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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BROWN COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 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

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

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

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

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure 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 of the R&O.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

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

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

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

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

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

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

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

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 [Neb. Rev. Stat. §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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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 to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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

are reviewed to ensure taxpayers are served with such transparency.

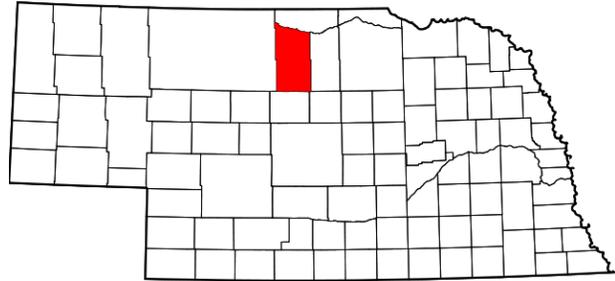
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

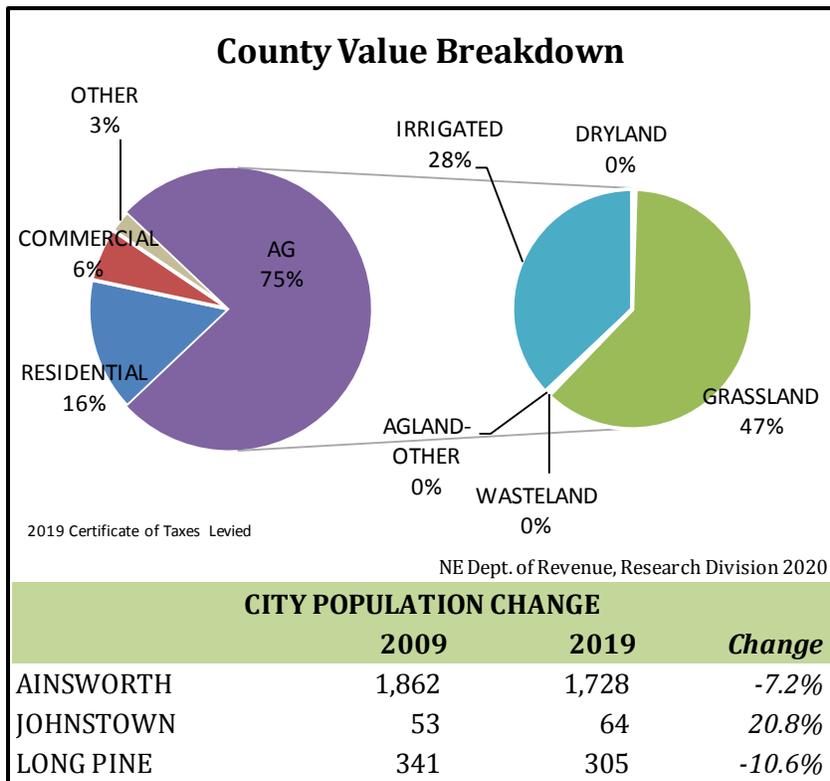
**Further information may be found in Exhibit 94*

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 \$67,296 (2019 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).

2020 Residential Correlation for Brown County

Assessment Actions

Basic pick-up work was completed and placed on the assessment roll. A lot study and depreciation study was completed. In Long Pine and Ainsworth a physical inspection with new pictures was completed.

Assessment Practice Review

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

The verification and qualification of arm's-length transactions appears to meet the Property Assessment Division (Division's) standards. Review of the costing and depreciation tables, as well as the vacant land study were up to date.

Brown County is current in the six-year inspection and review cycle. This was last completed in 2017. Additionally, the county assessor provides the Division with a three-year plan, which provides detail into the planned action for the county.

There are five separate valuation groups that are Ainsworth, Johnstown, Long Pine, Rural Recreational, and Rural Residential. The usability rate of the residential class is above the range compared to the statewide average.

Description of Analysis

The county assessor uses five valuation groups for stratifying the residential sales in Brown County.

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

Qualified residential sales totaled 116 with the bulk of the sales in Valuation Group 1. Valuation Groups 2 and 4 had only four and three sales respectively. The overall median was within the statistical range at 94. All of the valuation group medians came in within the statistical range except for Valuation Group 4. The small sample size of Valuation Groups 2 and 4 renders the statistical

2020 Residential Correlation for Brown County

analysis unreliable. All other statistical measures of the overall sales and the remaining individual valuation groups were within the statistical range.

A comparison of the value change in the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) shows that values are relatively stable and consistent with the assessment actions performed by the county assessor.

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.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	82	93.46	94.20	90.90	16.84	103.63
2	4	98.88	110.17	99.86	18.44	110.32
3	14	96.44	98.75	104.54	10.73	94.46
4	3	45.32	63.00	60.72	55.05	103.75
5	13	96.03	97.20	97.43	15.85	99.76
<u>ALL</u>	116	94.14	94.83	92.30	16.87	102.74

Level of Value

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

2020 Commercial Correlation for Brown County

Assessment Actions

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

Assessment Practice Review

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

One area of the commercial review is the county's sales qualification and verification process. This is evaluated to determine if all arm's-length sales are made available for measurement. The Brown County Assessor maintains acceptable sales qualification and verification practices. Because of the small number of parcels throughout the county, generally the only viable approach to value is the cost approach. Income data is generally not available, and the minimal number of sales throughout the study period make the sales comparison approach less than reliable.

The six-year review and inspection and cycle remains up to date in the county, and valuation growth shows patterns expected of a county this size. Currently there is one valuation group recognized by the county assessor.

Description of Analysis

Commercial property in Brown County is classified into one valuation group. The majority of the sales were in Ainsworth with nine sales out of the total of 14 qualified sales during the study period. The median was below the statistical range at 86%. Two sales in Long Pine City were low at 48%. When these two sales were removed from the study the overall median was in the statistical range, indicating that the median is not a reliable indicator of the level of value, and that the class is not clearly low.

A review of the 2020 County Abstract of Assessment for Real Property, Form 45, compared with the 2019 Certificate of Taxes Levied Report (CTL) shows a relatively flat valuation of the commercial class which corresponds with the assessment actions of the county assessor.

2020 Commercial Correlation for Brown County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	14	85.79	85.35	86.72	26.48	98.42
____ALL____	14	85.79	85.35	86.72	26.48	98.42

Level of Value

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

2020 Agricultural Correlation for Brown County

Assessment Actions

The statutorily required soil conversion was completed. A continued review and removal of a significant number of spot adjustments was conducted.

Assessment Practice Review

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

Review of the agricultural market and primary use of the land shows that property are equitably determined. Additionally, the county is up to date with the latest soil conversion. Analysis was also performed on the land use and market areas in the county. The vast majority of land in the county is grassland comprised of sandy soils; therefore, only one market area is necessary to value agricultural land. In addition, land use appears to be accurate throughout the county.

Agricultural intensive use areas in the county are not identified at this time. Agricultural improvements were physically reviewed in 2018. Home sites are valued at \$10,000 for the first acre, and farm sites are valued at \$3,000 per acre. The county has 13 special valuation applications on file, but does not recognize non-agricultural influence in the market at this time.

Description of Analysis

Brown County agricultural land is primarily grassland. One valuation model is applied to the entire county. Brown County had 32 qualified agricultural sales during the three-year period which yielded a median of 70%. The 80% grass Majority Land Use (MLU) statistics indicate that grass is within the statistical range. The irrigated subclass is below the statistical range at 63% but does not contain a sufficient number of sales to provide an adequate sample for separate measurement.

The county assessor's land values are comparable to the neighboring counties. Given the 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

An analysis of the assessment practice review and the overall agricultural economy across the state, indicate that Brown County land values are assessed uniformly and according to generally accepted mass appraisal techniques. Agricultural outbuildings in Brown County exhibit equalized valuation with rural residential improvements. Assessment practices within the agricultural class of property comply with generally accepted mass appraisal techniques.

2020 Agricultural Correlation for Brown County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	9	63.35	66.91	51.97	24.64	128.75
1	9	63.35	66.91	51.97	24.64	128.75
<u> Grass </u>						
County	20	69.87	65.34	57.29	15.46	114.05
1	20	69.87	65.34	57.29	15.46	114.05
<u> ALL </u>						
	32	69.80	68.68	56.22	21.32	122.16

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Brown County is 70%.

