

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**HAMILTON 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 Hamilton 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 Hamilton 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: Pat Sandberg, Hamilton County Assessor

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## **Introduction**

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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.

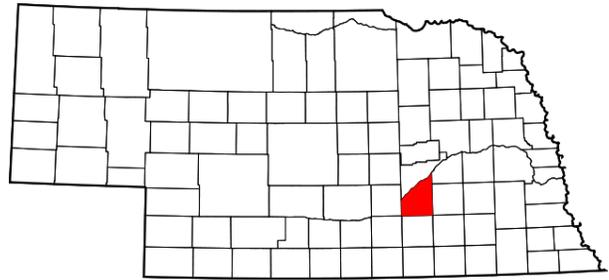
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

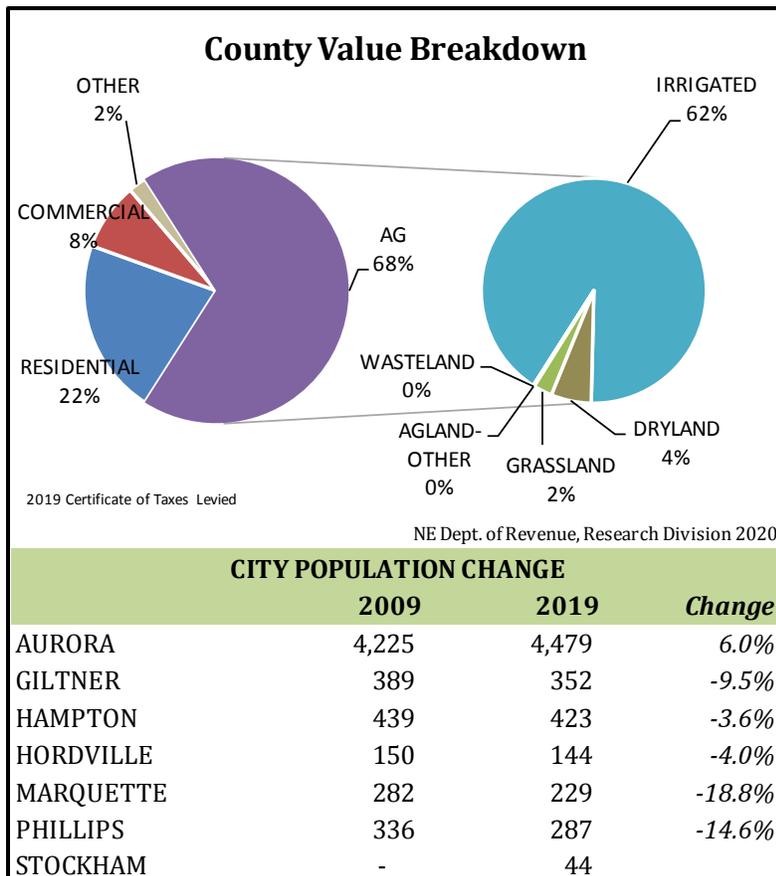
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 543 square miles, Hamilton County had 9,280 residents, per the Census Bureau Quick Facts for 2018, a 2% population increase over the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 95% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$140,209 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hamilton County are located in and around the county seat of Aurora. According to the U.S. Census Bureau, there were 311 employer establishments with total employment of 2,820.



Agricultural land is the single largest contributor to the county's valuation base. Irrigated land makes up a majority of the land in the county. Hamilton County is included in the Upper Big Blue and Central Platte Natural Resources Districts (NRD). In value of sales by commodity group, Hamilton County ranks fourth in grain production.

An ethanol plant located in Aurora also contributes to the local agricultural economy.

## 2020 Residential Correlation for Hamilton County

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### *Assessment Actions*

For the 2020 assessment year, the Hamilton County Assessor revalued residential lots in rural subdivisions of Parkside, Valley View, Koskovich, Erickson, Timbercove, Turtle Beach and small villages Hordville, Marquette and Phillips. Portions of Aurora were updated with a new Computer-Assisted Mass Appraisal (CAMA) pricing. Pick-up work and zoning building permits were recorded and placed on the assessment role.

### *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 sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Reviewing the sales verification and qualification, the usability rate within the class is comparable to the state averages. The review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

Valuation groups were reviewed and they appear to reflect general economic conditions. The review and analysis indicates that the County Assessor has adequately identified 11 economic areas for the residential property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up-to-date with the six-year inspection and review cycle. Lot value studies vary from 2010 through 2019 while the costing is at 2007. Depreciation tables were updated to 2015 through 2017. Older depreciation and costing dates were addressed with the county assessor and the county assessor is in the process of updating them in the next few years.

The Hamilton County Assessor is in the process of writing a valuation methodology.

## 2020 Residential Correlation for Hamilton County

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### *Description of Analysis*

Residential parcels are spread across 11 valuation groups.

Valuation Group	Description
1	Aurora
2	Acreage
3	Giltner & Hampton
4	Hillcrest, Sunset Terrace & Paradise Lake
5	Hordville, Maquette, Phillips & Stockham
6	Lac Denado & Willow Bend
7	Over The Hill Lake, Rathje's Resort & Coyote Bluffs
8	Platte View Estates
9	Turtle Beach & Timber Cove
10	Valley View, Koskovich & Erickson Estates
11	Mariposa Lake

The overall measures of central tendency for the residential class of properties are within the acceptable range, the qualitative statistics are low enough to suggest that the statistics are reliable. A review of Hamilton County's statistical analysis revealed 273 residential sales in 10 of the 11 valuation groups. Valuation Group 1 is below the acceptable range, and the qualitative statistics are low enough to support that the statistics are a reliable indicator of the market. A substat of this valuation group can be found in the addendum of the report, review of the statistics by study period year indicates that the market is increasing.

Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10/01/2017 To 09/30/2018	91	92.70	93.23	92.01	11.73	101.33
10/01/2018 To 09/30/2019	78	85.54	87.49	85.34	12.36	102.52

A 6% increase to total value in Valuation Group 1 would bring the subclass to the midpoint of the acceptable range. Two additional statistical profiles have been included in the appendices, one is a substat of the valuation group with the 6% adjustment, and the other is the entire statistical profile of the class with a 6% adjustment to Valuation Group 1.

Valuation Group 2 and 3 are within the acceptable range. Valuation Group 4 and 6 are small samples with medians just below the acceptable range. The medians of both samples change two to three points as a single outlier is removed; these samples are too small to be statistically reliable.

Valuation Group 5 is slightly above the acceptable range, however, the median of this small sample is impacted by two low dollar outliers. When these sales are hypothetically removed from the sales

## 2020 Residential Correlation for Hamilton County

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the median is within the acceptable range and the qualitative statistics improve. A substat of Valuation Groups 4, 5, and 6 can be found in the appendices of this report.

<u>SALE PRICE *</u>							
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Less Than	5,000						
Less Than	15,000						
Less Than	30,000	2	157.32	157.32	161.13	21.82	97.64
<u>__ Ranges Excl. Low \$__</u>							
Greater Than	4,999	16	101.68	109.89	102.99	12.46	106.70
Greater Than	15,000	16	101.68	109.89	102.99	12.46	106.70
Greater Than	30,000	14	99.61	103.12	101.58	06.28	101.52

Valuation Groups 7-10 have extremely small samples of sales, but generally have medians in or near the acceptable range.

Although the analysis supports that the overall level of value is within the acceptable range, an adjustment to Valuation Group 1 will be needed to bring all valuation groups to an equalized level of value.

### *Equalization and Quality of Assessment*

The valuation practices demonstrated by the county assessor have not produced uniform valuations and therefore do not meet generally accepted mass appraisal techniques.

### *Level of Value*

Based on a review of all available information, the overall level of value of the residential class of real property in Hamilton County is 93%. The non-binding recommendation of the Property Tax Administrator (PTA) is a 6% increase to total value in Valuation Group 1, the adjustment would bring the level of value of the subclass to 96%.

## 2020 Residential Correlation for Hamilton County

41 - Hamilton COUNTY		PAD 2020 R&O Statistics 2020 Values						
<b>RESIDENTIAL IMPROVED</b>		<b>Type : Qualified</b>						
Number of Sales :	273	Median :	96	COV :	20.29			
Total Sales Price :	49,040,962	Wgt. Mean :	94	STD :	19.66			
Total Adj. Sales Price :	49,040,962	Mean :	97	Avg.Abs.Dev :	12.16			
Total Assessed Value :	46,272,216							
Avg. Adj. Sales Price :	179,637	COD :	12.71	MAX Sales Ratio :	256.95			
Avg. Assessed Value :	169,495	PRD :	102.69	MIN Sales Ratio :	53.98			
<b><u>VALUATION GROUP</u></b>								
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX
1	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96
2	29	94.20	96.95	97.36	13.30	99.58	67.40	142.81
3	27	93.12	99.93	93.45	17.38	106.93	53.98	256.95
4	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29
5	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63
6	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07
7	3	101.08	111.36	100.32	19.46	111.00	87.00	146.00
8	7	95.84	94.48	94.18	02.78	100.32	89.60	97.52
9	1	87.18	87.18	87.18		100.00	87.18	87.18
10	1	106.52	106.52	106.52		100.00	106.52	106.52

# 2020 Commercial Correlation for Hamilton County

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## *Assessment Actions*

For the 2020 assessment year, a market analysis was conducted and no adjustments were necessary. Stanard Appraisal Services, Inc., conducted pick-up work and zoning and building permits with verification by the county assessor before they were placed on the assessment roll.

## *Assessment Practice Review*

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

Reviewing the sales verification and qualification indicates that the usability is comparable to the state averages for the commercial property class. All non-qualified sales have documentation for disqualification reason. Based on the analysis it is determined no apparent bias exists.

The valuation groups are based on the assessor locations in the county. The review and analysis indicates that the county assessor has adequately identified four valuation groups for the commercial property. The county's inspection and review cycle for all real property was discussed with the county assessor. The county is up-to-date with the six-year inspection and review cycle. Stanard Appraisal staff along with the county's staff, reviews the properties while the staff enters all the information into the Computer-Assisted mass Appraisal (CAMA) system.

Lot value studies vary from 2008 through 2013. Depreciation tables are 2008-2009 and costing is dated 2008. Older depreciation and costing dates were addressed with the county assessor and the county assessor is in the process of updating them. The county assessor should revalue Aurora next year with new depreciation and costing tables. The Hamilton County Assessor does not have a written valuation methodology in place.

## *Description of Analysis*

Hamilton County contains over 425 improved commercial parcels. There are four valuation groups in Hamilton County. The majority of the activity comes from the town of Aurora, the county seat.

Valuation Group	Description
1	Aurora
2	Giltner & Hampton
3	Marquette, Stocham, Phillips & Hordville
4	Rural

## 2020 Commercial Correlation for Hamilton County

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There were 21 sales, representing three valuation groups. Analysis of these sales was completed to determine if the sales were reliable for measurement purposes. An analysis of the overall sample shows that two out of the three measures of central tendency are within the acceptable range for the commercial properties as a whole, with the weighted mean falling below the range. Additionally, the qualitative measurement of the COD is within range and the PRD is above the range. The weighted mean is being influenced by one high dollar sale, if that sale were removed from measurement; the weighted mean would come in at 94%. This further indicates that one high sale may be affecting the PRD and weighted mean. There appears to be overall, uniformity of assessment. The stratification by valuation group revealed that Valuation Group 1, has an adequate sample size and is within the acceptable range.

Commercial sales in the county were also stratified by occupancy code. The stratification showed that 11 occupancy codes were represented in the county's qualified sales for the current assessment year. No occupancy code achieved a sample large enough to be considered reliable for any further analysis.

The movement of the commercial market for the county confirm the assessment actions report of the county assessor that other than completing pick-up work, no other action was taken in the county. While the commercial base increased 6% over the prior year, the overall value remained flat when growth is removed.

### *Equalization and Quality of Assessment*

Based on the assessment practices and the statistical analysis, the quality of assessment in Hamilton County is in compliance with professionally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
41	12	92.63	91.62	85.22	13.18	107.51
43	4	112.09	117.14	110.61	22.09	105.90
44	5	95.00	96.69	98.44	04.61	98.22
<u>ALL</u>	<u>21</u>	94.20	97.69	89.28	15.05	109.42

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Hamilton County has achieved the statutory level of value of 94%.

# 2020 Agricultural Correlation for Hamilton County

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## *Assessment Actions*

A market analysis was conducted for the current assessment year. Irrigated land decreased 2%, dryland remained flat and grassland decreased 20%. These overall changes were achieved by various adjustments to the Land Capability Groups (LCG) due to the new LCG conversion. The county assessor completed the permit and pick-up work for agricultural improvements.

## *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.

A review of sales verification and qualification indicates that the usability rate is comparable to the state average for the agricultural property class. All non-qualified sales have documentation for the disqualification reason. Based on the analysis it is determined no apparent bias exists in the qualification determinations.

The county is up to date with the six-year inspection and review. The county assessor has determined that there is a need for only one agricultural market area and currently has no sales evidence that would indicate the existence of any additional market areas. The county does not recognize a special value influence and has not received any applications. Agricultural intensive use in the county has not been identified in the past but the county assessor has started the process for next year.

Land use is conducted using the latest aerial imagery, certifications from Farm Services Agency (FSA) maps, and questionnaires. Agricultural improvements are priced according to the Marshall & Swift manual and Computer-Assisted Mass Appraisal (CAMA) depreciation. The home site acres are valued at \$30,000 and building sites are valued at \$6,200 an acre.

Agricultural homes are inspected and revalued using the same processes that are utilized for rural residential; 2017 depreciation and 2007 costing are used in conjunction with the six-year inspection and review cycle. The costing date was addressed and the county assessor is in the process of updating it in the next few years. The last site value study was done in 2014. The Hamilton County Assessor is in the process of writing a valuation methodology.

## *Description of Analysis*

Review of the statistical profile indicates there are 62 qualified sales within the agricultural sample. All measures of central tendency are within the acceptable range; with all three measures being within two points of each other. The correlation of these measures provides support of a level of value within the acceptable range. The qualitative statistics provide support that the statistics are a reliable indication of the level of value.

## 2020 Agricultural Correlation for Hamilton County

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A review of the preliminary statistical profile using the 2019 values compared to the R&O profile using 2020 values shows a 3% decrease in the sample, this change is also reflected in the County Abstract of Assessment, Form 45 compared to the 2019 Certificate of Taxes Levied. These changes coincides with the county assessment actions.

A review of the 80% Majority Land Use (MLU) statistics also demonstrates that the irrigated land in the county has been valued appropriately. There are a limited number of sales in the sample for analysis for the dryland and no grassland sales.

### *Equalization and Quality of Assessment*

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

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Hamilton County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COO	PRD
<u>    Irrigated    </u>						
County	55	71.28	73.07	71.15	08.88	102.70
1	55	71.28	73.07	71.15	08.88	102.70
<u>    Dry    </u>						
County	2	92.97	92.97	92.97	00.05	100.00
1	2	92.97	92.97	92.97	00.05	100.00
<u>    ALL    </u>						
	62	72.03	74.35	72.09	09.82	103.13

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Hamilton County is 72%.

