 108.29	754,906	563,573

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	69.05	81.33	74.65	20.93	108.95	63.57	133.83	64.94 to 108.29	754,906	563,573
ALL	9	69.05	81.33	74.65	20.93	108.95	63.57	133.83	64.94 to 108.29	754,906	563,573

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Grass											
County	8	69.01	74.77	74.29	11.82	100.65	63.57	108.29	63.57 to 108.29	844,019	626,993
1	8	69.01	74.77	74.29	11.82	100.65	63.57	108.29	63.57 to 108.29	844,019	626,993
ALL	9	69.05	81.33	74.65	20.93	108.95	63.57	133.83	64.94 to 108.29	754,906	563,573

46 Hooker
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 : 9	MEDIAN : 69	COV : 29.35	95% Median C.I. : 64.94 to 108.29
Total Sales Price : 6,794,155	WGT. MEAN : 75	STD : 23.87	95% Wgt. Mean C.I. : 63.90 to 85.41
Total Adj. Sales Price : 6,794,155	MEAN : 81	Avg. Abs. Dev : 14.45	95% Mean C.I. : 62.98 to 99.68
Total Assessed Value : 5,072,154			
Avg. Adj. Sales Price : 754,906	COD : 20.93	MAX Sales Ratio : 133.83	
Avg. Assessed Value : 563,573	PRD : 108.95	MIN Sales Ratio : 63.57	

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	8	69.01	74.77	74.29	11.82	100.65	63.57	108.29	63.57 to 108.29	844,019	626,993
1	8	69.01	74.77	74.29	11.82	100.65	63.57	108.29	63.57 to 108.29	844,019	626,993
____ ALL ____	9	69.05	81.33	74.65	20.93	108.95	63.57	133.83	64.94 to 108.29	754,906	563,573

Hooker County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1,950	1,950	1,950	1,950	1,950	1,950
Cherry	1	3,000	2,999	n/a	2,989	3,000	3,000	2,998	3,000	2,996
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
McPherson	1	n/a	2,100	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,760	1,760	1,760	1,760	1,760	1,760

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

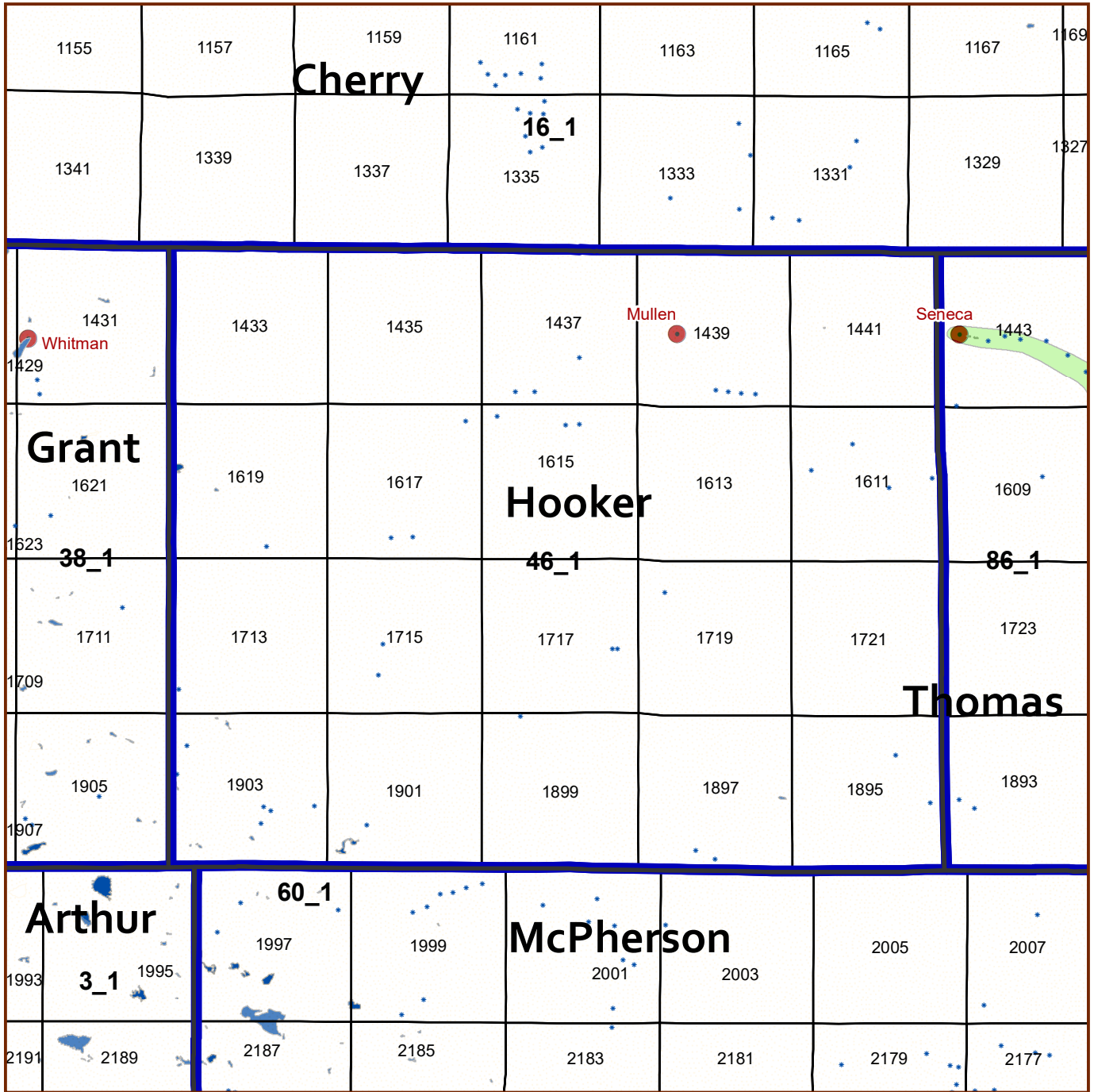
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	656	656	656	656	656	656	656	656	656
Cherry	1	739	730	730	730	730	600	560	560	615
Thomas	1	650	650	650	650	650	650	650	650	650
McPherson	1	670	670	670	670	670	670	670	670	670
Arthur	1	505	505	505	505	505	505	n/a	505	505
Grant	1	645	645	645	645	645	645	n/a	650	645