2020 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	116	Median	94.14
Total Sales Price	\$10,171,556	Mean	94.83
Total Adj. Sales Price	\$10,171,556	Wgt. Mean	92.30
Total Assessed Value	\$9,388,106	Average Assessed Value of the Base	\$56,597
Avg. Adj. Sales Price	\$87,686	Avg. Assessed Value	\$80,932

Confidence Interval - Current

95% Median C.I	91.04 to 96.02
95% Wgt. Mean C.I	87.49 to 97.10
95% Mean C.I	90.09 to 99.57
% of Value of the Class of all Real Property Value in the County	11.87
% of Records Sold in the Study Period	6.84
% of Value Sold in the Study Period	9.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	96	96	96.01
2018	110	100	95.87
2017	103	0	99.57
2016	94	100	99.85

2020 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	14	Median	85.79
Total Sales Price	\$1,746,525	Mean	85.35
Total Adj. Sales Price	\$1,746,525	Wgt. Mean	86.72
Total Assessed Value	\$1,514,503	Average Assessed Value of the Base	\$183,826
Avg. Adj. Sales Price	\$124,752	Avg. Assessed Value	\$108,179

Confidence Interval - Current

95% Median C.I	49.41 to 100.62
95% Wgt. Mean C.I	32.54 to 140.89
95% Mean C.I	65.71 to 104.99
% of Value of the Class of all Real Property Value in the County	6.23
% of Records Sold in the Study Period	5.11
% of Value Sold in the Study Period	3.01

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	10	100	93.79
2018	13	100	97.32
2017	11	100	97.32
2016	9	100	81.80

09 Brown
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 116
 Total Sales Price : 10,171,556
 Total Adj. Sales Price : 10,171,556
 Total Assessed Value : 9,388,106
 Avg. Adj. Sales Price : 87,686
 Avg. Assessed Value : 80,932

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 16.87
 PRD : 102.74

COV : 27.48
 STD : 26.06
 Avg. Abs. Dev : 15.88
 MAX Sales Ratio : 253.29
 MIN Sales Ratio : 34.41

95% Median C.I. : 91.04 to 96.02
 95% Wgt. Mean C.I. : 87.49 to 97.10
 95% Mean C.I. : 90.09 to 99.57

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	11	96.02	100.49	91.45	24.52	109.89	45.32	180.99	70.31 to 144.44	79,409	72,622
01-JAN-18 To 31-MAR-18	8	104.76	106.80	101.04	24.68	105.70	58.21	154.64	58.21 to 154.64	87,888	88,800
01-APR-18 To 30-JUN-18	11	94.77	97.31	103.64	18.67	93.89	53.48	136.32	66.74 to 122.44	99,909	103,544
01-JUL-18 To 30-SEP-18	16	90.55	84.61	86.21	18.21	98.14	34.41	112.21	64.51 to 101.43	112,288	96,798
01-OCT-18 To 31-DEC-18	17	94.92	92.54	91.83	11.31	100.77	61.96	115.22	82.78 to 103.73	85,174	78,213
01-JAN-19 To 31-MAR-19	12	94.24	90.43	84.18	16.19	107.42	60.48	128.18	64.89 to 99.81	94,458	79,515
01-APR-19 To 30-JUN-19	19	92.69	99.74	90.66	15.48	110.02	73.45	253.29	85.91 to 96.02	92,395	83,765
01-JUL-19 To 30-SEP-19	22	94.33	93.74	96.58	12.83	97.06	67.45	147.83	83.02 to 97.93	61,927	59,808
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	46	94.96	95.31	93.85	21.37	101.56	34.41	180.99	88.13 to 101.49	97,222	91,239
01-OCT-18 To 30-SEP-19	70	94.11	94.51	91.08	13.77	103.77	60.48	253.29	90.97 to 95.91	81,419	74,159
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	52	94.85	93.31	93.68	17.35	99.61	34.41	154.64	89.52 to 99.54	97,051	90,919
<u>ALL</u>	116	94.14	94.83	92.30	16.87	102.74	34.41	253.29	91.04 to 96.02	87,686	80,932

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	82	93.46	94.20	90.90	16.84	103.63	53.48	253.29	89.38 to 95.14	87,148	79,215
2	4	96.88	110.17	99.86	18.44	110.32	92.30	154.64	N/A	56,650	56,572
3	14	96.44	98.75	104.54	10.73	94.46	70.72	144.44	90.53 to 111.64	38,900	40,665
4	3	45.32	63.00	60.72	55.05	103.75	34.41	109.26	N/A	90,267	54,813
5	13	96.03	97.20	97.43	15.85	99.76	60.48	136.32	84.55 to 113.91	152,569	148,652
<u>ALL</u>	116	94.14	94.83	92.30	16.87	102.74	34.41	253.29	91.04 to 96.02	87,686	80,932

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	111	94.11	95.50	93.11	16.24	102.57	53.48	253.29	91.04 to 95.91	88,791	82,673
06	2	77.29	77.29	62.08	41.36	124.50	45.32	109.26	N/A	128,750	79,932
07	3	96.08	81.72	88.39	27.84	92.45	34.41	114.67	N/A	19,433	17,177
<u>ALL</u>	116	94.14	94.83	92.30	16.87	102.74	34.41	253.29	91.04 to 96.02	87,686	80,932

09 Brown
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 116
 Total Sales Price : 10,171,556
 Total Adj. Sales Price : 10,171,556
 Total Assessed Value : 9,388,106
 Avg. Adj. Sales Price : 87,686
 Avg. Assessed Value : 80,932

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 95
 COD : 16.87
 PRD : 102.74

COV : 27.48
 STD : 26.06
 Avg. Abs. Dev : 15.88
 MAX Sales Ratio : 253.29
 MIN Sales Ratio : 34.41

95% Median C.I. : 91.04 to 96.02
 95% Wgt. Mean C.I. : 87.49 to 97.10
 95% Mean C.I. : 90.09 to 99.57

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	5	73.45	103.60	88.89	63.80	116.55	34.41	253.29	N/A	11,460	10,187	
Less Than 30,000	19	91.58	101.08	99.11	28.04	101.99	34.41	253.29	76.35 to 114.67	19,311	19,138	
___Ranges Excl. Low \$___												
Greater Than 4,999	116	94.14	94.83	92.30	16.87	102.74	34.41	253.29	91.04 to 96.02	87,686	80,932	
Greater Than 14,999	111	94.39	94.43	92.32	14.99	102.29	45.32	180.99	91.53 to 96.02	91,119	84,119	
Greater Than 29,999	97	94.39	93.60	92.04	14.72	101.69	45.32	180.99	91.04 to 96.02	101,079	93,036	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	5	73.45	103.60	88.89	63.80	116.55	34.41	253.29	N/A	11,460	10,187	
15,000 TO 29,999	14	94.10	100.18	101.00	16.91	99.19	67.45	154.64	79.94 to 115.22	22,114	22,335	
30,000 TO 59,999	34	96.65	97.46	96.82	15.73	100.66	53.48	180.99	90.88 to 101.43	44,165	42,759	
60,000 TO 99,999	26	93.61	93.86	94.25	12.45	99.59	63.32	144.44	88.13 to 97.27	76,961	72,532	
100,000 TO 149,999	17	92.32	87.07	86.70	11.71	100.43	61.33	112.21	70.31 to 95.91	121,441	105,287	
150,000 TO 249,999	16	92.22	92.06	92.00	18.88	100.07	45.32	136.32	80.03 to 108.82	194,599	179,031	
250,000 TO 499,999	4	91.29	93.04	91.68	14.16	101.48	75.67	113.91	N/A	281,000	257,616	
500,000 TO 999,999												
1,000,000 +												
___ALL___	116	94.14	94.83	92.30	16.87	102.74	34.41	253.29	91.04 to 96.02	87,686	80,932	

09 Brown
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 14
Total Sales Price : 1,746,525
Total Adj. Sales Price : 1,746,525
Total Assessed Value : 1,514,503
Avg. Adj. Sales Price : 124,752
Avg. Assessed Value : 108,179

MEDIAN : 86
WGT. MEAN : 87
MEAN : 85
COD : 26.48
PRD : 98.42

COV : 39.87
STD : 34.03
Avg. Abs. Dev : 22.72
MAX Sales Ratio : 176.03
MIN Sales Ratio : 35.77

95% Median C.I. : 49.41 to 100.62
95% Wgt. Mean C.I. : 32.54 to 140.89
95% Mean C.I. : 65.71 to 104.99

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-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											
01-OCT-18 To 31-DEC-18	2	75.10	75.10	70.17	10.67	107.03	67.09	83.10	N/A	65,000	45,609
01-JAN-19 To 31-MAR-19	2	68.72	68.72	50.43	28.10	136.27	49.41	88.02	N/A	123,250	62,153
01-APR-19 To 30-JUN-19	2	141.60	141.60	160.50	24.31	88.22	107.17	176.03	N/A	255,000	409,285
01-JUL-19 To 30-SEP-19	1	35.77	35.77	35.77	00.00	100.00	35.77	35.77	N/A	390,000	139,485
<u>Study Yrs</u>											
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
01-OCT-18 To 30-SEP-19	7	83.10	86.66	91.94	37.64	94.26	35.77	176.03	35.77 to 176.03	182,357	167,654
<u>Calendar Yrs</u>											
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
01-JAN-18 To 31-DEC-18	4	78.32	76.82	75.48	08.31	101.78	67.09	83.55	N/A	69,375	52,361
<u>ALL</u>	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179
<u>ALL</u>	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179