## 2020 Opinions of the Property Tax Administrator for Hamilton 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
<b>Residential Real Property</b>	93	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 1, an adjustment of 6%
<b>Commercial Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	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.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Hamilton County

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### Residential Real Property - Current

Number of Sales	273	Median	92.70
Total Sales Price	\$49,040,962	Mean	93.52
Total Adj. Sales Price	\$49,040,962	Wgt. Mean	91.29
Total Assessed Value	\$44,768,710	Average Assessed Value of the Base	\$115,940
Avg. Adj. Sales Price	\$179,637	Avg. Assessed Value	\$163,988

### Confidence Interval - Current

95% Median C.I	90.88 to 93.75
95% Wgt. Mean C.I	89.21 to 93.37
95% Mean C.I	91.21 to 95.83
% of Value of the Class of all Real Property Value in the County	20.88
% of Records Sold in the Study Period	5.75
% of Value Sold in the Study Period	8.13

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	277	92	92.36
2018	241	95	95.19
2017	241	93	93.41
2016	277	95	94.51

## 2020 Commission Summary for Hamilton County

### Commercial Real Property - Current

Number of Sales	21	Median	94.20
Total Sales Price	\$3,062,900	Mean	97.69
Total Adj. Sales Price	\$3,062,900	Wgt. Mean	89.28
Total Assessed Value	\$2,734,450	Average Assessed Value of the Base	\$412,342
Avg. Adj. Sales Price	\$145,852	Avg. Assessed Value	\$130,212

### Confidence Interval - Current

95% Median C.I	90.00 to 105.17
95% Wgt. Mean C.I	77.87 to 100.68
95% Mean C.I	87.52 to 107.86
% of Value of the Class of all Real Property Value in the County	8.34
% of Records Sold in the Study Period	3.94
% of Value Sold in the Study Period	1.24

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	25	94	94.20
2018	23	93	93.26
2017	25	95	95.00
2016	27	96	89.55

**41 Hamilton  
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 : 273  
 Total Sales Price : 49,040,962  
 Total Adj. Sales Price : 49,040,962  
 Total Assessed Value : 44,768,710  
 Avg. Adj. Sales Price : 179,637  
 Avg. Assessed Value : 163,988

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 94  
 COD : 12.89  
 PRD : 102.44

COV : 20.85  
 STD : 19.50  
 Avg. Abs. Dev : 11.95  
 MAX Sales Ratio : 256.95  
 MIN Sales Ratio : 53.98

95% Median C.I. : 90.88 to 93.75  
 95% Wgt. Mean C.I. : 89.21 to 93.37  
 95% Mean C.I. : 91.21 to 95.83

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	35	98.74	100.46	101.48	10.25	98.99	71.26	142.81	95.50 to 100.19	186,237	189,000	
01-JAN-18 To 31-MAR-18	27	96.29	102.17	98.34	13.39	103.89	77.72	174.49	92.19 to 105.07	147,337	144,884	
01-APR-18 To 30-JUN-18	47	93.06	90.73	90.71	09.36	100.02	70.60	128.51	87.00 to 94.20	168,279	152,654	
01-JUL-18 To 30-SEP-18	39	90.25	92.97	88.84	15.81	104.65	53.98	256.95	85.60 to 92.86	166,705	148,103	
01-OCT-18 To 31-DEC-18	33	94.93	95.67	90.90	14.37	105.25	64.99	191.63	87.03 to 99.41	186,218	169,266	
01-JAN-19 To 31-MAR-19	26	86.15	90.56	85.14	14.03	106.37	71.49	140.55	77.53 to 98.58	198,304	168,842	
01-APR-19 To 30-JUN-19	39	86.43	88.49	86.78	10.67	101.97	68.69	124.54	82.45 to 93.05	185,910	161,327	
01-JUL-19 To 30-SEP-19	27	90.63	89.07	89.99	11.59	98.98	63.59	127.53	79.05 to 97.34	206,756	186,061	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	148	93.58	95.71	94.26	12.68	101.54	53.98	256.95	92.53 to 95.42	168,290	158,633	
01-OCT-18 To 30-SEP-19	125	89.60	90.94	88.22	13.06	103.08	63.59	191.63	86.10 to 92.32	193,072	170,329	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	146	92.88	94.56	91.50	13.29	103.34	53.98	256.95	90.89 to 94.54	168,040	153,756	
<u>ALL</u>	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	169	90.47	90.58	88.71	12.28	102.11	63.59	174.49	86.87 to 92.70	167,147	148,274	
2	29	94.20	96.95	97.36	13.30	99.58	67.40	142.81	86.45 to 103.32	258,016	251,194	
3	27	93.12	99.93	93.45	17.38	106.93	53.98	256.95	90.13 to 99.17	122,404	114,390	
4	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253	
5	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63	97.58 to 114.79	95,119	97,959	
6	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715	
7	3	101.08	111.36	100.32	19.46	111.00	87.00	146.00	N/A	19,167	19,228	
8	7	95.84	94.48	94.18	02.78	100.32	89.60	97.52	89.60 to 97.52	474,271	446,681	
9	1	87.18	87.18	87.18	00.00	100.00	87.18	87.18	N/A	269,500	234,950	
10	1	106.52	106.52	106.52	00.00	100.00	106.52	106.52	N/A	296,000	315,295	
<u>ALL</u>	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988	

**41 Hamilton  
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 : 273  
 Total Sales Price : 49,040,962  
 Total Adj. Sales Price : 49,040,962  
 Total Assessed Value : 44,768,710  
 Avg. Adj. Sales Price : 179,637  
 Avg. Assessed Value : 163,988

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 94  
 COD : 12.89  
 PRD : 102.44

COV : 20.85  
 STD : 19.50  
 Avg. Abs. Dev : 11.95  
 MAX Sales Ratio : 256.95  
 MIN Sales Ratio : 53.98

95% Median C.I. : 90.88 to 93.75  
 95% Wgt. Mean C.I. : 89.21 to 93.37  
 95% Mean C.I. : 91.21 to 95.83

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988
06											
07											
<u>ALL</u>	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	123.54	123.54	121.04	18.18	102.07	101.08	146.00	N/A	11,250	13,618
Less Than 30,000	6	113.30	127.13	127.67	23.31	99.58	97.47	191.63	97.47 to 191.63	16,250	20,747
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988
Greater Than 14,999	271	92.53	93.30	91.27	12.76	102.22	53.98	256.95	90.63 to 93.61	180,880	165,098
Greater Than 29,999	267	92.38	92.77	91.22	12.38	101.70	53.98	256.95	90.56 to 93.51	183,309	167,207
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	123.54	123.54	121.04	18.18	102.07	101.08	146.00	N/A	11,250	13,618
15,000 TO 29,999	4	113.30	128.93	129.66	25.06	99.44	97.47	191.63	N/A	18,750	24,311
30,000 TO 59,999	17	101.81	113.92	115.49	22.73	98.64	82.03	256.95	87.00 to 121.75	45,688	52,763
60,000 TO 99,999	32	96.66	101.09	100.62	12.07	100.47	68.19	174.49	92.53 to 104.58	80,626	81,127
100,000 TO 149,999	71	88.73	88.69	88.22	11.77	100.53	53.98	140.55	83.00 to 93.06	128,101	113,005
150,000 TO 249,999	91	91.55	89.95	89.97	11.62	99.98	63.88	137.35	86.43 to 94.20	183,873	165,427
250,000 TO 499,999	50	91.31	90.82	90.47	08.71	100.39	68.69	127.53	86.45 to 95.84	331,855	300,218
500,000 TO 999,999	6	90.08	95.64	96.74	14.71	98.86	76.19	142.81	76.19 to 142.81	527,733	510,515
1,000,000 +											
<u>ALL</u>	273	92.70	93.52	91.29	12.89	102.44	53.98	256.95	90.88 to 93.75	179,637	163,988

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	169	Median :	90	COV :	17.48	95% Median C.I. :	86.87 to 92.70
Total Sales Price :	28,247,906	Wgt. Mean :	89	STD :	15.83	95% Wgt. Mean C.I. :	86.61 to 90.81
Total Adj. Sales Price :	28,247,906	Mean :	91	Avg. Abs. Dev :	11.11	95% Mean C.I. :	88.19 to 92.97
Total Assessed Value :	25,058,365						
Avg. Adj. Sales Price :	167,147	COD :	12.28	MAX Sales Ratio :	174.49		
Avg. Assessed Value :	148,274	PRD :	102.11	MIN Sales Ratio :	63.59		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	20	97.93	97.08	96.58	11.12	100.52	71.26	137.35	89.89 to 99.88	148,094	143,032
01/01/2018 To 03/31/2018	21	94.54	101.07	97.17	14.28	104.01	77.72	174.49	90.89 to 100.15	143,390	139,332
04/01/2018 To 06/30/2018	33	90.47	89.33	88.92	10.18	100.46	70.60	128.51	82.59 to 93.75	164,662	146,423
07/01/2018 To 09/30/2018	17	88.15	86.56	87.71	09.55	98.69	68.19	106.94	77.28 to 93.85	168,418	147,711
10/01/2018 To 12/31/2018	19	92.27	88.92	88.77	10.27	100.17	64.99	108.70	80.13 to 98.45	201,600	178,953
01/01/2019 To 03/31/2019	14	86.15	88.55	83.41	13.27	106.16	71.49	140.55	75.45 to 98.58	201,036	167,681
04/01/2019 To 06/30/2019	27	83.77	87.62	85.29	11.50	102.73	68.69	124.54	79.34 to 93.24	167,944	143,241
07/01/2019 To 09/30/2019	18	82.98	84.95	82.67	13.59	102.76	63.59	107.88	78.16 to 97.34	155,472	128,529
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	91	92.70	93.23	92.01	11.73	101.33	68.19	174.49	89.89 to 94.54	156,813	144,282
10/01/2018 To 09/30/2019	78	85.54	87.49	85.34	12.36	102.52	63.59	140.55	81.52 to 91.15	179,204	152,932
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	90	91.80	91.46	90.29	11.27	101.30	64.99	174.49	88.15 to 93.54	168,206	151,879

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	169	90.47	90.58	88.71	12.28	102.11	63.59	174.49	86.87 to 92.70	167,147	148,274

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	169	Median :	90	COV :	17.48	95% Median C.I. :	86.87 to 92.70
Total Sales Price :	28,247,906	Wgt. Mean :	89	STD :	15.83	95% Wgt. Mean C.I. :	86.61 to 90.81
Total Adj. Sales Price :	28,247,906	Mean :	91	Avg. Abs. Dev :	11.11	95% Mean C.I. :	88.19 to 92.97
Total Assessed Value :	25,058,365						
Avg. Adj. Sales Price :	167,147	COD :	12.28	MAX Sales Ratio :	174.49		
Avg. Assessed Value :	148,274	PRD :	102.11	MIN Sales Ratio :	63.59		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	97.47	97.47	97.47		100.00	97.47	97.47	N/A	19,000	18,520
__Ranges Excl. Low \$__											
Greater Than 4,999	169	90.47	90.58	88.71	12.28	102.11	63.59	174.49	86.87 to 92.70	167,147	148,274
Greater Than 15,000	169	90.47	90.58	88.71	12.28	102.11	63.59	174.49	86.87 to 92.70	167,147	148,274
Greater Than 30,000	168	90.36	90.54	88.70	12.32	102.07	63.59	174.49	86.43 to 92.70	168,029	149,047
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	97.47	97.47	97.47		100.00	97.47	97.47	N/A	19,000	18,520
30,000 TO 59,999	10	97.34	103.88	103.92	17.21	99.96	82.03	160.18	83.85 to 124.54	48,079	49,965
60,000 TO 99,999	21	96.24	101.84	101.38	13.71	100.45	68.19	174.49	92.05 to 107.40	81,501	82,629
100,000 TO 149,999	48	84.03	85.83	85.65	11.71	100.21	63.59	140.55	79.20 to 91.37	129,620	111,021
150,000 TO 249,999	65	90.12	89.45	89.57	11.28	99.87	63.88	137.35	83.81 to 92.90	182,252	163,244
250,000 TO 499,999	23	86.87	87.72	86.47	09.49	101.45	68.69	105.39	80.93 to 93.90	324,717	280,791
500,000 TO 999,999	1	81.39	81.39	81.39		100.00	81.39	81.39	N/A	500,000	406,955
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	169	Median :	96	COV :	17.48	95% Median C.I. :	92.08 to 98.26
Total Sales Price :	28,247,906	Wgt. Mean :	94	STD :	16.78	95% Wgt. Mean C.I. :	91.81 to 96.26
Total Adj. Sales Price :	28,247,906	Mean :	96	Avg. Abs. Dev :	11.77	95% Mean C.I. :	93.48 to 98.54
Total Assessed Value :	26,561,871						
Avg. Adj. Sales Price :	167,147	COD :	12.27	MAX Sales Ratio :	184.96		
Avg. Assessed Value :	157,171	PRD :	102.11	MIN Sales Ratio :	67.40		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	20	103.80	102.91	102.38	11.12	100.52	75.54	145.59	95.28 to 105.88	148,094	151,613
01/01/2018 To 03/31/2018	21	100.22	107.14	103.00	14.28	104.02	82.38	184.96	96.34 to 106.16	143,390	147,692
04/01/2018 To 06/30/2018	33	95.90	94.69	94.26	10.18	100.46	74.84	136.22	87.54 to 99.37	164,662	155,209
07/01/2018 To 09/30/2018	17	93.44	91.75	92.97	09.56	98.69	72.28	113.36	81.91 to 99.48	168,418	156,574
10/01/2018 To 12/31/2018	19	97.81	94.26	94.09	10.28	100.18	68.89	115.22	84.94 to 104.36	201,600	189,690
01/01/2019 To 03/31/2019	14	91.32	93.86	88.41	13.26	106.16	75.78	148.98	79.97 to 104.49	201,036	177,742
04/01/2019 To 06/30/2019	27	88.79	92.88	90.41	11.50	102.73	72.81	132.01	84.10 to 98.84	167,944	151,836
07/01/2019 To 09/30/2019	18	87.96	90.05	87.63	13.60	102.76	67.40	114.35	82.85 to 103.18	155,472	136,241
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	91	98.26	98.82	97.53	11.72	101.32	72.28	184.96	95.28 to 100.22	156,813	152,939
10/01/2018 To 09/30/2019	78	90.68	92.74	90.46	12.36	102.52	67.40	148.98	86.41 to 96.62	179,204	162,108
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	90	97.31	96.95	95.71	11.27	101.30	68.89	184.96	93.44 to 99.15	168,206	160,992

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96	92.08 to 98.26	167,147	157,171

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	169	Median :	96	COV :	17.48	95% Median C.I. :	92.08 to 98.26
Total Sales Price :	28,247,906	Wgt. Mean :	94	STD :	16.78	95% Wgt. Mean C.I. :	91.81 to 96.26
Total Adj. Sales Price :	28,247,906	Mean :	96	Avg. Abs. Dev :	11.77	95% Mean C.I. :	93.48 to 98.54
Total Assessed Value :	26,561,871						
Avg. Adj. Sales Price :	167,147	COD :	12.27	MAX Sales Ratio :	184.96		
Avg. Assessed Value :	157,171	PRD :	102.11	MIN Sales Ratio :	67.40		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	103.32	103.32	103.32		100.00	103.32	103.32	N/A	19,000	19,631
__Ranges Excl. Low \$__											
Greater Than 4,999	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96	92.08 to 98.26	167,147	157,171
Greater Than 15,000	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96	92.08 to 98.26	167,147	157,171
Greater Than 30,000	168	95.79	95.97	94.03	12.32	102.06	67.40	184.96	91.62 to 98.26	168,029	157,990
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	103.32	103.32	103.32		100.00	103.32	103.32	N/A	19,000	19,631
30,000 TO 59,999	10	103.17	110.11	110.16	17.20	99.95	86.95	169.79	88.88 to 132.01	48,079	52,962
60,000 TO 99,999	21	102.02	107.95	107.47	13.70	100.45	72.28	184.96	97.57 to 113.84	81,501	87,587
100,000 TO 149,999	48	89.08	90.97	90.79	11.71	100.20	67.40	148.98	83.96 to 96.85	129,620	117,682
150,000 TO 249,999	65	95.53	94.82	94.94	11.28	99.87	67.71	145.59	88.84 to 98.48	182,252	173,039
250,000 TO 499,999	23	92.08	92.98	91.66	09.49	101.44	72.81	111.71	85.78 to 99.53	324,717	297,638
500,000 TO 999,999	1	86.27	86.27	86.27		100.00	86.27	86.27	N/A	500,000	431,372
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	6%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	91	COV :	10.23	95% Median C.I. :	77.53 to 95.27
Total Sales Price :	2,326,400	Wgt. Mean :	88	STD :	08.89	95% Wgt. Mean C.I. :	80.22 to 94.83
Total Adj. Sales Price :	2,326,400	Mean :	87	Avg. Abs. Dev :	06.98	95% Mean C.I. :	80.08 to 93.74
Total Assessed Value :	2,036,275						
Avg. Adj. Sales Price :	258,489	COD :	07.66	MAX Sales Ratio :	96.29		
Avg. Assessed Value :	226,253	PRD :	99.29	MIN Sales Ratio :	71.32		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017											
01/01/2018 To 03/31/2018	1	96.29	96.29	96.29		100.00	96.29	96.29	N/A	283,500	272,980
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018	4	82.65	81.94	82.86	07.90	98.89	71.32	91.16	N/A	275,500	228,266
10/01/2018 To 12/31/2018	1	95.27	95.27	95.27		100.00	95.27	95.27	N/A	170,000	161,955
01/01/2019 To 03/31/2019	2	84.57	84.57	85.67	08.32	98.72	77.53	91.60	N/A	213,450	182,858
04/01/2019 To 06/30/2019	1	93.77	93.77	93.77		100.00	93.77	93.77	N/A	344,000	322,560
07/01/2019 To 09/30/2019											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	5	85.79	84.81	85.60	08.54	99.08	71.32	96.29	N/A	277,100	237,209
10/01/2018 To 09/30/2019	4	92.69	89.54	90.36	05.37	99.09	77.53	95.27	N/A	235,225	212,558
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	6	88.48	86.56	86.66	08.69	99.88	71.32	96.29	71.32 to 96.29	259,250	224,667