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	1,000	n/a	100
Thomas	1	n/a	n/a	150
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

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.

HOOKER COUNTY



Legend

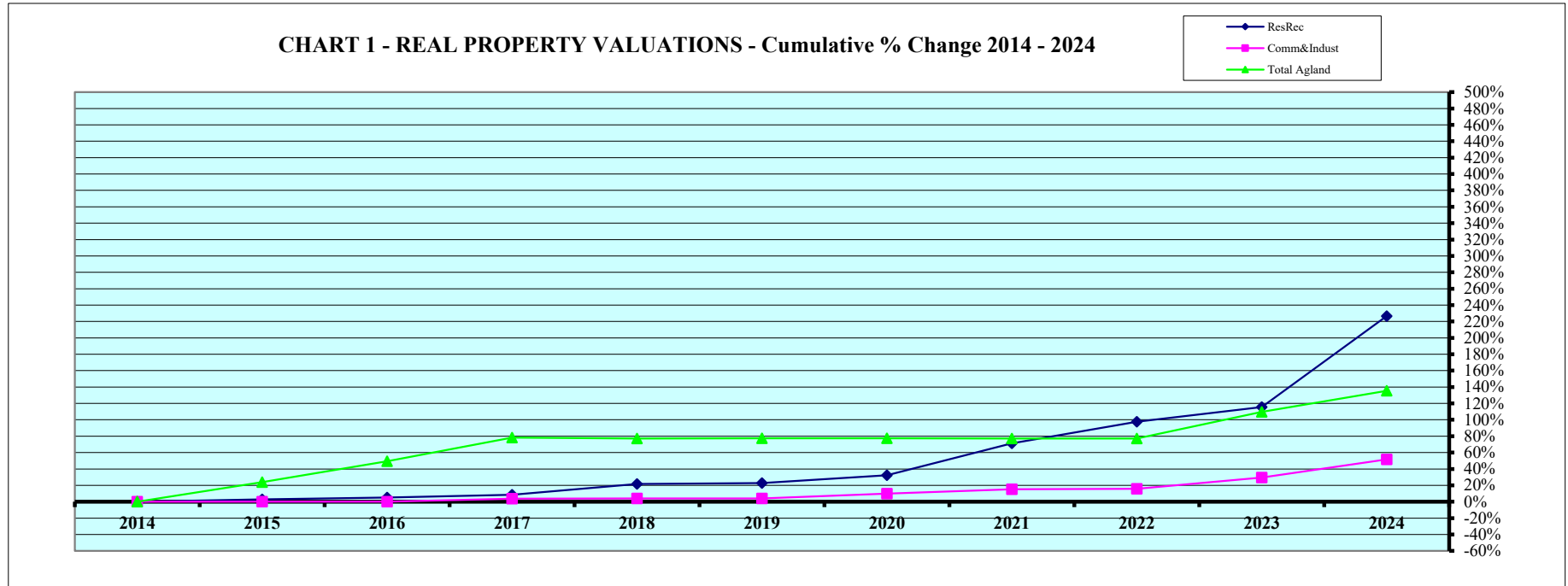
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	13,692,746	-	-	-	12,280,943	-	-	-	117,630,542	-	-	-
2015	14,090,232	397,486	2.90%	2.90%	12,281,816	873	0.01%	0.01%	145,681,934	28,051,392	23.85%	23.85%
2016	14,383,355	293,123	2.08%	5.04%	12,299,140	17,324	0.14%	0.15%	175,856,383	30,174,449	20.71%	49.50%
2017	14,835,974	452,619	3.15%	8.35%	12,723,265	424,125	3.45%	3.60%	209,766,398	33,910,015	19.28%	78.33%
2018	16,658,939	1,822,965	12.29%	21.66%	12,762,871	39,606	0.31%	3.92%	208,434,671	-1,331,727	-0.63%	77.19%
2019	16,816,168	157,229	0.94%	22.81%	12,762,871	0	0.00%	3.92%	208,776,218	341,547	0.16%	77.48%
2020	18,124,089	1,307,921	7.78%	32.36%	13,491,023	728,152	5.71%	9.85%	208,761,778	-14,440	-0.01%	77.47%
2021	23,448,263	5,324,174	29.38%	71.25%	14,151,616	660,593	4.90%	15.23%	208,475,754	-286,024	-0.14%	77.23%
2022	27,047,736	3,599,473	15.35%	97.53%	14,217,399	65,783	0.46%	15.77%	208,434,208	-41,546	-0.02%	77.19%
2023	29,520,585	2,472,849	9.14%	115.59%	15,889,232	1,671,833	11.76%	29.38%	246,744,130	38,309,922	18.38%	109.76%
2024	44,726,076	15,205,491	51.51%	226.64%	18,624,838	2,735,606	17.22%	51.66%	276,863,729	30,119,599	12.21%	135.37%