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	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179
04											
<u>ALL</u>	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179

09 Brown
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 14
 Total Sales Price : 1,746,525
 Total Adj. Sales Price : 1,746,525
 Total Assessed Value : 1,514,503
 Avg. Adj. Sales Price : 124,752
 Avg. Assessed Value : 108,179

MEDIAN : 86
 WGT. MEAN : 87
 MEAN : 85
 COD : 26.48
 PRD : 98.42

COV : 39.87
 STD : 34.03
 Avg. Abs. Dev : 22.72
 MAX Sales Ratio : 176.03
 MIN Sales Ratio : 35.77

95% Median C.I. : 49.41 to 100.62
 95% Wgt. Mean C.I. : 32.54 to 140.89
 95% Mean C.I. : 65.71 to 104.99

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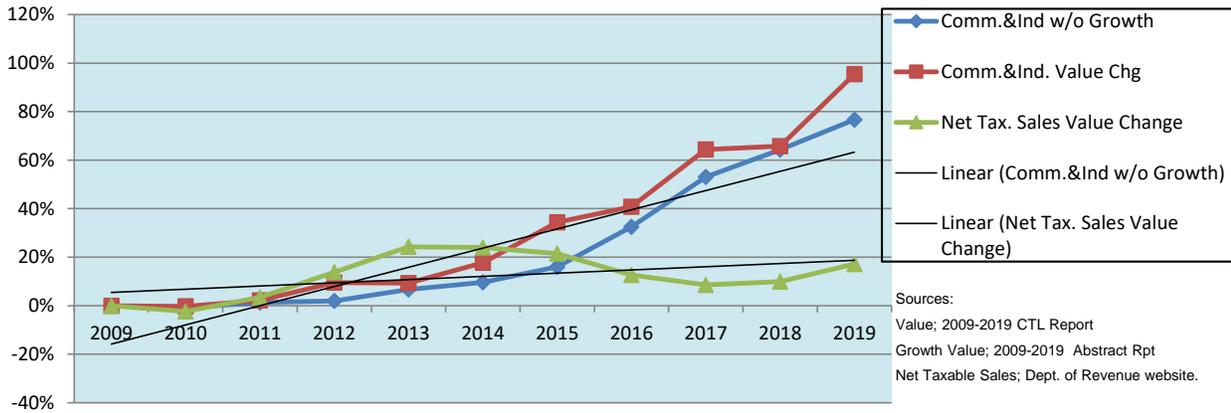
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
Less Than 30,000	4	88.39	89.97	89.22	04.99	100.84	83.10	100.00	N/A	16,006	14,280
Ranges Excl. Low \$											
Greater Than 4,999	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179
Greater Than 14,999	13	83.55	85.14	86.71	28.87	98.19	35.77	176.03	49.41 to 100.62	133,848	116,060
Greater Than 29,999	10	78.54	83.50	86.62	37.11	96.40	35.77	176.03	45.96 to 107.17	168,250	145,738
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
15,000 TO 29,999	3	88.76	90.62	89.35	06.34	101.42	83.10	100.00	N/A	19,175	17,133
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	2	87.13	87.13	88.04	23.00	98.97	67.09	107.17	N/A	110,000	96,844
150,000 TO 249,999	2	47.69	47.69	47.95	03.63	99.46	45.96	49.41	N/A	207,500	99,507
250,000 TO 499,999	2	105.90	105.90	106.35	66.22	99.58	35.77	176.03	N/A	392,500	417,405
500,000 TO 999,999											
1,000,000 +											
ALL	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
339	1	49.41	49.41	49.41	00.00	100.00	49.41	49.41	N/A	240,000	118,585
343	1	176.03	176.03	176.03	00.00	100.00	176.03	176.03	N/A	395,000	695,325
353	5	73.53	72.02	49.61	21.99	145.17	35.77	100.62	N/A	120,000	59,531
394	1	45.96	45.96	45.96	00.00	100.00	45.96	45.96	N/A	175,000	80,428
406	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
471	2	89.70	89.70	89.27	06.86	100.48	83.55	95.84	N/A	91,250	81,460
528	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	15,625	15,625
543	1	107.17	107.17	107.17	00.00	100.00	107.17	107.17	N/A	115,000	123,245
851	1	88.76	88.76	88.76	00.00	100.00	88.76	88.76	N/A	16,900	15,000
ALL	14	85.79	85.35	86.72	26.48	98.42	35.77	176.03	49.41 to 100.62	124,752	108,179

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 21,076,424	\$ 179,731		\$ 20,896,693	--	\$ 32,111,375	--
2009	\$ 24,903,380	\$ 4,031,323	16.19%	\$ 20,872,057	--	\$ 31,173,094	--
2010	\$ 24,835,196	\$ 167,161	0.67%	\$ 24,668,035	-0.95%	\$ 30,435,511	-2.37%
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104	1.57%	\$ 32,229,673	5.89%
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
2018	\$ 41,289,269	\$ 382,036	0.93%	\$ 40,907,233	-0.10%	\$ 34,278,576	1.29%
2019	\$ 48,661,733	\$ 4,662,747	9.58%	\$ 43,998,986	6.56%	\$ 36,513,668	6.52%
Ann %chg	6.93%			Average	1.04%	1.59%	1.75%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.95%	-0.27%	-2.37%
2011	1.30%	2.16%	3.39%
2012	1.92%	9.55%	13.78%
2013	6.64%	9.32%	24.26%
2014	9.61%	17.66%	24.05%
2015	15.99%	34.37%	21.47%
2016	32.48%	40.78%	12.71%
2017	53.10%	64.43%	8.56%
2018	64.26%	65.80%	9.96%
2019	76.68%	95.40%	17.13%

County Number	9
County Name	Brown

09 Brown
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 32
Total Sales Price : 37,940,205
Total Adj. Sales Price : 37,940,205
Total Assessed Value : 21,328,651
Avg. Adj. Sales Price : 1,185,631
Avg. Assessed Value : 666,520

MEDIAN : 70
WGT. MEAN : 56
MEAN : 69
COD : 21.32
PRD : 122.16

COV : 29.54
STD : 20.29
Avg. Abs. Dev : 14.88
MAX Sales Ratio : 120.74
MIN Sales Ratio : 38.23

95% Median C.I. : 56.84 to 74.11
95% Wgt. Mean C.I. : 48.94 to 63.49
95% Mean C.I. : 61.65 to 75.71

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	2	68.05	68.05	68.35	04.79	99.56	64.79	71.30	N/A	571,084	390,354
01-JAN-17 To 31-MAR-17	4	81.03	79.34	49.71	28.98	159.61	40.02	115.28	N/A	2,060,912	1,024,483
01-APR-17 To 30-JUN-17	2	38.78	38.78	38.26	01.42	101.36	38.23	39.32	N/A	2,539,677	971,775
01-JUL-17 To 30-SEP-17	1	68.30	68.30	68.30	00.00	100.00	68.30	68.30	N/A	744,000	508,118
01-OCT-17 To 31-DEC-17	1	72.58	72.58	72.58	00.00	100.00	72.58	72.58	N/A	332,500	241,339
01-JAN-18 To 31-MAR-18	8	58.72	64.58	59.09	19.70	109.29	46.32	103.88	46.32 to 103.88	1,947,485	1,150,753
01-APR-18 To 30-JUN-18	4	75.85	77.53	75.09	04.76	103.25	72.46	85.97	N/A	763,082	572,999
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	5	66.45	59.77	45.67	13.14	130.87	38.81	71.43	N/A	302,680	138,235
01-APR-19 To 30-JUN-19	3	85.40	93.17	88.06	18.49	105.80	73.38	120.74	N/A	368,508	324,514
01-JUL-19 To 30-SEP-19	2	60.45	60.45	51.79	22.60	116.72	46.79	74.11	N/A	573,700	297,136
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	9	68.30	66.59	48.20	27.04	138.15	38.23	115.28	39.32 to 90.36	1,689,908	814,478
01-OCT-17 To 30-SEP-18	13	72.46	69.18	61.90	16.45	111.76	46.32	103.88	56.02 to 76.79	1,458,824	903,028
01-OCT-18 To 30-SEP-19	10	69.01	69.93	59.98	21.87	116.59	38.81	120.74	46.79 to 85.40	376,633	225,899
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	8	70.00	66.97	47.16	29.30	142.01	38.23	115.28	38.23 to 115.28	1,799,938	848,867
01-JAN-18 To 31-DEC-18	12	67.91	68.90	61.71	19.00	111.65	46.32	103.88	56.02 to 76.79	1,552,684	958,168
<u>ALL</u>	32	69.80	68.68	56.22	21.32	122.16	38.23	120.74	56.84 to 74.11	1,185,631	666,520