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	91	COV :	10.23	95% Median C.I. :	77.53 to 95.27
Total Sales Price :	2,326,400	Wgt. Mean :	88	STD :	08.89	95% Wgt. Mean C.I. :	80.22 to 94.83
Total Adj. Sales Price :	2,326,400	Mean :	87	Avg. Abs. Dev :	06.98	95% Mean C.I. :	80.08 to 93.74
Total Assessed Value :	2,036,275						
Avg. Adj. Sales Price :	258,489	COD :	07.66	MAX Sales Ratio :	96.29		
Avg. Assessed Value :	226,253	PRD :	99.29	MIN Sales Ratio :	71.32		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253
Greater Than 15,000	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253
Greater Than 30,000	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	5	91.16	85.38	85.87	08.34	99.43	71.32	95.27	N/A	200,980	172,578
250,000 TO 499,999	4	89.78	88.84	88.79	06.89	100.06	79.50	96.29	N/A	330,375	293,346
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	102	COV :	21.48	95% Median C.I. :	97.58 to 114.79
Total Sales Price :	1,521,900	Wgt. Mean :	103	STD :	23.60	95% Wgt. Mean C.I. :	98.08 to 107.90
Total Adj. Sales Price :	1,521,900	Mean :	110	Avg. Abs. Dev :	12.67	95% Mean C.I. :	97.32 to 122.46
Total Assessed Value :	1,567,350						
Avg. Adj. Sales Price :	95,119	COD :	12.46	MAX Sales Ratio :	191.63		
Avg. Assessed Value :	97,959	PRD :	106.70	MIN Sales Ratio :	92.93		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	3	110.87	107.37	105.13	07.63	102.13	92.93	118.32	N/A	85,667	90,063
01/01/2018 To 03/31/2018	3	114.79	110.91	104.80	08.15	105.83	94.93	123.00	N/A	88,300	92,537
04/01/2018 To 06/30/2018	2	97.90	97.90	97.77	00.33	100.13	97.58	98.22	N/A	143,500	140,305
07/01/2018 To 09/30/2018	2	101.69	101.69	100.83	02.84	100.85	98.80	104.58	N/A	92,500	93,270
10/01/2018 To 12/31/2018	2	152.67	152.67	140.57	25.53	108.61	113.70	191.63	N/A	29,000	40,765
01/01/2019 To 03/31/2019	3	99.74	100.94	100.84	01.38	100.10	99.48	103.61	N/A	135,000	136,138
04/01/2019 To 06/30/2019											
07/01/2019 To 09/30/2019	1	96.08	96.08	96.08		100.00	96.08	96.08	N/A	65,000	62,455
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	10	101.69	105.40	102.12	08.76	103.21	92.93	123.00	94.93 to 118.32	99,390	101,495
10/01/2018 To 09/30/2019	6	101.68	117.37	104.62	18.63	112.19	96.08	191.63	96.08 to 191.63	88,000	92,067
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	9	104.58	115.25	103.95	16.32	110.87	94.93	191.63	97.58 to 123.00	88,322	91,810

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
5	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63	97.58 to 114.79	95,119	97,959

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	16	Median :	102	COV :	21.48	95% Median C.I. :	97.58 to 114.79
Total Sales Price :	1,521,900	Wgt. Mean :	103	STD :	23.60	95% Wgt. Mean C.I. :	98.08 to 107.90
Total Adj. Sales Price :	1,521,900	Mean :	110	Avg. Abs. Dev :	12.67	95% Mean C.I. :	97.32 to 122.46
Total Assessed Value :	1,567,350						
Avg. Adj. Sales Price :	95,119	COD :	12.46	MAX Sales Ratio :	191.63		
Avg. Assessed Value :	97,959	PRD :	106.70	MIN Sales Ratio :	92.93		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	157.32	157.32	161.13	21.82	97.64	123.00	191.63	N/A	18,000	29,003
__Ranges Excl. Low \$__											
Greater Than 4,999	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63	97.58 to 114.79	95,119	97,959
Greater Than 15,000	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63	97.58 to 114.79	95,119	97,959
Greater Than 30,000	14	99.61	103.12	101.58	06.28	101.52	92.93	118.32	96.08 to 113.70	106,136	107,810
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	157.32	157.32	161.13	21.82	97.64	123.00	191.63	N/A	18,000	29,003
30,000 TO 59,999	1	113.70	113.70	113.70		100.00	113.70	113.70	N/A	38,000	43,205
60,000 TO 99,999	6	102.16	104.64	104.35	06.48	100.28	96.08	118.32	96.08 to 118.32	75,167	78,438
100,000 TO 149,999	5	98.80	101.01	100.73	06.18	100.28	92.93	114.79	N/A	121,380	122,268
150,000 TO 249,999	2	98.53	98.53	98.51	00.96	100.02	97.58	99.48	N/A	195,000	192,088
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	91	COV :	12.23	95% Median C.I. :	74.79 to 100.66
Total Sales Price :	2,214,500	Wgt. Mean :	90	STD :	10.95	95% Wgt. Mean C.I. :	82.86 to 97.66
Total Adj. Sales Price :	2,214,500	Mean :	90	Avg. Abs. Dev :	08.92	95% Mean C.I. :	82.20 to 96.92
Total Assessed Value :	1,998,870						
Avg. Adj. Sales Price :	201,318	COD :	09.82	MAX Sales Ratio :	105.07		
Avg. Assessed Value :	181,715	PRD :	99.22	MIN Sales Ratio :	70.73		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017											
01/01/2018 To 03/31/2018	1	105.07	105.07	105.07		100.00	105.07	105.07	N/A	275,000	288,950
04/01/2018 To 06/30/2018	2	98.69	98.69	97.97	02.01	100.73	96.71	100.66	N/A	203,500	199,375
07/01/2018 To 09/30/2018	3	81.14	80.72	81.67	04.71	98.84	74.79	86.24	N/A	154,167	125,915
10/01/2018 To 12/31/2018	1	95.99	95.99	95.99		100.00	95.99	95.99	N/A	79,000	75,830
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	2	77.94	77.94	80.58	09.25	96.72	70.73	85.14	N/A	292,500	235,705
07/01/2019 To 09/30/2019	2	94.32	94.32	95.12	03.65	99.16	90.88	97.76	N/A	203,000	193,093
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018											
10/01/2017 To 09/30/2018	6	91.48	90.77	93.09	10.99	97.51	74.79	105.07	74.79 to 105.07	190,750	177,574
10/01/2018 To 09/30/2019	5	90.88	88.10	87.24	08.34	100.99	70.73	97.76	N/A	214,000	186,685
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018											
01/01/2018 To 12/31/2018	7	95.99	91.51	93.28	08.97	98.10	74.79	105.07	74.79 to 105.07	174,786	163,039

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	11	Median :	91	COV :	12.23	95% Median C.I. :	74.79 to 100.66
Total Sales Price :	2,214,500	Wgt. Mean :	90	STD :	10.95	95% Wgt. Mean C.I. :	82.86 to 97.66
Total Adj. Sales Price :	2,214,500	Mean :	90	Avg. Abs. Dev :	08.92	95% Mean C.I. :	82.20 to 96.92
Total Assessed Value :	1,998,870						
Avg. Adj. Sales Price :	201,318	COD :	09.82	MAX Sales Ratio :	105.07		
Avg. Assessed Value :	181,715	PRD :	99.22	MIN Sales Ratio :	70.73		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715
Greater Than 15,000	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715
Greater Than 30,000	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	85.39	85.39	85.49	12.41	99.88	74.79	95.99	N/A	78,250	66,898
100,000 TO 149,999	2	93.45	93.45	93.06	07.72	100.42	86.24	100.66	N/A	137,500	127,955
150,000 TO 249,999	3	81.14	80.92	80.44	08.28	100.60	70.73	90.88	N/A	193,667	155,785
250,000 TO 499,999	4	97.24	96.17	94.99	05.40	101.24	85.14	105.07	N/A	300,500	285,453
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	273	Median :	96	COV :	20.29	95% Median C.I. :	93.28 to 97.33
Total Sales Price :	49,040,962	Wgt. Mean :	94	STD :	19.66	95% Wgt. Mean C.I. :	92.30 to 96.40
Total Adj. Sales Price :	49,040,962	Mean :	97	Avg. Abs. Dev :	12.16	95% Mean C.I. :	94.56 to 99.22
Total Assessed Value :	46,272,216						
Avg. Adj. Sales Price :	179,637	COD :	12.71	MAX Sales Ratio :	256.95		
Avg. Assessed Value :	169,495	PRD :	102.69	MIN Sales Ratio :	53.98		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	35	100.33	103.79	104.12	10.67	99.68	75.54	145.59	97.33 to 105.75	186,237	193,904
01/01/2018 To 03/31/2018	27	101.14	106.89	102.75	12.91	104.03	82.38	184.96	96.34 to 106.16	147,337	151,386
04/01/2018 To 06/30/2018	47	94.85	94.49	94.38	09.51	100.12	72.01	136.22	91.21 to 98.26	168,279	158,822
07/01/2018 To 09/30/2018	39	92.49	95.23	91.16	15.57	104.46	53.98	256.95	86.24 to 96.85	166,705	151,966
10/01/2018 To 12/31/2018	33	97.81	98.74	94.22	13.92	104.80	67.40	191.63	88.37 to 103.32	186,218	175,448
01/01/2019 To 03/31/2019	26	91.32	93.42	87.87	13.64	106.32	74.56	148.98	81.74 to 99.74	198,304	174,260
04/01/2019 To 06/30/2019	39	88.79	92.12	89.98	10.47	102.38	70.73	132.01	86.18 to 96.62	185,910	167,277
07/01/2019 To 09/30/2019	27	90.99	92.47	92.48	11.35	99.99	67.40	127.53	83.79 to 97.86	206,756	191,202
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	148	97.19	99.15	97.42	12.50	101.78	53.98	256.95	95.50 to 98.74	168,290	163,955
10/01/2018 To 09/30/2019	125	91.60	94.21	91.19	12.74	103.31	67.40	191.63	88.79 to 95.90	193,072	176,054
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	146	96.14	97.94	94.84	13.15	103.27	53.98	256.95	93.47 to 98.26	168,040	159,374

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	273	Median :	96	COV :	20.29	95% Median C.I. :	93.28 to 97.33
Total Sales Price :	49,040,962	Wgt. Mean :	94	STD :	19.66	95% Wgt. Mean C.I. :	92.30 to 96.40
Total Adj. Sales Price :	49,040,962	Mean :	97	Avg. Abs. Dev :	12.16	95% Mean C.I. :	94.56 to 99.22
Total Assessed Value :	46,272,216						
Avg. Adj. Sales Price :	179,637	COD :	12.71	MAX Sales Ratio :	256.95		
Avg. Assessed Value :	169,495	PRD :	102.69	MIN Sales Ratio :	53.98		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96	92.08 to 98.26	167,147	157,171
2	29	94.20	96.95	97.36	13.30	99.58	67.40	142.81	86.45 to 103.32	258,016	251,194
3	27	93.12	99.93	93.45	17.38	106.93	53.98	256.95	90.13 to 99.17	122,404	114,390
4	9	91.16	86.91	87.53	07.66	99.29	71.32	96.29	77.53 to 95.27	258,489	226,253
5	16	101.68	109.89	102.99	12.46	106.70	92.93	191.63	97.58 to 114.79	95,119	97,959
6	11	90.88	89.56	90.26	09.82	99.22	70.73	105.07	74.79 to 100.66	201,318	181,715
7	3	101.08	111.36	100.32	19.46	111.00	87.00	146.00	N/A	19,167	19,228
8	7	95.84	94.48	94.18	02.78	100.32	89.60	97.52	89.60 to 97.52	474,271	446,681
9	1	87.18	87.18	87.18		100.00	87.18	87.18	N/A	269,500	234,950
10	1	106.52	106.52	106.52		100.00	106.52	106.52	N/A	296,000	315,295

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	273	Median :	96	COV :	20.29	95% Median C.I. :	93.28 to 97.33
Total Sales Price :	49,040,962	Wgt. Mean :	94	STD :	19.66	95% Wgt. Mean C.I. :	92.30 to 96.40
Total Adj. Sales Price :	49,040,962	Mean :	97	Avg. Abs. Dev :	12.16	95% Mean C.I. :	94.56 to 99.22
Total Assessed Value :	46,272,216						
Avg. Adj. Sales Price :	179,637	COD :	12.71	MAX Sales Ratio :	256.95		
Avg. Assessed Value :	169,495	PRD :	102.69	MIN Sales Ratio :	53.98		

What IF

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
ACREAGES	29	94.20	96.95	97.36	13.30	99.58	67.40	142.81	86.45 to 103.32	258,016	251,194
AURORA	169	95.90	96.01	94.03	12.27	102.11	67.40	184.96	92.08 to 98.26	167,147	157,171
GILTNER	10	98.31	93.75	88.99	13.75	105.35	68.15	134.36	72.01 to 103.60	116,400	103,582
HAMPTON	17	93.06	103.56	95.88	18.48	108.01	53.98	256.95	90.13 to 101.99	125,935	120,747
HORDVILLE	3	98.22	104.21	103.74	07.54	100.45	96.08	118.32	N/A	73,000	75,727
LAC DENADO	5	90.88	86.61	85.62	11.26	101.16	70.73	100.66	N/A	125,500	107,456
MARQUETTE (& KRONBOR	5	113.70	124.01	105.92	21.62	117.08	92.93	191.63	N/A	60,800	64,399
PARADISE LAKE	5	91.60	89.19	88.56	05.19	100.71	79.50	95.27	N/A	291,000	257,721
PHILLIPS	8	101.68	103.20	101.93	05.18	101.25	94.93	114.79	94.93 to 114.79	124,863	127,272
PLATTE VIEW EST	7	95.84	94.48	94.18	02.78	100.32	89.60	97.52	89.60 to 97.52	474,271	446,681
RATHJES	3	101.08	111.36	100.32	19.46	111.00	87.00	146.00	N/A	19,167	19,228
SUNSET TERRACE	4	84.35	84.08	85.80	11.44	98.00	71.32	96.29	N/A	217,850	186,918
TIMBERCOVE	1	87.18	87.18	87.18		100.00	87.18	87.18	N/A	269,500	234,950
VALLEY VIEW	1	106.52	106.52	106.52		100.00	106.52	106.52	N/A	296,000	315,295
WILLOW BEND	6	91.48	92.01	92.10	08.57	99.90	81.14	105.07	81.14 to 105.07	264,500	243,598

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	273	Median :	96	COV :	20.29	95% Median C.I. :	93.28 to 97.33
Total Sales Price :	49,040,962	Wgt. Mean :	94	STD :	19.66	95% Wgt. Mean C.I. :	92.30 to 96.40
Total Adj. Sales Price :	49,040,962	Mean :	97	Avg. Abs. Dev :	12.16	95% Mean C.I. :	94.56 to 99.22
Total Assessed Value :	46,272,216						
Avg. Adj. Sales Price :	179,637	COD :	12.71	MAX Sales Ratio :	256.95		
Avg. Assessed Value :	169,495	PRD :	102.69	MIN Sales Ratio :	53.98		

What IF

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	123.54	123.54	121.04	18.18	102.07	101.08	146.00	N/A	11,250	13,618
Less Than 30,000	6	113.30	128.11	128.81	22.45	99.46	101.08	191.63	101.08 to 191.63	16,250	20,932
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	273	95.67	96.89	94.35	12.71	102.69	53.98	256.95	93.28 to 97.33	179,637	169,495
Greater Than 15,000	271	95.53	96.69	94.34	12.61	102.49	53.98	256.95	93.12 to 97.04	180,880	170,646
Greater Than 30,000	267	95.28	96.19	94.29	12.28	102.02	53.98	256.95	93.05 to 96.85	183,309	172,834
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	2	123.54	123.54	121.04	18.18	102.07	101.08	146.00	N/A	11,250	13,618
15,000 TO 29,999	4	113.30	130.39	131.14	23.77	99.43	103.32	191.63	N/A	18,750	24,589
30,000 TO 59,999	17	107.91	117.58	119.35	21.66	98.52	86.95	256.95	91.18 to 121.75	45,688	54,527
60,000 TO 99,999	32	99.81	105.10	104.66	12.27	100.42	72.28	184.96	96.08 to 110.41	80,626	84,380
100,000 TO 149,999	71	91.46	92.17	91.73	11.24	100.48	53.98	148.98	87.54 to 94.93	128,101	117,508
150,000 TO 249,999	91	95.28	93.79	93.77	11.53	100.02	67.40	145.59	91.16 to 98.26	183,873	172,424
250,000 TO 499,999	50	93.49	93.24	92.80	08.28	100.47	72.81	127.53	88.98 to 96.62	331,855	307,968
500,000 TO 999,999	6	90.08	96.45	97.51	13.80	98.91	76.19	142.81	76.19 to 142.81	527,733	514,585
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
ASSESSOR LOCATION	AURORA	Total	Increase	6%

What IF

**41 Hamilton**  
**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 : 21  
Total Sales Price : 3,062,900  
Total Adj. Sales Price : 3,062,900  
Total Assessed Value : 2,734,450  
Avg. Adj. Sales Price : 145,852  
Avg. Assessed Value : 130,212

