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DEPARTMENT OF REVENUE

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

GOSPER 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 Gosper County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Gosper County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Cheryl Taft, Gosper 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.

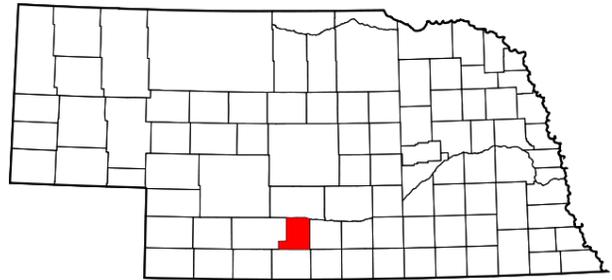
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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.

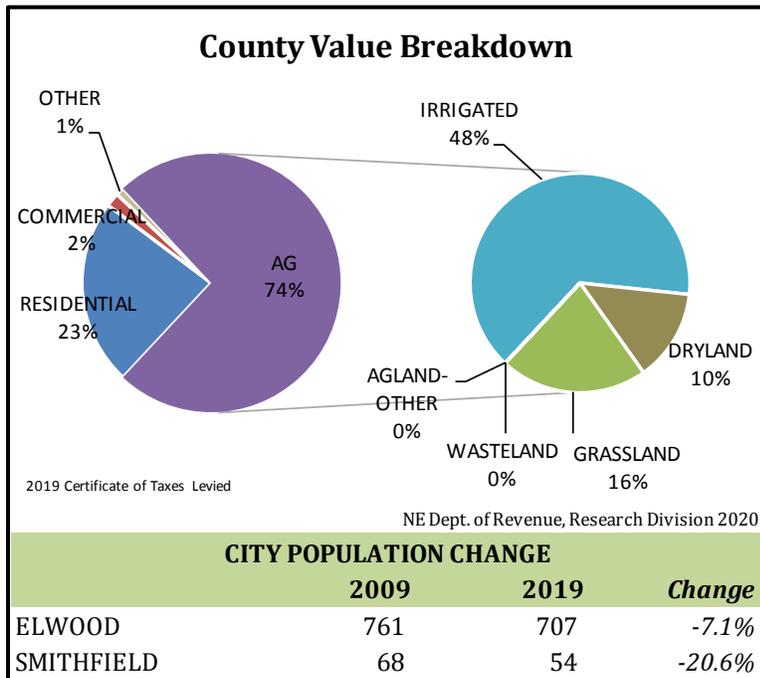
**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County had 1,996 residents, per the Census Bureau Quick Facts for 2018, a 2% population decline from the 2010 U.S. Census. Reports indicated that 80% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$160,034 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there were 61 employer establishments with total employment of 195, an 11% decrease in total employment from the prior year.



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

2020 Residential Correlation for Gosper County

Assessment Actions

Only general maintenance and pick-up work were completed for the residential property in Gosper County for the current assessment year.

Assessment Practice Review

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

After review of the qualified and non-qualified sales rosters, it was determined that the Gosper County Assessor uses approximately 75% of residential sales, sales are qualified without an apparent bias and all available arm's-length sales have been utilized for the measurement of the residential class. The county has four residential valuation groups representing economic differences.

Gosper County is in compliance with the six-year inspection cycle. Valuation tables are typically updated bi-annually within the county, currently all residential costing is dated 2017 and land and depreciation tables are dated 2018.

The assessor has provided a written Valuation Methodology.

Description of Analysis

For the residential class of property, Gosper County recognizes four separate and distinct valuation groups.

Valuation Group	Description
1	Elwood
2	Smithfield
3	Johnson Lake
4	Rural Residential

Review of the statistical sample show that overall two of the three measures of central tendency are within the acceptable range. Both the COD and PRD are within the range recommended by IAAO, supporting uniformity of the assessments and reliance on the median as a measure of the level of value. Three of the four individual valuation groups have a sufficient number of sales for measurement. All three valuation groups have medians within the acceptable range. Although Valuation Group 2 lacks a meaningful number of sales for measurement, review of historical value changes show that Smithfield has changed less than one percent point annually over the last 10 years. This is consistent with villages of similar economics from neighboring counties.

2020 Residential Correlation for Gosper County

Review of the 2020 County Abstract of Assessment for Real Property, Form 45 compared with the 2019 Certificate of Taxes Levied Report (CTL) show that the residential class decreased overall at a rate of less than 1%. This is comparable to the change to the statistics indicating that the only valuation maintenance was performed as reported in the assessment actions.

Equalization and Quality of Assessment

Based on the statistical sample and review of the assessment practices, the quality of assessment of the residential class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	93.41	102.50	94.05	23.81	108.98
2	2	86.87	86.87	90.24	19.42	96.27
3	35	95.29	90.06	91.15	13.24	98.80
4	11	95.18	91.89	89.30	14.74	102.90
____ALL____	73	95.18	94.51	91.47	17.09	103.32

Level of Value

Based on analysis of all available information, the level of value for the residential property in Gosper County is 95%.

2020 Commercial Correlation for Gosper County

Assessment Actions

Routine maintenance and pick-up work was completed in Gosper County for the 2020 assessment year.

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.

Gosper County qualifies half of the commercial sales for assessment purposes, which is typical. The county has one commercial valuation group representing the county's economy. Gosper County is in compliance with the six-year inspection cycle. The appraisal tables are current having last been updated in 2017 and 2018, for assessment year 2018. The assessor has provided a written valuation methodology.

Description of Analysis

Like many rural Nebraska counties, Gosper County has few commercial sales in a three-year period. All three measures of central tendency are high. When the sales are sorted by the ratio, there is a 26-point spread between the two sales above and below the median. The qualitative statistics are also very high. Both of these factors indicate a wide range of dispersion within the sales. The sample is considered statistically unreliable for measurement purposes.

A review of statistics showing annualized rates of change for villages to neighboring towns demonstrate that the rate of change for commercial properties in Gosper County's villages is comparable to economically similar villages nearby.

Equalization and Quality of Assessment

While the statistical sample size is considered unreliable for measurement purposes, review of the assessment practices demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property in Gosper County complies with generally accepted mass appraisal techniques.

Level of Value

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

2020 Agricultural Correlation for Gosper County

Assessment Actions

After the statewide Land Capability Group (LCG) conversion, the Furnas County Assessor conducted a market analysis and evaluated values in nearby counties to determine agricultural land values. Irrigated land was decreased by 1%, dryland was decreased by 3% and grassland was decreased 11%. The county assessor also performed routine maintenance and pick-up work for the agricultural class.

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 county assessor qualifies half of the agricultural sales for usability in the statistical analysis, which is similar to the state average. Gosper County has two agricultural market areas. Gosper County is in compliance with the six-year inspection cycle. The assessor has provided a written valuation methodology. The agriculture improvements valuation tables were updated in 2018 and the most recent physical inspection was in 2015.

Description of Analysis

The overall median and mean are within range, with the weighted mean only slightly low. The COD meets IAAO standards, indicating reliability of the sample. When stratified by valuation groups, the same two measures of central tendency are within range. The COD is also within range for both valuation groups.

Analysis of Gosper County agricultural sales by 80% Majority Land Use (MLU) shows that the median for all sales is within range. The 80% MLU statistics have a limited number of sales demonstrates. Irrigated values for both valuation groups are within range. Dryland and grassland 80% MLU are out of range except for Valuation Group 4, grassland. However, these samples are unreliably small and when the values are compared to neighboring counties, the values are in line with regional trends.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are reviewed and valued using the same appraisal processes as the rural residential acreages. Agricultural improvements are believed to have achieved an acceptable level of value.

