



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

BROWN COUNTY



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Brown 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 Brown County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Terri Van Houten, Brown County Assessor

Table of Contents

2019 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. After analyzing all available information to determine that the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

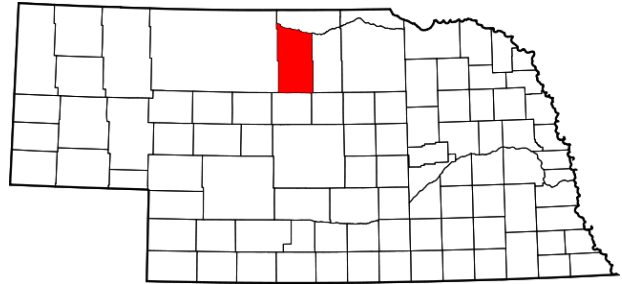
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

The comprehensive review of assessment practices is conducted throughout the year. When practical, potential issues identified are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

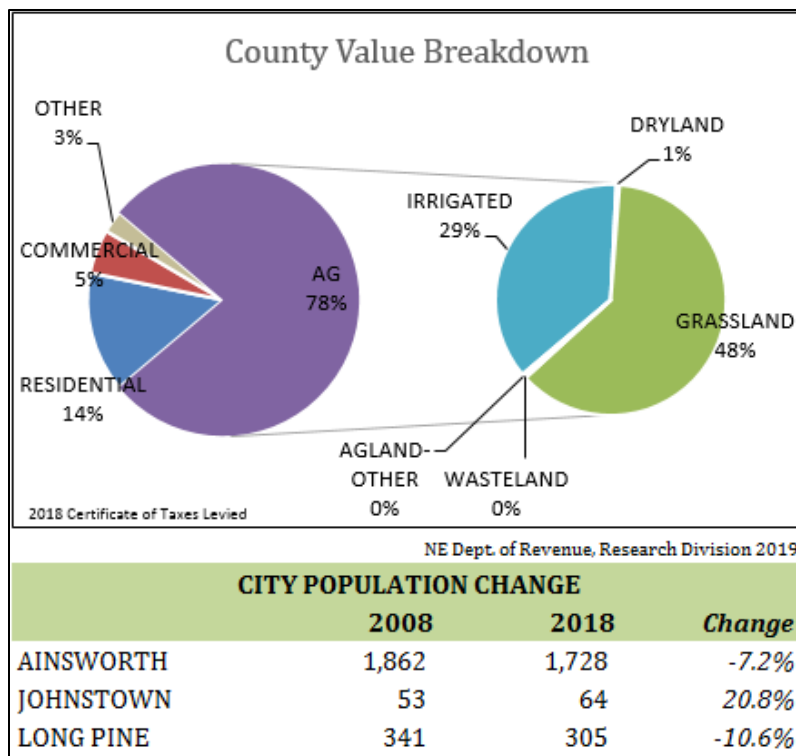
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,221 square miles, Brown County has 3,014 residents, per the Census Bureau Quick Facts for 2017, a 4% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$61,272 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 131 employer establishments with total employment of 842.



Brown County's valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

2019 Residential Correlation for Brown County

Assessment Actions

For 2019, a lot study with new neighborhoods was developed for Ainsworth. Updated Marshall & Swift costing was implemented, quality and conditions were reviewed and a depreciation study was performed. All flat valued houses also received a desktop review.

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

Assessment Practice Review

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

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

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

The six-year inspection and review cycle is reviewed to identify if the county has reviewed all properties within the required period. With exception to the rural recreational valuation group, all other residential parcels are within the six-year inspection and review time frame and the county complies with the requirement. The rural recreational was put on hold this year as the county prioritized a reappraisal of Ainsworth.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. Currently there are five separate groups. It appears Ainsworth and Long Pine are selling similar, however are currently separate valuation groups. The newly elected county assessor wants to study this in more detail before making a decision on the possible combining of these groups.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. For 2019, the county performed a lot study for Ainsworth with new neighborhoods and values being implemented. The other valuation groups will be looked at in the near future.

2019 Residential Correlation for Brown County

The review of sold and unsold confirmed that the 2018 percent adjustment was uniformly applied. The reappraisal of Ainsworth was based on documented models and should improve the assessment of residential properties. New costing and depreciation are being implemented for the 2019 assessment year for Ainsworth. Marshall Swift costing tables for the remaining residential properties are dated 2009 and 2013 with depreciation ranging from 2011-2014. The Brown County Assessor does not have a written valuation methodology in place.

The Brown County Assessor timely submits all required statutory reports.

Description of Analysis

Residential sales are stratified into five valuation groups that represent the assessor locations in the county.

Valuation Group	Description
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

For the residential property class, a review of Brown County's statistical analysis profiles 96 residential sales, representing all the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable range. All three measures of central tendency are in the acceptable range. The qualitative measures are slightly above the parameters, but are not a concern. There are 7 sales below \$10,000 that are affecting the COD and PRD. Removal of these sales improves the quality measures.

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

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all information, and the assessment practices suggests that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

2019 Residential Correlation for Brown County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	73	98.52	100.37	97.08	21.59	103.39
2	3	70.68	88.84	79.29	27.66	112.04
3	11	92.42	95.14	89.20	35.76	106.66
4	2	43.49	43.49	44.16	04.23	98.48
5	7	97.67	91.89	88.88	25.45	103.39
____ALL____	96	96.01	97.61	93.38	24.93	104.53

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Brown County is 96%.

2019 Commercial Correlation for Brown County

Assessment Actions

For 2019, sales review and pick-up work were the only actions performed in the commercial class.

Assessment Practice Review

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

One area of review is the county assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Brown County assessor and staff continues to maintain acceptable sales qualification and verification practices. Even though the usability percentage is below the state average, an inspection of the non-qualified sales was undertaken to ensure that the county assessor has supported and documented the grounds for disqualification. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property.

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

The county's inspection and review cycle for all commercial real property is up to date with the reappraisal done in 2017.

The county assessor currently uses four valuation groups for the commercial class of property. However, for 2019 these were combined into one valuation group.

A comparison of the sold and unsold commercial property in Brown County showed no apparent signs of bias in the valuation process. Costing tables are currently 2013 with depreciation updated in 2017. The Brown County Assessor does not have a written valuation methodology in place.

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

2019 Commercial Correlation for Brown County

Description of Analysis

All commercial property in Brown County is classified into one valuation group, with the majority of commercial activity taking place in Ainsworth. The statistical analysis consists of 10 qualified sales for the current study period. As is the case in many smaller counties there are too few sales to rely on the median for the level of value, so several aspects of data are examined to develop an opinion of value. The annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision.

The historical review of assessment practices and valuation changes supports that the county assessor has kept the costing and depreciation tables updated, inspects and reviews the commercial class within the six-year cycle. Most recently with a reappraisal for the 2017 assessment year. When compared to the nearby communities of Cody, Valentine, Chambers Emmet and Taylor, it appears, the values have increased over the past decade at a similar rate.

Review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) shows a relatively flat valuation of the commercial class, which is expected based on the assessment actions of the county assessor.

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment for the commercial class of Brown County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	10	93.79	88.35	86.15	12.41	102.55
ALL	10	93.79	88.35	86.15	12.41	102.55

Level of Value

Based on the analysis of all available information, Brown County Assessor has achieved the statutory level of value of 100% for the commercial class of property.

2019 Agricultural Correlation for Brown County

Assessor Actions

For 2019, the county assessor performed an agricultural sales analysis and determined the agricultural values would remain the same for 2019.

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

Assessment Practice Review

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

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

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

Brown County's six-year review and inspection plan to systematically review land uses is conducted using aerial imagery when new imagery is available. This was last completed in assessment year 2017. All agricultural improvements were physically reviewed in 2018. The cost is dated 2013 and Computer Assisted Mass Appraisal (CAMA) depreciation is dated 2018. Home sites are valued at \$6,000 for the first acre, and farm sites are valued at \$1,000 per acre. This is the same for rural residential sites.

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

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The county assessor looks at the current use of the entire parcel. The home site and any building site are broken out. The farm home site value is the same as the rural residential first acre home site. The county assessor researches to see if any agricultural products are being sold off the property, and if any income is generated from the property. The totality of the evidence is then weighed. It appears there is a consistent and systematic review in place to identify and value of agricultural land in the county.

2019 Agricultural Correlation for Brown County

Description of Analysis

The agricultural land acres in Brown County is divided between grassland at 87%, irrigated land at 9%, dryland at .39% and wasteland at 3%. One valuation model is applied to the entire county. All counties adjoining Brown County are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences emerge at varying distances.

The statistical analysis is supportive of the assessment actions for no change to the agricultural values. Both the 95% and 80% grass Majority Land Use (MLU) statistics support that values are within the acceptable range. The 80% MLU shows the irrigated subclass does not contain a sufficient number of sales to provide an adequate sample for separate measurement. This subclass with eight sales could possibly suggest those values are too low, but the assessed value is already higher than the comparable areas of Loup, Keya Paha and Cherry counties. These counties are stable to decreasing, so it is not logical to increase irrigated land values.