MEDIAN : 94  
WGT. MEAN : 89  
MEAN : 98  
COD : 15.05  
PRD : 109.42

COV : 22.87  
STD : 22.34  
Avg. Abs. Dev : 14.18  
MAX Sales Ratio : 167.14  
MIN Sales Ratio : 64.57

95% Median C.I. : 90.00 to 105.17  
95% Wgt. Mean C.I. : 77.87 to 100.68  
95% Mean C.I. : 87.52 to 107.86

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	70,000	70,000
01-JAN-17 To 31-MAR-17	4	93.01	95.11	97.60	06.36	97.45	85.63	108.81	N/A	170,750	166,650
01-APR-17 To 30-JUN-17	2	102.59	102.59	104.02	02.52	98.63	100.00	105.17	N/A	186,500	194,000
01-JUL-17 To 30-SEP-17	3	77.26	106.44	88.26	39.79	120.60	74.92	167.14	N/A	33,633	29,685
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	6	100.85	105.61	101.95	13.27	103.59	90.00	132.80	90.00 to 132.80	75,333	76,799
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	77.81	77.81	70.45	17.02	110.45	64.57	91.04	N/A	302,000	212,750
01-JAN-19 To 31-MAR-19	1	67.82	67.82	67.82	00.00	100.00	67.82	67.82	N/A	390,000	264,500
01-APR-19 To 30-JUN-19	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	300,000	285,000
01-JUL-19 To 30-SEP-19	1	94.44	94.44	94.44	00.00	100.00	94.44	94.44	N/A	90,000	85,000
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	10	96.63	100.49	98.92	16.28	101.59	74.92	167.14	77.26 to 108.81	122,690	121,366
01-OCT-17 To 30-SEP-18	6	100.85	105.61	101.95	13.27	103.59	90.00	132.80	90.00 to 132.80	75,333	76,799
01-OCT-18 To 30-SEP-19	5	91.04	82.57	76.59	12.53	107.81	64.57	95.00	N/A	276,800	212,000
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	9	93.26	100.55	98.86	17.94	101.71	74.92	167.14	77.26 to 108.81	128,544	127,073
01-JAN-18 To 31-DEC-18	8	93.35	98.66	83.93	15.14	117.55	64.57	132.80	64.57 to 132.80	132,000	110,787
<u>ALL</u>	21	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
41	12	92.63	91.62	85.22	13.18	107.51	64.57	132.80	74.92 to 100.00	181,950	155,049
43	4	112.09	117.14	110.61	22.09	105.90	77.26	167.14	N/A	16,625	18,389
44	5	95.00	96.69	98.44	04.61	98.22	90.00	105.17	N/A	162,600	160,061
<u>ALL</u>	21	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212

**41 Hamilton  
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 : 21  
 Total Sales Price : 3,062,900  
 Total Adj. Sales Price : 3,062,900  
 Total Assessed Value : 2,734,450  
 Avg. Adj. Sales Price : 145,852  
 Avg. Assessed Value : 130,212

MEDIAN : 94  
 WGT. MEAN : 89  
 MEAN : 98  
 COD : 15.05  
 PRD : 109.42

COV : 22.87  
 STD : 22.34  
 Avg. Abs. Dev : 14.18  
 MAX Sales Ratio : 167.14  
 MIN Sales Ratio : 64.57

95% Median C.I. : 90.00 to 105.17  
 95% Wgt. Mean C.I. : 77.87 to 100.68  
 95% Mean C.I. : 87.52 to 107.86

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	85.63	82.55	77.60	10.27	106.38	67.82	94.20	N/A	235,000	182,363
03	17	94.44	99.92	91.03	15.67	109.77	64.57	167.14	90.00 to 108.81	121,641	110,727
04	1	105.17	105.17	105.17	00.00	100.00	105.17	105.17	N/A	290,000	305,000
<u>ALL</u>	<u>21</u>	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	141.91	141.91	147.39	17.79	96.28	116.67	167.14	N/A	11,500	16,950
Less Than 30,000	4	112.09	117.14	110.61	22.09	105.90	77.26	167.14	N/A	16,625	18,389
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212
Greater Than 14,999	19	93.26	93.04	88.84	11.37	104.73	64.57	132.80	85.63 to 100.00	159,995	142,134
Greater Than 29,999	17	93.26	93.11	88.80	10.80	104.85	64.57	132.80	85.63 to 100.00	176,259	156,523
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	141.91	141.91	147.39	17.79	96.28	116.67	167.14	N/A	11,500	16,950
15,000 TO 29,999	2	92.38	92.38	91.16	16.37	101.34	77.26	107.50	N/A	21,750	19,828
30,000 TO 59,999	1	93.26	93.26	93.26	00.00	100.00	93.26	93.26	N/A	40,000	37,305
60,000 TO 99,999	6	97.22	99.11	100.75	12.16	98.37	74.92	132.80	74.92 to 132.80	79,900	80,500
100,000 TO 149,999	2	90.52	90.52	90.60	00.57	99.91	90.00	91.04	N/A	117,000	106,000
150,000 TO 249,999	3	92.75	90.86	90.89	03.08	99.97	85.63	94.20	N/A	171,667	156,030
250,000 TO 499,999	5	95.00	88.27	84.52	17.18	104.44	64.57	108.81	N/A	345,600	292,100
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>21</u>	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212

**41 Hamilton**  
**COMMERCIAL**

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Qualified

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COV : 22.87  
 STD : 22.34  
 Avg. Abs. Dev : 14.18  
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 MIN Sales Ratio : 64.57

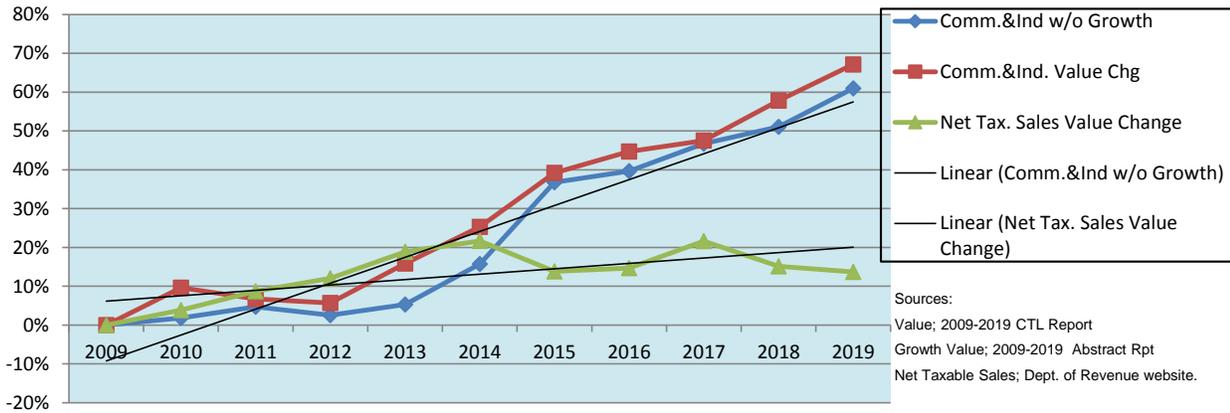
95% Median C.I. : 90.00 to 105.17  
 95% Wgt. Mean C.I. : 77.87 to 100.68  
 95% Mean C.I. : 87.52 to 107.86

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	92.75	92.75	92.75	00.00	100.00	92.75	92.75	N/A	200,000	185,500
344	5	100.00	101.51	104.24	15.13	97.38	74.92	132.80	N/A	127,680	133,100
352	3	85.63	82.55	77.60	10.27	106.38	67.82	94.20	N/A	235,000	182,363
353	2	86.13	86.13	93.71	10.30	91.91	77.26	95.00	N/A	161,750	151,578
384	1	92.50	92.50	92.50	00.00	100.00	92.50	92.50	N/A	80,000	74,000
406	3	107.50	126.60	107.99	19.22	117.23	105.17	167.14	N/A	108,000	116,633
471	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	100,000	90,000
528	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	83,000	83,000
529	1	116.67	116.67	116.67	00.00	100.00	116.67	116.67	N/A	9,000	10,500
557	1	93.26	93.26	93.26	00.00	100.00	93.26	93.26	N/A	40,000	37,305
851	1	64.57	64.57	64.57	00.00	100.00	64.57	64.57	N/A	470,000	303,500
<u>ALL</u>	21	94.20	97.69	89.28	15.05	109.42	64.57	167.14	90.00 to 105.17	145,852	130,212

### 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	\$ 102,705,074	\$ 16,578,425		\$ 86,126,649	--	\$ 49,926,937	--
2009	\$ 130,302,091	\$ 21,198,660	16.27%	\$ 109,103,431	--	\$ 46,324,363	--
2010	\$ 142,855,866	\$ 10,158,280	7.11%	\$ 132,697,586	1.84%	\$ 48,106,478	3.85%
2011	\$ 139,059,220	\$ 2,638,495	1.90%	\$ 136,420,725	-4.50%	\$ 50,364,933	4.69%
2012	\$ 137,707,416	\$ 4,105,460	2.98%	\$ 133,601,956	-3.92%	\$ 51,922,619	3.09%
2013	\$ 150,950,765	\$ 13,713,440	9.08%	\$ 137,237,325	-0.34%	\$ 55,083,177	6.09%
2014	\$ 163,305,613	\$ 12,511,935	7.66%	\$ 150,793,678	-0.10%	\$ 56,366,838	2.33%
2015	\$ 181,398,715	\$ 3,151,290	1.74%	\$ 178,247,425	9.15%	\$ 52,720,836	-6.47%
2016	\$ 188,531,398	\$ 6,529,020	3.46%	\$ 182,002,378	0.33%	\$ 53,116,608	0.75%
2017	\$ 192,282,199	\$ 1,049,250	0.55%	\$ 191,232,949	1.43%	\$ 56,362,167	6.11%
2018	\$ 205,654,994	\$ 8,761,375	4.26%	\$ 196,893,619	2.40%	\$ 53,353,741	-5.34%
2019	\$ 217,816,554	\$ 8,038,845	3.69%	\$ 209,777,709	2.00%	\$ 52,681,459	-1.26%
<b>Ann %chg</b>	5.27%			<b>Average</b>	<b>0.83%</b>	1.29%	<b>1.38%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.84%	9.63%	3.85%
2011	4.70%	6.72%	8.72%
2012	2.53%	5.68%	12.08%
2013	5.32%	15.85%	18.91%
2014	15.73%	25.33%	21.68%
2015	36.80%	39.21%	13.81%
2016	39.68%	44.69%	14.66%
2017	46.76%	47.57%	21.67%
2018	51.11%	57.83%	15.17%
2019	60.99%	67.16%	13.72%

County Number	41
County Name	Hamilton

**41 Hamilton**  
**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 : 62  
Total Sales Price : 57,604,391  
Total Adj. Sales Price : 57,604,391  
Total Assessed Value : 41,528,980  
Avg. Adj. Sales Price : 929,103  
Avg. Assessed Value : 669,822

MEDIAN : 72  
WGT. MEAN : 72  
MEAN : 74  
COD : 09.82  
PRD : 103.13

COV : 13.72  
STD : 10.20  
Avg. Abs. Dev : 07.07  
MAX Sales Ratio : 120.51  
MIN Sales Ratio : 57.51

95% Median C.I. : 70.55 to 75.86  
95% Wgt. Mean C.I. : 66.96 to 77.22  
95% Mean C.I. : 71.81 to 76.89

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	3	70.55	85.36	73.73	26.22	115.77	65.02	120.51	N/A	895,974	660,633	
01-JAN-17 To 31-MAR-17	8	66.71	66.52	65.37	07.48	101.76	59.06	75.86	59.06 to 75.86	1,158,744	757,451	
01-APR-17 To 30-JUN-17	6	72.39	70.29	67.72	09.03	103.80	57.51	85.37	57.51 to 85.37	1,275,144	863,496	
01-JUL-17 To 30-SEP-17	2	80.70	80.70	80.69	00.73	100.01	80.11	81.29	N/A	589,245	475,460	
01-OCT-17 To 31-DEC-17	6	70.80	71.86	71.11	04.87	101.05	67.63	80.56	67.63 to 80.56	1,317,261	936,670	
01-JAN-18 To 31-MAR-18	4	74.69	74.04	73.15	07.39	101.22	64.56	82.21	N/A	928,528	679,185	
01-APR-18 To 30-JUN-18	7	79.26	78.98	77.56	09.77	101.83	69.17	91.95	69.17 to 91.95	605,612	469,710	
01-JUL-18 To 30-SEP-18	3	75.86	72.29	72.49	06.39	99.72	63.23	77.79	N/A	795,333	576,553	
01-OCT-18 To 31-DEC-18	4	70.92	72.85	74.09	05.64	98.33	67.25	82.31	N/A	1,122,593	831,693	
01-JAN-19 To 31-MAR-19	13	71.28	74.82	73.24	08.92	102.16	63.07	93.02	68.09 to 82.88	704,315	515,835	
01-APR-19 To 30-JUN-19	5	79.46	79.28	80.52	05.86	98.46	70.84	86.46	N/A	878,448	707,292	
01-JUL-19 To 30-SEP-19	1	80.69	80.69	80.69	00.00	100.00	80.69	80.69	N/A	535,500	432,100	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	19	70.55	72.18	68.18	12.22	105.87	57.51	120.51	62.90 to 75.86	1,094,064	745,968	
01-OCT-17 To 30-SEP-18	20	72.70	74.85	73.20	08.38	102.25	63.23	91.95	69.17 to 79.26	912,148	667,720	
01-OCT-18 To 30-SEP-19	23	71.44	75.70	75.38	09.04	100.42	63.07	93.02	70.55 to 80.69	807,574	608,747	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	22	70.87	70.30	68.50	08.28	102.63	57.51	85.37	64.97 to 72.92	1,181,949	809,615	
01-JAN-18 To 31-DEC-18	18	74.17	75.40	74.59	08.93	101.09	63.23	91.95	69.42 to 80.13	823,876	614,508	
<u>ALL</u>	62	72.03	74.35	72.09	09.82	103.13	57.51	120.51	70.55 to 75.86	929,103	669,822	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	62	72.03	74.35	72.09	09.82	103.13	57.51	120.51	70.55 to 75.86	929,103	669,822	
<u>ALL</u>	62	72.03	74.35	72.09	09.82	103.13	57.51	120.51	70.55 to 75.86	929,103	669,822	

**41 Hamilton**  
**AGRICULTURAL LAND**

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Qualified

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Number of Sales : 62  
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 Avg. Adj. Sales Price : 929,103  
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MEDIAN : 72  
 WGT. MEAN : 72  
 MEAN : 74  
 COD : 09.82  
 PRD : 103.13

COV : 13.72  
 STD : 10.20  
 Avg. Abs. Dev : 07.07  
 MAX Sales Ratio : 120.51  
 MIN Sales Ratio : 57.51

95% Median C.I. : 70.55 to 75.86  
 95% Wgt. Mean C.I. : 66.96 to 77.22  
 95% Mean C.I. : 71.81 to 76.89

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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
<b>Irrigated</b>											
County	42	70.98	73.58	71.86	08.09	102.39	61.40	120.51	69.42 to 72.45	912,101	655,395
1	42	70.98	73.58	71.86	08.09	102.39	61.40	120.51	69.42 to 72.45	912,101	655,395
<b>Dry</b>											
County	2	92.97	92.97	92.97	00.05	100.00	92.92	93.02	N/A	378,000	351,415
1	2	92.97	92.97	92.97	00.05	100.00	92.92	93.02	N/A	378,000	351,415
<b>ALL</b>	62	72.03	74.35	72.09	09.82	103.13	57.51	120.51	70.55 to 75.86	929,103	669,822

**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
<b>Irrigated</b>											
County	55	71.28	73.07	71.15	08.88	102.70	57.51	120.51	69.42 to 72.70	971,182	690,985
1	55	71.28	73.07	71.15	08.88	102.70	57.51	120.51	69.42 to 72.70	971,182	690,985
<b>Dry</b>											
County	2	92.97	92.97	92.97	00.05	100.00	92.92	93.02	N/A	378,000	351,415
1	2	92.97	92.97	92.97	00.05	100.00	92.92	93.02	N/A	378,000	351,415
<b>ALL</b>	62	72.03	74.35	72.09	09.82	103.13	57.51	120.51	70.55 to 75.86	929,103	669,822

## 41 Hamilton County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hamilton	1	6095	5923	5791	5599	n/a	5300	5100	5100	<b>5899</b>
Clay	1	5825	5825	5705	5705	n/a	5500	5370	5370	<b>5729</b>
Hall	1	5498	5280	4000	3986	3868	3864	3651	3615	<b>4771</b>
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	<b>6193</b>
Polk	1	6408	5807	5460	5081	4674	4633	4440	3814	<b>5899</b>
Seward	1	7200	7150	6597	6599	6600	5800	4800	4291	<b>6546</b>
York	1	7000	6900	6400	6300	n/a	6100	5890	5890	<b>6738</b>