2020 Agricultural Correlation for Gosper County

Review of the statistical sample, comparable counties and assessment practices show that the Gosper County agricultural land has achieved equalization. The quality of assessment in the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	10	71.67	75.54	71.91	14.80	105.05
1	7	72.90	80.24	75.27	16.17	106.60
4	3	71.18	64.56	65.19	10.23	99.03
<u>Dry</u>						
County	6	67.82	68.06	64.45	12.05	105.60
1	2	68.85	68.85	66.25	10.73	103.92
4	4	67.82	67.67	63.87	12.62	105.95
<u>Grass</u>						
County	6	60.41	71.75	64.82	27.99	110.69
1	4	59.54	70.79	66.01	28.43	107.24
4	2	73.68	73.68	63.78	22.91	115.52
<u>ALL</u>	32	68.51	71.50	68.44	15.84	104.47

Level of Value

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

2020 Opinions of the Property Tax Administrator for Gosper County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	73	Median	95.18
Total Sales Price	\$13,854,930	Mean	94.51
Total Adj. Sales Price	\$13,854,930	Wgt. Mean	91.47
Total Assessed Value	\$12,673,360	Average Assessed Value of the Base	\$127,692
Avg. Adj. Sales Price	\$189,794	Avg. Assessed Value	\$173,608

Confidence Interval - Current

95% Median C.I	91.55 to 99.37
95% Wgt. Mean C.I	87.64 to 95.30
95% Mean C.I	88.00 to 101.02
% of Value of the Class of all Real Property Value in the County	20.92
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	7.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	64	96	95.62
2018	71	93	93.09
2017	75	94	94.23
2016	67	93	92.54

2020 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	7	Median	103.98
Total Sales Price	\$798,000	Mean	136.75
Total Adj. Sales Price	\$798,000	Wgt. Mean	107.56
Total Assessed Value	\$858,307	Average Assessed Value of the Base	\$138,013
Avg. Adj. Sales Price	\$114,000	Avg. Assessed Value	\$122,615

Confidence Interval - Current

95% Median C.I	62.49 to 261.20
95% Wgt. Mean C.I	89.90 to 125.21
95% Mean C.I	60.82 to 212.68
% of Value of the Class of all Real Property Value in the County	1.88
% of Records Sold in the Study Period	6.42
% of Value Sold in the Study Period	5.71

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	8	100	98.29
2018	9	100	92.89
2017	8	100	92.28
2016	7	100	89.88

37 Gosper
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 : 73
Total Sales Price : 13,854,930
Total Adj. Sales Price : 13,854,930
Total Assessed Value : 12,673,360
Avg. Adj. Sales Price : 189,794
Avg. Assessed Value : 173,608

MEDIAN : 95
WGT. MEAN : 91
MEAN : 95
COD : 17.09
PRD : 103.32

COV : 30.04
STD : 28.39
Avg. Abs. Dev : 16.27
MAX Sales Ratio : 279.20
MIN Sales Ratio : 49.51

95% Median C.I. : 91.55 to 99.37
95% Wgt. Mean C.I. : 87.64 to 95.30
95% Mean C.I. : 88.00 to 101.02

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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	6	96.69	94.57	97.52	12.55	96.97	70.00	118.00	70.00 to 118.00	85,667	83,545
01-JAN-18 To 31-MAR-18	8	93.18	90.61	92.75	15.37	97.69	49.51	122.97	49.51 to 122.97	250,281	232,133
01-APR-18 To 30-JUN-18	13	96.64	91.73	87.65	13.56	104.65	64.99	120.35	65.98 to 103.73	194,660	170,614
01-JUL-18 To 30-SEP-18	9	96.29	95.03	93.78	10.50	101.33	68.67	117.49	76.51 to 108.66	205,333	192,559
01-OCT-18 To 31-DEC-18	11	92.60	106.60	90.91	31.24	117.26	64.12	279.20	72.88 to 117.18	130,736	118,858
01-JAN-19 To 31-MAR-19	2	79.85	79.85	93.33	24.03	85.56	60.66	99.04	N/A	352,500	328,972
01-APR-19 To 30-JUN-19	13	99.20	99.25	96.87	14.68	102.46	64.65	145.09	91.21 to 113.16	190,500	184,545
01-JUL-19 To 30-SEP-19	11	81.56	85.16	85.43	18.67	99.68	55.18	112.81	67.29 to 100.96	212,773	181,777
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	36	95.64	92.78	91.51	13.18	101.39	49.51	122.97	90.28 to 99.97	191,523	175,260
01-OCT-18 To 30-SEP-19	37	92.84	96.19	91.44	21.28	105.19	55.18	279.20	81.56 to 99.53	188,111	172,000
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	41	95.18	96.22	91.00	18.00	105.74	49.51	279.20	88.18 to 99.39	190,706	173,549
<u>ALL</u>	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	25	93.41	102.50	94.05	23.81	108.98	55.18	279.20	86.78 to 103.48	117,107	110,144
2	2	86.87	86.87	90.24	19.42	96.27	70.00	103.73	N/A	12,500	11,280
3	35	95.29	90.06	91.15	13.24	98.80	64.65	120.35	79.51 to 99.04	248,907	226,889
4	11	95.18	91.89	89.30	14.74	102.90	49.51	118.00	64.12 to 117.18	199,136	177,826
<u>ALL</u>	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608
06											
07											
<u>ALL</u>	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608

37 Gosper
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 : 73
 Total Sales Price : 13,854,930
 Total Adj. Sales Price : 13,854,930
 Total Assessed Value : 12,673,360
 Avg. Adj. Sales Price : 189,794
 Avg. Assessed Value : 173,608

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 95
 COD : 17.09
 PRD : 103.32

COV : 30.04
 STD : 28.39
 Avg. Abs. Dev : 16.27
 MAX Sales Ratio : 279.20
 MIN Sales Ratio : 49.51

95% Median C.I. : 91.55 to 99.37
 95% Wgt. Mean C.I. : 87.64 to 95.30
 95% Mean C.I. : 88.00 to 101.02

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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	2	174.60	174.60	139.73	59.91	124.96	70.00	279.20	N/A	7,500	10,480	
Less Than 30,000	3	103.73	150.98	121.73	67.22	124.03	70.00	279.20	N/A	10,000	12,173	
___Ranges Excl. Low \$___												
Greater Than 4,999	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608	
Greater Than 14,999	71	95.18	92.25	91.42	14.48	100.91	49.51	145.09	91.55 to 99.37	194,929	178,203	
Greater Than 29,999	70	94.80	92.09	91.41	14.62	100.74	49.51	145.09	91.55 to 99.20	197,499	180,526	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	174.60	174.60	139.73	59.91	124.96	70.00	279.20	N/A	7,500	10,480	
15,000 TO 29,999	1	103.73	103.73	103.73	00.00	100.00	103.73	103.73	N/A	15,000	15,560	
30,000 TO 59,999	4	114.31	119.30	118.16	11.57	100.96	103.48	145.09	N/A	51,500	60,853	
60,000 TO 99,999	15	97.69	95.28	94.77	14.83	100.54	55.18	120.35	77.03 to 112.81	77,419	73,371	
100,000 TO 149,999	12	86.05	86.13	86.61	16.86	99.45	60.66	117.18	68.67 to 99.88	118,075	102,264	
150,000 TO 249,999	15	92.13	87.20	86.86	15.16	100.39	49.51	122.97	76.51 to 100.33	202,800	176,148	
250,000 TO 499,999	23	94.41	91.27	92.30	10.61	98.88	64.99	113.16	90.28 to 99.53	321,685	296,923	
500,000 TO 999,999	1	99.04	99.04	99.04	00.00	100.00	99.04	99.04	N/A	600,000	594,252	
1,000,000 +												
___ALL___	73	95.18	94.51	91.47	17.09	103.32	49.51	279.20	91.55 to 99.37	189,794	173,608	

37 Gosper
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 : 7
Total Sales Price : 798,000
Total Adj. Sales Price : 798,000
Total Assessed Value : 858,307
Avg. Adj. Sales Price : 114,000
Avg. Assessed Value : 122,615

MEDIAN : 104
WGT. MEAN : 108
MEAN : 137
COD : 54.32
PRD : 127.14

COV : 60.04
STD : 82.10
Avg. Abs. Dev : 56.48
MAX Sales Ratio : 261.20
MIN Sales Ratio : 62.49

95% Median C.I. : 62.49 to 261.20
95% Wgt. Mean C.I. : 89.90 to 125.21
95% Mean C.I. : 60.82 to 212.68

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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											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	103.98	103.98	103.98	00.00	100.00	103.98	103.98	N/A	202,500	210,558
01-JUL-17 To 30-SEP-17	1	76.12	76.12	76.12	00.00	100.00	76.12	76.12	N/A	42,500	32,350
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685
01-JUL-18 To 30-SEP-18	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180
01-OCT-18 To 31-DEC-18	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
01-JAN-19 To 31-MAR-19	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	2	90.05	90.05	99.15	15.47	90.82	76.12	103.98	N/A	122,500	121,454
01-OCT-17 To 30-SEP-18	2	254.03	254.03	255.46	02.83	99.44	246.85	261.20	N/A	12,500	31,933
01-OCT-18 To 30-SEP-19	3	90.36	89.71	104.46	19.84	85.88	62.49	116.27	N/A	176,000	183,845
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	90.05	90.05	99.15	15.47	90.82	76.12	103.98	N/A	122,500	121,454
01-JAN-18 To 31-DEC-18	3	246.85	208.11	126.21	19.57	164.89	116.27	261.20	N/A	116,667	147,243
<u>ALL</u>	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615
<u>ALL</u>	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
03	6	97.17	140.17	101.57	65.70	138.00	62.49	261.20	62.49 to 261.20	78,833	80,074
04											
<u>ALL</u>	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615

37 Gosper
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 : 7
Total Sales Price : 798,000
Total Adj. Sales Price : 798,000
Total Assessed Value : 858,307
Avg. Adj. Sales Price : 114,000
Avg. Assessed Value : 122,615

MEDIAN : 104
WGT. MEAN : 108
MEAN : 137
COD : 54.32
PRD : 127.14

COV : 60.04
STD : 82.10
Avg. Abs. Dev : 56.48
MAX Sales Ratio : 261.20
MIN Sales Ratio : 62.49