The county assessor historically has kept up with the general movement of the market and is comparable to the neighboring counties. Given the current trends in the agricultural land market and the comparison to surrounding county values, Brown County is believed to be assessed within the acceptable range.

Equalization and Quality of Assessment

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

The analysis supports that the county has achieved equalization. Comparison of Brown County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	8	64.38	68.13	54.36	24.79	125.33
1	8	64.38	68.13	54.36	24.79	125.33
____Grass____						
County	25	71.78	67.94	62.94	13.25	107.94
1	25	71.78	67.94	62.94	13.25	107.94
____ALL____	37	71.44	69.26	60.81	19.36	113.90

2019 Agricultural Correlation for Brown County

Level of Value

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

2019 Opinions of the Property Tax Administrator for Brown County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2019.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	96	Median	96.01
Total Sales Price	\$7,898,324	Mean	97.61
Total Adj. Sales Price	\$7,898,324	Wgt. Mean	93.38
Total Assessed Value	\$7,375,705	Average Assessed Value of the Base	\$51,968
Avg. Adj. Sales Price	\$82,274	Avg. Assessed Value	\$76,830

Confidence Interval - Current

95% Median C.I	87.73 to 104.44
95% Wgt. Mean C.I	86.26 to 100.50
95% Mean C.I	91.24 to 103.98
% of Value of the Class of all Real Property Value in the County	11.09
% of Records Sold in the Study Period	5.65
% of Value Sold in the Study Period	8.35

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	110	100	95.87
2017	103	0	99.57
2016	94	100	99.85
2015	83	97	96.70

2019 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	10	Median	93.79
Total Sales Price	\$1,025,525	Mean	88.35
Total Adj. Sales Price	\$1,025,525	Wgt. Mean	86.15
Total Assessed Value	\$883,471	Average Assessed Value of the Base	\$168,328
Avg. Adj. Sales Price	\$102,553	Avg. Assessed Value	\$88,347

Confidence Interval - Current

95% Median C.I	73.53 to 100.62
95% Wgt. Mean C.I	67.08 to 105.22
95% Mean C.I	75.82 to 100.88
% of Value of the Class of all Real Property Value in the County	5.77
% of Records Sold in the Study Period	3.66
% of Value Sold in the Study Period	1.92

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	13	100	97.32
2017	11	100	97.32
2016	9	100	81.80
2015	5	100	76.50

09 Brown
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 96	MEDIAN : 96	COV : 32.61	95% Median C.I. : 87.73 to 104.44
Total Sales Price : 7,898,324	WGT. MEAN : 93	STD : 31.83	95% Wgt. Mean C.I. : 86.26 to 100.50
Total Adj. Sales Price : 7,898,324	MEAN : 98	Avg. Abs. Dev : 23.94	95% Mean C.I. : 91.24 to 103.98
Total Assessed Value : 7,375,705			
Avg. Adj. Sales Price : 82,274	COD : 24.93	MAX Sales Ratio : 195.58	
Avg. Assessed Value : 76,830	PRD : 104.53	MIN Sales Ratio : 31.86	

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
____ Qrtrs ____											
01-OCT-16 To 31-DEC-16	8	96.59	94.81	101.11	10.27	93.77	71.60	110.93	71.60 to 110.93	85,875	86,832
01-JAN-17 To 31-MAR-17	13	109.83	113.61	100.86	21.44	112.64	56.11	178.61	99.16 to 127.24	75,878	76,532
01-APR-17 To 30-JUN-17	17	111.98	104.85	95.40	30.34	109.91	37.55	195.58	61.77 to 142.27	49,000	46,748
01-JUL-17 To 30-SEP-17	15	92.88	92.13	94.41	18.39	97.59	50.42	126.74	76.87 to 108.09	67,733	63,946
01-OCT-17 To 31-DEC-17	10	90.51	95.67	86.92	26.67	110.07	45.32	175.40	71.19 to 121.26	81,550	70,880
01-JAN-18 To 31-MAR-18	8	83.67	87.11	69.31	33.07	125.68	31.86	141.32	31.86 to 141.32	87,888	60,914
01-APR-18 To 30-JUN-18	11	94.43	101.94	106.14	24.61	96.04	56.00	155.85	67.21 to 155.28	99,909	106,042
01-JUL-18 To 30-SEP-18	14	88.37	85.42	89.27	19.80	95.69	57.82	115.41	59.65 to 110.15	125,593	112,117
____ Study Yrs ____											
01-OCT-16 To 30-SEP-17	53	99.69	101.88	97.76	24.24	104.21	37.55	195.58	92.42 to 109.83	66,461	64,972
01-OCT-17 To 30-SEP-18	43	87.83	92.35	89.86	25.69	102.77	31.86	175.40	79.68 to 98.52	101,765	91,447
____ Calendar Yrs ____											
01-JAN-17 To 31-DEC-17	55	99.50	101.78	94.71	26.47	107.46	37.55	195.58	87.59 to 109.83	66,380	62,866
____ ALL ____	96	96.01	97.61	93.38	24.93	104.53	31.86	195.58	87.73 to 104.44	82,274	76,830

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj.	Avg.
										Sale Price	Assd. Val
1	73	98.52	100.37	97.08	21.59	103.39	37.55	178.61	92.24 to 108.09	81,167	78,795
2	3	70.68	88.84	79.29	27.66	112.04	68.59	127.24	N/A	24,533	19,452
3	11	92.42	95.14	89.20	35.76	106.66	50.42	195.58	52.01 to 148.74	38,182	34,057
4	2	43.49	43.49	44.16	04.23	98.48	41.65	45.32	N/A	139,000	61,383
5	7	97.67	91.89	88.88	25.45	103.39	31.86	155.85	31.86 to 155.85	171,643	152,556
____ ALL ____	96	96.01	97.61	93.38	24.93	104.53	31.86	195.58	87.73 to 104.44	82,274	76,830

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj.	Avg.
										Sale Price	Assd. Val
01	94	97.42	98.76	95.18	23.93	103.76	31.86	195.58	87.83 to 106.20	81,067	77,159
06	2	43.49	43.49	44.16	04.23	98.48	41.65	45.32	N/A	139,000	61,383
07											
____ ALL ____	96	96.01	97.61	93.38	24.93	104.53	31.86	195.58	87.73 to 104.44	82,274	76,830

09 Brown
RESIDENTIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 96	MEDIAN : 96	COV : 32.61	95% Median C.I. : 87.73 to 104.44
Total Sales Price : 7,898,324	WGT. MEAN : 93	STD : 31.83	95% Wgt. Mean C.I. : 86.26 to 100.50
Total Adj. Sales Price : 7,898,324	MEAN : 98	Avg. Abs. Dev : 23.94	95% Mean C.I. : 91.24 to 103.98
Total Assessed Value : 7,375,705			
Avg. Adj. Sales Price : 82,274	COD : 24.93	MAX Sales Ratio : 195.58	
Avg. Assessed Value : 76,830	PRD : 104.53	MIN Sales Ratio : 31.86	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	9	127.24	128.44	125.34	29.54	102.47	81.53	195.58	83.85 to 178.61	8,556	10,723
Less Than 30,000	19	109.83	113.03	104.87	33.68	107.78	52.01	195.58	71.60 to 148.74	16,347	17,143
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	96	96.01	97.61	93.38	24.93	104.53	31.86	195.58	87.73 to 104.44	82,274	76,830
Greater Than 14,999	87	94.85	94.42	93.07	23.35	101.45	31.86	175.40	87.59 to 102.81	89,900	83,669
Greater Than 29,999	77	94.85	93.81	92.91	21.63	100.97	31.86	175.40	87.73 to 100.10	98,542	91,558
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	9	127.24	128.44	125.34	29.54	102.47	81.53	195.58	83.85 to 178.61	8,556	10,723
15,000 TO 29,999	10	90.72	99.17	98.12	38.25	101.07	52.01	174.11	59.51 to 141.32	23,360	22,921
30,000 TO 59,999	26	95.02	94.64	94.71	27.50	99.93	37.55	175.40	75.42 to 109.66	42,019	39,796
60,000 TO 99,999	23	94.43	91.69	91.99	18.37	99.67	41.65	121.26	81.85 to 110.15	80,814	74,338
100,000 TO 149,999	11	100.10	100.87	100.42	13.66	100.45	71.19	142.27	79.60 to 115.41	118,682	119,185
150,000 TO 249,999	15	94.85	94.53	94.75	19.41	99.77	45.32	155.85	82.60 to 106.73	183,467	173,837
250,000 TO 499,999	2	63.02	63.02	66.83	49.44	94.30	31.86	94.17	N/A	289,500	193,477
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	96	96.01	97.61	93.38	24.93	104.53	31.86	195.58	87.73 to 104.44	82,274	76,830

09 Brown
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 10	MEDIAN : 94	COV : 19.82	95% Median C.I. : 73.53 to 100.62
Total Sales Price : 1,025,525	WGT. MEAN : 86	STD : 17.51	95% Wgt. Mean C.I. : 67.08 to 105.22
Total Adj. Sales Price : 1,025,525	MEAN : 88	Avg. Abs. Dev : 11.64	95% Mean C.I. : 75.82 to 100.88
Total Assessed Value : 883,471			
Avg. Adj. Sales Price : 102,553	COD : 12.41	MAX Sales Ratio : 103.62	
Avg. Assessed Value : 88,347	PRD : 102.55	MIN Sales Ratio : 45.96	