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	32	69.80	68.68	56.22	21.32	122.16	38.23	120.74	56.84 to 74.11	1,185,631	666,520
<u>ALL</u>	32	69.80	68.68	56.22	21.32	122.16	38.23	120.74	56.84 to 74.11	1,185,631	666,520

09 Brown
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 32
 Total Sales Price : 37,940,205
 Total Adj. Sales Price : 37,940,205
 Total Assessed Value : 21,328,651
 Avg. Adj. Sales Price : 1,185,631
 Avg. Assessed Value : 666,520

MEDIAN : 70
 WGT. MEAN : 56
 MEAN : 69
 COD : 21.32
 PRD : 122.16

COV : 29.54
 STD : 20.29
 Avg. Abs. Dev : 14.88
 MAX Sales Ratio : 120.74
 MIN Sales Ratio : 38.23

95% Median C.I. : 56.84 to 74.11
 95% Wgt. Mean C.I. : 48.94 to 63.49
 95% Mean C.I. : 61.65 to 75.71

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	2	79.95	79.95	69.50	29.93	115.04	56.02	103.88	N/A	511,541	355,525
1	2	79.95	79.95	69.50	29.93	115.04	56.02	103.88	N/A	511,541	355,525
Grass											
County	17	71.69	68.31	67.48	12.07	101.23	38.81	85.97	64.79 to 76.31	478,849	323,106
1	17	71.69	68.31	67.48	12.07	101.23	38.81	85.97	64.79 to 76.31	478,849	323,106
ALL	32	69.80	68.68	56.22	21.32	122.16	38.23	120.74	56.84 to 74.11	1,185,631	666,520

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	9	63.35	66.91	51.97	24.64	128.75	40.02	103.88	46.32 to 90.36	1,795,748	933,202
1	9	63.35	66.91	51.97	24.64	128.75	40.02	103.88	46.32 to 90.36	1,795,748	933,202
Grass											
County	20	69.87	65.34	57.29	15.46	114.05	38.23	85.97	60.59 to 73.38	1,016,982	582,650
1	20	69.87	65.34	57.29	15.46	114.05	38.23	85.97	60.59 to 73.38	1,016,982	582,650
ALL	32	69.80	68.68	56.22	21.32	122.16	38.23	120.74	56.84 to 74.11	1,185,631	666,520

Brown County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	3600	3600	3400	3400	3140	3139	3030	3030	3337
Rock	3	n/a	3700	3600	3600	3480	3500	3249	2941	3438
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	2816
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	2849
Cherry	1	0	2100	n/a	2089	2057	2100	2089	2100	2074
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100

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	1003
Rock	3	n/a	1100	1070	1070	960	920	860	800	947
Loup	1	n/a	830	830	830	775	700	700	700	769
Keya Paha	1	995	995	990	990	965	965	915	915	975
Cherry	1	n/a	725	725	725	725	725	725	725	725
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	912
Blaine	1	n/a	n/a	n/a	600	n/a	n/a	n/a	570	570

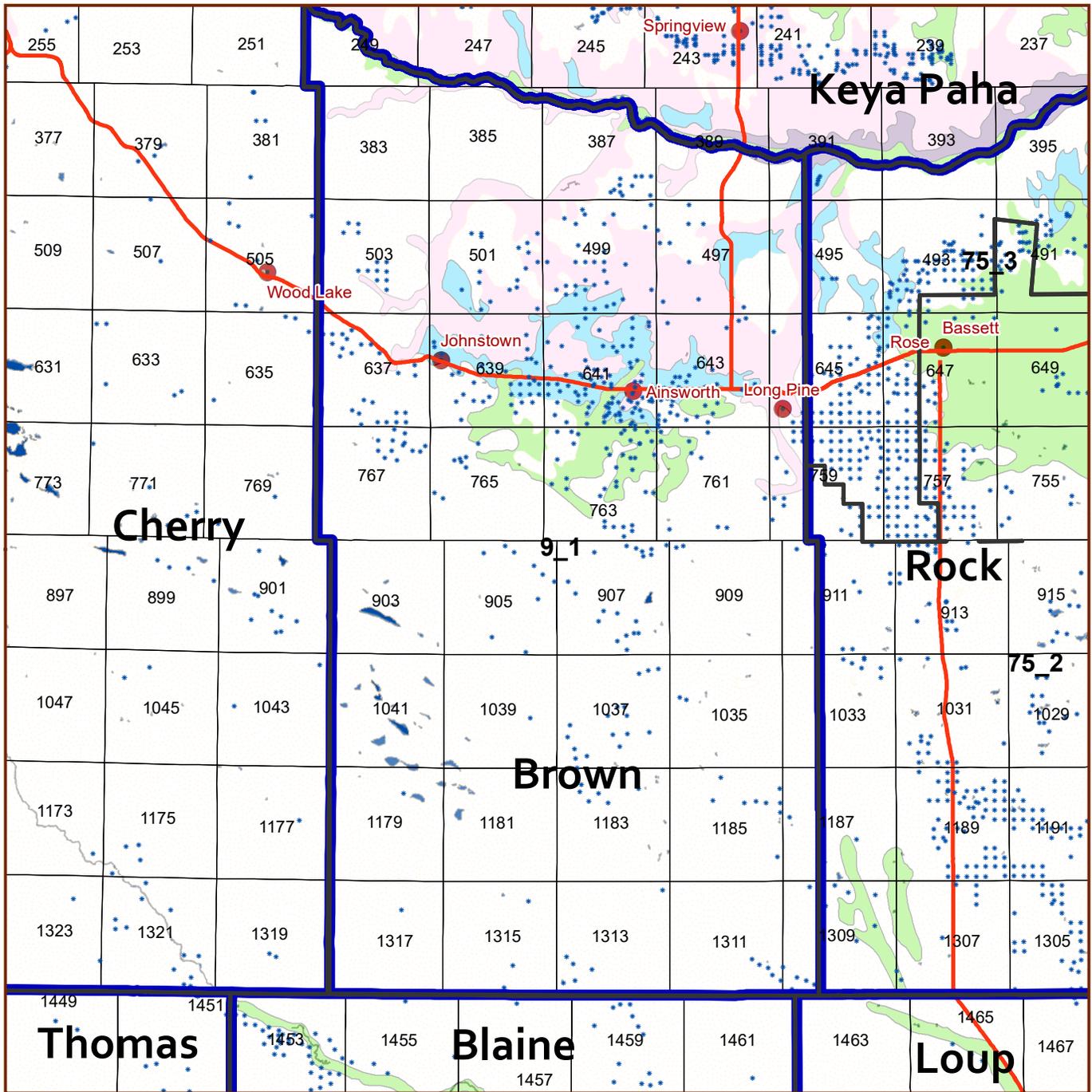
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	810	810	750	750	500	500	500	500	561
Rock	3	890	903	830	831	765	644	635	596	761
Loup	1	630	n/a	630	630	630	630	630	630	630
Keya Paha	1	740	740	735	735	725	725	725	725	729
Cherry	1	549	550	550	549	550	425	425	425	445
Rock	2	890	945	830	851	765	636	635	404	724
Blaine	1	600	600	600	600	570	570	570	570	575

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	726	500	78
Rock	3	781	350	110
Loup	1	787	n/a	100
Keya Paha	1	n/a	n/a	60
Cherry	1	725	n/a	73
Rock	2	748	350	101
Blaine	1	n/a	n/a	25

Source: 2020 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.