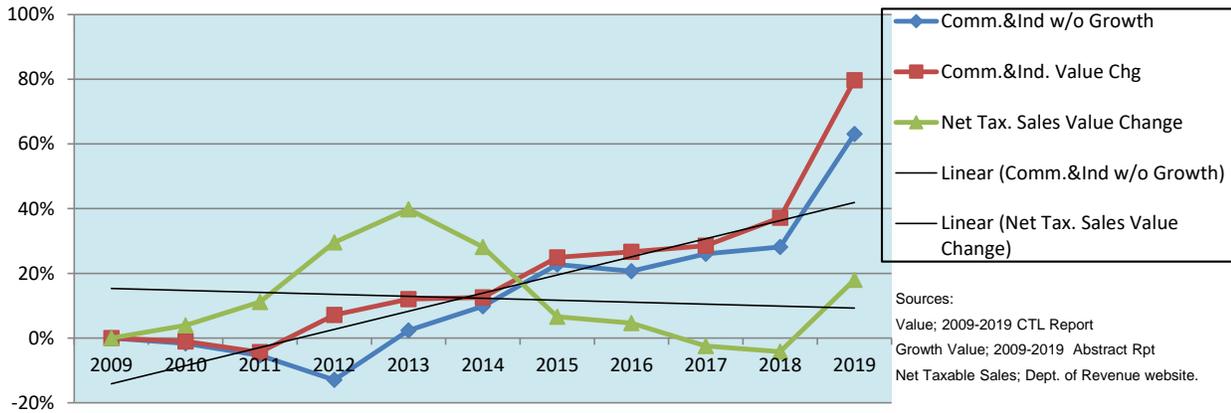
95% Median C.I. : 62.49 to 261.20
95% Wgt. Mean C.I. : 89.90 to 125.21
95% Mean C.I. : 60.82 to 212.68

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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	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685	
Less Than 30,000	2	254.03	254.03	255.46	02.83	99.44	246.85	261.20	N/A	12,500	31,933	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615	
Greater Than 14,999	6	97.17	118.40	105.79	43.31	111.92	62.49	261.20	62.49 to 261.20	131,333	138,937	
Greater Than 29,999	5	90.36	89.84	102.77	18.07	87.42	62.49	116.27	N/A	154,600	158,888	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685	
15,000 TO 29,999	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180	
30,000 TO 59,999	2	69.31	69.31	69.96	09.84	99.07	62.49	76.12	N/A	38,750	27,110	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999	2	97.17	97.17	97.80	07.01	99.36	90.36	103.98	N/A	185,250	181,179	
250,000 TO 499,999	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	1	246.85	246.85	246.85	00.00	100.00	246.85	246.85	N/A	10,000	24,685	
353	1	103.98	103.98	103.98	00.00	100.00	103.98	103.98	N/A	202,500	210,558	
381	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799	
386	1	76.12	76.12	76.12	00.00	100.00	76.12	76.12	N/A	42,500	32,350	
477	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180	
531	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865	
999	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870	
___ ALL ___	7	103.98	136.75	107.56	54.32	127.14	62.49	261.20	62.49 to 261.20	114,000	122,615	

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	\$ 7,666,201	\$ 63,490		\$ 7,602,711	--	\$ 5,989,758	--
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	--	\$ 5,354,576	--
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
Ann %chg	6.04%			Average	0.21%	1.67%	2.30%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.67%	-1.02%	3.93%
2011	-5.38%	-4.37%	11.18%
2012	-12.95%	7.17%	29.56%
2013	2.36%	12.03%	39.83%
2014	9.81%	12.58%	28.17%
2015	22.69%	24.95%	6.63%
2016	20.68%	26.66%	4.60%
2017	26.02%	28.53%	-2.44%
2018	28.15%	37.23%	-4.21%
2019	63.08%	79.72%	17.99%

County Number	37
County Name	Gosper

37 Gosper
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 : 17,031,888
Total Adj. Sales Price : 17,031,888
Total Assessed Value : 11,657,046
Avg. Adj. Sales Price : 532,247
Avg. Assessed Value : 364,283

MEDIAN : 69
WGT. MEAN : 68
MEAN : 72
COD : 15.84
PRD : 104.47

COV : 23.08
STD : 16.50
Avg. Abs. Dev : 10.85
MAX Sales Ratio : 131.56
MIN Sales Ratio : 50.33

95% Median C.I. : 62.13 to 74.28
95% Wgt. Mean C.I. : 64.21 to 72.68
95% Mean C.I. : 65.78 to 77.22

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	57.91	57.91	57.91	00.00	100.00	57.91	57.91	N/A	589,000	341,117
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	3	64.02	76.83	70.98	29.33	108.24	55.06	111.41	N/A	206,000	146,209
01-JUL-17 To 30-SEP-17	5	71.18	65.33	64.77	13.89	100.86	50.33	78.95	N/A	630,634	408,478
01-OCT-17 To 31-DEC-17	6	68.79	69.50	70.66	08.87	98.36	61.46	79.83	61.46 to 79.83	469,744	331,920
01-JAN-18 To 31-MAR-18	2	67.39	67.39	68.40	08.19	98.52	61.87	72.90	N/A	735,000	502,718
01-APR-18 To 30-JUN-18	3	68.31	67.53	66.13	04.89	102.12	62.13	72.16	N/A	520,195	344,018
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	3	74.28	87.55	77.86	33.55	112.45	56.80	131.56	N/A	697,022	542,703
01-JAN-19 To 31-MAR-19	3	88.91	86.52	87.68	03.93	98.68	80.08	90.56	N/A	161,667	141,744
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	6	66.21	66.07	64.82	06.99	101.93	56.09	76.57	56.09 to 76.57	707,767	458,761
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	9	64.02	68.34	64.73	20.67	105.58	50.33	111.41	52.66 to 78.95	484,464	313,570
01-OCT-17 To 30-SEP-18	11	68.31	68.58	68.88	07.67	99.56	61.46	79.83	61.87 to 76.24	531,732	366,273
01-OCT-18 To 30-SEP-19	12	71.50	76.55	70.44	19.26	108.67	56.09	131.56	62.66 to 88.91	568,556	400,492
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	14	68.79	69.58	67.87	15.53	102.52	50.33	111.41	55.06 to 78.95	470,688	319,467
01-JAN-18 To 31-DEC-18	8	70.24	75.00	71.57	18.11	104.79	56.80	131.56	56.80 to 131.56	640,206	458,200
<u>ALL</u>	32	68.51	71.50	68.44	15.84	104.47	50.33	131.56	62.13 to 74.28	532,247	364,283

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	68.77	74.32	72.34	20.10	102.74	52.66	131.56	57.91 to 79.83	552,752	399,858
4	18	68.51	69.31	65.20	12.47	106.30	50.33	90.56	61.87 to 76.57	516,298	336,613
<u>ALL</u>	32	68.51	71.50	68.44	15.84	104.47	50.33	131.56	62.13 to 74.28	532,247	364,283

37 Gosper
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 : 17,031,888
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 Avg. Adj. Sales Price : 532,247
 Avg. Assessed Value : 364,283

MEDIAN : 69
 WGT. MEAN : 68
 MEAN : 72
 COD : 15.84
 PRD : 104.47

COV : 23.08
 STD : 16.50
 Avg. Abs. Dev : 10.85
 MAX Sales Ratio : 131.56
 MIN Sales Ratio : 50.33

95% Median C.I. : 62.13 to 74.28
 95% Wgt. Mean C.I. : 64.21 to 72.68
 95% Mean C.I. : 65.78 to 77.22

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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	6	73.59	82.68	77.23	17.04	107.06	66.82	131.56	66.82 to 131.56	802,976	620,107
1	6	73.59	82.68	77.23	17.04	107.06	66.82	131.56	66.82 to 131.56	802,976	620,107
_____Dry_____											
County	5	73.51	69.25	65.80	10.24	105.24	56.09	78.95	N/A	266,618	175,442
1	2	68.85	68.85	66.25	10.73	103.92	61.46	76.24	N/A	254,338	168,507
4	3	73.51	69.52	65.52	10.37	106.11	56.09	78.95	N/A	274,805	180,065
_____Grass_____											
County	5	56.80	67.99	61.63	23.84	110.32	52.66	111.41	N/A	323,200	199,198
1	4	59.54	70.79	66.01	28.43	107.24	52.66	111.41	N/A	212,000	139,938
4	1	56.80	56.80	56.80	00.00	100.00	56.80	56.80	N/A	768,000	436,238
_____ALL_____	32	68.51	71.50	68.44	15.84	104.47	50.33	131.56	62.13 to 74.28	532,247	364,283