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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>Qtrts</u>											
01-OCT-15 To 31-DEC-15	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383
01-JAN-16 To 31-MAR-16	1	91.74	91.74	91.74	00.00	100.00	91.74	91.74	N/A	243,000	222,927
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	200,000	207,236
01-OCT-16 To 31-DEC-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,625	15,625
01-JAN-17 To 31-MAR-17	2	98.23	98.23	97.08	02.43	101.18	95.84	100.62	N/A	57,500	55,823
01-APR-17 To 30-JUN-17	1	45.96	45.96	45.96	00.00	100.00	45.96	45.96	N/A	175,000	80,428
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	88.76	88.76	88.76	00.00	100.00	88.76	88.76	N/A	16,900	15,000
01-JAN-18 To 31-MAR-18	1	83.55	83.55	83.55	00.00	100.00	83.55	83.55	N/A	97,500	81,460
01-APR-18 To 30-JUN-18	1	73.53	73.53	73.53	00.00	100.00	73.53	73.53	N/A	50,000	36,767
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	3	99.90	98.42	97.67	03.96	100.77	91.74	103.62	N/A	185,167	180,849
01-OCT-16 To 30-SEP-17	4	97.92	85.61	67.96	15.02	125.97	45.96	100.62	N/A	76,406	51,925
01-OCT-17 To 30-SEP-18	3	83.55	81.95	81.04	06.08	101.12	73.53	88.76	N/A	54,800	44,409
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	100.00	98.45	97.20	03.96	101.29	91.74	103.62	N/A	152,875	148,596
01-JAN-17 To 31-DEC-17	4	92.30	82.80	67.47	16.73	122.72	45.96	100.62	N/A	76,725	51,768
<u>ALL</u>	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347
<u>ALL</u>	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347

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	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347
04											
<u>ALL</u>	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347

09 Brown
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 10
 Total Sales Price : 1,025,525
 Total Adj. Sales Price : 1,025,525
 Total Assessed Value : 883,471
 Avg. Adj. Sales Price : 102,553
 Avg. Assessed Value : 88,347

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 88
 COD : 12.41
 PRD : 102.55

COV : 19.82
 STD : 17.51
 Avg. Abs. Dev : 11.64
 MAX Sales Ratio : 103.62
 MIN Sales Ratio : 45.96

95% Median C.I. : 73.53 to 100.62
 95% Wgt. Mean C.I. : 67.08 to 105.22
 95% Mean C.I. : 75.82 to 100.88

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	94.38	94.38	94.16	05.95	100.23	88.76	100.00	N/A	16,263	15,313
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347
Greater Than 14,999	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347
Greater Than 29,999	8	93.79	86.85	85.89	14.02	101.12	45.96	103.62	45.96 to 103.62	124,125	106,606
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	94.38	94.38	94.16	05.95	100.23	88.76	100.00	N/A	16,263	15,313
30,000 TO 59,999	2	87.08	87.08	83.69	15.56	104.05	73.53	100.62	N/A	40,000	33,476
60,000 TO 99,999	2	89.70	89.70	89.27	06.86	100.48	83.55	95.84	N/A	91,250	81,460
100,000 TO 149,999	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383
150,000 TO 249,999	3	91.74	80.44	82.62	20.95	97.36	45.96	103.62	N/A	206,000	170,197
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347

OCCUPANCY CODE										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
344	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383
353	2	87.08	87.08	83.69	15.56	104.05	73.53	100.62	N/A	40,000	33,476
386	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	200,000	207,236
394	1	45.96	45.96	45.96	00.00	100.00	45.96	45.96	N/A	175,000	80,428
471	2	89.70	89.70	89.27	06.86	100.48	83.55	95.84	N/A	91,250	81,460
528	2	95.87	95.87	92.24	04.31	103.94	91.74	100.00	N/A	129,313	119,276
851	1	88.76	88.76	88.76	00.00	100.00	88.76	88.76	N/A	16,900	15,000
<u>ALL</u>	10	93.79	88.35	86.15	12.41	102.55	45.96	103.62	73.53 to 100.62	102,553	88,347

09 Brown**AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 37	MEDIAN : 71	COV : 27.87	95% Median C.I. : 63.75 to 74.64
Total Sales Price : 57,479,235	WGT. MEAN : 61	STD : 19.30	95% Wgt. Mean C.I. : 53.96 to 67.67
Total Adj. Sales Price : 57,479,235	MEAN : 69	Avg. Abs. Dev : 13.83	95% Mean C.I. : 63.04 to 75.48
Total Assessed Value : 34,955,868			
Avg. Adj. Sales Price : 1,553,493	COD : 19.36	MAX Sales Ratio : 120.89	
Avg. Assessed Value : 944,753	PRD : 113.90	MIN Sales Ratio : 34.24	

*Printed:3/21/2019 1:42:07PM***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>Qtrts</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	7	72.63	70.73	65.00	17.89	108.82	41.91	107.37	41.91 to 107.37	2,500,496	1,625,264
01-APR-16 To 30-JUN-16	5	71.15	75.35	78.80	14.38	95.62	63.47	98.55	N/A	936,400	737,859
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	70.10	70.10	70.53	06.48	99.39	65.56	74.64	N/A	571,084	402,775
01-JAN-17 To 31-MAR-17	4	82.79	82.50	53.08	28.02	155.43	43.52	120.89	N/A	2,060,912	1,093,887
01-APR-17 To 30-JUN-17	3	70.36	59.97	39.81	15.79	150.64	38.11	71.44	N/A	1,733,118	689,930
01-JUL-17 To 30-SEP-17	1	67.88	67.88	67.88	00.00	100.00	67.88	67.88	N/A	744,000	505,061
01-OCT-17 To 31-DEC-17	2	57.22	57.22	56.15	33.24	101.91	38.20	76.24	N/A	352,442	197,879
01-JAN-18 To 31-MAR-18	8	59.84	65.28	59.14	21.09	110.38	47.41	103.89	47.41 to 103.89	1,947,485	1,151,804
01-APR-18 To 30-JUN-18	4	74.60	75.44	75.64	02.56	99.74	72.63	79.92	N/A	763,082	577,185
01-JUL-18 To 30-SEP-18	1	34.24	34.24	34.24	00.00	100.00	34.24	34.24	N/A	627,500	214,849
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	12	72.21	72.65	67.91	16.56	106.98	41.91	107.37	63.47 to 79.81	1,848,789	1,255,512
01-OCT-16 To 30-SEP-17	10	70.90	71.80	50.60	20.75	141.90	38.11	120.89	43.52 to 90.49	1,532,917	775,595
01-OCT-17 To 30-SEP-18	15	67.31	64.84	60.78	21.42	106.68	34.24	103.89	48.64 to 76.24	1,330,973	808,918
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	14	72.21	72.29	68.04	15.09	106.25	41.91	107.37	63.47 to 79.81	1,666,260	1,133,692
01-JAN-17 To 31-DEC-17	10	70.90	69.22	49.33	24.84	140.32	38.11	120.89	38.20 to 90.49	1,489,189	734,616
<u>ALL</u>	37	71.44	69.26	60.81	19.36	113.90	34.24	120.89	63.75 to 74.64	1,553,493	944,753

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	37	71.44	69.26	60.81	19.36	113.90	34.24	120.89	63.75 to 74.64	1,553,493	944,753
<u>ALL</u>	37	71.44	69.26	60.81	19.36	113.90	34.24	120.89	63.75 to 74.64	1,553,493	944,753

09 Brown**AGRICULTURAL LAND****PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 37	MEDIAN : 71	COV : 27.87	95% Median C.I. : 63.75 to 74.64
Total Sales Price : 57,479,235	WGT. MEAN : 61	STD : 19.30	95% Wgt. Mean C.I. : 53.96 to 67.67
Total Adj. Sales Price : 57,479,235	MEAN : 69	Avg. Abs. Dev : 13.83	95% Mean C.I. : 63.04 to 75.48
Total Assessed Value : 34,955,868			
Avg. Adj. Sales Price : 1,553,493	COD : 19.36	MAX Sales Ratio : 120.89	
Avg. Assessed Value : 944,753	PRD : 113.90	MIN Sales Ratio : 34.24	

*Printed:3/21/2019 1:42:07PM***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	3	90.49	85.27	79.71	15.64	106.98	61.44	103.89	N/A	541,027	431,268
1	3	90.49	85.27	79.71	15.64	106.98	61.44	103.89	N/A	541,027	431,268
____Grass____											
County	19	72.63	68.85	70.88	09.22	97.14	34.24	79.92	67.88 to 74.77	878,327	622,559
1	19	72.63	68.85	70.88	09.22	97.14	34.24	79.92	67.88 to 74.77	878,327	622,559
____ALL____	37	71.44	69.26	60.81	19.36	113.90	34.24	120.89	63.75 to 74.64	1,553,493	944,753