BROWN COUNTY



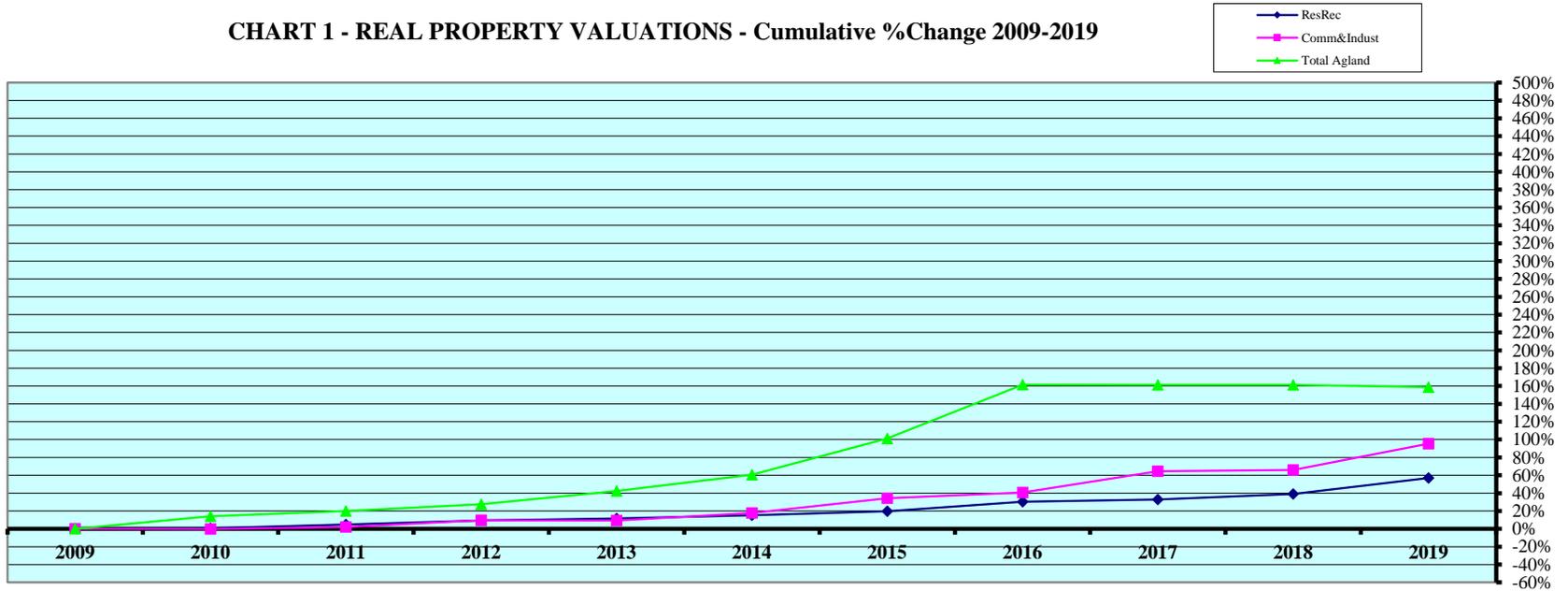
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



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
2009	55,937,125	--	--	--	24,903,380	--	--	--	233,040,581	--	--	--
2010	56,292,196	355,071	0.63%	0.63%	24,835,196	-68,184	-0.27%	-0.27%	265,619,757	32,579,176	13.98%	13.98%
2011	58,607,830	2,315,634	4.11%	4.77%	25,442,517	607,321	2.45%	2.16%	279,248,520	13,628,763	5.13%	19.83%
2012	61,119,505	2,511,675	4.29%	9.26%	27,282,240	1,839,723	7.23%	9.55%	297,296,655	18,048,135	6.46%	27.57%
2013	62,419,079	1,299,574	2.13%	11.59%	27,223,134	-59,106	-0.22%	9.32%	332,041,666	34,745,011	11.69%	42.48%
2014	64,421,430	2,002,351	3.21%	15.17%	29,302,116	2,078,982	7.64%	17.66%	374,031,558	41,989,892	12.65%	60.50%
2015	66,876,470	2,455,040	3.81%	19.56%	33,461,571	4,159,455	14.20%	34.37%	469,028,080	94,996,522	25.40%	101.26%
2016	72,896,571	6,020,101	9.00%	30.32%	35,058,099	1,596,528	4.77%	40.78%	609,279,242	140,251,162	29.90%	161.45%
2017	74,341,874	1,445,303	1.98%	32.90%	40,949,580	5,891,481	16.80%	64.43%	608,529,270	-749,972	-0.12%	161.13%
2018	77,833,696	3,491,822	4.70%	39.14%	41,289,269	339,689	0.83%	65.80%	608,988,254	458,984	0.08%	161.32%
2019	87,795,804	9,962,108	12.80%	56.95%	48,661,733	7,372,464	17.86%	95.40%	602,918,300	-6,069,954	-1.00%	158.72%

Rate Annual %chg: Residential & Recreational **4.61%**

Commercial & Industrial **6.93%**

Agricultural Land **9.97%**

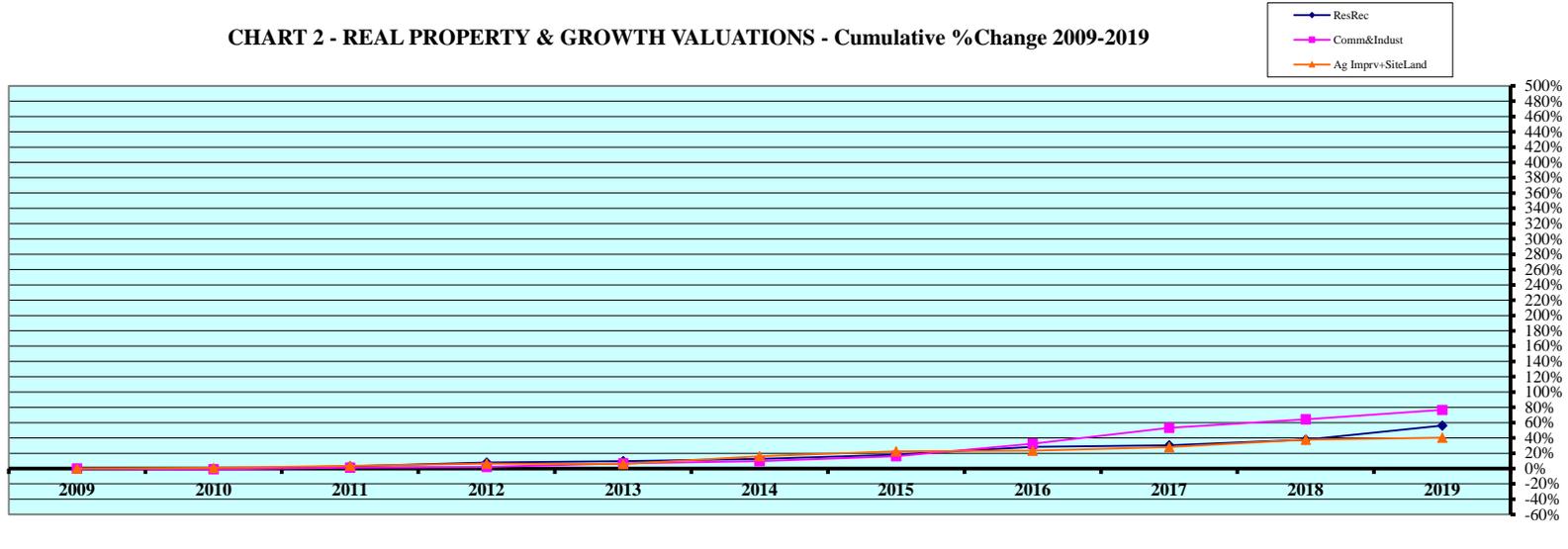
Cnty# **9**
County **BROWN**

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: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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			
2009	55,937,125	599,326	1.07%	55,337,799	--	--	24,903,380	4,031,323	16.19%	20,872,057	--	--			
2010	56,292,196	471,661	0.84%	55,820,535	-0.21%	-0.21%	24,835,196	167,161	0.67%	24,668,035	-0.95%	-0.95%			
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	2.83%	25,442,517	216,413	0.85%	25,226,104	1.57%	1.30%			
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	7.81%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	1.92%			
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	9.67%	27,223,134	667,202	2.45%	26,555,932	-2.66%	6.64%			
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	12.69%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	9.61%			
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	17.99%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	15.99%			
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	28.36%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	32.48%			
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	30.45%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	53.10%			
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	37.67%	41,289,269	382,036	0.93%	40,907,233	-0.10%	64.26%			
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	56.12%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	76.68%			
Rate Ann%chg	4.61%						3.19%						6.93%	C & I w/o growth	1.04%