Rate Annual %chg: Residential & Recreational **12.57%**

Commercial & Industrial **4.25%**

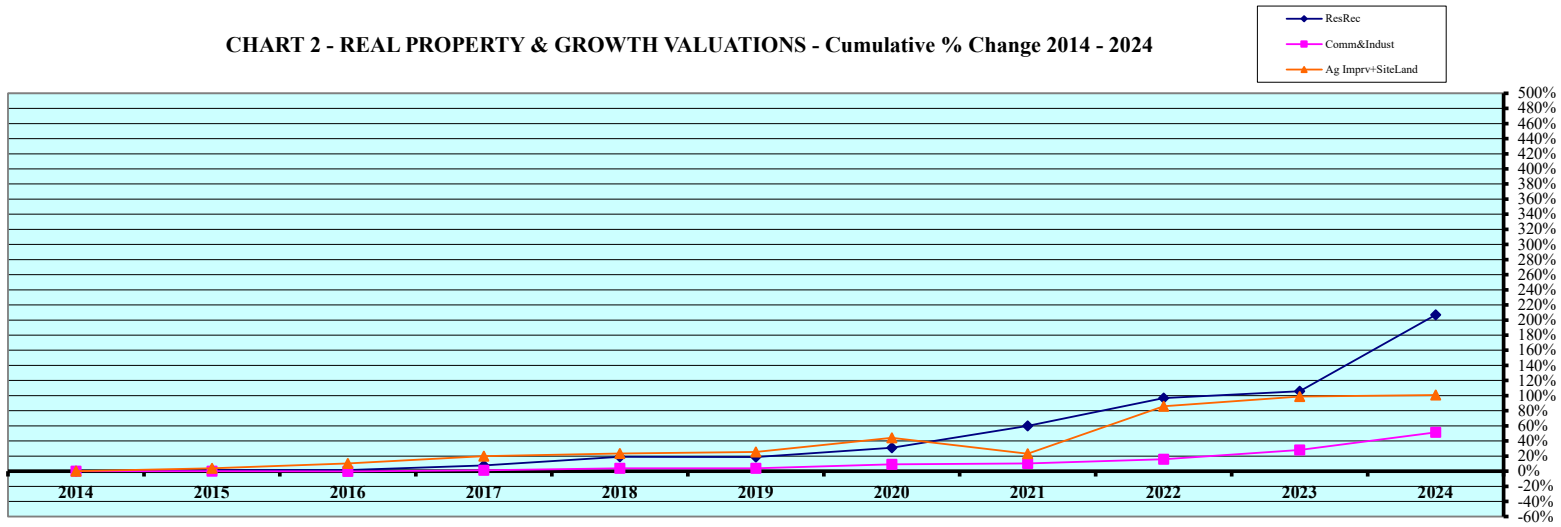
Agricultural Land **8.94%**

Cnty# **46**
County **HOOKER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	13,692,746	124,872	0.91%	13,567,874	--	--	12,280,943	7,440	0.06%	12,273,503	--	--
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	1.52%	12,281,816	0	0.00%	12,281,816	0.01%	0.01%
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	1.58%	12,299,140	54,785	0.45%	12,244,355	-0.31%	-0.30%
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	7.48%	12,723,265	279,175	2.19%	12,444,090	1.18%	1.33%
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	19.11%	12,762,871	0	0.00%	12,762,871	0.31%	3.92%
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	18.69%	12,762,871	0	0.00%	12,762,871	0.00%	3.92%
2020	18,124,089	182,485	1.01%	17,941,604	6.69%	31.03%	13,491,023	82,855	0.61%	13,408,168	5.06%	9.18%
2021	23,448,263	1,539,830	6.57%	21,908,433	20.88%	60.00%	14,151,616	614,010	4.34%	13,537,606	0.35%	10.23%
2022	27,047,736	105,575	0.39%	26,942,161	14.90%	96.76%	14,217,399	0	0.00%	14,217,399	0.46%	15.77%
2023	29,520,585	1,356,770	4.60%	28,163,815	4.13%	105.68%	15,889,232	157,375	0.99%	15,731,857	10.65%	28.10%
2024	44,726,076	2,718,266	6.08%	42,007,810	42.30%	206.79%	18,624,838	37,250	0.20%	18,587,588	16.98%	51.35%
Rate Ann%chg	12.57%	Resid & Recreat w/o growth				9.90%	C & I w/o growth				3.47%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	--	--
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	3.73%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	10.21%
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	19.84%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	23.46%
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	4,209,811	-2.42%	25.46%
2020	3,496,599	1,429,266	4,925,865	92,670	1.88%	4,833,195	2.49%	44.04%
2021	2,914,760	1,309,452	4,224,212	91,295	2.16%	4,132,917	-16.10%	23.17%
2022	4,773,640	1,697,605	6,471,245	237,340	3.67%	6,233,905	47.58%	85.78%
2023	4,886,990	2,083,390	6,970,380	299,085	4.29%	6,671,295	3.09%	98.82%
2024	5,028,358	1,781,665	6,810,023	73,670	1.08%	6,736,353	-3.36%	100.76%
Rate Ann%chg	5.89%	13.13%	7.33%	Ag Imprv+Site w/o growth			4.29%	