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	8	64.38	68.13	54.36	24.79	125.33	43.52	103.89	43.52 to 103.89	1,993,966	1,083,894
1	8	64.38	68.13	54.36	24.79	125.33	43.52	103.89	43.52 to 103.89	1,993,966	1,083,894
____Grass____											
County	25	71.78	67.94	62.94	13.25	107.94	34.24	98.55	65.56 to 74.74	1,475,500	928,731
1	25	71.78	67.94	62.94	13.25	107.94	34.24	98.55	65.56 to 74.74	1,475,500	928,731
____ALL____	37	71.44	69.26	60.81	19.36	113.90	34.24	120.89	63.75 to 74.64	1,553,493	944,753

Brown County 2019 Average Acre Value Comparison

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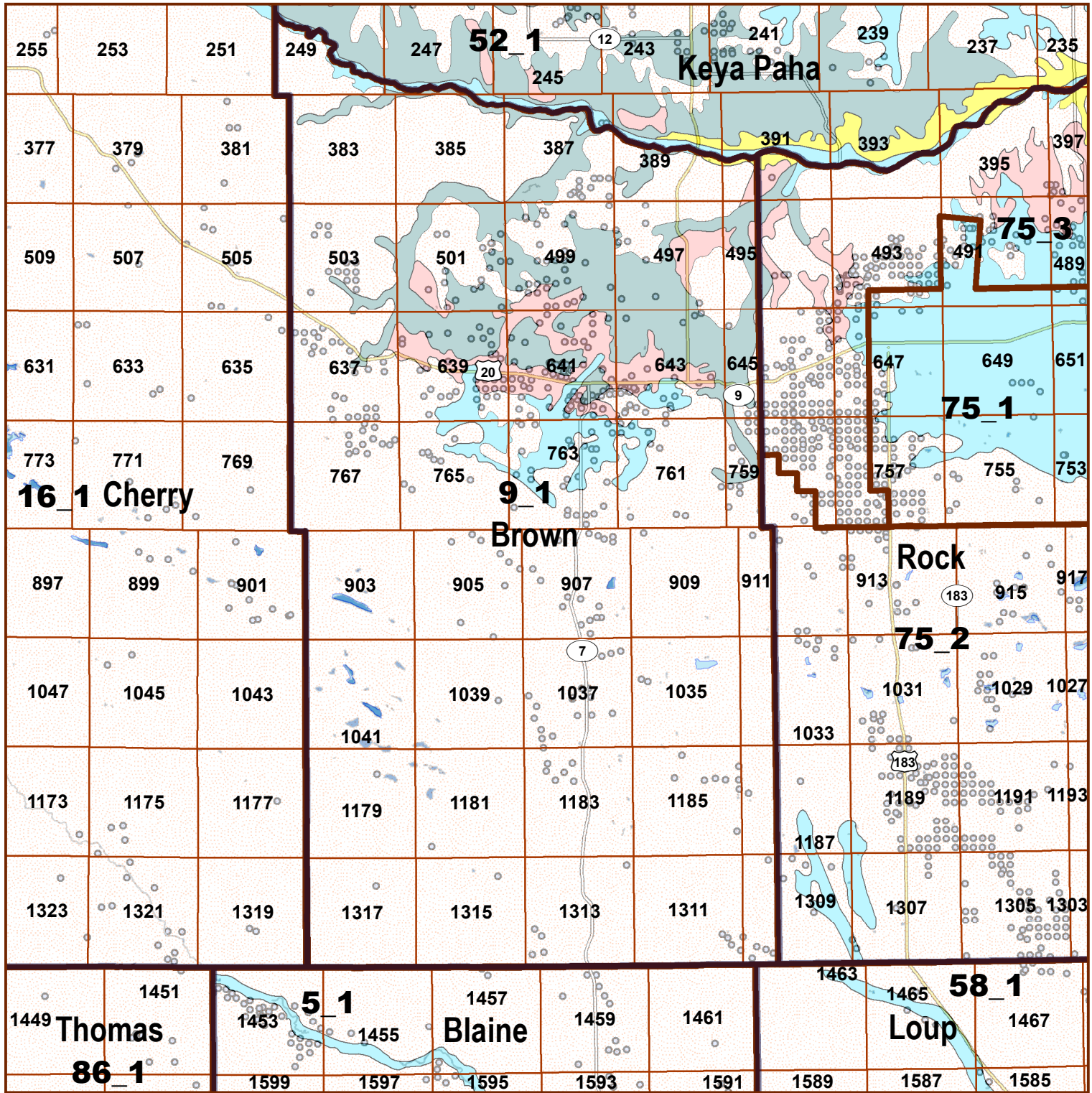
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1090	1090	1090	995	810	810	810	969
Rock	3	n/a	1100	n/a	1070	960	920	860	800	950
Loup	1	n/a	830	n/a	830	775	700	700	700	761
Keya Paha	1	1000	1000	995	995	965	965	915	915	974
Cherry	1	n/a	725	725	725	725	725	725	725	725
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	883
Blaine	1	n/a	n/a	n/a	n/a	720	n/a	720	720	720

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	n/a	915	914	915	860	695	525	525	567
Rock	3	n/a	1098	n/a	990	900	855	745	638	776
Loup	1	n/a	740	740	740	630	630	630	630	630
Keya Paha	1	810	810	745	745	735	735	725	725	730
Cherry	1	n/a	700	670	645	599	550	425	425	449
Rock	2	n/a	2000	n/a	986	900	850	745	610	718
Blaine	1	n/a	720	720	720	720	720	570	570	574

[illegible]

Source: 2019 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



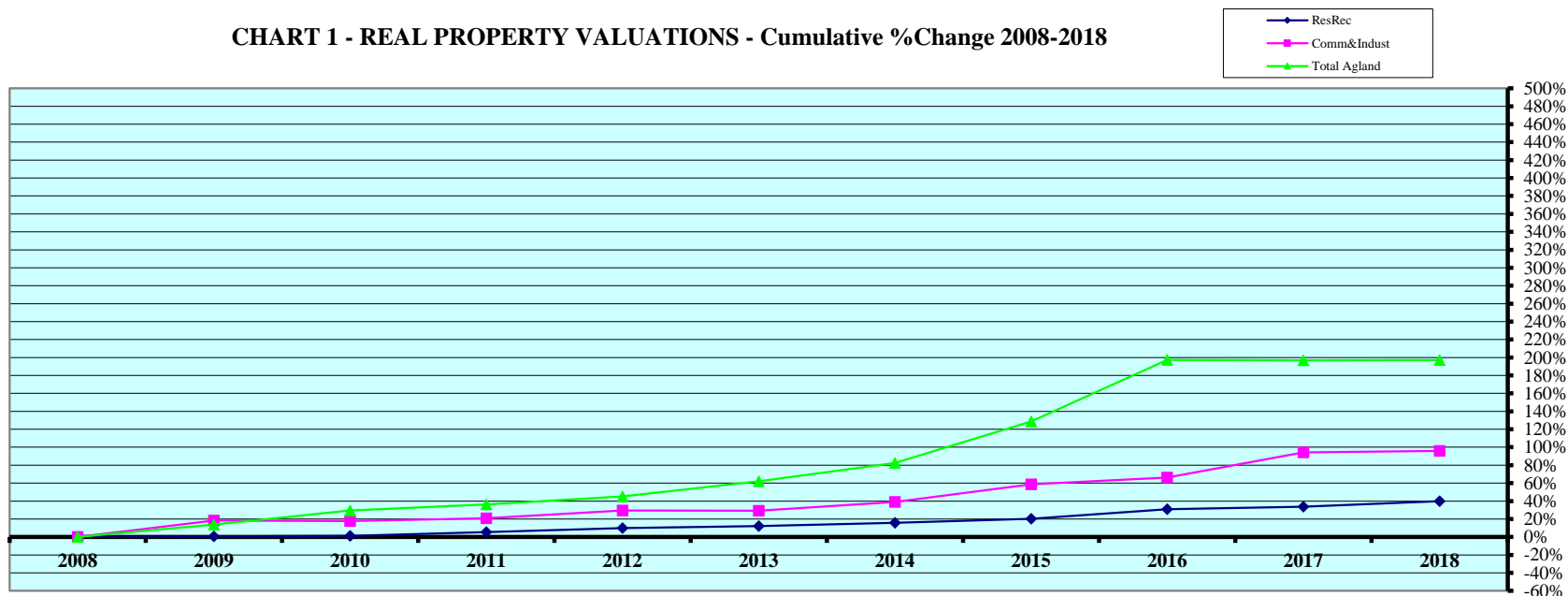
Legend

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

Brown County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2008	55,651,751	--	--	--	21,076,424	--	--	--	204,952,783	--	--	--
2009	55,937,125	285,374	0.51%	0.51%	24,903,380	3,826,956	18.16%	18.16%	233,040,581	28,087,798	13.70%	13.70%
2010	56,292,196	355,071	0.63%	1.15%	24,835,196	-68,184	-0.27%	17.83%	265,619,757	32,579,176	13.98%	29.60%
2011	58,607,830	2,315,634	4.11%	5.31%	25,442,517	607,321	2.45%	20.72%	279,248,520	13,628,763	5.13%	36.25%
2012	61,119,505	2,511,675	4.29%	9.82%	27,282,240	1,839,723	7.23%	29.44%	297,296,655	18,048,135	6.46%	45.06%
2013	62,419,079	1,299,574	2.13%	12.16%	27,223,134	-59,106	-0.22%	29.16%	332,041,666	34,745,011	11.69%	62.01%
2014	64,421,430	2,002,351	3.21%	15.76%	29,302,116	2,078,982	7.64%	39.03%	374,031,558	41,989,892	12.65%	82.50%
2015	66,876,470	2,455,040	3.81%	20.17%	33,461,571	4,159,455	14.20%	58.76%	469,028,080	94,996,522	25.40%	128.85%
2016	72,896,571	6,020,101	9.00%	30.99%	35,058,099	1,596,528	4.77%	66.34%	609,279,242	140,251,162	29.90%	197.28%
2017	74,341,874	1,445,303	1.98%	33.58%	40,949,580	5,891,481	16.80%	94.29%	608,529,270	-749,972	-0.12%	196.91%
2018	77,833,696	3,491,822	4.70%	39.86%	41,289,269	339,689	0.83%	95.90%	608,988,254	458,984	0.08%	197.14%