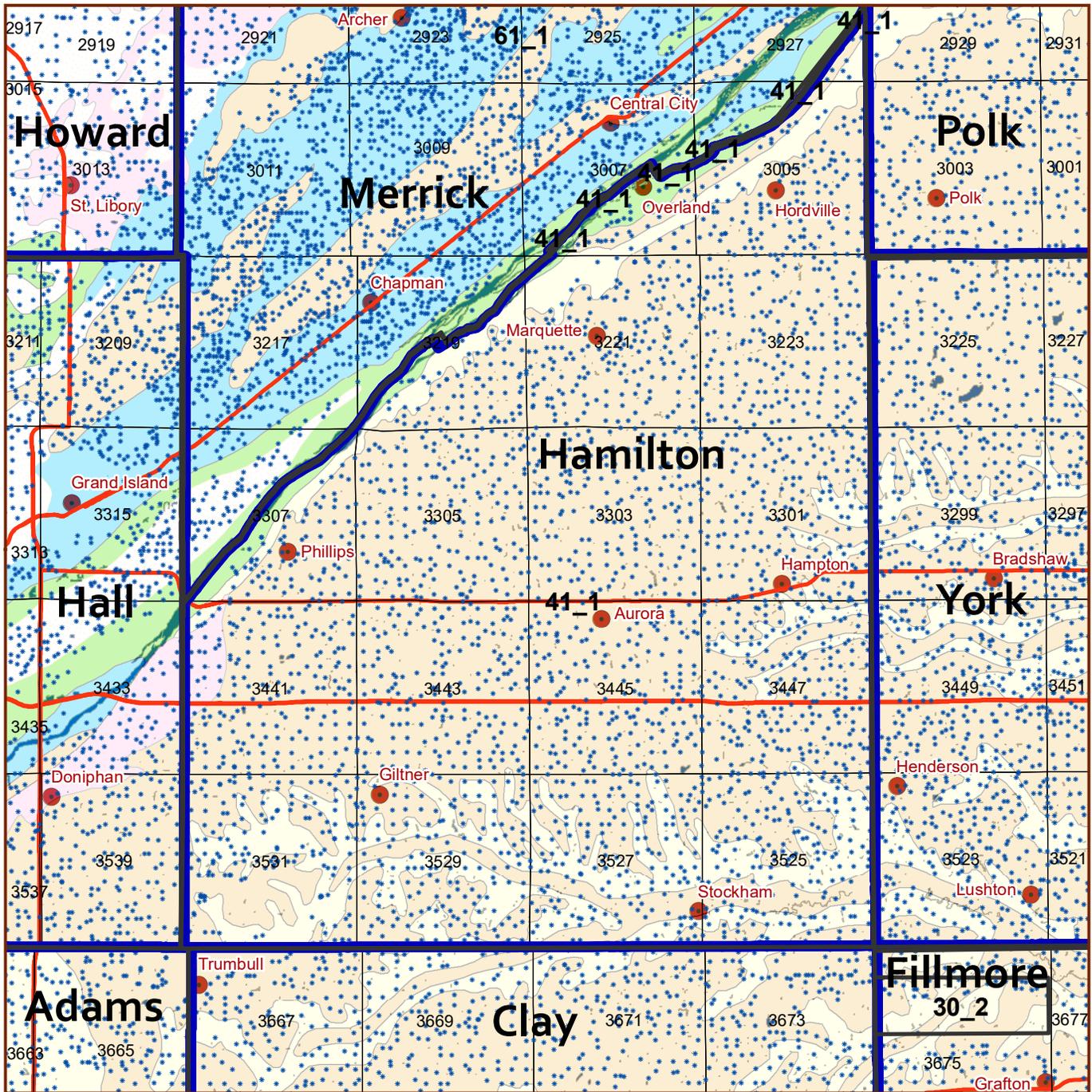
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	<b>4834</b>
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	<b>2484</b>
Hall	1	2719	2738	2328	2328	2052	2052	1888	1888	<b>2392</b>
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	<b>3304</b>
Polk	1	5048	4770	3681	3681	3287	3196	3100	3100	<b>4441</b>
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	<b>4601</b>
York	1	5000	5000	4700	4700	4496	n/a	4400	4400	<b>4799</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	<b>1698</b>
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	<b>1265</b>
Hall	1	1411	1408	1346	1349	1274	1275	1275	1275	<b>1377</b>
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	<b>1448</b>
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	<b>2197</b>
Seward	1	1900	1899	1800	n/a	1600	n/a	n/a	1600	<b>1874</b>
York	1	1521	1530	1510	1500	n/a	n/a	n/a	1311	<b>1515</b>

County	Mkt	CRP	TIMBER	WASTE
Hamilton	1	n/a	n/a	900
Clay	1	n/a	n/a	500
Hall	1	n/a	n/a	107
Fillmore	2	1409	n/a	600
Polk	1	1150	1150	40
Seward	1	2750	602	100
York	1	n/a	n/a	600

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.

# HAMILTON COUNTY



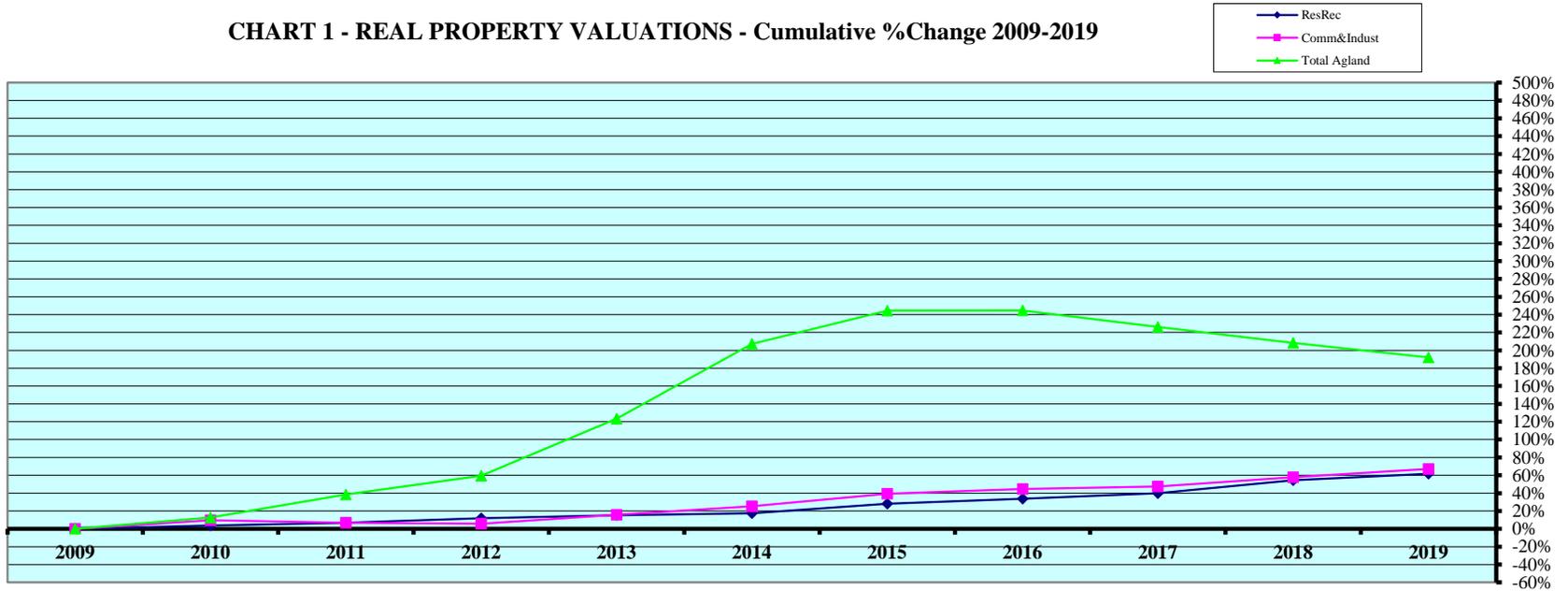
**Legend**

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	320,873,266	--	--	--	130,302,091	--	--	--	617,199,865	--	--	--
2010	332,414,169	11,540,903	3.60%	3.60%	142,855,866	12,553,775	9.63%	9.63%	695,387,745	78,187,880	12.67%	12.67%
2011	342,816,103	10,401,934	3.13%	6.84%	139,059,220	-3,796,646	-2.66%	6.72%	854,976,040	159,588,295	22.95%	38.52%
2012	358,958,738	16,142,635	4.71%	11.87%	137,707,416	-1,351,804	-0.97%	5.68%	983,875,865	128,899,825	15.08%	59.41%
2013	369,646,383	10,687,645	2.98%	15.20%	150,950,765	13,243,349	9.62%	15.85%	1,378,956,355	395,080,490	40.16%	123.42%
2014	377,203,086	7,556,703	2.04%	17.56%	163,305,613	12,354,848	8.18%	25.33%	1,895,564,370	516,608,015	37.46%	207.12%
2015	410,642,034	33,438,948	8.86%	27.98%	181,398,715	18,093,102	11.08%	39.21%	2,126,048,445	230,484,075	12.16%	244.47%
2016	428,751,341	18,109,307	4.41%	33.62%	188,531,398	7,132,683	3.93%	44.69%	2,127,001,580	953,135	0.04%	244.62%
2017	448,375,430	19,624,089	4.58%	39.74%	192,282,199	3,750,801	1.99%	47.57%	2,014,238,590	-112,762,990	-5.30%	226.35%
2018	495,374,661	46,999,231	10.48%	54.38%	205,654,994	13,372,795	6.95%	57.83%	1,903,728,305	-110,510,285	-5.49%	208.45%
2019	518,699,711	23,325,050	4.71%	61.65%	217,816,554	12,161,560	5.91%	67.16%	1,802,033,520	-101,694,785	-5.34%	191.97%

Rate Annual %chg: Residential & Recreational **4.92%**

Commercial & Industrial **5.27%**

Agricultural Land **11.31%**

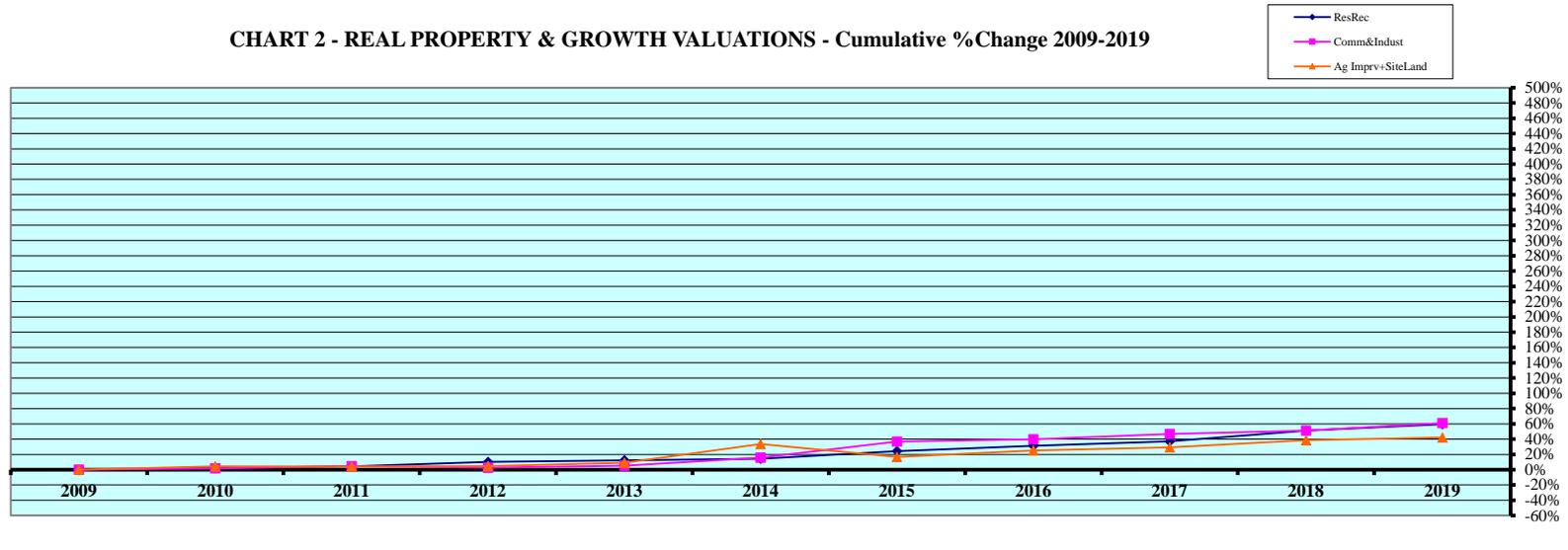
Cnty# **41**  
County **HAMILTON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	320,873,266	4,267,236	1.33%	316,606,030	--	--	130,302,091	21,198,660	16.27%	109,103,431	--	--	
2010	332,414,169	5,242,750	1.58%	327,171,419	1.96%	1.96%	142,855,866	10,158,280	7.11%	132,697,586	1.84%	1.84%	
2011	342,816,103	7,867,141	2.29%	334,948,962	0.76%	4.39%	139,059,220	2,638,495	1.90%	136,420,725	-4.50%	4.70%	
2012	358,958,738	5,693,235	1.59%	353,265,503	3.05%	10.10%	137,707,416	4,105,460	2.98%	133,601,956	-3.92%	2.53%	
2013	369,646,383	9,077,982	2.46%	360,568,401	0.45%	12.37%	150,950,765	13,713,440	9.08%	137,237,325	-0.34%	5.32%	
2014	377,203,086	9,949,421	2.64%	367,253,665	-0.65%	14.45%	163,305,613	12,511,935	7.66%	150,793,678	-0.10%	15.73%	
2015	410,642,034	11,997,491	2.92%	398,644,543	5.68%	24.24%	181,398,715	3,151,290	1.74%	178,247,425	9.15%	36.80%	
2016	428,751,341	7,792,467	1.82%	420,958,874	2.51%	31.19%	188,531,398	6,529,020	3.46%	182,002,378	0.33%	39.68%	
2017	448,375,430	8,010,276	1.79%	440,365,154	2.71%	37.24%	192,282,199	1,049,250	0.55%	191,232,949	1.43%	46.76%	
2018	495,374,661	10,041,591	2.03%	485,333,070	8.24%	51.25%	205,654,994	8,761,375	4.26%	196,893,619	2.40%	51.11%	
2019	518,699,711	6,696,245	1.29%	512,003,466	3.36%	59.57%	217,816,554	8,038,845	3.69%	209,777,709	2.00%	60.99%	
Rate Ann%chg	4.92%					2.81%	5.27%					C & I w/o growth	0.83%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value		
2009	47,093,757	28,412,449	75,506,206	1,654,405	2.19%	--
2010	47,028,709	33,770,864	80,799,573	2,002,500	2.48%	4.36%
2011	45,736,990	35,143,072	80,880,062	2,259,980	2.79%	4.12%
2012	45,077,090	37,254,355	82,331,445	3,209,390	3.90%	4.79%
2013	45,499,571	40,515,965	86,015,536	3,685,258	4.28%	9.04%
2014	58,438,815	45,985,653	104,424,468	3,642,305	3.49%	33.48%
2015	44,009,188	47,284,703	91,293,891	3,144,590	3.44%	16.74%
2016	46,506,183	51,177,535	97,683,718	3,187,400	3.26%	25.15%
2017	46,755,835	52,385,653	99,141,488	1,526,800	1.54%	29.28%
2018	48,935,660	57,101,418	106,037,078	1,350,550	1.27%	38.65%
2019	49,418,610	58,288,088	107,706,698	336,095	0.31%	42.20%
Rate Ann%chg	0.48%	7.45%	3.62%	Ag Imprv+Site w/o growth		1.14%