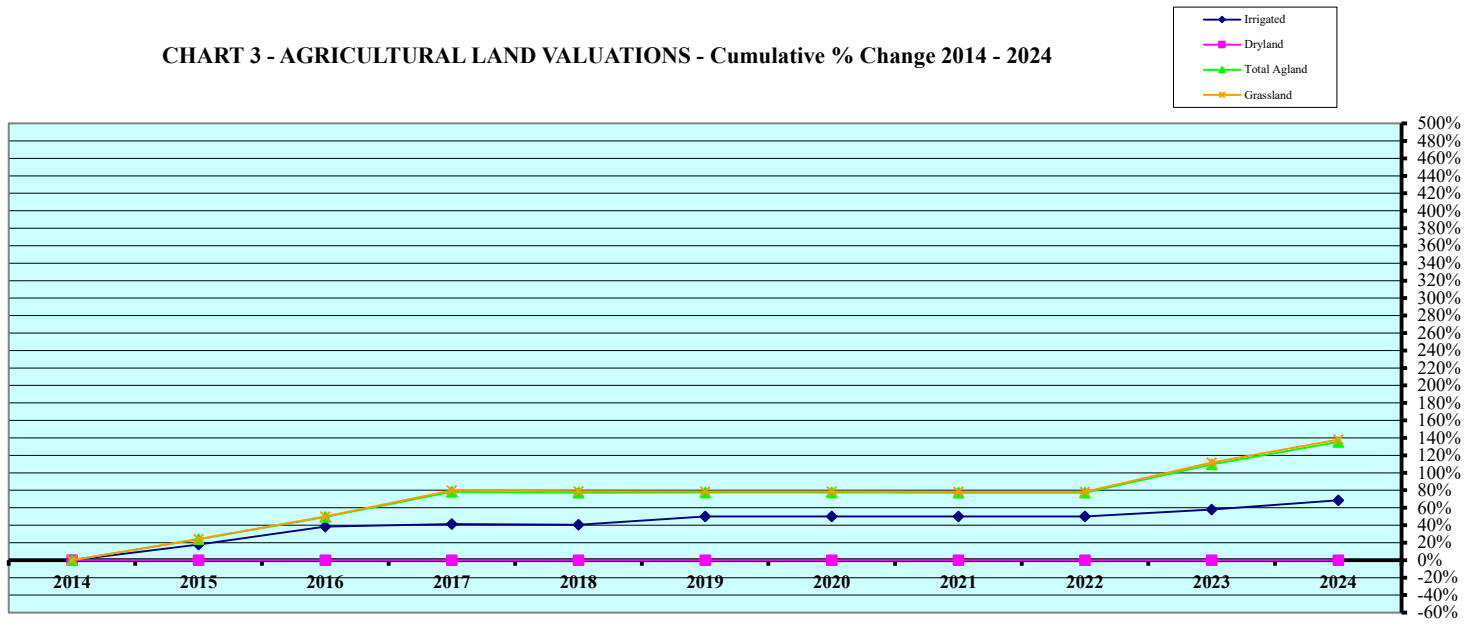
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 46
County HOOKER

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	4,616,976	-	-	-	0	-	-	-	113,008,651	-	-	-
2015	5,442,855	825,879	17.89%	17.89%	0	0	-	-	140,234,164	27,225,513	24.09%	24.09%
2016	6,389,262	946,407	17.39%	38.39%	0	0	-	-	169,462,206	29,228,042	20.84%	49.96%
2017	6,522,300	133,038	2.08%	41.27%	0	0	-	-	203,238,998	33,776,792	19.93%	79.84%
2018	6,491,178	-31,122	-0.48%	40.59%	0	0	-	-	201,921,469	-1,317,529	-0.65%	78.68%
2019	6,925,878	434,700	6.70%	50.01%	0	0	-	-	201,810,136	-111,333	-0.06%	78.58%
2020	6,925,878	0	0.00%	50.01%	0	0	-	-	201,795,696	-14,440	-0.01%	78.57%
2021	6,925,878	0	0.00%	50.01%	0	0	-	-	201,509,672	-286,024	-0.14%	78.31%
2022	6,925,878	0	0.00%	50.01%	0	0	-	-	201,468,126	-41,546	-0.02%	78.28%
2023	7,290,054	364,176	5.26%	57.90%	0	0	-	-	239,413,872	37,945,746	18.83%	111.85%
2024	7,782,773	492,719	6.76%	68.57%	0	0	-	-	269,023,971	29,610,099	12.37%	138.06%