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	10	71.67	75.54	71.91	14.80	105.05	50.33	131.56	65.59 to 79.83	868,821	624,748
1	7	72.90	80.24	75.27	16.17	106.60	65.59	131.56	65.59 to 131.56	827,551	622,875
4	3	71.18	64.56	65.19	10.23	99.03	50.33	72.16	N/A	965,119	629,117
_____Dry_____											
County	6	67.82	68.06	64.45	12.05	105.60	56.09	78.95	56.09 to 78.95	352,279	227,030
1	2	68.85	68.85	66.25	10.73	103.92	61.46	76.24	N/A	254,338	168,507
4	4	67.82	67.67	63.87	12.62	105.95	56.09	78.95	N/A	401,250	256,292
_____Grass_____											
County	6	60.41	71.75	64.82	27.99	110.69	52.66	111.41	52.66 to 111.41	302,667	196,183
1	4	59.54	70.79	66.01	28.43	107.24	52.66	111.41	N/A	212,000	139,938
4	2	73.68	73.68	63.78	22.91	115.52	56.80	90.56	N/A	484,000	308,675
_____ALL_____	32	68.51	71.50	68.44	15.84	104.47	50.33	131.56	62.13 to 74.28	532,247	364,283

Gosper County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	4975	4975	4100	3300	n/a	3100	2900	2750	4756
Dawson	1	4414	4418	4102	3876	3595	3449	3327	3135	4224
Dawson	2	3300	3300	3300	2690	n/a	1640	1510	1480	3146
Phelps	1	5598	5598	4600	4197	4000	3900	3800	3406	5255
Gosper	4	3850	3850	3270	2750	2535	n/a	2350	2200	3261
Phelps	2	4700	4700	4300	4100	4001	3799	3599	3400	4325
Harlan	2	4244	4241	3622	2479	n/a	2540	2420	2422	3698
Furnas	1	3890	3890	3150	2965	n/a	2175	2085	2085	3499
Frontier	1	2885	2881	2812	2833	2785	2785	2731	2678	2856

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1821	1730	1635	1500	1280	1215	1215	1719
Dawson	1	n/a	2210	2211	2005	1994	1800	1555	1540	1965
Dawson	2	n/a	1345	1345	1200	1200	1045	890	735	1152
Phelps	1	2550	2550	2450	2250	2150	2050	1850	1600	2438
Gosper	4	n/a	1630	1520	1425	n/a	1100	1080	1080	1508
Phelps	2	n/a	2139	1949	1750	1591	1376	1250	1199	1812
Harlan	2	1848	1848	1562	1204	1159	1345	1365	1365	1724
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	1426
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212

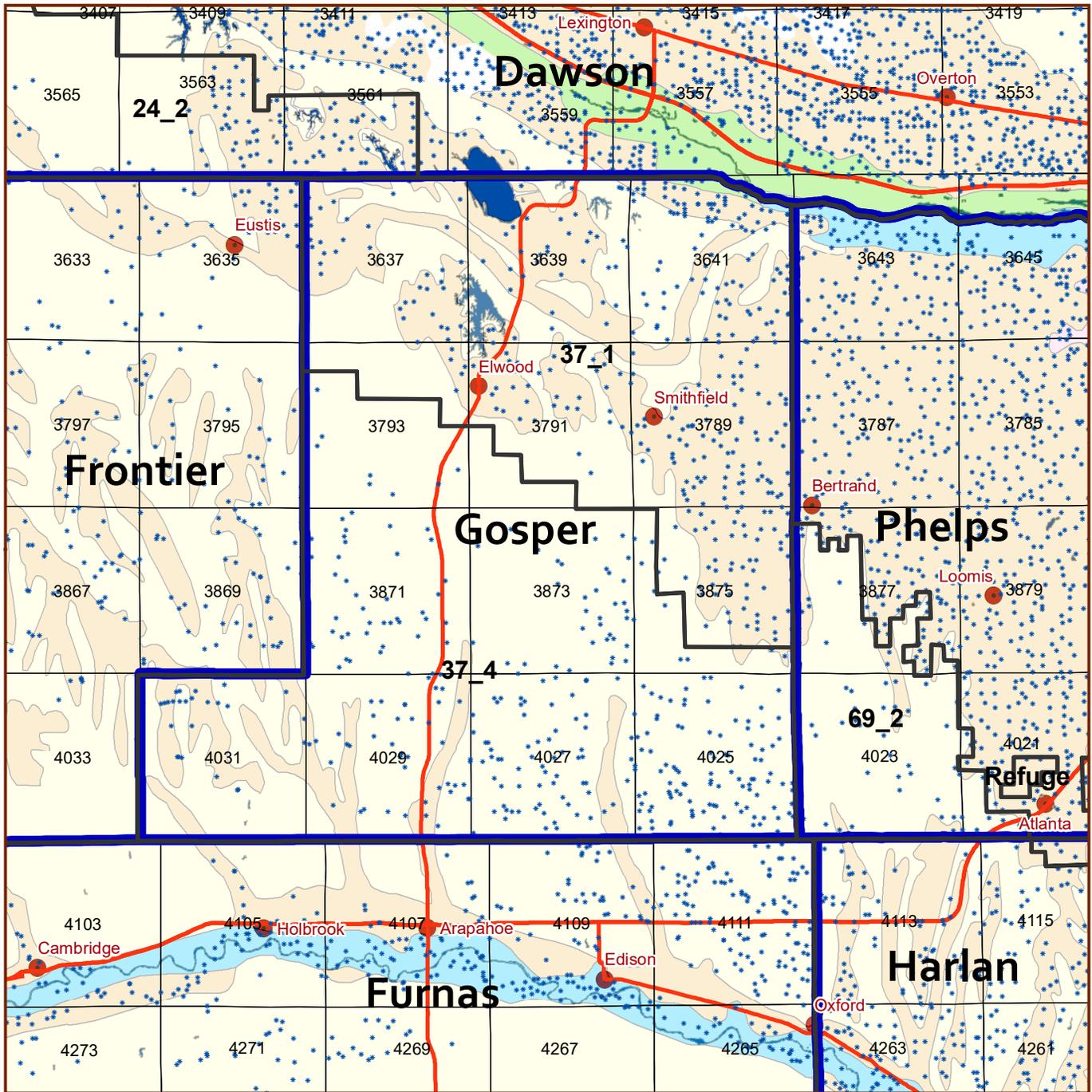
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	975	984	975	975	1349	n/a	975	1335	977
Dawson	1	1200	1200	1170	1170	1170	1172	1170	1170	1173
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Phelps	1	1343	1299	1250	1198	1150	1100	941	1100	1240
Gosper	4	825	826	825	1169	1170	n/a	826	1170	826
Phelps	2	1350	1300	1250	1200	1150	1098	1100	1100	1202
Harlan	2	950	950	950	950	950	950	n/a	950	950
Furnas	1	829	830	830	830	830	n/a	830	n/a	830
Frontier	1	585	585	585	n/a	585	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1103	1100	35
Gosper	4	n/a	n/a	100
Phelps	2	n/a	1100	35
Harlan	2	n/a	n/a	100
Furnas	1	1373	830	75
Frontier	1	1076	n/a	n/a

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.