Rate Annual %chg: Residential & Recreational **3.41%**

Commercial & Industrial **6.96%**

Agricultural Land **11.51%**

Cnty# **9**
County **BROWN**

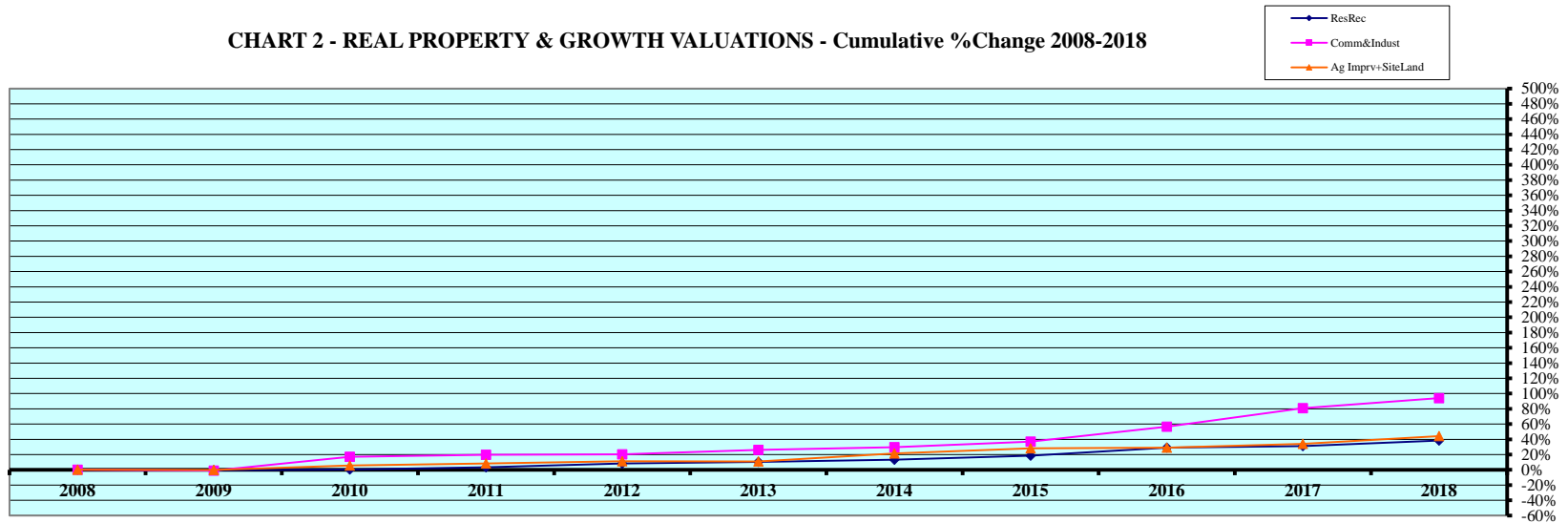
CHART 1

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

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2019

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2008	55,651,751	655,548	1.18%	54,996,203	--	--	21,076,424	179,731	0.85%	20,896,693	--	--
2009	55,937,125	599,326	1.07%	55,337,799	-0.56%	-0.56%	24,903,380	4,031,323	16.19%	20,872,057	-0.97%	-0.97%
2010	56,292,196	471,661	0.84%	55,820,535	-0.21%	0.30%	24,835,196	167,161	0.67%	24,668,035	-0.95%	17.04%
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	3.35%	25,442,517	216,413	0.85%	25,226,104	1.57%	19.69%
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	8.37%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	20.43%
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	10.24%	27,223,134	667,202	2.45%	26,555,932	-2.66%	26.00%
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	13.27%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	29.51%
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	18.59%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	37.05%
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	29.02%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	56.54%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	31.11%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	80.90%
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	38.37%	41,289,269	382,036	0.93%	40,907,233	-0.10%	94.09%
Rate Ann%chg	3.41%				1.92%		6.96%			C & I w/o growth	0.29%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2008	24,068,164	13,102,390	37,170,554	1,495,691	4.02%	35,674,863	--	--
2009	25,084,108	13,805,962	38,890,070	1,786,300	4.59%	37,103,770	-0.18%	-0.18%
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	1.03%	5.70%
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	8.40%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	11.21%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	10.80%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	21.48%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	28.19%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	29.09%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	34.03%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	44.20%
Rate Ann%chg	3.66%	4.78%	4.07%			Ag Imprv+Site w/o growth	-0.10%	

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

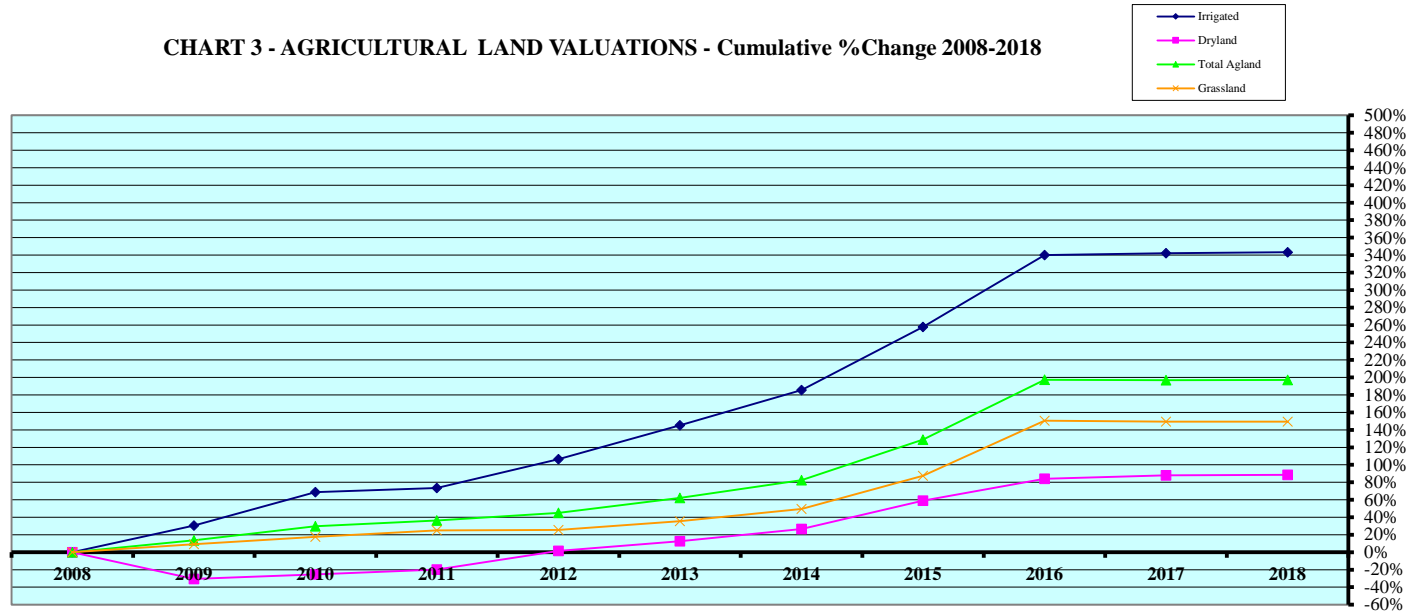
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	9
County	BROWN