Rate Ann.%chg: Irrigated **5.36%** Dryland **#DIV/0!** Grassland **9.06%**

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	4,915	-	-	-	0	-	-	-	117,630,542	-	-	-
2015	4,915	0	0.00%	0.00%	0	0	-	-	145,681,934	28,051,392	23.85%	23.85%
2016	4,915	0	0.00%	0.00%	0	0	-	-	175,856,383	30,174,449	20.71%	49.50%
2017	5,100	185	3.76%	3.76%	0	0	-	-	209,766,398	33,910,015	19.28%	78.33%
2018	22,024	16,924	331.84%	348.10%	0	0	-	-	208,434,671	-1,331,727	-0.63%	77.19%
2019	22,024	0	0.00%	348.10%	18,180	18,180	-	-	208,776,218	341,547	0.16%	77.48%
2020	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,761,778	-14,440	-0.01%	77.47%
2021	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,475,754	-286,024	-0.14%	77.23%
2022	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	208,434,208	-41,546	-0.02%	77.19%
2023	22,024	0	0.00%	348.10%	18,180	0	0.00%	-	246,744,130	38,309,922	18.38%	109.76%
2024	21,985	-39	-0.18%	347.30%	35,000	16,820	92.52%	-	276,863,729	30,119,599	12.21%	135.37%

Cnty# **46** Rate Ann.%chg: Total Agric Land **8.94%**
 County **HOOKER**

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	4,601,251	3,681	1,250			0	0				113,044,600	451,804	250		
2015	5,442,855	3,629	1,500	20.00%	20.00%	0	0				140,233,931	451,788	310	24.06%	
2016	6,389,262	3,651	1,750	16.67%	40.00%	0	0				169,480,285	451,715	375	20.87%	
2017	6,522,300	3,624	1,800	2.86%	44.00%	0	0				203,238,998	451,655	450	19.94%	
2018	6,491,178	3,606	1,800	0.00%	44.00%	0	0				201,904,493	448,674	450	0.00%	
2019	6,925,878	3,848	1,800	0.00%	44.00%	0	0				201,810,136	448,465	450	0.00%	
2020	6,925,878	3,848	1,800	0.00%	44.00%	0	0				201,802,355	448,447	450	0.00%	
2021	6,925,878	3,848	1,800	0.00%	44.00%	0	0				201,508,556	447,795	450	0.00%	
2022	6,925,878	3,848	1,800	0.00%	44.00%	0	0				201,474,639	447,719	450	0.00%	
2023	7,290,054	4,050	1,800	0.00%	44.00%	0	0				239,413,872	447,502	535	18.89%	
2024	7,782,773	4,064	1,915	6.39%	53.20%	0	0				269,023,972	441,023	610	14.02%	

Rate Annual %chg Average Value/Acre: 5.40%

#DIV/0!

9.06%

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	4,690	469	10			0	0				117,650,541	455,954	258		
2015	4,915	492	10	0.00%	0.00%	0	0				145,681,701	455,908	320	23.84%	23.84%
2016	4,915	492	10	0.00%	0.00%	0	0				175,874,462	455,858	386	20.74%	49.52%
2017	5,100	510	10	0.00%	0.00%	0	0				209,766,398	455,788	460	19.29%	78.36%
2018	22,024	2,447	9	-10.00%	-10.00%	0	0				208,417,695	454,728	458	-0.41%	77.63%
2019	22,024	2,447	9	0.00%	-10.00%	18,180	20	900			208,776,218	454,780	459	0.16%	77.91%
2020	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,768,437	454,762	459	0.00%	77.91%
2021	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,474,638	454,110	459	0.00%	77.92%
2022	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,440,721	454,034	459	0.00%	77.92%
2023	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		246,744,130	454,020	543	18.38%	110.62%
2024	21,985	2,379	9	2.68%	-7.59%	35,000	35	1,000	11.11%		276,863,730	447,501	619	13.84%	139.77%