GOSPER COUNTY



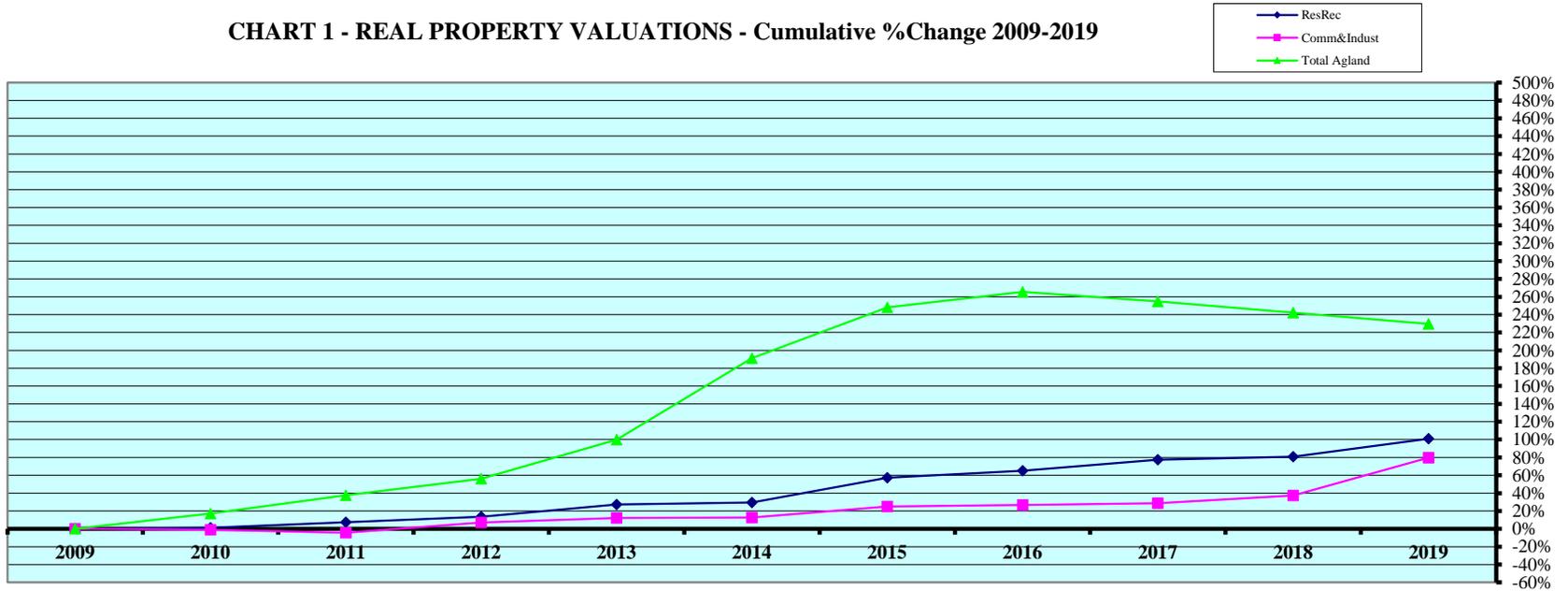
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	83,072,247	--	--	--	7,844,033	--	--	--	182,868,372	--	--	--
2010	84,152,891	1,080,644	1.30%	1.30%	7,764,205	-79,828	-1.02%	-1.02%	214,344,846	31,476,474	17.21%	17.21%
2011	89,242,857	5,089,966	6.05%	7.43%	7,501,160	-263,045	-3.39%	-4.37%	251,719,582	37,374,736	17.44%	37.65%
2012	94,249,458	5,006,601	5.61%	13.45%	8,406,154	904,994	12.06%	7.17%	285,545,717	33,826,135	13.44%	56.15%
2013	105,600,515	11,351,057	12.04%	27.12%	8,787,701	381,547	4.54%	12.03%	365,506,555	79,960,838	28.00%	99.87%
2014	107,510,698	1,910,183	1.81%	29.42%	8,830,606	42,905	0.49%	12.58%	532,385,563	166,879,008	45.66%	191.13%
2015	130,631,142	23,120,444	21.51%	57.25%	9,800,805	970,199	10.99%	24.95%	636,694,704	104,309,141	19.59%	248.17%
2016	137,211,166	6,580,024	5.04%	65.17%	9,935,099	134,294	1.37%	26.66%	668,460,489	31,765,785	4.99%	265.54%
2017	147,368,493	10,157,327	7.40%	77.40%	10,081,819	146,720	1.48%	28.53%	648,862,016	-19,598,473	-2.93%	254.82%
2018	150,150,807	2,782,314	1.89%	80.75%	10,764,057	682,238	6.77%	37.23%	625,713,454	-23,148,562	-3.57%	242.17%
2019	166,906,485	16,755,678	11.16%	100.92%	14,097,216	3,333,159	30.97%	79.72%	602,718,054	-22,995,400	-3.68%	229.59%

Rate Annual %chg: Residential & Recreational **7.23%** Commercial & Industrial **6.04%** Agricultural Land **12.67%**

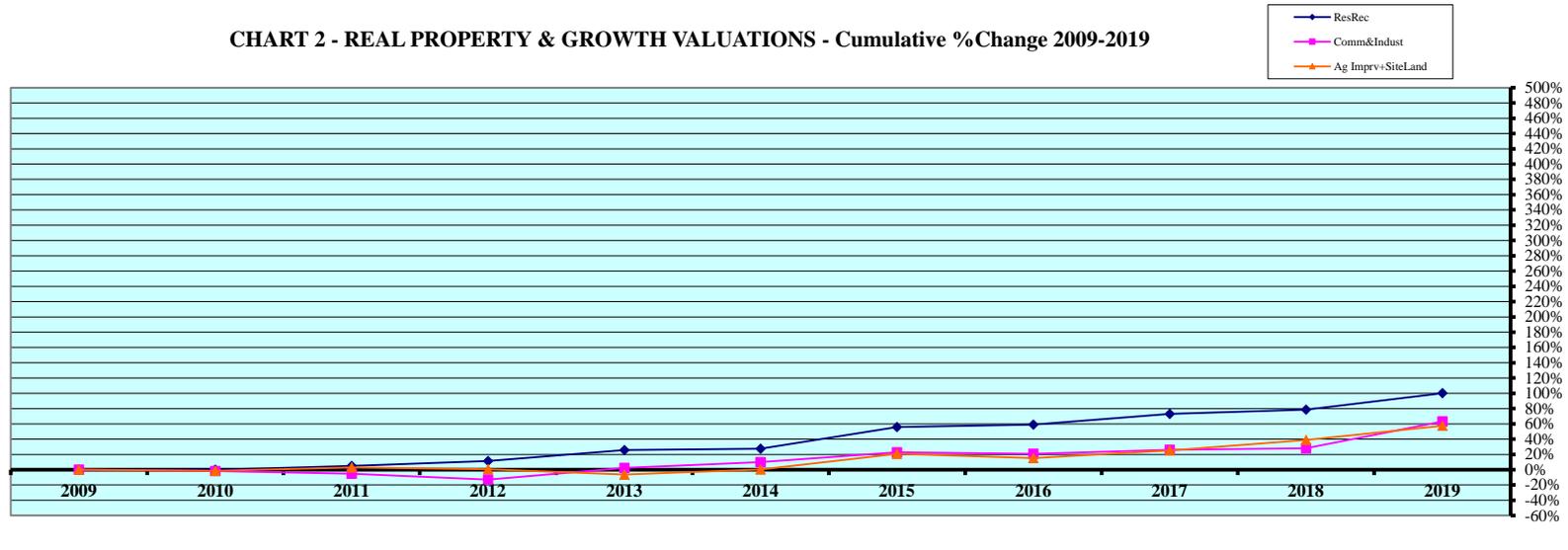
Cnty# **37**
County **GOSPER**

CHART 1

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

Source: 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	83,072,247	935,730	1.13%	82,136,517	--	--	7,844,033	0	0.00%	7,844,033	--	--	
2010	84,152,891	1,185,664	1.41%	82,967,227	-0.13%	-0.13%	7,764,205	50,777	0.65%	7,713,428	-1.67%	-1.67%	
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	5.10%	7,501,160	79,088	1.05%	7,422,072	-4.41%	-5.38%	
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	11.37%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-12.95%	
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	25.74%	8,787,701	758,519	8.63%	8,029,182	-4.48%	2.36%	
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	27.45%	8,830,606	216,887	2.46%	8,613,719	-1.98%	9.81%	
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	55.88%	9,800,805	176,741	1.80%	9,624,064	8.99%	22.69%	
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	59.09%	9,935,099	468,988	4.72%	9,466,111	-3.41%	20.68%	
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	73.12%	10,081,819	197,043	1.95%	9,884,776	-0.51%	26.02%	
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	78.67%	10,764,057	711,551	6.61%	10,052,506	-0.29%	28.15%	
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	100.11%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	63.08%	
Rate Ann%chg	7.23%			5.62%			6.04%			C & I w/o growth			0.21%

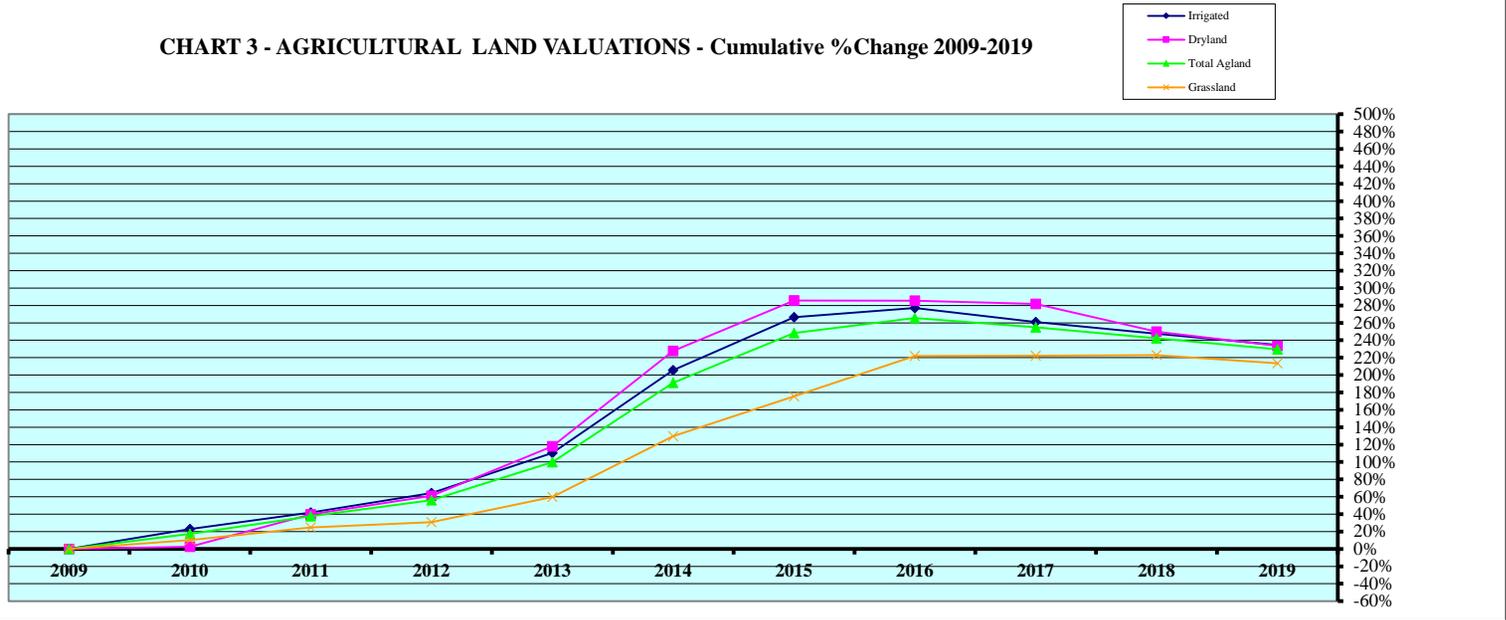
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	11,939,191	6,687,145	18,626,336	487,938	2.62%	18,138,398	--	--
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	-1.37%	-1.37%
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	2.94%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	0.69%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-6.31%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	0.41%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	20.82%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	15.07%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	25.28%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	38.91%
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	57.47%
Rate Ann%chg	6.96%	2.37%	5.51%	Ag Imprv+Site w/o growth			2.69%	