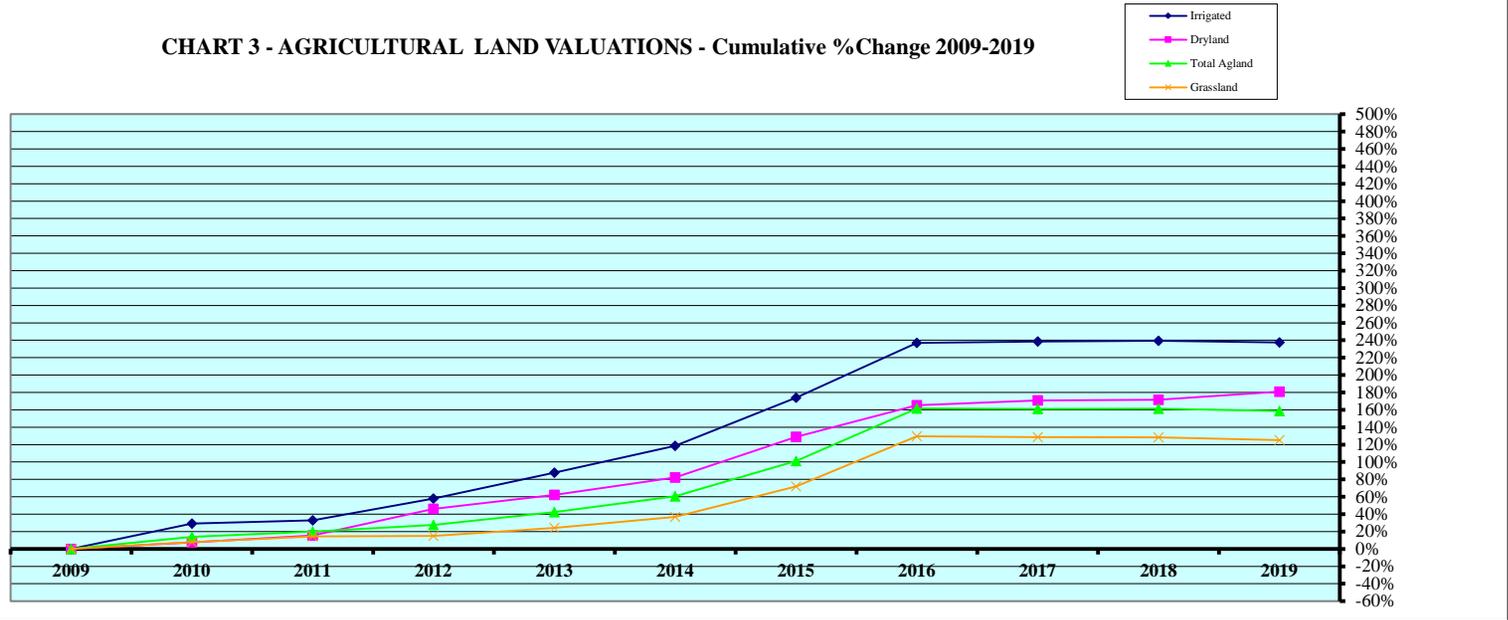
Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	25,084,108	13,805,962	38,890,070	1,786,300	4.59%	37,103,770	--	--
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	1.03%	1.03%
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	3.61%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	6.29%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	5.90%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	16.11%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	22.52%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	23.38%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	28.10%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	37.82%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	40.32%
Rate Ann%chg	3.33%	4.14%	3.62%	Ag Imprv+Site w/o growth			-0.23%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 9
County BROWN

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	66,218,106	--	--	--	1,029,268	--	--	--	165,238,046	--	--	--
2010	85,575,159	19,357,053	29.23%	29.23%	1,106,803	77,535	7.53%	7.53%	178,171,279	12,933,233	7.83%	7.83%
2011	87,903,043	2,327,884	2.72%	32.75%	1,188,319	81,516	7.36%	15.45%	189,089,157	10,917,878	6.13%	14.43%
2012	104,586,543	16,683,500	18.98%	57.94%	1,504,554	316,235	26.61%	46.18%	190,118,657	1,029,500	0.54%	15.06%
2013	124,271,830	19,685,287	18.82%	87.67%	1,668,014	163,460	10.86%	62.06%	205,010,727	14,892,070	7.83%	24.07%
2014	144,784,815	20,512,985	16.51%	118.65%	1,876,250	208,236	12.48%	82.29%	226,280,114	21,269,387	10.37%	36.94%
2015	181,301,723	36,516,908	25.22%	173.79%	2,355,739	479,489	25.56%	128.88%	283,954,312	57,674,198	25.49%	71.85%
2016	223,116,533	41,814,810	23.06%	236.94%	2,729,434	373,695	15.86%	165.18%	379,286,650	95,332,338	33.57%	129.54%
2017	224,181,923	1,065,390	0.48%	238.55%	2,788,036	58,602	2.15%	170.88%	377,568,746	-1,717,904	-0.45%	128.50%
2018	224,736,229	554,306	0.25%	239.38%	2,794,967	6,931	0.25%	171.55%	377,456,639	-112,107	-0.03%	128.43%
2019	223,406,695	-1,329,534	-0.59%	237.38%	2,891,245	96,278	3.44%	180.90%	372,154,626	-5,302,013	-1.40%	125.22%

Rate Ann.%chg: Irrigated **12.93%** Dryland **10.88%** Grassland **8.46%**

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
2009	555,161	--	--	--	0	--	--	--	233,040,581	--	--	--
2010	766,516	211,355	38.07%	38.07%	0	0			265,619,757	32,579,176	13.98%	13.98%
2011	1,068,001	301,485	39.33%	92.38%	0	0			279,248,520	13,628,763	5.13%	19.83%
2012	1,086,901	18,900	1.77%	95.78%	0	0			297,296,655	18,048,135	6.46%	27.57%
2013	1,091,095	4,194	0.39%	96.54%	0	0			332,041,666	34,745,011	11.69%	42.48%
2014	1,090,379	-716	-0.07%	96.41%	0	0			374,031,558	41,989,892	12.65%	60.50%
2015	1,416,306	325,927	29.89%	155.12%	0	0			469,028,080	94,996,522	25.40%	101.26%
2016	1,417,107	801	0.06%	155.26%	2,729,518	2,729,518			609,279,242	140,251,162	29.90%	161.45%
2017	1,523,045	105,938	7.48%	174.34%	2,467,520	-261,998	-9.60%		608,529,270	-749,972	-0.12%	161.13%
2018	1,535,189	12,144	0.80%	176.53%	2,465,230	-2,290	-0.09%		608,988,254	458,984	0.08%	161.32%
2019	1,762,669	227,480	14.82%	217.51%	2,703,065	237,835	9.65%		602,918,300	-6,069,954	-1.00%	158.72%

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

Rate Ann.%chg: Total Agric Land **9.97%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	66,283,797	64,238	1,032			1,051,808	2,808	375			162,849,144	677,419	240		
2010	85,207,099	63,892	1,334	29.25%	29.25%	1,106,860	2,741	404	7.79%	7.79%	178,188,530	683,046	261	8.52%	8.52%
2011	88,218,211	64,385	1,370	2.74%	32.79%	1,164,999	2,789	418	3.46%	11.51%	189,053,212	677,933	279	6.90%	16.00%
2012	104,483,060	63,323	1,650	20.42%	59.91%	1,539,325	2,978	517	23.73%	37.97%	190,066,497	677,932	280	0.54%	16.62%
2013	124,407,750	64,946	1,916	16.10%	85.65%	1,659,161	2,790	595	15.07%	58.76%	204,897,051	676,410	303	8.05%	26.01%
2014	145,419,823	66,550	2,185	14.07%	111.77%	1,860,924	2,841	655	10.14%	74.87%	226,130,433	674,784	335	10.63%	39.40%
2015	181,280,661	66,422	2,729	24.90%	164.50%	2,355,739	2,811	838	27.95%	123.75%	283,850,980	674,804	421	25.52%	74.98%
2016	223,183,964	66,548	3,354	22.88%	225.02%	2,702,116	2,808	962	14.79%	156.85%	379,209,483	669,624	566	34.63%	135.57%
2017	223,659,620	66,641	3,356	0.07%	225.26%	2,760,032	2,867	963	0.07%	157.03%	376,567,382	669,580	562	-0.69%	133.94%
2018	224,664,022	66,911	3,358	0.04%	225.40%	2,794,967	2,902	963	0.05%	157.16%	377,462,545	669,179	564	0.30%	134.64%
2019	223,439,406	66,562	3,357	-0.02%	225.33%	2,891,245	2,984	969	0.60%	158.69%	375,282,572	665,611	564	-0.04%	134.54%