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HOOKER

Rate Annual %chg Average Value/Acre: 8.93%

(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

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
711	HOOKER	3,678,815	15,336,683	76,060,430	44,726,076	18,624,838	0	0	276,863,729	5,028,358	1,781,665	0	442,100,594
cnty sector value % of total value:		0.83%	3.47%	17.20%	10.12%	4.21%			62.62%	1.14%	0.40%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
500	MULLEN	729,766	866,754	1,943,919	18,901,011	3,786,071	0	0	616,760	0	0	0	26,844,281
70.32%	%sector of county sector	19.84%	5.65%	2.56%	42.26%	20.33%			0.22%				6.07%
	%sector of municipality	2.72%	3.23%	7.24%	70.41%	14.10%			2.30%				100.00%
	%sector of county sector												
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501	Total Municipalities	729,766	866,754	1,943,919	18,901,012	3,786,071	0	0	616,760	0	0	0	26,844,282
70.42%	%all municip.sectors of cnty	19.84%	5.65%	2.56%	42.26%	20.33%			0.22%				6.07%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,875	Value : 376,682,015	Growth 5,341,108	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	25	240,892	7	50,650	42	5,162,908	74	5,454,450	
02. Res Improve Land	264	1,228,840	48	940,247	38	5,931,357	350	8,100,444	
03. Res Improvements	270	18,503,465	49	5,547,765	42	10,812,121	361	34,863,351	
04. Res Total	295	19,973,197	56	6,538,662	84	21,906,386	435	48,418,245	1,959,835
% of Res Total	67.82	41.25	12.87	13.50	19.31	45.24	23.20	12.85	36.69
05. Com UnImp Land	8	47,393	1	8,740	14	1,110,678	23	1,166,811	
06. Com Improve Land	52	263,507	15	169,337	16	3,865,852	83	4,298,696	
07. Com Improvements	53	3,585,249	15	939,595	18	12,776,011	86	17,300,855	
08. Com Total	61	3,896,149	16	1,117,672	32	17,752,541	109	22,766,362	3,028,451
% of Com Total	55.96	17.11	14.68	4.91	29.36	77.98	5.81	6.04	56.70
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	295	19,973,197	56	6,538,662	84	21,906,386	435	48,418,245	1,959,835
% of Res & Rec Total	67.82	41.25	12.87	13.50	19.31	45.24	23.20	12.85	36.69
Com & Ind Total	61	3,896,149	16	1,117,672	32	17,752,541	109	22,766,362	3,028,451
% of Com & Ind Total	55.96	17.11	14.68	4.91	29.36	77.98	5.81	6.04	56.70
17. Taxable Total	356	23,869,346	72	7,656,334	116	39,658,927	544	71,184,607	4,988,286
% of Taxable Total	65.44	33.53	13.24	10.76	21.32	55.71	29.01	18.90	93.39

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	35	21	90	146

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	5	79,472	1,263	281,621,682	1,268	281,701,154
28. Ag-Improved Land	0	0	1	8,000	58	16,393,029	59	16,401,029
29. Ag Improvements	0	0	4	91,325	59	7,303,900	63	7,395,225

30. Ag Total				1,331	305,497,408
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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	1	1.00	8,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	8,265	
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	0	0.00	0	4	0.00	83,060	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	6	6.00	48,000	6	6.00	48,000	
32. HomeSite Improv Land	43	47.49	379,920	44	48.49	387,920	
33. HomeSite Improvements	46	0.00	5,736,975	47	0.00	5,745,240	48,097
34. HomeSite Total				53	54.49	6,181,160	
35. FarmSite UnImp Land	3	2.82	14,100	3	2.82	14,100	
36. FarmSite Improv Land	51	53.95	269,750	51	53.95	269,750	
37. FarmSite Improvements	52	0.00	1,566,925	56	0.00	1,649,985	304,725
38. FarmSite Total				59	56.77	1,933,835	
39. Road & Ditches	212	985.45	0	212	985.45	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				112	1,096.71	8,114,995	352,822

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	764.41	18.18%	1,490,606	18.18%	1,950.01
49. 3A1	622.51	14.81%	1,213,894	14.81%	1,950.00
50. 3A	53.82	1.28%	104,949	1.28%	1,950.00
51. 4A1	1,369.67	32.58%	2,670,859	32.58%	1,950.00
52. 4A	1,393.71	33.15%	2,717,744	33.15%	1,950.01
53. Total	4,204.12	100.00%	8,198,052	100.00%	1,950.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	2,715.95	0.62%	1,781,664	0.62%	656.00
64. 1G	565.24	0.13%	370,796	0.13%	656.00
65. 2G1	2,079.00	0.47%	1,363,825	0.47%	656.00
66. 2G	2,414.58	0.55%	1,583,961	0.55%	656.00
67. 3G1	2,577.45	0.58%	1,690,813	0.58%	656.00
68. 3G	422,628.92	95.89%	277,244,588	95.89%	656.00
69. 4G1	3,412.38	0.77%	2,238,514	0.77%	656.00
70. 4G	4,349.40	0.99%	2,853,215	0.99%	656.00
71. Total	440,742.92	100.00%	289,127,376	100.00%	656.00
Irrigated Total					
Irrigated Total	4,204.12	0.94%	8,198,052	2.76%	1,950.00
Dry Total					
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	440,742.92	98.52%	289,127,376	97.22%	656.00
72. Waste	2,379.00	0.53%	21,985	0.01%	9.24
73. Other	35.00	0.01%	35,000	0.01%	1,000.00
74. Exempt	337.90	0.08%	221,663	0.07%	656.00
75. Market Area Total	447,361.04	100.00%	297,382,413	100.00%	664.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	4,204.12	8,198,052	4,204.12	8,198,052
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	121.15	79,472	440,621.77	289,047,904	440,742.92	289,127,376
79. Waste	0.00	0	0.00	0	2,379.00	21,985	2,379.00	21,985
80. Other	0.00	0	0.00	0	35.00	35,000	35.00	35,000
81. Exempt	0.00	0	0.00	0	337.90	221,663	337.90	221,663
82. Total	0.00	0	121.15	79,472	447,239.89	297,302,941	447,361.04	297,382,413