(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# 37
County GOSPER

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	116,604,333	--	--	--	24,433,015	--	--	--	41,804,792	--	--	--
2010	143,196,150	26,591,817	22.81%	22.81%	25,049,845	616,830	2.52%	2.52%	46,072,676	4,267,884	10.21%	10.21%
2011	165,449,320	22,253,170	15.54%	41.89%	34,147,382	9,097,537	36.32%	39.76%	52,096,094	6,023,418	13.07%	24.62%
2012	191,425,302	25,975,982	15.70%	64.17%	39,384,627	5,237,245	15.34%	61.19%	54,705,374	2,609,280	5.01%	30.86%
2013	245,437,128	54,011,826	28.22%	110.49%	53,290,100	13,905,473	35.31%	118.11%	66,737,031	12,031,657	21.99%	59.64%
2014	356,286,958	110,849,830	45.16%	205.55%	80,073,130	26,783,030	50.26%	227.73%	95,982,653	29,245,622	43.82%	129.60%
2015	427,235,827	70,948,869	19.91%	266.40%	94,227,908	14,154,778	17.68%	285.66%	115,187,918	19,205,265	20.01%	175.54%
2016	439,689,364	12,453,537	2.91%	277.08%	94,186,617	-41,291	-0.04%	285.49%	134,539,257	19,351,339	16.80%	221.83%
2017	420,731,309	-18,958,055	-4.31%	260.82%	93,244,242	-942,375	-1.00%	281.63%	134,672,424	133,167	0.10%	222.15%
2018	405,180,936	-15,550,373	-3.70%	247.48%	85,510,350	-7,733,892	-8.29%	249.98%	134,978,472	306,048	0.23%	222.88%
2019	390,119,633	-15,061,303	-3.72%	234.57%	81,470,681	-4,039,669	-4.72%	233.45%	131,054,016	-3,924,456	-2.91%	213.49%

Rate Ann.%chg: Irrigated 12.84% Dryland 12.80% Grassland 12.10%

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	16,264	--	--	--	9,968	--	--	--	182,868,372	--	--	--
2010	16,207	-57	-0.35%	-0.35%	9,968	0	0.00%	0.00%	214,344,846	31,476,474	17.21%	17.21%
2011	16,583	376	2.32%	1.96%	10,203	235	2.36%	2.36%	251,719,582	37,374,736	17.44%	37.65%
2012	18,039	1,456	8.78%	10.91%	12,375	2,172	21.29%	24.15%	285,545,717	33,826,135	13.44%	56.15%
2013	29,781	11,742	65.09%	83.11%	12,515	140	1.13%	25.55%	365,506,555	79,960,838	28.00%	99.87%
2014	30,253	472	1.58%	86.01%	12,569	54	0.43%	26.09%	532,385,563	166,879,008	45.66%	191.13%
2015	30,190	-63	-0.21%	85.62%	12,861	292	2.32%	29.02%	636,694,704	104,309,141	19.59%	248.17%
2016	31,895	1,705	5.65%	96.11%	13,356	495	3.85%	33.99%	668,460,489	31,765,785	4.99%	265.54%
2017	25,425	-6,470	-20.29%	56.33%	188,616	175,260	1312.22%	1792.22%	648,862,016	-19,598,473	-2.93%	254.82%
2018	25,493	68	0.27%	56.74%	18,203	-170,413	-90.35%	82.61%	625,713,454	-23,148,562	-3.57%	242.17%
2019	50,945	25,452	99.84%	213.24%	22,779	4,576	25.14%	128.52%	602,718,054	-22,995,400	-3.68%	229.59%

Cnty# 37
County GOSPER

Rate Ann.%chg: Total Agric Land 12.67%

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	116,541,250	93,222	1,250			24,444,262	52,384	467			41,809,272	134,475	311		
2010	143,245,715	93,244	1,536	22.88%	22.88%	25,052,335	52,314	479	2.62%	2.62%	46,107,849	134,463	343	10.29%	10.29%
2011	165,728,776	93,271	1,777	15.66%	42.13%	34,047,747	52,448	649	35.56%	39.12%	52,104,346	134,247	388	13.19%	24.84%
2012	191,633,950	93,024	2,060	15.94%	64.78%	39,431,146	53,174	742	14.23%	58.91%	54,788,707	133,816	409	5.49%	31.69%
2013	245,635,250	92,977	2,642	28.24%	111.32%	53,233,182	53,190	1,001	34.96%	114.47%	66,736,778	133,545	500	22.05%	60.73%
2014	355,622,026	92,885	3,829	44.92%	206.25%	80,091,533	53,326	1,502	50.07%	221.86%	96,630,880	133,497	724	44.85%	132.82%
2015	424,116,401	93,487	4,537	18.49%	262.89%	95,382,023	53,324	1,789	19.10%	283.33%	115,306,048	132,871	868	19.89%	179.12%
2016	439,976,584	94,185	4,671	2.97%	273.67%	94,140,719	52,627	1,789	0.00%	283.34%	134,560,352	132,742	1,014	16.81%	226.04%
2017	420,761,564	94,117	4,471	-4.30%	257.61%	93,248,525	53,059	1,757	-1.75%	276.62%	134,705,305	132,127	1,020	0.57%	227.91%
2018	405,044,419	93,638	4,326	-3.24%	246.01%	85,534,076	53,222	1,607	-8.55%	244.41%	134,986,833	132,162	1,021	0.18%	228.51%
2019	390,199,482	93,676	4,165	-3.70%	233.19%	81,452,364	53,143	1,533	-4.63%	228.46%	131,046,445	132,200	991	-2.95%	218.83%

Rate Annual %chg Average Value/Acre: 12.79%

12.63%

12.29%

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	15,289	510	30			9,968	83	120			182,820,041	280,673	651		
2010	16,264	542	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	214,432,131	280,646	764	17.30%	17.30%
2011	15,907	530	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	37.84%
2012	18,039	601	30	0.00%	0.00%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	56.35%
2013	29,986	600	50	66.71%	66.71%	12,515	104	120	0.00%	0.00%	365,647,711	280,417	1,304	28.04%	100.19%
2014	29,681	593	50	0.00%	66.71%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	191.48%
2015	30,253	605	50	0.00%	66.71%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	247.60%
2016	30,287	606	50	0.00%	66.71%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	266.31%
2017	23,988	479	50	0.04%	66.79%	188,501	293	643	435.58%	435.51%	648,927,883	280,075	2,317	-2.89%	255.71%
2018	25,493	509	50	0.00%	66.79%	18,203	152	120	-81.33%	-0.01%	625,609,024	279,683	2,237	-3.46%	243.41%
2019	50,945	509	100	99.84%	233.31%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	230.88%