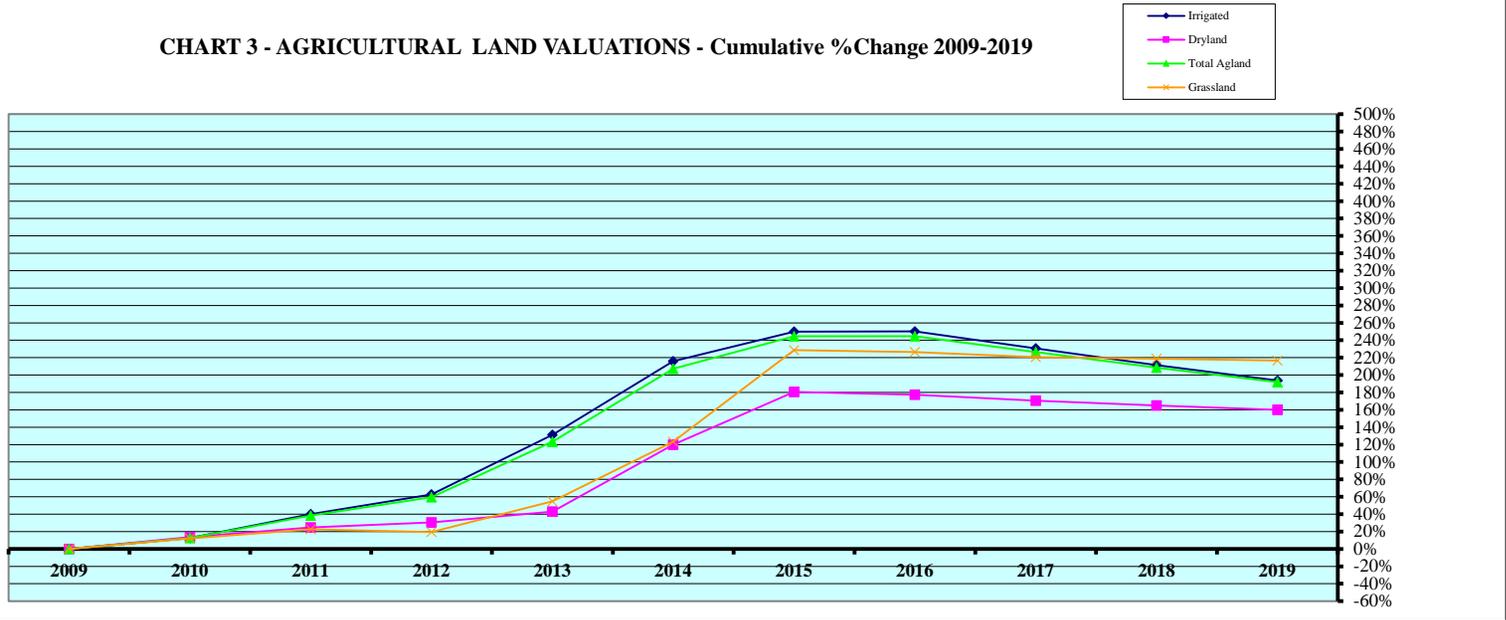
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 41  
County HAMILTON

CHART 2

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2020

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	560,290,435	--	--	--	40,133,870	--	--	--	15,475,410	--	--	--
2010	631,193,930	70,903,495	12.65%	12.65%	45,549,270	5,415,400	13.49%	13.49%	17,330,625	1,855,215	11.99%	11.99%
2011	783,842,720	152,648,790	24.18%	39.90%	50,059,215	4,509,945	9.90%	24.73%	18,988,420	1,657,795	9.57%	22.70%
2012	911,008,140	127,165,420	16.22%	62.60%	52,414,690	2,355,475	4.71%	30.60%	18,467,535	-520,885	-2.74%	19.33%
2013	1,295,119,000	384,110,860	42.16%	131.15%	57,373,280	4,958,590	9.46%	42.95%	23,955,185	5,487,650	29.72%	54.80%
2014	1,769,688,020	474,569,020	36.64%	215.85%	88,241,210	30,867,930	53.80%	119.87%	34,537,575	10,582,390	44.18%	123.18%
2015	1,959,596,125	189,908,105	10.73%	249.75%	112,599,885	24,358,675	27.60%	180.56%	50,854,555	16,316,980	47.24%	228.62%
2016	1,962,127,785	2,531,660	0.13%	250.20%	111,352,220	-1,247,665	-1.11%	177.45%	50,502,490	-352,065	-0.69%	226.34%
2017	1,853,104,250	-109,023,535	-5.56%	230.74%	108,594,505	-2,757,715	-2.48%	170.58%	49,609,550	-892,940	-1.77%	220.57%
2018	1,745,038,115	-108,066,135	-5.83%	211.45%	106,386,655	-2,207,850	-2.03%	165.08%	49,345,285	-264,265	-0.53%	218.86%
2019	1,645,640,885	-99,397,230	-5.70%	193.71%	104,341,270	-2,045,385	-1.92%	159.98%	49,002,675	-342,610	-0.69%	216.65%

Rate Ann.%chg: Irrigated **11.38%** Dryland **10.03%** Grassland **12.22%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	538,020	--	--	--	762,130	--	--	--	617,199,865	--	--	--
2010	564,900	26,880	5.00%	5.00%	749,020	-13,110	-1.72%	-1.72%	695,387,745	78,187,880	12.67%	12.67%
2011	591,130	26,230	4.64%	9.87%	1,494,555	745,535	99.53%	96.10%	854,976,040	159,588,295	22.95%	38.52%
2012	606,885	15,755	2.67%	12.80%	1,378,615	-115,940	-7.76%	80.89%	983,875,865	128,899,825	15.08%	59.41%
2013	1,035,715	428,830	70.66%	92.50%	1,473,175	94,560	6.86%	93.30%	1,378,956,355	395,080,490	40.16%	123.42%
2014	1,622,990	587,275	56.70%	201.66%	1,474,575	1,400	0.10%	93.48%	1,895,564,370	516,608,015	37.46%	207.12%
2015	1,728,540	105,550	6.50%	221.28%	1,269,340	-205,235	-13.92%	66.55%	2,126,048,445	230,484,075	12.16%	244.47%
2016	1,740,395	11,855	0.69%	223.48%	1,278,690	9,350	0.74%	67.78%	2,127,001,580	953,135	0.04%	244.62%
2017	1,739,665	-730	-0.04%	223.35%	1,190,620	-88,070	-6.89%	56.22%	2,014,238,590	-112,762,990	-5.30%	226.35%
2018	1,754,270	14,605	0.84%	226.06%	1,203,980	13,360	1.12%	57.98%	1,903,728,305	-110,510,285	-5.49%	208.45%
2019	1,842,940	88,670	5.05%	242.54%	1,205,750	1,770	0.15%	58.21%	1,802,033,520	-101,694,785	-5.34%	191.97%

Cnty# **41**  
County **HAMILTON**

Rate Ann.%chg: Total Agric Land **11.31%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

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	559,487,635	265,338	2,109			40,135,930	26,888	1,493			15,436,735	26,557	581		
2010	631,412,350	266,078	2,373	12.54%	12.54%	45,416,265	26,559	1,710	14.56%	14.56%	17,368,235	26,632	652	12.20%	12.20%
2011	784,001,075	266,233	2,945	24.09%	39.66%	49,983,735	26,550	1,883	10.09%	26.12%	18,854,415	26,386	715	9.57%	22.93%
2012	910,399,590	266,539	3,416	15.99%	61.99%	52,722,505	26,309	2,004	6.45%	34.25%	18,768,455	26,182	717	0.32%	23.32%
2013	1,294,031,030	268,351	4,822	41.18%	128.69%	57,665,255	24,906	2,315	15.54%	55.11%	24,210,750	25,336	956	33.31%	64.40%
2014	1,766,588,905	269,026	6,567	36.18%	211.42%	90,047,805	24,465	3,681	58.97%	146.57%	34,775,930	24,930	1,395	45.97%	139.98%
2015	1,958,170,240	270,015	7,252	10.44%	243.93%	115,012,640	23,554	4,883	32.66%	227.11%	51,287,385	24,655	2,080	49.13%	257.88%
2016	1,960,709,055	270,404	7,251	-0.01%	243.88%	112,715,465	23,074	4,885	0.04%	227.25%	50,607,720	24,334	2,080	-0.02%	257.80%
2017	1,852,371,240	270,946	6,837	-5.71%	224.23%	109,719,125	22,460	4,885	0.01%	227.26%	50,947,805	24,487	2,081	0.04%	257.95%
2018	1,745,027,395	271,380	6,430	-5.95%	204.95%	107,192,295	21,935	4,887	0.03%	227.37%	49,399,320	23,737	2,081	0.02%	258.03%
2019	1,645,961,125	271,673	6,059	-5.78%	187.33%	104,353,770	21,635	4,823	-1.30%	223.12%	48,999,470	23,544	2,081	0.01%	258.05%

Rate Annual %chg Average Value/Acre: 11.13%

12.44%

13.60%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	551,665	1,576	350			762,130	2,177	350			616,374,095	322,537	1,911		
2010	537,300	1,535	350	0.03%	0.03%	751,765	2,148	350	0.00%	0.00%	695,485,915	322,952	2,154	12.69%	12.69%
2011	571,115	1,632	350	0.00%	0.03%	1,037,430	2,140	485	38.50%	38.50%	854,447,770	322,941	2,646	22.86%	38.45%
2012	609,795	1,742	350	0.00%	0.03%	1,356,525	2,265	599	23.52%	71.09%	983,856,870	323,037	3,046	15.11%	59.37%
2013	1,039,415	1,732	600	71.41%	71.46%	1,341,170	2,236	600	0.18%	71.40%	1,378,287,620	322,561	4,273	40.30%	123.60%
2014	1,531,930	1,702	900	49.99%	157.18%	1,336,070	2,227	600	0.00%	71.40%	1,894,280,640	322,351	5,876	37.53%	207.50%
2015	1,615,550	1,795	900	0.00%	157.18%	1,264,840	2,108	600	0.00%	71.40%	2,127,350,655	322,128	6,604	12.38%	245.58%
2016	1,726,930	1,919	900	0.00%	157.18%	1,263,840	2,106	600	0.02%	71.43%	2,127,023,010	321,837	6,609	0.07%	245.84%
2017	1,751,580	1,946	900	-0.01%	157.17%	754,500	1,258	600	-0.02%	71.39%	2,015,544,250	321,097	6,277	-5.02%	228.47%
2018	1,742,635	1,936	900	0.01%	157.18%	1,190,620	1,985	600	0.01%	71.40%	1,904,552,265	320,974	5,934	-5.47%	210.50%
2019	1,790,205	1,989	900	0.00%	157.18%	1,205,750	2,011	600	-0.04%	71.34%	1,802,310,320	320,852	5,617	-5.33%	193.94%

41  
**HAMILTON**

Rate Annual %chg Average Value/Acre: 11.38%

(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  
Agland 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
9,124	HAMILTON	148,555,669	24,088,657	61,489,854	517,414,681	134,627,249	83,189,305	1,285,030	1,802,033,520	49,418,610	58,288,088	0	2,880,390,663
cnty sectorvalue % of total value:		5.16%	0.84%	2.13%	17.96%	4.67%	2.89%	0.04%	62.56%	1.72%	2.02%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
4,479	AURORA	30,198,895	3,897,067	4,680,618	230,274,920	68,983,324	51,368,205	0	0	0	0	0	389,403,029
49.09%	%sector of county sector	20.33%	16.18%	7.61%	44.50%	51.24%	61.75%						13.52%
	%sector of municipality	7.76%	1.00%	1.20%	59.14%	17.72%	13.19%						100.00%
352	GILTNER	526,650	334,446	221,152	15,515,755	4,817,565	0	0	0	30,000	136,000	0	21,581,568
3.86%	%sector of county sector	0.35%	1.39%	0.36%	3.00%	3.58%				0.06%	0.23%		0.75%
	%sector of municipality	2.44%	1.55%	1.02%	71.89%	22.32%				0.14%	0.63%		100.00%
423	HAMPTON	357,733	443,908	793,302	19,964,255	5,576,265	0	0	86,035	0	0	0	27,221,498
4.64%	%sector of county sector	0.24%	1.84%	1.29%	3.86%	4.14%			0.00%				0.95%
	%sector of municipality	1.31%	1.63%	2.91%	73.34%	20.48%			0.32%				100.00%
144	HORDVILLE	570,737	249,548	473,859	3,201,190	1,831,915	0	0	73,350	0	0	0	6,400,599
1.58%	%sector of county sector	0.38%	1.04%	0.77%	0.62%	1.36%			0.00%				0.22%
	%sector of municipality	8.92%	3.90%	7.40%	50.01%	28.62%			1.15%				100.00%
229	MARQUETTE	52,848	486,413	64,121	5,108,347	1,777,410	0	0	63,865	0	0	0	7,553,004
2.51%	%sector of county sector	0.04%	2.02%	0.10%	0.99%	1.32%			0.00%				0.26%
	%sector of municipality	0.70%	6.44%	0.85%	67.63%	23.53%			0.85%				100.00%
287	PHILLIPS	14,662	814,040	2,021,247	9,908,990	339,665	0	0	175,560	0	0	0	13,274,164
3.15%	%sector of county sector	0.01%	3.38%	3.29%	1.92%	0.25%			0.01%				0.46%
	%sector of municipality	0.11%	6.13%	15.23%	74.65%	2.56%			1.32%				100.00%
44	STOCKHAM	26,003	0	0	1,205,765	102,120	0	0	61,805	0	0	0	1,395,693
0.48%	%sector of county sector	0.02%			0.23%				0.00%				0.05%
	%sector of municipality	1.86%			86.39%	7.32%			4.43%				100.00%
5,958	Total Municipalities	31,747,528	6,225,422	8,254,299	285,179,222	83,428,264	51,368,205	0	460,615	30,000	136,000	0	466,829,555
65.30%	%all municip.sectors of cnty	21.37%	25.84%	13.42%	55.12%	61.97%	61.75%		0.03%	0.06%	0.23%		16.21%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,687</b>	<b>Value : 2,636,264,514</b>	<b>Growth 18,283,015</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	302	3,467,165	20	384,090	827	23,034,281	1,149	26,885,536	
<b>02. Res Improve Land</b>	2,384	55,306,735	25	810,500	975	45,540,875	3,384	101,658,110	
<b>03. Res Improvements</b>	2,468	239,085,342	26	3,401,350	1,060	178,039,932	3,554	420,526,624	
<b>04. Res Total</b>	2,770	297,859,242	46	4,595,940	1,887	246,615,088	4,703	549,070,270	13,950,480
<b>% of Res Total</b>	58.90	54.25	0.98	0.84	40.12	44.92	54.14	20.83	76.30
<b>05. Com UnImp Land</b>	87	2,065,069	5	134,120	11	879,185	103	3,078,374	
<b>06. Com Improve Land</b>	324	9,134,849	10	508,490	26	3,971,085	360	13,614,424	
<b>07. Com Improvements</b>	342	75,564,546	24	4,740,220	37	39,591,535	403	119,896,301	
<b>08. Com Total</b>	429	86,764,464	29	5,382,830	48	44,441,805	506	136,589,099	2,047,230
<b>% of Com Total</b>	84.78	63.52	5.73	3.94	9.49	32.54	5.82	5.18	11.20
<b>09. Ind UnImp Land</b>	5	911,440	0	0	0	0	5	911,440	
<b>10. Ind Improve Land</b>	6	2,528,469	11	523,125	3	262,650	20	3,314,244	
<b>11. Ind Improvements</b>	6	38,172,296	13	15,995,775	3	24,795,550	22	78,963,621	
<b>12. Ind Total</b>	11	41,612,205	13	16,518,900	3	25,058,200	27	83,189,305	84,360
<b>% of Ind Total</b>	40.74	50.02	48.15	19.86	11.11	30.12	0.31	3.16	0.46
<b>13. Rec UnImp Land</b>	1	9,585	0	0	28	1,012,665	29	1,022,250	
<b>14. Rec Improve Land</b>	0	0	0	0	2	96,325	2	96,325	
<b>15. Rec Improvements</b>	0	0	0	0	15	176,405	15	176,405	
<b>16. Rec Total</b>	1	9,585	0	0	43	1,285,395	44	1,294,980	0
<b>% of Rec Total</b>	2.27	0.74	0.00	0.00	97.73	99.26	0.51	0.05	0.00
<b>Res &amp; Rec Total</b>	2,771	297,868,827	46	4,595,940	1,930	247,900,483	4,747	550,365,250	13,950,480
<b>% of Res &amp; Rec Total</b>	58.37	54.12	0.97	0.84	40.66	45.04	54.64	20.88	76.30
<b>Com &amp; Ind Total</b>	440	128,376,669	42	21,901,730	51	69,500,005	533	219,778,404	2,131,590
<b>% of Com &amp; Ind Total</b>	82.55	58.41	7.88	9.97	9.57	31.62	6.14	8.34	11.66
<b>17. Taxable Total</b>	3,211	426,245,496	88	26,497,670	1,981	317,400,488	5,280	770,143,654	16,082,070
<b>% of Taxable Total</b>	60.81	55.35	1.67	3.44	37.52	41.21	60.78	29.21	87.96

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	3,605	266,015	0	0	0
19. Commercial	7	100,015	4,483,820	0	0	0
20. Industrial	3	216,590	13,413,410	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	1	3,605	266,015
19. Commercial	0	0	0	7	100,015	4,483,820
20. Industrial	0	0	0	3	216,590	13,413,410
21. Other	0	0	0	0	0	0
22. Total Sch II				11	320,210	18,163,245

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	226	4	138	368

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	432,725	14	1,635,150	2,567	1,333,200,910	2,593	1,335,268,785
28. Ag-Improved Land	2	53,270	2	425,855	721	447,508,705	725	447,987,830
29. Ag Improvements	2	130,300	3	206,965	809	82,526,980	814	82,864,245