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	50,693,987	--	--	--	1,482,404	--	--	--	151,405,200	--	--	--
2009	66,218,106	15,524,119	30.62%	30.62%	1,029,268	-453,136	-30.57%	-30.57%	165,238,046	13,832,846	9.14%	9.14%
2010	85,575,159	19,357,053	29.23%	68.81%	1,106,803	77,535	7.53%	-25.34%	178,171,279	12,933,233	7.83%	17.68%
2011	87,903,043	2,327,884	2.72%	73.40%	1,188,319	81,516	7.36%	-19.84%	189,089,157	10,917,878	6.13%	24.89%
2012	104,586,543	16,683,500	18.98%	106.31%	1,504,554	316,235	26.61%	1.49%	190,118,657	1,029,500	0.54%	25.57%
2013	124,271,830	19,685,287	18.82%	145.14%	1,668,014	163,460	10.86%	12.52%	205,010,727	14,892,070	7.83%	35.41%
2014	144,784,815	20,512,985	16.51%	185.61%	1,876,250	208,236	12.48%	26.57%	226,280,114	21,269,387	10.37%	49.45%
2015	181,301,723	36,516,908	25.22%	257.64%	2,355,739	479,489	25.56%	58.91%	283,954,312	57,674,198	25.49%	87.55%
2016	223,116,533	41,814,810	23.06%	340.12%	2,729,434	373,695	15.86%	84.12%	379,286,650	95,332,338	33.57%	150.51%
2017	224,181,923	1,065,390	0.48%	342.23%	2,788,036	58,602	2.15%	88.08%	377,568,746	-1,717,904	-0.45%	149.38%
2018	224,736,229	554,306	0.25%	343.32%	2,794,967	6,931	0.25%	88.54%	377,456,639	-112,107	-0.03%	149.30%

Rate Ann.%chg: Irrigated 16.06%

Dryland 6.55%

Grassland 9.57%

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	1,253,807	--	--	--	117,385	--	--	--	204,952,783	--	--	--
2009	555,161	-698,646	-55.72%	-55.72%	0	-117,385	-100.00%	-100.00%	233,040,581	28,087,798	13.70%	13.70%
2010	766,516	211,355	38.07%	-38.86%	0	0		-100.00%	265,619,757	32,579,176	13.98%	29.60%
2011	1,068,001	301,485	39.33%	-14.82%	0	0		-100.00%	279,248,520	13,628,763	5.13%	36.25%
2012	1,086,901	18,900	1.77%	-13.31%	0	0		-100.00%	297,296,655	18,048,135	6.46%	45.06%
2013	1,091,095	4,194	0.39%	-12.98%	0	0		-100.00%	332,041,666	34,745,011	11.69%	62.01%
2014	1,090,379	-716	-0.07%	-13.03%	0	0		-100.00%	374,031,558	41,989,892	12.65%	82.50%
2015	1,416,306	325,927	29.89%	12.96%	0	0		-100.00%	469,028,080	94,996,522	25.40%	128.85%
2016	1,417,107	801	0.06%	13.02%	2,729,518	2,729,518		2225.27%	609,279,242	140,251,162	29.90%	197.28%
2017	1,523,045	105,938	7.48%	21.47%	2,467,520	-261,998	-9.60%	2002.07%	608,529,270	-749,972	-0.12%	196.91%
2018	1,535,189	12,144	0.80%	22.44%	2,465,230	-2,290	-0.09%	2000.12%	608,988,254	458,984	0.08%	197.14%

Cnty# 9
County BROWN

Rate Ann.%chg: Total Agric Land 11.51%

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	50,283,585	57,336	877			1,457,736	4,299	339			151,528,504	678,925	223		
2009	66,283,797	64,238	1,032	17.66%	17.66%	1,051,808	2,808	375	10.48%	10.48%	162,849,144	677,419	240	7.71%	7.71%
2010	85,207,099	63,892	1,334	29.25%	52.07%	1,106,860	2,741	404	7.79%	19.08%	178,188,530	683,046	261	8.52%	16.88%
2011	88,218,211	64,385	1,370	2.74%	56.23%	1,164,999	2,789	418	3.46%	23.20%	189,053,212	677,933	279	6.90%	24.95%
2012	104,483,060	63,323	1,650	20.42%	88.14%	1,539,325	2,978	517	23.73%	52.43%	190,066,497	677,932	280	0.54%	25.62%
2013	124,407,750	64,946	1,916	16.10%	118.42%	1,659,161	2,790	595	15.07%	75.40%	204,897,051	676,410	303	8.05%	35.72%
2014	145,419,823	66,550	2,185	14.07%	149.16%	1,860,924	2,841	655	10.14%	93.20%	226,130,433	674,784	335	10.63%	50.15%
2015	181,280,661	66,422	2,729	24.90%	211.20%	2,355,739	2,811	838	27.95%	147.20%	283,850,980	674,804	421	25.52%	88.47%
2016	223,183,964	66,548	3,354	22.88%	282.41%	2,702,116	2,808	962	14.79%	183.77%	379,209,483	669,624	566	34.63%	153.73%
2017	223,659,620	66,641	3,356	0.07%	282.69%	2,760,032	2,867	963	0.07%	183.97%	376,567,382	669,580	562	-0.69%	151.98%
2018	224,664,022	66,911	3,358	0.04%	282.86%	2,794,967	2,902	963	0.05%	184.11%	377,462,545	669,179	564	0.30%	152.73%

Rate Annual %chg Average Value/Acre:

14.37%

11.01%

9.71%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2008	1,279,418	21,324	60			127,053	1,997	64			204,676,296	763,881	268		
2009	1,112,214	18,537	60	0.00%	0.00%	105,316	1,038	101	59.47%	59.47%	231,402,279	764,040	303	13.03%	13.03%
2010	760,310	12,672	60	0.00%	0.00%	166,761	1,833	91	-10.30%	43.05%	265,429,560	764,183	347	14.68%	29.63%
2011	1,049,590	17,493	60	0.00%	0.00%	145,963	1,434	102	11.84%	59.99%	279,631,975	764,034	366	5.37%	36.59%
2012	1,086,939	18,116	60	0.00%	0.00%	103,080	1,341	77	-24.48%	20.83%	297,278,901	763,690	389	6.36%	45.28%
2013	1,091,153	18,186	60	0.00%	0.00%	106,318	1,341	79	3.14%	24.62%	332,161,433	763,672	435	11.74%	62.33%
2014	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	32.83%	374,614,729	763,685	491	12.78%	83.07%
2015	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	65.98%	469,045,755	763,550	614	25.23%	129.26%
2016	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	623.80%	609,379,433	763,376	798	29.95%	197.93%
2017	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	686.03%	606,978,205	763,476	795	-0.41%	196.71%
2018	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	686.03%	608,909,927	763,374	798	0.33%	197.70%

9

BROWN

Rate Annual %chg Average Value/Acre:

11.53%

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

CHART 4

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

9	BROWN
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CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 4,958

Value : 796,928,040

Growth 6,070,348

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	187	839,122	44	327,314	22	432,513	253	1,598,949	
02. Res Improve Land	1,097	5,992,892	97	1,294,099	108	1,936,305	1,302	9,223,296	
03. Res Improvements	1,106	52,503,557	101	9,951,971	119	11,426,078	1,326	73,881,606	
04. Res Total	1,293	59,335,571	145	11,573,384	141	13,794,896	1,579	84,703,851	310,528
% of Res Total	81.89	70.05	9.18	13.66	8.93	16.29	31.85	10.63	5.12
05. Com UnImp Land	37	144,846	1	5,000	3	24,950	41	174,796	
06. Com Improve Land	178	1,625,260	15	274,617	20	260,185	213	2,160,062	
07. Com Improvements	186	18,272,427	21	6,360,343	23	18,676,883	230	43,309,653	
08. Com Total	223	20,042,533	22	6,639,960	26	18,962,018	271	45,644,511	4,662,747
% of Com Total	82.29	43.91	8.12	14.55	9.59	41.54	5.47	5.73	76.81
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	1	6,380	0	0	1	6,380	
11. Ind Improvements	0	0	2	302,725	0	0	2	302,725	
12. Ind Total	0	0	2	309,105	0	0	2	309,105	0
% of Ind Total	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.04	0.00
13. Rec UnImp Land	0	0	30	103,080	3	5,650	33	108,730	
14. Rec Improve Land	0	0	63	591,260	7	231,875	70	823,135	
15. Rec Improvements	0	0	63	2,251,380	25	458,854	88	2,710,234	
16. Rec Total	0	0	93	2,945,720	28	696,379	121	3,642,099	153,767
% of Rec Total	0.00	0.00	76.86	80.88	23.14	19.12	2.44	0.46	2.53
Res & Rec Total	1,293	59,335,571	238	14,519,104	169	14,491,275	1,700	88,345,950	464,295
% of Res & Rec Total	76.06	67.16	14.00	16.43	9.94	16.40	34.29	11.09	7.65
Com & Ind Total	223	20,042,533	24	6,949,065	26	18,962,018	273	45,953,616	4,662,747
% of Com & Ind Total	81.68	43.61	8.79	15.12	9.52	41.26	5.51	5.77	76.81

17. Taxable Total	1,516	79,378,104	262	21,468,169	195	33,453,293	1,973	134,299,566	5,127,042
% of Taxable Total	76.84	59.11	13.28	15.99	9.88	24.91	39.79	16.85	84.46

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	2	38,705	1,764,029		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		2	38,705	1,764,029
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					2	38,705	1,764,029

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	112	43	385	540

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	44	10,114,731	2,409	472,469,251	2,453	482,583,982
28. Ag-Improved Land	0	0	52	8,521,737	461	120,671,231	513	129,192,968
29. Ag Improvements	0	0	53	9,334,708	479	41,516,816	532	50,851,524