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GOSPER

Rate Annual %chg Average Value/Acre: 12.71%

(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

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,044	GOSPER	24,844,034	24,698,957	2,837,946	166,805,730	12,938,102	1,159,114	100,755	602,718,054	23,395,490	8,452,172	8,478	867,958,832
cnty sectorvalue % of total value:		2.86%	2.85%	0.33%	19.22%	1.49%	0.13%	0.01%	69.44%	2.70%	0.97%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
707	ELWOOD	1,704,688	545,937	131,712	26,287,861	4,583,798	1,159,114	0	102,130	0	41,585	0	34,556,825
34.59%	%sector of county sector	6.86%	2.21%	4.64%	15.76%	35.43%	100.00%		0.02%		0.49%		3.98%
	%sector of municipality	4.93%	1.58%	0.38%	76.07%	13.26%	3.35%		0.30%		0.12%		100.00%
54	SMITHFIELD	17,305	528	8,449	1,191,830	378,333	0	0	0	0	0	0	1,596,445
2.64%	%sector of county sector	0.07%	0.00%	0.30%	0.71%	2.92%							0.18%
	%sector of municipality	1.08%	0.03%	0.53%	74.66%	23.70%							100.00%
761	Total Municipalities	1,721,993	546,465	140,161	27,479,691	4,962,131	1,159,114	0	102,130	0	41,585	0	36,153,270
37.23%	%all municip.sectors of cnty	6.93%	2.21%	4.94%	16.47%	38.35%	100.00%		0.02%		0.49%		4.17%

37 GOSPER

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 3,107	Value : 801,865,723	Growth 2,546,696	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	55	150,229	0	0	219	1,848,040	274	1,998,269	
02. Res Improve Land	318	1,411,544	0	0	596	38,059,024	914	39,470,568	
03. Res Improvements	336	26,051,615	0	0	666	100,166,370	1,002	126,217,985	
04. Res Total	391	27,613,388	0	0	885	140,073,434	1,276	167,686,822	1,317,371
% of Res Total	30.64	16.47	0.00	0.00	69.36	83.53	41.07	20.91	51.73
05. Com UnImp Land	4	18,021	0	0	6	42,557	10	60,578	
06. Com Improve Land	54	305,719	0	0	35	753,542	89	1,059,261	
07. Com Improvements	55	4,943,653	0	0	42	7,820,793	97	12,764,446	
08. Com Total	59	5,267,393	0	0	48	8,616,892	107	13,884,285	642,330
% of Com Total	55.14	37.94	0.00	0.00	44.86	62.06	3.44	1.73	25.22
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,939	0	0	0	0	1	9,939	
11. Ind Improvements	2	1,149,175	0	0	0	0	2	1,149,175	
12. Ind Total	2	1,159,114	0	0	0	0	2	1,159,114	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.14	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	29,700	36	29,700	
15. Rec Improvements	0	0	0	0	38	71,055	38	71,055	
16. Rec Total	0	0	0	0	38	100,755	38	100,755	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.22	0.01	0.00
Res & Rec Total	391	27,613,388	0	0	923	140,174,189	1,314	167,787,577	1,317,371
% of Res & Rec Total	29.76	16.46	0.00	0.00	70.24	83.54	42.29	20.92	51.73
Com & Ind Total	61	6,426,507	0	0	48	8,616,892	109	15,043,399	642,330
% of Com & Ind Total	55.96	42.72	0.00	0.00	44.04	57.28	3.51	1.88	25.22
17. Taxable Total	452	34,039,895	0	0	971	148,791,081	1,423	182,830,976	1,959,701
% of Taxable Total	31.76	18.62	0.00	0.00	68.24	81.38	45.80	22.80	76.95

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	15,050	1,005,635	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	15,050	1,005,635
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	15,050	1,005,635

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	3	8,478	3	8,478	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	32	0	238	270

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	101,689	1	2,603	1,369	452,326,787	1,372	452,431,079
28. Ag-Improved Land	0	0	0	0	296	140,203,635	296	140,203,635
29. Ag Improvements	1	41,585	0	0	308	26,349,970	309	26,391,555

30. Ag Total					1,681	619,026,269
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,585	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	9.00	135,000	8	9.00	135,000	
32. HomeSite Improv Land	181	189.00	2,835,000	181	189.00	2,835,000	
33. HomeSite Improvements	182	0.00	20,443,835	182	0.00	20,443,835	13,945
34. HomeSite Total				190	198.00	23,413,835	
35. FarmSite UnImp Land	69	176.19	382,130	69	176.19	382,130	
36. FarmSite Improv Land	254	1,286.49	2,180,453	254	1,286.49	2,180,453	
37. FarmSite Improvements	283	0.00	5,906,135	284	0.00	5,947,720	573,050
38. FarmSite Total				353	1,462.68	8,510,303	
39. Road & Ditches	1,351	4,519.84	0	1,353	4,525.29	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				543	6,185.97	31,924,138	586,995

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,129.71	62.64%	169,795,651	65.52%	4,975.01
46. 1A	13,384.23	24.56%	66,586,838	25.69%	4,975.02
47. 2A1	1,277.89	2.35%	5,239,357	2.02%	4,100.01
48. 2A	2,921.94	5.36%	9,642,402	3.72%	3,300.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	569.24	1.04%	1,764,644	0.68%	3,100.00
51. 4A1	430.13	0.79%	1,247,371	0.48%	2,899.99
52. 4A	1,776.35	3.26%	4,885,044	1.88%	2,750.05
53. Total	54,489.49	100.00%	259,161,307	100.00%	4,756.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,466.74	69.89%	9,953,967	74.05%	1,820.82
56. 2D1	211.35	2.70%	365,728	2.72%	1,730.44
57. 2D	1,173.31	15.00%	1,918,449	14.27%	1,635.07
58. 3D1	81.49	1.04%	122,264	0.91%	1,500.36
59. 3D	35.94	0.46%	46,004	0.34%	1,280.02
60. 4D1	310.29	3.97%	377,004	2.80%	1,215.01
61. 4D	542.33	6.93%	658,981	4.90%	1,215.09
62. Total	7,821.45	100.00%	13,442,397	100.00%	1,718.66
Grass					
63. 1G1	5,290.07	9.61%	5,158,169	9.59%	975.07
64. 1G	4,908.67	8.92%	4,830,437	8.98%	984.06
65. 2G1	19,278.72	35.02%	18,802,512	34.94%	975.30
66. 2G	490.99	0.89%	478,806	0.89%	975.18
67. 3G1	34.94	0.06%	47,145	0.09%	1,349.31
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,852.45	45.15%	24,234,138	45.04%	975.12
70. 4G	193.50	0.35%	258,228	0.48%	1,334.51
71. Total	55,049.34	100.00%	53,809,435	100.00%	977.48
Irrigated Total					
Irrigated Total	54,489.49	46.23%	259,161,307	79.38%	4,756.17
Dry Total					
Dry Total	7,821.45	6.64%	13,442,397	4.12%	1,718.66
Grass Total					
Grass Total	55,049.34	46.71%	53,809,435	16.48%	977.48
72. Waste	433.69	0.37%	43,369	0.01%	100.00
73. Other	65.49	0.06%	9,830	0.00%	150.10
74. Exempt	442.71	0.38%	321,636	0.10%	726.52
75. Market Area Total	117,859.46	100.00%	326,466,338	100.00%	2,769.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,502.39	3.83%	5,784,223	4.52%	3,850.01
46. 1A	21,124.30	53.88%	81,328,707	63.62%	3,850.01
47. 2A1	266.27	0.68%	870,709	0.68%	3,270.02
48. 2A	6,703.94	17.10%	18,435,923	14.42%	2,750.01
49. 3A1	107.11	0.27%	271,523	0.21%	2,534.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,695.03	4.32%	3,983,383	3.12%	2,350.04
52. 4A	7,803.94	19.91%	17,168,668	13.43%	2,200.00
53. Total	39,202.98	100.00%	127,843,136	100.00%	3,261.06
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,523.56	65.65%	49,753,499	70.95%	1,630.00
56. 2D1	645.85	1.39%	981,689	1.40%	1,520.00
57. 2D	8,214.07	17.67%	11,705,126	16.69%	1,425.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	7,205	0.01%	1,100.00
60. 4D1	2,711.63	5.83%	2,928,571	4.18%	1,080.00
61. 4D	4,392.31	9.45%	4,743,706	6.77%	1,080.00
62. Total	46,493.97	100.00%	70,119,796	100.00%	1,508.15
Grass					
63. 1G1	5,927.78	7.81%	4,890,528	7.81%	825.02
64. 1G	11,214.04	14.78%	9,257,728	14.78%	825.55
65. 2G1	49,699.06	65.51%	41,002,627	65.45%	825.02
66. 2G	0.42	0.00%	491	0.00%	1,169.05
67. 3G1	14.41	0.02%	16,860	0.03%	1,170.02
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,884.69	11.71%	7,336,607	11.71%	825.76
70. 4G	119.87	0.16%	140,250	0.22%	1,170.02
71. Total	75,860.27	100.00%	62,645,091	100.00%	825.80
Irrigated Total					
Irrigated Total	39,202.98	24.23%	127,843,136	49.05%	3,261.06
Dry Total					
Dry Total	46,493.97	28.74%	70,119,796	26.90%	1,508.15
Grass Total					
Grass Total	75,860.27	46.89%	62,645,091	24.04%	825.80
72. Waste	135.75	0.08%	13,575	0.01%	100.00
73. Other	94.53	0.06%	14,195	0.01%	150.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,787.50	100.00%	260,635,793	100.00%	1,610.98