30. Ag Total					3,407	1,866,120,860
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	35,000	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	2	2.61	18,270	2	2.92	20,455	
37. FarmSite Improvements	2	0.00	130,300	3	0.00	206,965	
38. FarmSite Total							
39. Road & Ditches	5	2.37	0	8	7.29	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	21	21.01	735,350	22	22.01	770,350	
32. HomeSite Improv Land	324	330.54	11,587,100	324	330.54	11,587,100	
33. HomeSite Improvements	327	0.00	39,091,505	327	0.00	39,091,505	1,251,835
34. HomeSite Total				349	352.55	51,448,955	
35. FarmSite UnImp Land	86	154.32	1,058,740	86	154.32	1,058,740	
36. FarmSite Improv Land	688	2,210.11	15,279,920	692	2,215.64	15,318,645	
37. FarmSite Improvements	802	0.00	43,435,475	807	0.00	43,772,740	949,110
38. FarmSite Total				893	2,369.96	60,150,125	
39. Road & Ditches	3,053	7,246.47	0	3,066	7,256.13	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,242	9,978.64	111,599,080	2,200,945

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	9	808.30	2,722,595	9	808.30	2,722,595

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	153,628.38	56.43%	936,409,970	58.31%	6,095.29
46. 1A	32,324.16	11.87%	191,453,050	11.92%	5,922.91
47. 2A1	32,994.35	12.12%	191,085,625	11.90%	5,791.47
48. 2A	27,220.16	10.00%	152,414,600	9.49%	5,599.33
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	7,610.92	2.80%	40,337,875	2.51%	5,300.00
51. 4A1	13,560.11	4.98%	69,156,595	4.31%	5,100.00
52. 4A	4,897.86	1.80%	24,979,015	1.56%	5,099.99
<b>53. Total</b>	<b>272,235.94</b>	<b>100.00%</b>	<b>1,605,836,730</b>	<b>100.00%</b>	<b>5,898.69</b>
<b>Dry</b>					
54. 1D1	9,662.89	44.62%	47,348,145	45.23%	4,900.00
55. 1D	3,213.54	14.84%	15,746,250	15.04%	4,899.97
56. 2D1	2,517.03	11.62%	12,081,655	11.54%	4,799.96
57. 2D	3,396.17	15.68%	16,301,690	15.57%	4,800.02
58. 3D1	173.77	0.80%	816,710	0.78%	4,699.95
59. 3D	68.72	0.32%	322,985	0.31%	4,700.01
60. 4D1	1,928.44	8.90%	8,870,760	8.47%	4,599.97
61. 4D	695.22	3.21%	3,197,955	3.05%	4,599.92
<b>62. Total</b>	<b>21,655.78</b>	<b>100.00%</b>	<b>104,686,150</b>	<b>100.00%</b>	<b>4,834.10</b>
<b>Grass</b>					
63. 1G1	12,476.91	54.05%	21,836,465	55.71%	1,750.15
64. 1G	1,230.89	5.33%	2,092,510	5.34%	1,700.00
65. 2G1	6,287.95	27.24%	10,375,385	26.47%	1,650.04
66. 2G	2,243.07	9.72%	3,588,890	9.16%	1,599.99
67. 3G1	796.04	3.45%	1,233,870	3.15%	1,550.01
68. 3G	25.30	0.11%	37,950	0.10%	1,500.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	22.55	0.10%	29,315	0.07%	1,300.00
<b>71. Total</b>	<b>23,082.71</b>	<b>100.00%</b>	<b>39,194,385</b>	<b>100.00%</b>	<b>1,698.00</b>
<b>Irrigated Total</b>					
	272,235.94	84.67%	1,605,836,730	91.53%	5,898.69
<b>Dry Total</b>					
	21,655.78	6.74%	104,686,150	5.97%	4,834.10
<b>Grass Total</b>					
	23,082.71	7.18%	39,194,385	2.23%	1,698.00
72. Waste	2,055.40	0.64%	1,849,815	0.11%	899.98
73. Other	2,495.81	0.78%	2,954,700	0.17%	1,183.86
74. Exempt	1,242.43	0.39%	6,368,735	0.36%	5,126.03
<b>75. Market Area Total</b>	<b>321,525.64</b>	<b>100.00%</b>	<b>1,754,521,780</b>	<b>100.00%</b>	<b>5,456.86</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	48.55	295,075	308.43	1,845,210	271,878.96	1,603,696,445	272,235.94	1,605,836,730
<b>77. Dry Land</b>	28.11	137,625	24.73	120,005	21,602.94	104,428,520	21,655.78	104,686,150
<b>78. Grass</b>	0.00	0	43.34	74,290	23,039.37	39,120,095	23,082.71	39,194,385
<b>79. Waste</b>	0.03	25	1.16	1,045	2,054.21	1,848,745	2,055.40	1,849,815
<b>80. Other</b>	0.00	0	0.00	0	2,495.81	2,954,700	2,495.81	2,954,700
<b>81. Exempt</b>	15.92	92,560	0.48	0	1,226.03	6,276,175	1,242.43	6,368,735
<b>82. Total</b>	<b>76.69</b>	<b>432,725</b>	<b>377.66</b>	<b>2,040,550</b>	<b>321,071.29</b>	<b>1,752,048,505</b>	<b>321,525.64</b>	<b>1,754,521,780</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	272,235.94	84.67%	1,605,836,730	91.53%	5,898.69
<b>Dry Land</b>	21,655.78	6.74%	104,686,150	5.97%	4,834.10
<b>Grass</b>	23,082.71	7.18%	39,194,385	2.23%	1,698.00
<b>Waste</b>	2,055.40	0.64%	1,849,815	0.11%	899.98
<b>Other</b>	2,495.81	0.78%	2,954,700	0.17%	1,183.86
<b>Exempt</b>	1,242.43	0.39%	6,368,735	0.36%	5,126.03
<b>Total</b>	<b>321,525.64</b>	<b>100.00%</b>	<b>1,754,521,780</b>	<b>100.00%</b>	<b>5,456.86</b>

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 Acreages	712	19,103,835	701	24,618,715	746	118,020,819	1,458	161,743,369	2,280,837
83.2 Aurora	162	2,417,105	1,661	45,610,995	1,743	186,417,405	1,905	234,445,505	3,506,040
83.3 Coyote Bluffs (shoups)	0	0	0	0	3	75,180	3	75,180	0
83.4 Erickson Est	1	29,720	5	369,510	5	1,045,815	6	1,445,045	452,190
83.5 Giltner	27	273,225	174	2,767,010	174	13,895,140	201	16,935,375	1,228,420
83.6 Hampton	10	110,355	201	3,916,205	201	16,267,835	211	20,294,395	303,915
83.7 Hillcrest View Sub	0	0	6	300,000	6	927,310	6	1,227,310	0
83.8 Hordville	20	234,350	59	123,820	61	3,593,955	81	3,952,125	9,155
83.9 Koskovich Sub	1	29,360	1	23,155	1	76,780	2	129,295	0
83.10 Lac Denado	14	178,995	19	912,140	19	1,730,045	33	2,821,180	677,520
83.11 Mariposa Lake	60	1,858,196	12	1,861,195	12	4,609,675	72	8,329,066	1,257,245
83.12 Marquette (& Kronborg)	17	30,315	120	406,295	121	6,166,625	138	6,603,235	87,940
83.13 Over The Hill	0	0	1	93,405	13	105,070	13	198,475	0
83.14 Paradise Lake	2	15,995	13	420,765	13	2,222,815	15	2,659,575	280,395
83.15 Phillips	19	295,540	139	2,069,400	139	9,979,392	158	12,344,332	477,510
83.16 Platte View Est	10	320,575	51	4,801,125	51	19,352,605	61	24,474,305	1,483,190
83.17 Rathjes	0	0	0	0	27	698,555	27	698,555	56,540
83.18 Rural	41	1,893,325	14	525,000	24	3,017,360	65	5,435,685	541,680
83.19 Stockham	50	57,555	26	57,735	26	1,090,475	76	1,205,765	0
83.20 Sunset Terrace	2	55,510	43	1,454,815	43	6,140,300	45	7,650,625	23,735
83.21 Timbercove	3	77,210	18	1,689,105	18	4,183,908	21	5,950,223	320,988
83.22 Turtle Beach	6	271,130	39	3,285,130	39	9,064,310	45	12,620,570	10,260
83.23 Valley View	17	572,155	8	593,700	8	1,708,130	25	2,873,985	701,050
83.24 Willow Bend	4	83,335	75	5,855,215	76	10,313,525	80	16,252,075	251,870
84 Residential Total	1,178	27,907,786	3,386	101,754,435	3,569	420,703,029	4,747	550,365,250	13,950,480

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	Aurora	70	2,732,379	240	10,490,369	249	108,434,596	319	121,657,344	1,663,800
85.2	Giltner	3	100,100	17	257,340	20	4,552,535	23	4,909,975	77,780
85.3	Hampton	9	126,740	31	496,390	32	5,029,770	41	5,652,900	68,900
85.4	Hordville	1	710	8	19,475	9	1,911,405	10	1,931,590	31,000
85.5	Marquette (& Kronborg)	4	5,710	21	46,070	22	1,763,325	26	1,815,105	18,320
85.6	Phillips	2	6,475	7	41,470	9	409,930	11	457,875	0
85.7	Rural	16	1,013,680	54	5,572,204	82	76,665,611	98	83,251,495	271,790
85.8	Stockham	3	4,020	2	5,350	2	92,750	5	102,120	0
86	Commercial Total	108	3,989,814	380	16,928,668	425	198,859,922	533	219,778,404	2,131,590

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	12,476.91	54.05%	21,836,465	55.71%	1,750.15
88. 1G	1,230.89	5.33%	2,092,510	5.34%	1,700.00
89. 2G1	6,287.95	27.24%	10,375,385	26.47%	1,650.04
90. 2G	2,243.07	9.72%	3,588,890	9.16%	1,599.99
91. 3G1	796.04	3.45%	1,233,870	3.15%	1,550.01
92. 3G	25.30	0.11%	37,950	0.10%	1,500.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	22.55	0.10%	29,315	0.07%	1,300.00
95. Total	23,082.71	100.00%	39,194,385	100.00%	1,698.00
<b>CRP</b>					
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
<b>Timber</b>					
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	23,082.71	100.00%	39,194,385	100.00%	1,698.00
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	23,082.71	100.00%	39,194,385	100.00%	1,698.00

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

**41 Hamilton**

	<b>2019 CTL County Total</b>	<b>2020 Form 45 County Total</b>	<b>Value Difference (2020 form 45 - 2019 CTL)</b>	<b>Percent Change</b>	<b>2020 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	517,414,681	549,070,270	31,655,589	6.12%	13,950,480	3.42%
02. Recreational	1,285,030	1,294,980	9,950	0.77%	0	0.77%
03. Ag-Homesite Land, Ag-Res Dwelling	49,418,610	51,448,955	2,030,345	4.11%	1,251,835	1.58%
<b>04. Total Residential (sum lines 1-3)</b>	<b>568,118,321</b>	<b>601,814,205</b>	<b>33,695,884</b>	<b>5.93%</b>	<b>15,202,315</b>	<b>3.26%</b>
05. Commercial	134,627,249	136,589,099	1,961,850	1.46%	2,047,230	-0.06%
06. Industrial	83,189,305	83,189,305	0	0.00%	84,360	-0.10%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>217,816,554</b>	<b>219,778,404</b>	<b>1,961,850</b>	<b>0.90%</b>	<b>2,131,590</b>	<b>-0.08%</b>
08. Ag-Farmsite Land, Outbuildings	58,288,088	60,150,125	1,862,037	3.19%	949,110	1.57%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>58,288,088</b>	<b>60,150,125</b>	<b>1,862,037</b>	<b>3.19%</b>	<b>949,110</b>	<b>1.57%</b>
12. Irrigated	1,645,640,885	1,605,836,730	-39,804,155	-2.42%		
13. Dryland	104,341,270	104,686,150	344,880	0.33%		
14. Grassland	49,002,675	39,194,385	-9,808,290	-20.02%		
15. Wasteland	1,842,940	1,849,815	6,875	0.37%		
16. Other Agland	1,205,750	2,954,700	1,748,950	145.05%		
<b>17. Total Agricultural Land</b>	<b>1,802,033,520</b>	<b>1,754,521,780</b>	<b>-47,511,740</b>	<b>-2.64%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>2,646,256,483</b>	<b>2,636,264,514</b>	<b>-9,991,969</b>	<b>-0.38%</b>	<b>18,283,015</b>	<b>-1.07%</b>

## 2020 Assessment Survey for Hamilton County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2, both have Assessor Certification.
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	General - \$185,400 Reappraisal - \$36,000
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	General - \$185,400 Reappraisal - \$36,000
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Contracted - \$4,200 for Special Appraiser Fees
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	CAMA/MIPS \$17,000; GIS \$12,160; Maintenance computers \$300 ESRI mapping license \$400
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000 Education; Lodging \$800; Mileage \$500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	Office equipment \$1,500
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$85.90 left in general budget. \$265.63 left in reappraisal budget.

**B. Computer, Automation Information and GIS**

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No longer updated.
4.	<b>If so, who maintains the Cadastral Maps?</b>
	No longer updated.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://hamilton.gworks.com">https://hamilton.gworks.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor's Office and gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	New Aerial Photos were taken in early 2019 for the entire County and are currently in use by the Assessor and her staff.
9.	<b>When was the aerial imagery last updated?</b>
	2019
10.	<b>Personal Property software:</b>
	MIPS

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>

	Yes
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All towns in the county are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	1970

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal appraises commercial and industrial parcels with Assessor.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes for commercial and Industrial parcel only.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	That the appraiser be licensed/registered.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Mass reappraisals – yes; annual pickup work –yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No – they assist assessor in setting values but the assessor has final determination of value.

## 2020 Residential Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Staff														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Aurora: All parcels located within the town of Aurora. Aurora is the county seat and largest town in Hamilton County, with an estimated population of 4,480. The hub for most activities in the area, Aurora is located in the middle of Hamilton County; 3 miles north of Interstate 80 and at the intersection of Highways 14 and 34. The downtown Central Park Square business district has a variety of active retail stores which is located on all four sides of the Courthouse. The housing market is quite active with some signs of slowing down. New subdivisions are continually being developed. Rental properties are many but few are available at any given time. Among the big draws to Aurora are the school system, Memorial Hospital/Wortman Surgical Center with visiting specialists, Chiropractic Clinics and Jim's U-Save Pharmacy. Seniors are in good hands with plenty</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Acreage. Parcels in the rural areas of the county with 20 acres or less.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Includes: Giltner (2014 population-340) Hampton (2014 population-429). Homes in these two towns vary in size, style, quality, and condition, but are subject to the same economic market. Both towns each contain a school district.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Includes: Hillcrest, Sunset Terrace, Paradise Lake. Three subdivisions near the Platte River that are within a mile of each other and contain similar dwellings. They have the same general market.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Includes: Hordville (2014 population-146), Marquette (2014 population-230), Phillips (2014 population-286), Stockham (2014 population-43). These relatively small towns have little economic growth and contain no schools.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Includes: Lac Denado, Willow Bend These lake property areas contain older improvements. Both seasonal and year-round dwellings exist.</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Aurora: All parcels located within the town of Aurora. Aurora is the county seat and largest town in Hamilton County, with an estimated population of 4,480. The hub for most activities in the area, Aurora is located in the middle of Hamilton County; 3 miles north of Interstate 80 and at the intersection of Highways 14 and 34. The downtown Central Park Square business district has a variety of active retail stores which is located on all four sides of the Courthouse. The housing market is quite active with some signs of slowing down. New subdivisions are continually being developed. Rental properties are many but few are available at any given time. Among the big draws to Aurora are the school system, Memorial Hospital/Wortman Surgical Center with visiting specialists, Chiropractic Clinics and Jim's U-Save Pharmacy. Seniors are in good hands with plenty	2	Acreage. Parcels in the rural areas of the county with 20 acres or less.	3	Includes: Giltner (2014 population-340) Hampton (2014 population-429). Homes in these two towns vary in size, style, quality, and condition, but are subject to the same economic market. Both towns each contain a school district.	4	Includes: Hillcrest, Sunset Terrace, Paradise Lake. Three subdivisions near the Platte River that are within a mile of each other and contain similar dwellings. They have the same general market.	5	Includes: Hordville (2014 population-146), Marquette (2014 population-230), Phillips (2014 population-286), Stockham (2014 population-43). These relatively small towns have little economic growth and contain no schools.	6	Includes: Lac Denado, Willow Bend These lake property areas contain older improvements. Both seasonal and year-round dwellings exist.
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7	Includes: Over the Hill Lake, Rathje's Resort, Coyote Bluffs. Over the Hill Lake is a man-made lake with seasonal cabins. Rathje's Resort abuts the Platte River and consists of a number of cabins, with a mix of year round, seasonal, and IOLL residences. The overall looks of the homes, as well as the owners' approach to upkeep and maintenance, vary. Coyote Bluffs contains three cabins on the river.
8	All Platte View Estates. A completed housing development located one mile from the Platte River and the county line that contains higher-end housing on paved streets lit by street lights. Current home values exceed \$400,000.
9	Turtle Beach, Timber Cove, Mariposa Lake: Turtle Beach is alongside the Platte River. Out of 45 lots, only 4 buildable lots are left. Timber Cove is on a man-made lake and abuts the Platte River and remains active with new construction.
10	Includes: Valley View, Valley View 2nd, Valley View 3rd, Koskovich Sub, Erickson Estates. Valley View, consisting of 3-4 acre lots, abuts a rural golf course. Koskovich abuts Valley View. Erickson Estates, known for panoramic views, is a small group of relatively new houses. Valley View 4th coming in 2019.
11	11 (New for 2020)– Mariposa Lake: Mariposa Lake is a high-end subdivision with a locked gate and no paving on roads thru out the sub. It is a very sandy soil type. The Subdivision has expanded into Phase II & Phase III. There are a total of 71 lots and they are all over 1.0 ac – 2.0 ac in size. Sale price for vacant lots is \$105,000/ac or more. The new homes built here are high-end homes and are large in square footage with great fenestration and many roof lines/angles and walk out basements. Some have matching detached garages with upper story living area. Retaining walls are magnificent with fire pits and covered patios are massive with some having out door kitchens. The majority of them have elaborate boat docks.
AG	Agricultural outbuildings and improvements