30. Ag Total

2,985

662,628,474

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	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	39	39.49	236,940	
33. HomeSite Improvements	0	0.00	0	40	39.49	4,819,395	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	91.74	76,745	
36. FarmSite Improv Land	0	0.00	0	37	299.31	348,940	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,515,313	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	162.49	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	5	5.00	30,000	5	5.00	30,000	
32. HomeSite Improv Land	335	366.33	2,202,480	374	405.82	2,439,420	
33. HomeSite Improvements	345	355.33	27,612,336	385	394.82	32,431,731	943,306
34. HomeSite Total				390	410.82	34,901,151	
35. FarmSite UnImp Land	35	241.45	1,376,281	43	333.19	1,453,026	
36. FarmSite Improv Land	358	1,407.01	1,454,945	395	1,706.32	1,803,885	
37. FarmSite Improvements	424	0.00	13,904,480	471	0.00	18,419,793	0
38. FarmSite Total				514	2,039.51	21,676,704	
39. Road & Ditches	0	3,576.35	0	0	3,738.84	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				904	6,189.17	56,577,855	943,306

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	15	3,941.81	1,931,120	15	3,941.81	1,931,120

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	13	3,236.99	1,774,009	13	3,236.99	1,774,009
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	15,335.08	23.04%	59,611,638	26.68%	3,887.27
47. 2A1	11,760.25	17.67%	45,588,223	20.40%	3,876.47
48. 2A	8,515.91	12.79%	32,738,491	14.65%	3,844.39
49. 3A1	3,045.56	4.58%	9,424,484	4.22%	3,094.50
50. 3A	6,170.37	9.27%	18,336,123	8.21%	2,971.64
51. 4A1	15,910.92	23.90%	41,457,066	18.55%	2,605.57
52. 4A	5,824.08	8.75%	16,283,381	7.29%	2,795.87
53. Total	66,562.17	100.00%	223,439,406	100.00%	3,356.85
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	562.37	18.85%	612,986	21.20%	1,090.00
56. 2D1	655.88	21.98%	714,914	24.73%	1,090.01
57. 2D	420.24	14.08%	458,069	15.84%	1,090.02
58. 3D1	84.55	2.83%	84,126	2.91%	994.99
59. 3D	439.15	14.72%	355,715	12.30%	810.01
60. 4D1	638.92	21.41%	517,531	17.90%	810.01
61. 4D	182.59	6.12%	147,904	5.12%	810.03
62. Total	2,983.70	100.00%	2,891,245	100.00%	969.01
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,340.77	1.25%	7,572,721	2.02%	907.92
65. 2G1	16,085.39	2.42%	14,651,089	3.90%	910.83
66. 2G	11,695.68	1.76%	10,553,484	2.81%	902.34
67. 3G1	28,148.68	4.23%	24,201,926	6.45%	859.79
68. 3G	21,606.61	3.25%	14,660,453	3.91%	678.52
69. 4G1	134,721.61	20.24%	70,723,296	18.85%	524.96
70. 4G	445,011.99	66.86%	232,919,603	62.07%	523.40
71. Total	665,610.73	100.00%	375,282,572	100.00%	563.82
Irrigated Total	66,562.17	8.72%	223,439,406	36.87%	3,356.85
Dry Total	2,983.70	0.39%	2,891,245	0.48%	969.01
Grass Total	665,610.73	87.20%	375,282,572	61.92%	563.82
72. Waste	22,861.18	2.99%	1,790,919	0.30%	78.34
73. Other	5,295.07	0.69%	2,646,477	0.44%	499.80
74. Exempt	9,953.49	1.30%	0	0.00%	0.00
75. Market Area Total	763,312.85	100.00%	606,050,619	100.00%	793.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,141.15	14,477,003	62,421.02	208,962,403	66,562.17	223,439,406
77. Dry Land	0.00	0	254.53	245,601	2,729.17	2,645,644	2,983.70	2,891,245
78. Grass	0.00	0	4,816.79	3,180,671	660,793.94	372,101,901	665,610.73	375,282,572
79. Waste	0.00	0	35.09	2,633	22,826.09	1,788,286	22,861.18	1,790,919
80. Other	0.00	0	135.87	67,935	5,159.20	2,578,542	5,295.07	2,646,477
81. Exempt	0.00	0	531.13	0	9,422.36	0	9,953.49	0
82. Total	0.00	0	9,383.43	17,973,843	753,929.42	588,076,776	763,312.85	606,050,619

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	66,562.17	8.72%	223,439,406	36.87%	3,356.85
Dry Land	2,983.70	0.39%	2,891,245	0.48%	969.01
Grass	665,610.73	87.20%	375,282,572	61.92%	563.82
Waste	22,861.18	2.99%	1,790,919	0.30%	78.34
Other	5,295.07	0.69%	2,646,477	0.44%	499.80
Exempt	9,953.49	1.30%	0	0.00%	0.00
Total	763,312.85	100.00%	606,050,619	100.00%	793.97

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 Ainsworth	86	597,684	823	5,250,345	827	44,981,909	913	50,829,938	112,852
83.2 Johnstown Village	33	85,149	40	192,685	43	680,552	76	958,386	0
83.3 Long Pine City	68	156,289	235	552,392	237	6,843,096	305	7,551,777	17,478
83.4 Res1	2	3,067	1	7,333	2	5,900	4	16,300	0
83.5 Res2	0	0	1	7,000	1	127,048	1	134,048	0
83.6 Rural	0	0	1	1,020	1	10,243	1	11,263	0
83.7 Rural	0	0	2	43,020	2	332,675	2	375,695	0
83.8 Rural Rec	33	108,730	70	823,135	88	2,710,234	121	3,642,099	153,767
83.9 Rural Res Acreage	63	753,420	199	3,169,501	213	20,900,183	276	24,823,104	180,198
83.10 [none]	1	3,340	0	0	0	0	1	3,340	0
84 Residential Total	286	1,707,679	1,372	10,046,431	1,414	76,591,840	1,700	88,345,950	464,295

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ainsworth	26	127,977	138	1,695,496	146	18,230,152	172	20,053,625	27,073
85.2	Johnstown Village	3	401	6	2,188	7	124,025	10	126,614	0
85.3	Long Pine City	8	16,468	39	125,278	40	1,526,354	48	1,668,100	0
85.4	Rural	3	20,450	31	343,480	39	23,731,847	42	24,095,777	4,635,674
85.5	Rural	1	9,500	0	0	0	0	1	9,500	0
86	Commercial Total	41	174,796	214	2,166,442	232	43,612,378	273	45,953,616	4,662,747

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	8,197.28	1.30%	7,500,532	2.09%	915.00
89. 2G1	15,960.51	2.53%	14,588,649	4.07%	914.05
90. 2G	11,338.85	1.79%	10,375,069	2.90%	915.00
91. 3G1	28,031.35	4.44%	24,106,982	6.73%	860.00
92. 3G	19,709.05	3.12%	13,697,819	3.82%	695.00
93. 4G1	132,535.99	20.97%	69,582,010	19.42%	525.00
94. 4G	416,124.39	65.85%	218,465,929	60.97%	525.00
95. Total	631,897.42	100.00%	358,316,990	100.00%	567.05
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1.01	0.08%	949	0.12%	939.60
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	94.23	7.11%	83,394	10.81%	885.00
101. 3C	62.97	4.75%	45,339	5.88%	720.01
102. 4C1	969.31	73.16%	533,131	69.11%	550.01
103. 4C	197.41	14.90%	108,579	14.08%	550.02
104. Total	1,324.93	100.00%	771,392	100.00%	582.21
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	142.48	0.44%	71,240	0.44%	500.00
107. 2T1	124.88	0.39%	62,440	0.39%	500.00
108. 2T	356.83	1.10%	178,415	1.10%	500.00
109. 3T1	23.10	0.07%	11,550	0.07%	500.00
110. 3T	1,834.59	5.66%	917,295	5.66%	500.00
111. 4T1	1,216.31	3.76%	608,155	3.76%	500.00
112. 4T	28,690.19	88.58%	14,345,095	88.58%	500.00
113. Total	32,388.38	100.00%	16,194,190	100.00%	500.00
Grass Total	631,897.42	94.93%	358,316,990	95.48%	567.05
CRP Total	1,324.93	0.20%	771,392	0.21%	582.21
Timber Total	32,388.38	4.87%	16,194,190	4.32%	500.00
114. Market Area Total	665,610.73	100.00%	375,282,572	100.00%	563.82

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

09 Brown

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	74,300,480	84,703,851	10,403,371	14.00%	310,528	13.58%
02. Recreational	3,533,216	3,642,099	108,883	3.08%	153,767	-1.27%
03. Ag-Homesite Land, Ag-Res Dwelling	34,474,892	34,901,151	426,259	1.24%	943,306	-1.50%
04. Total Residential (sum lines 1-3)	112,308,588	123,247,101	10,938,513	9.74%	1,407,601	8.49%
05. Commercial	40,980,164	45,644,511	4,664,347	11.38%	4,662,747	0.00%
06. Industrial	309,105	309,105	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	41,289,269	45,953,616	4,664,347	11.30%	4,662,747	0.00%
08. Ag-Farmsite Land, Outbuildings	20,901,064	21,676,704	775,640	3.71%	0	3.71%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	20,901,064	21,676,704	775,640	3.71%	0	3.71%
12. Irrigated	224,736,229	223,439,406	-1,296,823	-0.58%		
13. Dryland	2,794,967	2,891,245	96,278	3.44%		
14. Grassland	377,456,639	375,282,572	-2,174,067	-0.58%		
15. Wasteland	1,535,189	1,790,919	255,730	16.66%		
16. Other Agland	2,465,230	2,646,477	181,247	7.35%		
17. Total Agricultural Land	608,988,254	606,050,619	-2,937,635	-0.48%		
18. Total Value of all Real Property (Locally Assessed)	783,487,175	796,928,040	13,440,865	1.72%	6,070,348	0.94%

2019 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$110,020
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$55,300
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$15,763 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,250
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$2,910

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, Brown.gworks.com
7.	Who maintains the GIS software and maps?
	Assessor, Staff and gWorks
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993

D. Contracted Services

1.	Appraisal Services:
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, as needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor's opinion.