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	4,204.12	0.94%	8,198,052	2.76%	1,950.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,742.92	98.52%	289,127,376	97.22%	656.00
Waste	2,379.00	0.53%	21,985	0.01%	9.24
Other	35.00	0.01%	35,000	0.01%	1,000.00
Exempt	337.90	0.08%	221,663	0.07%	656.00
Total	447,361.04	100.00%	297,382,413	100.00%	664.75

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 Hooker County (cnty)	50	5,353,744	86	6,877,724	91	16,321,141	141	28,552,609	1,821,245
83.2 Village Of Mullen (vilm)	24	100,706	264	1,222,720	270	18,542,210	294	19,865,636	138,590
84 Residential Total	74	5,454,450	350	8,100,444	361	34,863,351	435	48,418,245	1,959,835

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 Hooker County (cnty)	15	1,119,418	30	4,029,714	32	13,713,106	47	18,862,238	3,028,451
85.2 Village Of Mullen (vilm)	8	47,393	53	268,982	54	3,587,749	62	3,904,124	0
86 Commercial Total	23	1,166,811	83	4,298,696	86	17,300,855	109	22,766,362	3,028,451

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	2,715.95	0.62%	1,781,664	0.62%	656.00
88. 1G	565.24	0.13%	370,796	0.13%	656.00
89. 2G1	2,079.00	0.47%	1,363,825	0.47%	656.00
90. 2G	2,414.58	0.55%	1,583,961	0.55%	656.00
91. 3G1	2,577.45	0.58%	1,690,813	0.58%	656.00
92. 3G	422,628.92	95.89%	277,244,588	95.89%	656.00
93. 4G1	3,412.38	0.77%	2,238,514	0.77%	656.00
94. 4G	4,349.40	0.99%	2,853,215	0.99%	656.00
95. Total	440,742.92	100.00%	289,127,376	100.00%	656.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	440,742.92	100.00%	289,127,376	100.00%	656.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	440,742.92	100.00%	289,127,376	100.00%	656.00

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

46 Hooker

	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	44,726,076	48,418,245	3,692,169	8.26%	1,959,835	3.87%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	5,028,358	6,181,160	1,152,802	22.93%	48,097	21.97%
04. Total Residential (sum lines 1-3)	49,754,434	54,599,405	4,844,971	9.74%	2,007,932	5.70%
05. Commercial	18,624,838	22,766,362	4,141,524	22.24%	3,028,451	5.98%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	18,624,838	22,766,362	4,141,524	22.24%	3,028,451	5.98%
08. Ag-Farmsite Land, Outbuildings	1,781,665	1,933,835	152,170	8.54%	304,725	-8.56%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	1,781,665	1,933,835	152,170	8.54%	304,725	-8.56%
12. Irrigated	7,782,773	8,198,052	415,279	5.34%		
13. Dryland	0	0	0			
14. Grassland	269,023,971	289,127,376	20,103,405	7.47%		
15. Wasteland	21,985	21,985	0	0.00%		
16. Other Agland	35,000	35,000	0	0.00%		
17. Total Agricultural Land	276,863,729	297,382,413	20,518,684	7.41%		
18. Total Value of all Real Property (Locally Assessed)	347,024,666	376,682,015	29,657,349	8.55%	5,341,108	7.01%

2025 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$10,800
7.	Adopted budget, or granted budget if different from above:
	\$10,700
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - appraisal consulting fee, \$500 pictures and updates, \$100 supplies (measuring tools, etc.)
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:
	\$5,900 - for MIPS and \$2,700 GWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	\$2,088.41

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?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	The village of Mullen and surrounding one mile perimeter.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
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?
	N/A

2025 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is the primary approach to value, and sale price per square foot is examined as well.
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?
	The tables provided by the CAMA vendor.
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.
	No.
5.	Describe the methodology used to determine the residential lot values?
	A review of the vacant lot sales and utilization of the square foot method.
6.	How are rural residential site values developed?
	Rural residential site values are developed based on sales. The home site is valued at \$2,000 per acre for the first five acres; \$1,000 per acre for 6-20 acres; \$800 per acre for 21-60; 61 and above at \$610 or current ag land grass value.
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?
	N/A

2025 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is primarily used.
2a.	Describe the process used to determine the value of unique commercial properties.
	The county would utilize a professional appraiser.
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?
	The tables provided by CAMA vendor are utilized.
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.
	No.
5.	Describe the methodology used to determine the commercial lot values.
	By the square foot method.