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	64,675	0.00	0	93,679.47	386,939,768	93,692.47	387,004,443
77. Dry Land	19.31	37,014	0.00	0	54,296.11	83,525,179	54,315.42	83,562,193
78. Grass	0.00	0	2.67	2,603	130,906.94	116,451,923	130,909.61	116,454,526
79. Waste	0.00	0	0.00	0	569.44	56,944	569.44	56,944
80. Other	0.00	0	0.00	0	160.02	24,025	160.02	24,025
81. Exempt	0.00	0	0.00	0	442.71	321,636	442.71	321,636
82. Total	32.31	101,689	2.67	2,603	279,611.98	586,997,839	279,646.96	587,102,131

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,692.47	33.50%	387,004,443	65.92%	4,130.58
Dry Land	54,315.42	19.42%	83,562,193	14.23%	1,538.46
Grass	130,909.61	46.81%	116,454,526	19.84%	889.58
Waste	569.44	0.20%	56,944	0.01%	100.00
Other	160.02	0.06%	24,025	0.00%	150.14
Exempt	442.71	0.16%	321,636	0.05%	726.52
Total	279,646.96	100.00%	587,102,131	100.00%	2,099.44

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	167	1,126,387	160	2,425,000	172	27,946,610	339	31,497,997	115,980
83.2 Elwood	43	217,989	309	1,552,454	332	27,444,960	375	29,215,403	343,446
83.3 Johnson Lake	18	407,913	439	35,198,724	488	66,463,710	506	102,070,347	853,435
83.4 Market Area 1	12	109,958	10	150,000	11	2,535,905	23	2,795,863	0
83.5 Market Area 4	10	87,864	7	105,000	8	825,740	18	1,018,604	0
83.6 Smithfield	24	48,158	25	69,090	29	1,072,115	53	1,189,363	4,510
84 Residential Total	274	1,998,269	950	39,500,268	1,040	126,289,040	1,314	167,787,577	1,317,371

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	Elwood	4	16,921	54	353,951	55	6,112,553	59	6,483,425	440,940
85.2	Johnson Lake	2	17,135	20	499,591	21	2,724,308	23	3,241,034	199,205
85.3	Market Area 1	2	9,900	2	86,955	2	4,131,985	4	4,228,840	0
85.4	Rural Coml	2	16,622	7	111,345	13	583,800	15	711,767	2,185
85.5	Smithfield	0	0	7	17,358	8	360,975	8	378,333	0
86	Commercial Total	10	60,578	90	1,069,200	99	13,913,621	109	15,043,399	642,330

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,290.07	9.61%	5,158,169	9.59%	975.07
88. 1G	4,908.67	8.92%	4,830,437	8.98%	984.06
89. 2G1	19,278.72	35.02%	18,802,512	34.94%	975.30
90. 2G	490.99	0.89%	478,806	0.89%	975.18
91. 3G1	34.94	0.06%	47,145	0.09%	1,349.31
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,852.45	45.15%	24,234,138	45.04%	975.12
94. 4G	193.50	0.35%	258,228	0.48%	1,334.51
95. Total	55,049.34	100.00%	53,809,435	100.00%	977.48
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,049.34	100.00%	53,809,435	100.00%	977.48
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,049.34	100.00%	53,809,435	100.00%	977.48

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,927.78	7.81%	4,890,528	7.81%	825.02
88. 1G	11,214.04	14.78%	9,257,728	14.78%	825.55
89. 2G1	49,699.06	65.51%	41,002,627	65.45%	825.02
90. 2G	0.42	0.00%	491	0.00%	1,169.05
91. 3G1	14.41	0.02%	16,860	0.03%	1,170.02
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,884.69	11.71%	7,336,607	11.71%	825.76
94. 4G	119.87	0.16%	140,250	0.22%	1,170.02
95. Total	75,860.27	100.00%	62,645,091	100.00%	825.80
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	75,860.27	100.00%	62,645,091	100.00%	825.80
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,860.27	100.00%	62,645,091	100.00%	825.80

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

Market Area 451

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

Market Area 454

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

37 Gosper

	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	166,805,730	167,686,822	881,092	0.53%	1,317,371	-0.26%
02. Recreational	100,755	100,755	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	23,395,490	23,413,835	18,345	0.08%	13,945	0.02%
04. Total Residential (sum lines 1-3)	190,301,975	191,201,412	899,437	0.47%	1,331,316	-0.23%
05. Commercial	12,938,102	13,884,285	946,183	7.31%	642,330	2.35%
06. Industrial	1,159,114	1,159,114	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	14,097,216	15,043,399	946,183	6.71%	642,330	2.16%
08. Ag-Farmsite Land, Outbuildings	8,452,172	8,510,303	58,131	0.69%	573,050	-6.09%
09. Minerals	8,478	8,478	0	0.00%	0	0.00%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	8,460,650	8,518,781	58,131	0.69%	573,050	-6.09%
12. Irrigated	390,119,633	387,004,443	-3,115,190	-0.80%		
13. Dryland	81,470,681	83,562,193	2,091,512	2.57%		
14. Grassland	131,054,016	116,454,526	-14,599,490	-11.14%		
15. Wasteland	50,945	56,944	5,999	11.78%		
16. Other Agland	22,779	24,025	1,246	5.47%		
17. Total Agricultural Land	602,718,054	587,102,131	-15,615,923	-2.59%		
18. Total Value of all Real Property (Locally Assessed)	815,577,895	801,865,723	-13,712,172	-1.68%	2,546,696	-1.99%

2020 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$117,919.18
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$750
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19150 for the CAMA and GIS systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$1,568.65

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The assessor
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.gosper.gworks.com
7.	Who maintains the GIS software and maps?
	The assessor and deputy assessor will maintain the GIS
8.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2020 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:												
	The assessor, deputy assessor, and part-time lister												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.												
2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.												
3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.												
4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
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?												
	Yes, depreciation tables are developed using local market information.												
5.	Are individual depreciation tables developed for each valuation group?												
	Yes. Also county has identified subgroups at the Lake.												
6.	Describe the methodology used to determine the residential lot values?												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.												
7.	How are rural residential site values developed?												
	1st acre--\$15,000 Additional acres \$1,400/acre Raw land \$2,500/acre Grain bin sites \$5,500												

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?

No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

<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	2017	2018	2015
2	2018	2017	2018	2015
3	2018	2017	2018	2016
4	2018	2017	2018	2015
AG	2018	2017	2018	2015

2020 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:			
	The assessor, deputy assessor, and part-time lister			
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	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.			
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation tables are developed using local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2017	2017
				<u>Date of Last Inspection</u>
				2015

2020 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:									
	The assessor, deputy assessor, and part-time lister									
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="width: 15%;"><u>Market Area</u></th> <th style="width: 60%;"><u>Description of unique characteristics</u></th> <th style="width: 25%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016								
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016								
3.	Describe the process used to determine and monitor market areas.									
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past several assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. As the market has flattened and started to decline a difference in selling price has once again emerged between the flat land in area 1 and the more topographical rough land in area 4.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Improvements are costed and depreciated like other like properties. The land value for the feedlots have been the same for a number of years. For 2019, the feedlot site values were updated to the same value as the excess acre site values.									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	There are no parcels of WRP land in Gosper County.									
	<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?									
	N/A									

8b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<i><u>If your county recognizes a special value, please answer the following</u></i>
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

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 17, 2019**

Introduction

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

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

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

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

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

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy were actively involved in completing the information for this website. We will continue to check this website for accuracy. A new soil survey was made available to all counties. We were able to install this survey and recount all soils to the new survey before January 1, 2017.

2019 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	96	14.97	98.82
Commercial	100	57.67	124.06
Agricultural	71	12.45	100.95

2020 Assessment Year

Residential

1. All residential building to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/19 pricing.
3. Sales ratio studies completed to determine the level of value.

Commercial

1. All commercial buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/17 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2020 using the 06/19 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

Plans for the 6-Year Review should be started. Discussion with Commissioners concerning use of a county pickup for 3 to 4 months to keep costs down.

2021 Assessment Year

6-Year Review should begin as soon as arrangements can be made.

Residential

1. All residential buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/19 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/19 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/19 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/19 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

The 6-Year Review should be close to being complete. Arrangements to tie up loose ends will be made.

2022 Assessment Year

Completion of 6-Year Review

Residential

1. All residential building to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Sales ratio studied completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Summary/Conclusion

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

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015. This battery backup was hit by lightning the end of May 2019 and was replaced June 2019. The older PC in the office failed and was replaced in May 2018.

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

2019-20 Assessor’s Budget

Salaries	\$ 93,544.18
Telephone	575.00
PTAS/CAMA	6,120.00
Comp Expense General	500.00
Repair	500.00
Lodging	500.00
Mileage	650.00
GIS support/fees	12,530.00
Dues, Registration	300.00
Reappraisal	750.00
Schooling	750.00
Office Supplies	1,000.00
Equipment	<u>200.00</u>
Total Request	\$117,919.18