Rate Annual %chg Average Value/Acre: 12.52%

9.97%

8.90%

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
2009	1,112,214	18,537	60			105,316	1,038	101			231,402,279	764,040	303		
2010	760,310	12,672	60	0.00%	0.00%	166,761	1,833	91	-10.30%	-10.30%	265,429,560	764,183	347	14.68%	14.68%
2011	1,049,590	17,493	60	0.00%	0.00%	145,963	1,434	102	11.84%	0.33%	279,631,975	764,034	366	5.37%	20.84%
2012	1,086,939	18,116	60	0.00%	0.00%	103,080	1,341	77	-24.48%	-24.23%	297,278,901	763,690	389	6.36%	28.53%
2013	1,091,153	18,186	60	0.00%	0.00%	106,318	1,341	79	3.14%	-21.85%	332,161,433	763,672	435	11.74%	43.61%
2014	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	-16.71%	374,614,729	763,685	491	12.78%	61.96%
2015	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	4.08%	469,045,755	763,550	614	25.23%	102.83%
2016	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	353.88%	609,379,433	763,376	798	29.95%	163.57%
2017	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	392.90%	606,978,205	763,476	795	-0.41%	162.50%
2018	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	392.90%	608,909,927	763,374	798	0.33%	163.37%
2019	1,790,919	22,861	78	0.04%	30.56%	2,646,477	5,295	500	-0.04%	392.70%	606,050,619	763,313	794	-0.46%	162.15%

9
BROWN

Rate Annual %chg Average Value/Acre: 10.12%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 4,969	Value : 808,917,879	Growth 4,859,347	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	157	1,304,584	41	598,661	23	807,364	221	2,710,609	
02. Res Improve Land	1,122	6,889,525	102	1,842,541	108	2,246,032	1,332	10,978,098	
03. Res Improvements	1,131	56,627,028	105	10,313,147	118	11,697,741	1,354	78,637,916	
04. Res Total	1,288	64,821,137	146	12,754,349	141	14,751,137	1,575	92,326,623	1,142,601
% of Res Total	81.78	70.21	9.27	13.81	8.95	15.98	31.70	11.41	23.51
05. Com UnImp Land	38	155,346	1	15,000	3	50,450	42	220,796	
06. Com Improve Land	180	1,661,122	15	274,617	21	269,685	216	2,205,424	
07. Com Improvements	186	21,161,165	20	6,359,843	24	20,111,927	230	47,632,935	
08. Com Total	224	22,977,633	21	6,649,460	27	20,432,062	272	50,059,155	1,296,991
% of Com Total	82.35	45.90	7.72	13.28	9.93	40.82	5.47	6.19	26.69
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	4	82,965	34	186,045	
14. Rec Improve Land	0	0	63	632,060	6	158,252	69	790,312	
15. Rec Improvements	0	0	63	2,239,178	25	502,246	88	2,741,424	
16. Rec Total	0	0	93	2,974,318	29	743,463	122	3,717,781	38,203
% of Rec Total	0.00	0.00	76.23	80.00	23.77	20.00	2.46	0.46	0.79
Res & Rec Total	1,288	64,821,137	239	15,728,667	170	15,494,600	1,697	96,044,404	1,180,804
% of Res & Rec Total	75.90	67.49	14.08	16.38	10.02	16.13	34.15	11.87	24.30
Com & Ind Total	224	22,977,633	23	6,958,565	27	20,432,062	274	50,368,260	1,296,991
% of Com & Ind Total	81.75	45.62	8.39	13.82	9.85	40.57	5.51	6.23	26.69
17. Taxable Total	1,512	87,798,770	262	22,687,232	197	35,926,662	1,971	146,412,664	2,477,795
% of Taxable Total	76.71	59.97	13.29	15.50	9.99	24.54	39.67	18.10	50.99

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	38,705	1,761,133	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	38,705	1,761,133
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,761,133

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	108	43	388	539

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	44	9,630,274	2,421	470,884,757	2,465	480,515,031
28. Ag-Improved Land	0	0	52	8,653,038	462	121,607,399	514	130,260,437
29. Ag Improvements	0	0	53	9,143,105	480	42,586,642	533	51,729,747

30. Ag Total					2,998	662,505,215
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	39	42.49	424,900	
33. HomeSite Improvements	0	0.00	0	40	0.00	4,517,004	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	8.26	24,780	
36. FarmSite Improv Land	0	0.00	0	37	277.00	468,652	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,626,101	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	58	162.49	0	
40. Other- Non Ag Use	0	0.00	0	3	3.73	48,650	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	15	15.00	150,000	15	15.00	150,000	
32. HomeSite Improv Land	329	362.33	3,630,900	368	404.82	4,055,800	
33. HomeSite Improvements	347	0.00	29,595,726	387	0.00	34,112,730	71,950
34. HomeSite Total				402	419.82	38,318,530	
35. FarmSite UnImp Land	34	212.33	438,000	38	220.59	462,780	
36. FarmSite Improv Land	344	1,347.17	2,800,440	381	1,624.17	3,269,092	
37. FarmSite Improvements	426	0.00	12,990,916	473	0.00	17,617,017	2,309,602
38. FarmSite Total				511	1,844.76	21,348,889	
39. Road & Ditches	1,082	3,557.82	0	1,140	3,720.31	0	
40. Other- Non Ag Use	15	49.15	1,463,414	18	52.88	1,512,064	
41. Total Section VI				913	6,037.77	61,179,483	2,381,552

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	1,988,559	15	3,941.81	1,988,559

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	3,233.00	1,691,405	13	3,233.00	1,691,405
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	9,147.75	13.71%	32,931,896	14.79%	3,600.00
46. 1A	13,358.77	20.03%	48,091,572	21.60%	3,600.00
47. 2A1	5,792.84	8.68%	19,695,673	8.85%	3,400.00
48. 2A	12,547.19	18.81%	42,660,449	19.16%	3,400.00
49. 3A1	4,327.05	6.49%	13,586,935	6.10%	3,140.00
50. 3A	3,875.69	5.81%	12,166,924	5.47%	3,139.29
51. 4A1	9,177.95	13.76%	27,805,734	12.49%	3,029.62
52. 4A	8,474.59	12.71%	25,678,022	11.53%	3,030.00
53. Total	66,701.83	100.00%	222,617,205	100.00%	3,337.50
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,143.21	38.38%	1,246,103	41.72%	1,090.00
56. 2D1	169.56	5.69%	184,823	6.19%	1,090.02
57. 2D	643.93	21.62%	701,892	23.50%	1,090.01
58. 3D1	143.34	4.81%	142,625	4.77%	995.01
59. 3D	186.75	6.27%	151,267	5.06%	810.00
60. 4D1	123.77	4.16%	100,255	3.36%	810.01
61. 4D	568.07	19.07%	460,145	15.40%	810.01
62. Total	2,978.63	100.00%	2,987,110	100.00%	1,002.85
Grass					
63. 1G1	55,253.93	8.24%	43,560,303	11.65%	788.37
64. 1G	8,541.29	1.27%	6,252,062	1.67%	731.98
65. 2G1	67,540.10	10.08%	50,000,751	13.37%	740.31
66. 2G	19,073.40	2.85%	14,177,105	3.79%	743.29
67. 3G1	173,624.15	25.90%	86,812,077	23.21%	500.00
68. 3G	314,766.00	46.96%	157,383,001	42.09%	500.00
69. 4G1	4,488.14	0.67%	2,244,070	0.60%	500.00
70. 4G	27,039.87	4.03%	13,519,937	3.62%	500.00
71. Total	670,326.88	100.00%	373,949,306	100.00%	557.86
Irrigated Total					
	66,701.83	8.75%	222,617,205	37.02%	3,337.50
Dry Total					
	2,978.63	0.39%	2,987,110	0.50%	1,002.85
Grass Total					
	670,326.88	87.89%	373,949,306	62.19%	557.86
72. Waste	22,676.05	2.97%	1,772,111	0.29%	78.15
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	6,387.61	0.84%	7,312,504	1.22%	1,144.80
75. Market Area Total	762,683.39	100.00%	601,325,732	100.00%	788.43

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	13,943,352	62,560.68	208,673,853	66,701.83	222,617,205
77. Dry Land	0.00	0	254.53	248,321	2,724.10	2,738,789	2,978.63	2,987,110
78. Grass	0.00	0	5,051.55	3,122,011	665,275.33	370,827,295	670,326.88	373,949,306
79. Waste	0.00	0	35.26	2,646	22,640.79	1,769,465	22,676.05	1,772,111
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	6.88	3,766	225.57	119,905	6,155.16	7,188,833	6,387.61	7,312,504
82. Total	0.00	0	9,482.49	17,316,330	753,200.90	584,009,402	762,683.39	601,325,732

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	66,701.83	8.75%	222,617,205	37.02%	3,337.50
Dry Land	2,978.63	0.39%	2,987,110	0.50%	1,002.85
Grass	670,326.88	87.89%	373,949,306	62.19%	557.86
Waste	22,676.05	2.97%	1,772,111	0.29%	78.15
Other	0.00	0.00%	0	0.00%	0.00
Exempt	6,387.61	0.84%	7,312,504	1.22%	1,144.80
Total	762,683.39	100.00%	601,325,732	100.00%	788.43