2025 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:
	The county assessor and staff.
2.	Describe the process used to determine and monitor market areas.
	As Hooker County land is comprised of approximately 99% grass, (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The area is primarily ranch land. Rural residential is identified as an improved parcel located within one mile of Highway 2 or Highway 97. The only recreational land in the county would consist of the Dismal River Club and is a separate market and valued accordingly.
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, and have been increased to \$5,000 per acre for the current assessment year, \$3,00 per acre for farm site for 1st acre.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	One parcel which is a feedlot is considered intensive use, with the acres valued at \$1000 per acre.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There are no acres enrolled in the Wetland Reserve Program in Hooker county.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<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?
	None
7b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<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

2024 Plan of Assessment for Hooker County
Assessment Years 2025, 2026 and 2027

Date: June 15, 2024

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2024 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	435	23.3%	12.9%
Commercial	106	5.6%	5.4%
Agricultural	1332	71.1%	81.7%

Agricultural land - taxable acres 447,500.71

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2024, an estimated six building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2024 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

Staff/Budget/Training

I received my assessor's certification in May 2022 and took office in January 2023. I have worked in the Hooker County Assessor's office since August 2008. I operate the office with one full time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The clerk/assessor is responsible for all necessary reports and filings. The assessor's office is open to the public 35 hours per week.

The budget for the County Clerk is \$145,734.80 and for County Assessor \$10,800.00 for the 2023-2024 fiscal year. Assessor budget includes GWorks for GIS data, MIPS for CAMA software and appraiser fee's if needed.

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GWorks. Hooker County contracts with GWorks for GIS mapping and annual maintenance. The County contracts with MIPS for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I use sales and statistical analysis from the Property Assessment and Taxation Department.

Procedure Manual/Record Cards

A real property valuation methodology was written in 2023. It will be updated as often as needed to reflect current practices and methods.

Current Assessment Procedures for Real Property:

The assessor is also the register of deeds therefore property listing and inventory are updated on a timely basis. Residential and real property changes are discovered by coordinating with the Village of Mullen Zoning Authority and Hooker County Zoning Authority. Data collection is done on a regular basis and listing is current and accurate.

Data Verification/Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

2024 R&O Statistics

Property Class	Median	COD	PRD
Residential	98	7.45	102.11
Commercial	94	24.25	103.64
Agricultural	72	22.56	113.79

Approaches to Value

Market Approach; sales comparisons,

Cost Approach; cost manual used & date of manual and latest depreciation study,

Land valuation studies, establish market areas, special value for agricultural land

Reconciliation of final value and documentation

Review assessment sales ratio studies after assessment actions.

Notices and public relations

Level of Value, Quality, and Uniformity for assessment year 2024:

Property Class	Median	COD	PRD
Residential	98	7.45	102.11
Commercial	94	24.25	103.64
Agricultural	72	22.56	113.79

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 20234 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2025:

Residential (and/or subclasses): 2025

Residential— This class of property will have appraisal maintenance and the assessor will review properties in 2025. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2025

Commercial--Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift 2022 costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2025

Agricultural—The reappraisal will be completed by the assessor. This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2026:

Residential (and/or subclasses): 2026

Residential--This class of property will have appraisal maintenance and the assessor will review properties in 2026. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2026

Commercial—This class of property will have reappraisal for 2026. A reappraisal will be completed by the beginning of the tax year. New Marshall & Swift cost tables and depreciation tables will be implemented. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information.

Agricultural Land (and/or subclasses): 2026

Agricultural--This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2027:

Residential (and/or subclasses): 2027

Residential-- This class of property will have reappraisal in 2027. A complete reappraisal will be completed by the beginning of the tax year, utilizing the most up-to-date Marshall and Swift cost tables and updated depreciation table. Using GWorks and pick-up work residential parcels will be checked for new improvements. Updated pictures and dimensions will be applied as needed. Maintenance is performed by the assessor, includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2027

Commercial—Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2027

Agricultural--This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2025:

1. Record maintenance, mapping updates, & ownership changes through MIPs & GWorks.
2. Annually prepare and file assessor administrative reports required by law/regulation:
 - a. Abstracts (real & personal property)
 - b. Assessor survey
 - c. Sales information to PA&T rosters & annual assessed value update with abstract
 - d. Certification of value to political subdivisions
 - e. School district taxable value report
 - f. Homestead exemption tax loss report (in conjunction with treasurer)
 - g. Certificate of taxes levied report
 - h. Report of current values for properties owned by board of education lands & funds
 - i. Report of all exempt property and taxable government owned property
 - j. Annual plan of assessment report
3. Personal property. Administer annual filing of personal property schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive exemptions. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable government owned property. Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead exemptions. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

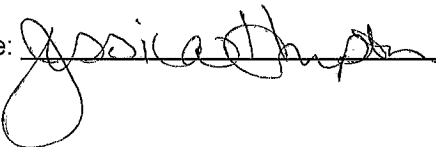
7. Centrally assessed. Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax increment financing. N/A
9. Tax districts and tax rates. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax list. Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax list corrections. Prepare tax list correction documents for county board approval.
12. County board of equalization. Attend county board of equalization meetings for valuation protests, assemble and provide information
13. TERC appeals. Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC statewide equalization. Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education. Assessor and/or appraisal education. Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

The assessor's priority for the coming year will be to appraise the agricultural properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of value and market analysis following reappraisal will be accomplished with the help of contracted appraiser if deemed necessary. The assessor will complete all pick-up work for residential, commercial and agricultural properties and make all sales information available to the taxpayers. The assessor will continue to review properties and work to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information and depreciation tables on completion of this cycle of reviews if deemed necessary.

GIS and MIPs will be maintained.

Respectfully submitted:

Assessor signature:  Date: 6/15/2024

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.