2019 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:														
	Assessor and Staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Valuation Group</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td><td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.</td></tr> <tr> <td style="text-align: center;">2</td><td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td></tr> <tr> <td style="text-align: center;">3</td><td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td></tr> <tr> <td style="text-align: center;">4</td><td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td></tr> <tr> <td style="text-align: center;">5</td><td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td></tr> <tr> <td style="text-align: center;">Ag</td><td>Ag homes and outbuildings</td></tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.	2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	Ag	Ag homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.														
2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.														
3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.														
5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.														
Ag	Ag homes and outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	The county develops the depreciation study based on their local market information.														
5.	Are individual depreciation tables developed for each valuation group?														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
6.	Describe the methodology used to determine the residential lot values?														
	Market analysis of vacant land sales to determine square foot value.														

7.	How are rural residential site values developed?																																						
	By looking into the cost of installation of the well, septic and electricity.																																						
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																						
	All lots are treated the same, currently there is no difference.																																						
9.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th><th><u>Date of Depreciation Tables</u></th><th><u>Date of Costing</u></th><th><u>Date of Lot Value Study</u></th><th><u>Date of Last Inspection</u></th></tr> </thead> <tbody> <tr> <td>1</td><td>2018</td><td>2018</td><td>2018</td><td>2016</td></tr> <tr> <td>2</td><td>2014</td><td>2013</td><td>2014</td><td>2015</td></tr> <tr> <td>3</td><td>2013</td><td>2013</td><td>2013</td><td>2014</td></tr> <tr> <td>4</td><td>2011</td><td>2009</td><td>2011</td><td>2012</td></tr> <tr> <td>5</td><td>2014</td><td>2013</td><td>2014</td><td>2015</td></tr> <tr> <td>Ag</td><td>2018</td><td>2013</td><td>2018</td><td>2018</td></tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2018	2016	2	2014	2013	2014	2015	3	2013	2013	2013	2014	4	2011	2009	2011	2012	5	2014	2013	2014	2015	Ag	2018	2013	2018	2018
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4	2011	2009	2011	2012																																			
5	2014	2013	2014	2015																																			
Ag	2018	2013	2018	2018																																			

2019 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:													
	Assessor and staff with specialty properties completed by Stanard Appraisal.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.</td> </tr> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.						
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1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	All three approaches are performed by the contract appraiser when they apply.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique properties are valued by Stanard Appraisal.													
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation studies are developed based on local market information by the contracted appraisal company.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.													
6.	Describe the methodology used to determine the commercial lot values.													
	Vacant lot market analysis was done by the contracted appraisal company.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2013</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	2013	2017	2017
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1	2017	2013	2017	2017										

2019 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:							
	Assessor, staff and the contracted appraisal company when necessary.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2014-2017</td> </tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2014-2017	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2014-2017						
3.	Describe the process used to determine and monitor market areas.							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Feedlots were based on a market study at the time along with using all current sales in the area.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many special valuation applications are on file?							
	13							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
	<u>If your county recognizes a special value, please answer the following</u>							
8c.	Describe the non-agricultural influences recognized within the county.							
	N/A							

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



Assessor's Office
BROWN COUNTY
148 West 4th
Ainsworth, Nebraska 69210

CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-1621

2018-YR. PLAN OF ASSESSMENT
FOR BROWN COUNTY

PREPARED BY
CHARLENE K FOX, BROWN COUNTY ASSESSOR

JUNE 15, 2018

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment 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 Revenue 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 .

GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:

Per the 2018 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parcel l	Total Value	% Value	Land Only	Improvements
Residential/Rec	1702	35%	77,829,859	10%	9,788,654	68,041,205
Commercial/Ind	274	5%	41,286,730	5%	2,336,951	38,949,779
Agricultural	2977/ 763,475.71	60%	664,295,221	85%	614,583,522	49,711,699
Total	4953	100%	783,411,810	100%	626,709,127	156,702,683

Brown County is predominantly an agricultural county with 85% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2018, an estimated 76 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2017-2018 Assessor Budget = \$106,065

2017-2018 Co. Appraisal Budget = \$85,850 (Inc. GIS Program)

2017-2018 Computer Hardware/Software Budget = \$14,187 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been "hands on" from the assessor herself.

B. Cadastral Maps & GIS Mapping:

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2016 photo base from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2017 year will be included in the property record file. The assessor's office identified IOLL throughout the county on GIS maps for the 2014 yr.

C. Property Record Cards:

New hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

D. Computer Software:

Brown County is contracted with Thomson Reuters (previously Terra Scan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GIS Workshop.

E. World Wide Web:

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop information..

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2013 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2013 costing program. Commercial properties will be based off the June 2013 for the 2017 tax year leaving only Rural Rec to be taken care of yet.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

E. Reconciliation of Value:

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2018:

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	00.00	000.00	
Commercial	100.00%	00.00	000.00	
Agricultural Land	71.00%	00.00	000.00	

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

**NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2018 Reports & Opinions or Findings & Orders of the

Nebraska Tax Equalization & Review Commission for the 2018 yr.

Assessment Actions Planned for Assessment Year 2019:

Residential: Ainsworth properties will once again (previously 2016 yr.) be reviewed for depreciation and value due to a low ratio study of the properties in comparison to the current market. A new depreciation study as well as a lot value study will be accomplished. A more current M/S costing program may also need to be applied. New construction value will be added as needed from permits that have been filed.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year.

Assessment Actions Planned for Year 2020:

Rural Rec: The valuation grouping of Rural Rec, which includes properties located in Hidden Paradise & Clear Lake, will be focus of attention for the 2020 year. These properties will get an update to the 2013 M/S costing program to determine the RCN. Market value will be determined from any sales that have taken place in the county.

Agricultural: Agricultural sales will be reviewed & statistics will be determined for level of value in this grouping. Feed yards may be addressed for any needed changes along with the 2013 M/S costing being applied to feed yard buildings.

Commercial: This group will be reviewed for statistical compliance. Any new construction will be added if permits or other information has been brought to the attention of the assessor's office.

Assessment Actions Planned for Year 2021:

Residential: The main focus of the residential class will once again be the Long Pine City properties. It is the beginning of the 6-yr. inspection & review all over again mandated by NE Statute 77-1311-03. An updated M/S costing program for the RCN (replacement cost new) will be considered to replace the currently used 2013 costing program. Ratio studies will be conducted to determine what the market reflects. Lot values will be studied based on any sales that have taken place in the last couple of years. New construction values will be added from permits or info statements filed with the assessor. Sales verifications will be mailed out as necessary.

Agricultural: Ratio & market studies will be done to determine the activity in the market for land values. Sales verifications & new construction or land use changes will be considered in this property class.

Commercial: These properties continue to be monitored for level of value. New construction will be added where needed. Sales verifications will be sent to seller & buyer for determination of true arms-length transactions.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 44 Tax Exempt Organizations filed for property tax exemption for the 2018 year by December 30, 2017. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 160 Homestead Exemption Applications were filed in Brown Co. by June 30th for 2018. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 566 Personal Property Schedules were filed in Brown Co. by May 1st for 2018. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1st – July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & 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.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

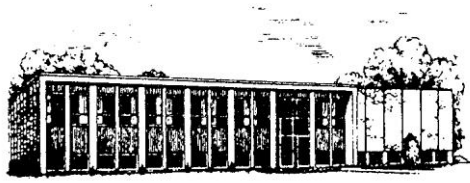
CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

BUDGET CONSTRAINTS are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

SIGNATURE _____

DATE _____



BROWN COUNTY ASSESSOR'S OFFICE
TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR
148 West 4th, Suite # 6
Ainsworth, Nebraska 69210-1658
PHONE/FAX: 402-387-1621

February 20, 2019

2019 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that were approved for the special value applications have no different value than the other agricultural parcels within the county.

The 13 parcels that requested special valuation are located in the Western part of Brown County in Township 30 Range 24. Sales were examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Terri Van Houten
Brown County Assessor