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	70	627,274	835	5,365,627	839	45,902,513	909	51,895,414	239,753
83.2 Johnstown Village	31	200,750	42	295,491	45	1,252,930	76	1,749,171	0
83.3 Long Pine City	56	476,560	246	1,239,937	248	9,473,585	304	11,190,082	354,872
83.4 Rural	0	0	2	51,020	2	332,675	2	383,695	0
83.5 Rural Rec	34	186,045	69	790,312	88	2,741,424	122	3,717,781	59,983
83.6 Rural Res Acreage	64	1,406,025	207	4,026,023	220	21,676,213	284	27,108,261	526,196
84 Residential Total	255	2,896,654	1,401	11,768,410	1,442	81,379,340	1,697	96,044,404	1,180,804

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	139	1,716,312	145	21,097,670	171	22,941,959	150,737
85.2	Johnstown Village	3	401	6	2,188	7	124,025	10	126,614	1,000
85.3	Long Pine City	9	26,968	40	140,324	41	1,585,214	50	1,752,506	32,180
85.4	Rural	1	35,000	1	14,950	1	1,765,485	2	1,815,435	37,943
85.5	Rural Res Acreage	3	30,450	31	338,030	38	23,363,266	41	23,731,746	1,075,131
86	Commercial Total	42	220,796	217	2,211,804	232	47,935,660	274	50,368,260	1,296,991

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	51,397.45	8.14%	41,632,063	11.75%	810.00
88. 1G	5,427.23	0.86%	4,396,089	1.24%	810.01
89. 2G1	64,920.18	10.28%	48,690,791	13.74%	750.01
90. 2G	18,560.52	2.94%	13,920,665	3.93%	750.01
91. 3G1	172,158.14	27.26%	86,079,072	24.30%	500.00
92. 3G	293,515.06	46.47%	146,757,531	41.42%	500.00
93. 4G1	581.96	0.09%	290,980	0.08%	500.00
94. 4G	25,030.52	3.96%	12,515,262	3.53%	500.00
95. Total	631,591.06	100.00%	354,282,453	100.00%	560.94
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1,323.95	100.00%	960,918	100.00%	725.80
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,323.95	100.00%	960,918	100.00%	725.80
Timber					
105. 1T1	3,856.48	10.31%	1,928,240	10.31%	500.00
106. 1T	1,790.11	4.78%	895,055	4.78%	500.00
107. 2T1	2,619.92	7.00%	1,309,960	7.00%	500.00
108. 2T	512.88	1.37%	256,440	1.37%	500.00
109. 3T1	1,466.01	3.92%	733,005	3.92%	500.00
110. 3T	21,250.94	56.80%	10,625,470	56.80%	500.00
111. 4T1	3,906.18	10.44%	1,953,090	10.44%	500.00
112. 4T	2,009.35	5.37%	1,004,675	5.37%	500.00
113. Total	37,411.87	100.00%	18,705,935	100.00%	500.00
<hr/>					
Grass Total	631,591.06	94.22%	354,282,453	94.74%	560.94
CRP Total	1,323.95	0.20%	960,918	0.26%	725.80
Timber Total	37,411.87	5.58%	18,705,935	5.00%	500.00
<hr/>					
114. Market Area Total	670,326.88	100.00%	373,949,306	100.00%	557.86

2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)

09 Brown

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	84,219,840	92,326,623	8,106,783	9.63%	1,142,601	8.27%
02. Recreational	3,575,964	3,717,781	141,817	3.97%	38,203	2.90%
03. Ag-Homesite Land, Ag-Res Dwelling	34,802,885	38,318,530	3,515,645	10.10%	71,950	9.89%
04. Total Residential (sum lines 1-3)	122,598,689	134,362,934	11,764,245	9.60%	1,252,754	8.57%
05. Commercial	48,352,628	50,059,155	1,706,527	3.53%	1,296,991	0.85%
06. Industrial	309,105	309,105	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	48,661,733	50,368,260	1,706,527	3.51%	1,296,991	0.84%
08. Ag-Farmsite Land, Outbuildings	20,709,275	21,348,889	639,614	3.09%	2,309,602	-8.06%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	1,512,064	1,512,064			
11. Total Non-Agland (sum lines 8-10)	20,709,275	22,860,953	2,151,678	10.39%	2,309,602	-0.76%
12. Irrigated	223,406,695	222,617,205	-789,490	-0.35%		
13. Dryland	2,891,245	2,987,110	95,865	3.32%		
14. Grassland	372,154,626	373,949,306	1,794,680	0.48%		
15. Wasteland	1,762,669	1,772,111	9,442	0.54%		
16. Other Agland	2,703,065	0	-2,703,065	-100.00%		
17. Total Agricultural Land	602,918,300	601,325,732	-1,592,568	-0.26%		
18. Total Value of all Real Property (Locally Assessed)	794,887,997	808,917,879	14,029,882	1.77%	4,859,347	1.15%

2020 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:
	\$120,255
7.	Adopted budget, or granted budget if different from above:
	\$120,255
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:
	\$57,628
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,120 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:
	\$1865
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan. The county is converting to MIPS 2/6/2020.
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.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
9.	When was the aerial imagery last updated?
	2018
10.	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.

2020 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:														
	The Assessor and Staff do all data collection except for new construction. Stanard Appraisal is used for new construction.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of 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.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The 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. Are there form 191 applications on file?

No

9. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are treated the same, currently there is no difference.

<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	2019
2	2018	2018	2018	2019
3	2018	2018	2018	2019
4	2011	2009	2011	2012
5	2014	2013	2014	2015
AG	2014	2013	2019	2015

2020 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:				
	<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.			
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.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation studies are 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.	<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

2020 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;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2018						
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. The county is currently reviewing standard practices to establish a policy going forward.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	Stanard Appraisals is doing a separate market analysis.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	13							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
8c.	Describe the non-agricultural influences recognized within the county.							
	N/A							

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



BROWN COUNTY ASSESSOR

148 West 4th Suite 6
Ainsworth, Nebraska 69210

PHONE: 402-387-1621

FAX: 402-387-1621

2019 3-YEAR PLAN OF ASSESSMENT

TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR

MAY 20, 2019

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 2019 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parcel	Total Value	% Value	Land Only	Improvements
Residential/Rec	1,700	34%	88,345,950	11%	10,046,431	76,591,840
Commercial/Ind	273	6%	45,953,616	6%	2,341,238	43,612,378
Agricultural	2,985	60%	662,628,474	83%	611,776,950	50,851,524
Total	4,958	100%	796,928,040	100%	624,164,619	171,055,742

Brown County is predominantly an agricultural county with 83% 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 2019, an estimated 61 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 = \$110,020

2017-2018 Co. Appraisal Budget = \$55,300 (Inc. GWORKS Program)

2017-2018 Computer Hardware/Software Budget = \$15,763 (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 2018 photo base from GWORKS 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 GWORKS maps for the 2018 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 GWORKS.

E. World Wide Web:

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo and one sketch. The current ownership and other parcel changes are updated each business night.

The sales are available through a subscription for \$321.00 per year. GWORKS (previously GIS) provides full support for Brown County Assessor's Office.

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 2017tax 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	96.00%	24.93	104.53
Commercial	100.00%	12.41	102.55
Agricultural Land	71.00%	19.36	113.90

*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 2019 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2019 yr.

Assessment Actions Planned for Year 2020:

Rural Rec: The valuation grouping of Rural Rec, which includes properties located in Clear Lake, will be focus of attention for the 2020 year. These properties will get an update to the 2018 M/S costing program to determine the RCN. Market value will be determined from any sales that have taken place in the county. Long Pine, Johnstown and Rural Residential will be reviewed in house and new costing tables will be established based on current sales. Lot values will be reviewed to determine the value of each and at what size they should be prorated down.

Agricultural: Agricultural sales will be reviewed & statistics will be determined for level of value in this grouping. Feed yards will be addressed for any needed changes along with the 2018 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: 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 2018 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. Photos will be needed for Long Pine as well as Johnstown.

Due to flooding in Hidden Paradise this area will be reviewed this year instead on 2020. (Flooded 3 tiles March to September)

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.

Assessment Actions Planned for Assessment Year 2022:

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statue 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.

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.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used Prior to July 1 of each year. (This is new in 2019)

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.

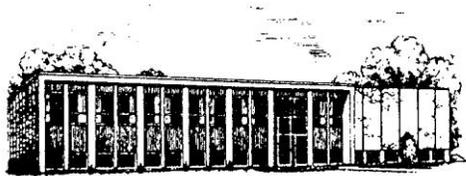
CONCLUSION:

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 26, 2020

2020 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 had been 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. The 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