<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach and sales comparison approach are used to estimate value in the residential class.
<b>4.</b>	<b>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?</b>
	Tables provided by the CAMA vendor
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>
	Yes, if there is an adequate number of qualified sales.
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	The county uses an analysis of vacant residential parcels to establish assessments for the land component of the assessed value. Also improved lot sales help establish the probable value of an improved lot.
<b>7.</b>	<b>How are rural residential site values developed?</b>

	Based on sales. Rural residential (acreages) and farm home sites are valued the same.																																																																					
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																																					
	N/A																																																																					
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																																					
	Sales price, square foot, and location are three of the main criteria that are examined. If there are a number of lots selling in a certain subdivision, and that is noted and then taken into account for the following years' revalue of that subdivision. If city wide or village wide the market dictates that vacant lots are selling strong, a possible revalue of the entire area will be seriously considered. County utilizes discounted cash flow analysis for lots held for resale.																																																																					
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.																																																																					

## 2020 Commercial Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Contract Appraiser and Assessor.										
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>										
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>										
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available. Occasional physical viewing by meeting with property owner's also helps determine when a more detailed review of a parcel is necessary.										
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>										
	Physical inspection, joint review with commercial appraiser, and locate comparable sales using new state sales file query and adjusting for local market.										
<b>4.</b>	<b>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?</b>										
	Depreciation tables are developed by the contract appraiser using information derived from the local market.										

5.	<b>Are individual depreciation tables developed for each valuation grouping?</b>																												
	Yes																												
6.	<b>Describe the methodology used to determine the commercial lot values.</b>																												
	Vacant commercial lots are valued primarily using market information from vacant lot sales. If improved with a dilapidated structure, the cost to cure is considered.																												
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	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain. Continual physical visits throughout the year is also taken into consideration to verify status of groupings.																												

## 2020 Agricultural Assessment Survey for Hamilton County

<b>1.</b>	<b>Valuation data collection done by:</b>	
	Assessor and Staff	
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	Market Area 1 consists of the whole county. Primarily irrigated, and relatively flat in topography where farmed, which is primarily the county in its entirety. The more hilly and rougher land areas are located on the Northern border of the County along the Platte River. The Northeast portion, Bluff Precinct, is the most rugged. The Southeast corner of the County, namely Farmer's Valley Precinct, is more of the pasture lands, and varies in topography. The Southwest corner of the County, namely Scoville Precinct, is predominantly dry crop land farming.
	<u>Year Land Use Completed</u>	2019
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	
	The county reviews sale information and identifies common characteristics of the parcels. The sales support one market area for the entire county.	
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Primary use of parcel. Land use by NRD. Acreages or parcels with dwellings and/or outbuildings of 20 acres or less are considered to be rural residential.	
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>	
	Yes, same valuation for home site and building site county-wide	
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>	
	For 2020: Feedlots will be valued based from county's countywide valuing on all feedlot site. The county will value them at \$4,500 per acre. They will be totaled under the Non Ag-Other in the Abstract.	
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	N/A	
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>	
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>	
	N/A	
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>	
	N/A	

	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## ~2019 Plan of Assessment for Hamilton County~

**(For Assessment years 2020, 2021, and 2022)**

**Date: June 14th, 2019**

### Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the Assessor shall prepare a Plan Of Assessment, (herein after referred to as the “Plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the County Assessor plans to examine during the years contained in the Plan. The Plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to try to complete those actions while staying in compliance with Statutes and Regulations.

As per Nebraska Statute 77-1311.02, on or before July 31 each year, the Assessor shall present the Plan to the County Board of Equalization and the Assessor may amend the Plan, if necessary, after the budget is approved by the County Board. A copy of the Plan and any amendments thereto shall be mailed to the Nebraska Department of Revenue Property Assessment Division on or before October 31 each year.

### Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Assessment levels required by Statute for real property are as follows:

- 1) 92% to 100 % of actual value for all classes of real property excluding agricultural and horticultural land.
- 2) 69% to 75% of actual value for agricultural land and horticultural land.

Level of Value, Quality, and Uniformity for Assessment Year 2019:

<u>Property Class</u>	<u>Median</u>
Residential	93%
Commercial	94%
Agricultural Land	73%

The total value of Hamilton County for 2018 was \$2,959,237,775.

**Assessment actions planned for assessment year 2020:**

Residential – 2020:

An updated costing program will be installed in December 2019.

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

The Assessor will continue to study to see where “trouble spots” arise where it appears her stats are not in compliance. The continual growth of the city of Aurora will need to be monitored often.

The Assessor, with the assistance from her staff, have divided the City of Aurora into five parts to make the 6 year review cycle easier to accomplish.

It is time in the 6 year review cycle to inspect/revalue Phillips Village, Hordville Village and Marquette Village due to sales.

The lots in Parkside Sub in Giltner will all be revalued on the per square footage method.

Rural Residential - 2020:

A market study will be conducted to bring rural residential properties to 100% of market value.

There are two township acreages to be reviewed; namely Aurora and Hamilton. Hamilton Township has been completed at the time of this writing.

A review of rural residential properties will continue to stay in the 6 year review cycle.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19, 2020.

Aerial photos were taken in 2019. They will be printed and put into each real residential property card.

#### Commercial - 2020:

An updated costing program will be installed in December, 2019.

Commercial properties will be reviewed and re-priced as necessary for 2020 with the assistance of Stanard Appraisal Inc. staff.

The Assessor continues to inspect commercial properties in the City of Aurora and revalue as needed.

#### Agricultural Land - 2020:

Market analysis will be conducted to ensure that the level of value and quality of assessment is in compliance with State Statutes. Ag lands are reviewed and land use will be updated as the information becomes available. Well permits as received from Upper Big Blue and Central Platte NRDs will be reviewed and adjusted to match the corresponding appraisal card. Drive by inspections will be conducted of the parcel if needed.

### **Assessment Actions Planned for Assessment Year 2021:**

#### Residential - 2021:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Aurora City will continue to be priced out in the new CAMA pricing system by the division of the city & its subdivisions. Sketches of dwellings will be updated.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19, 2021.

The divided portions of Aurora City for 6 year review will be implemented.

#### Rural Residential - 2021:

A review of rural residential properties will continue to stay compliant with the 6 year review cycle.

Commercial - 2021:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and zoning/building permits will be conducted by Stanard Appraisal Services, Inc. with verification by the Assessor before being placed on the assessment roll by March 19, 2021.

Agricultural Land - 2021:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use.

**Assessment Actions Planned for Assessment Year 2022:**

Residential - 2022:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Rural Residential - 2022:

A review of rural residential properties will continue to continue the 6 year review cycle.

Commercial - 2022:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Pick-up work and zoning/building permits will be checked and placed on the assessment roll by March 19, 2022. A commercial appraiser will be used again to assist the Assessor in completing the commercial assessments.

## Agricultural Land - 2022:

Market analysis will be conducted to ensure that the level of value and quality of assessment in Hamilton County is in compliance to state statutes to facilitate equalization within the classes of property in Hamilton County.

Land use will be updated as needed. Well registration lists will be checked and drive by inspections will be made to verify land use when needed.

## **General Descriptions**

### Current Resources

There are currently four full time employees on staff including the Assessor. The Assessor, her Deputy and the two office clerks are certified by the Property Tax Administrator. All four certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Assessment Division. At least part of these hours will be courses offered by IAAO or the equivalent.

The Assessor and/or a staff member will attend all the district meetings and workshops provided. Current Statutes and Regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made by them.

Proposed submitted General Budget for July 1, 2019 – June 30, 2020 is \$188,770. The proposed submitted Reappraisal Budget for July 1, 2019 – June 30, 2020 is \$34,500. The Reappraisal Budget includes all the Maintenance agreements for GIS, CAMA, MIPS PC Admin and the web site.

The Assessor uses a 2005 Chevy Colorado 4x4 pick up to complete all pick up work throughout the county. It is also used during protest time to view all protested properties.

The Assessor employs the services of Stanard Appraisal Services, Inc. to review and assess the commercial and industrial properties for the county.

MIPS, Inc. headquartered in Lincoln, Nebraska is the vendor for the assessment administration and CAMA pricing.

ArcView is the GIS software and ARC 10.4.1 is currently being used by Hamilton County and is supported by gWorks in Omaha, Nebraska.

gWorks also is the host for the Hamilton County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, NRD districts, Fire Districts and aerial photos on the rural sites. The Hamilton County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program when the deed or

subdivision approvals are filed and become available in the Assessor's office. The web address is: <https://hamilton.gworks.com>.

### Current Assessment Procedures for Real Property

On average, 40 deeds per month are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative package and updated on the website daily. Agricultural and some commercial sales are verified by telephone call and physical inspections as necessary. Most residential sales are inspected and new photos taken if necessary. Zoning/building permits are constantly being verified in the field. Pickup work is to be completed by March 10<sup>th</sup> of each year.

For fiscal year June 1<sup>st</sup>, 2018 to June 1<sup>st</sup>, 2019, an estimated 65 Zoning (building) Permits were filed for improvements to real estate in Aurora City. For Rural and Villages 50 were issued. Occasionally the Assessor and staff discover a new or altered structure, where no permit was issued, and the applicable property record card is updated and a copy of the real estate breakdown & pic of the structure is given to the P&Z person.

Appraisal Property Record Cards for all properties reflect the current owner and their mailing address, the latest purchase price with a copy of the recorded deed or similar instrument. If the property is improved, a situs address, photos and a sketch of the dwelling/commercial building(s) is included. The aerial photos therein reflect the date of Dec, Jan, Feb, March 2019. When a survey exists, a copy of it is added.

Several "Sales Books" are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These "Sales Books" are used by incoming independent appraisers, the general public, and this office staff.

It is a continuing practice to send out questionnaires to property owners in regards to the correct interior info on their dwelling and out buildings listed on their appraisal cards. We are having a good success rate in the questionnaires being returned to us in a timely manner.

Nebraska Statute 77-1311.03 states that a portion of the real property parcels in the county are to be reviewed and inspected to complete a total review of all properties every six years. To comply with this statute, it is the goal of the office to try to review at least 17% of the properties yearly. Market data is gathered and reviewed yearly.

In one years' time this office physically inspects approximately 600 parcels, both residential and rural properties; equivalent to 50 days "out" of the office. The Assessor has no desire to hire out this portion of her assessment work. She believes the accuracy of her records and her ability to visit with constituents about their properties is invaluable

With the help and guidance of the Nebraska Department of Revenue Property Assessment Division Field Liaisons, ratio studies are done on all the sales beginning in

the early fall. These studies are used to determine the areas that are out of compliance that need reviewing for the next assessment cycle.

The CAMA pricing system is 2019. Depreciation studies are done yearly in the areas that are scheduled for review or have been determined through ratio studies that need review. The cost approach is used to establish the cost new and depreciation is used to bring the properties to market value. The income approach is also used on the commercial and some of the industrial properties by Stanard Appraisal Services, Inc. for the Assessor.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Hamilton is in compliance to State Statutes to facilitate equalization within the classes and subclasses of Hamilton County.

Agricultural land values are established yearly. The entire County remains in one market area. Land use is also being updated as the owners have been reporting their acres to the Assessor's office. Our office has been working in cooperation with the Upper Big Blue NRD and Central Platte NRD offices to report land use to assist them in allocating water for irrigation.

Generally, before March 5 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Change are mailed to the property owners on or before June 1<sup>st</sup>. There were approximately 4,570 printed and mailed out on May 31<sup>st</sup>, 2019.

#### Current Assessment Procedures for Personal Property

Out of an estimated 1420 Personal Property Schedules, approximately 400 were filed with this office on line. 71 Personal Property Schedules were delinquent as of May 1, 2019. The County Assessor notified the late filers by mail. A 10% penalty will be assessed to these schedules. A 25% penalty will be assessed as well as "Assessor's estimated acquisition amount" to those Returns that will be delinquent as of July 1, 2019.

#### Current Assessment Procedures for Homestead Exemptions

The Assessor and her staff currently receive approximately 360 Homestead Exemptions in the office. Quite a few of the applicants need assistance and rely upon this staff in correctly filling out their forms. The County Assessor arranges personal visits to the residence of several homestead applicants to assist in the filing process of their Homestead Exemption forms. Reminders were mailed out June 15<sup>th</sup>, for 50 of those who have not yet filed for 2019.

**Other functions performed by the Assessor's Office, but not limited to:**

1. Appraisal cards can be updated daily, but generally annually. Ownership changes are made as the 521 transfers attached to recorded deeds are given to the Assessor's offices from the Register of Deeds. The sales are 'worked' and exported via internet to the Nebraska Department of Revenue Property Assessment Division. Splits and subdivision changes are made as they become available to the Assessor's office. Some come from the County Clerk, through a filed survey and/or deed, and some are discovered and printed from the Nebraska State Surveyor's webpage. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package.
2. Assessor, occasionally with the help of her staff, annually prepare and file Assessor Administrative Reports required by law/regulation as follows:
  - a. Abstracts (Real and Personal Property)
  - b. Assessor Survey
  - c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied Report
  - h. Report of all exempt property and taxable government owned property
  - i. Annual 3 Year Plan of Assessment Report
3. Personal Property: administer annual filing of approximately 1420 Schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. The Personal Property Schedules are now available on the web and about 415 were filed on line in 2019.
4. Permissive Exemptions: administer annual filings of Applications for new or continued exempt use, review and make recommendations to County Board of Equalization.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions: administer approximately 360 annual filings of Homestead Exemptions Applications with assistance to applicants, conduct the approval/denial process along with proper taxpayer notifications.
7. A copy machine is available for appraisers to make copies and get a receipt for monies paid for said copies. A fee sheet is submitted monthly to the County Board.

8. Centrally Assessed: review of valuations as certified by Nebraska Department of Revenue Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
9. Tax Increment Financing: management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.
10. Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to County Treasurer for real property, personal property, centrally assessed and Nebraska Game & Parks.
12. Tax List Corrections: prepare tax correction documents to inform the County Board of Equalization of changes in value and for the Chairman's signature.
13. Assist the County Clerk & County Treasurer in verifying/checking the new levies that are set county wide each year.
14. County Board of Equalization: either the Assessor or her Deputy attend County Board of Equalization meetings for valuation protests (providing requested information) and also regular meetings of CBE for tax corrections, 3 Year Plan, cemetery report, permissive exemptions, etc.
15. Prepare the Physical Visitation Map and Daily Schedule for County Board of Equalization field reviews on all protested properties. This Assessor physically visits every protested property in the County. At the request of the Assessor at least one county Commissioner accompanies her and one of her staff. She is very appreciative of any Commissioners that can assist her with this challenging process. On all commercial properties, a Stanard Appraisal Inc. employee accompanies the Assessor.
16. Tax Equalization & Review Commission Appeals: prepare information and attend taxpayer appeal hearings before TERC, update County Attorney to accompany Assessor to said hearing(s). Defend valuation set by the County Board of Equalization. Encourage County Board of Equalization officials to attend to said hearing(s). Continue to do my very best to work with the property owners and County Board of Equalization on an agreement of a taxable value on protested properties, thus avoiding a TERC filing by said property owners.
17. TERC Statewide Equalization: attend hearings if applicable to county, to defend values, and/or implement orders of the TERC.

18. Education: Assessor Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The four certificate holders of the assessor’s office will meet their 60 hours of education in a four year period to maintain their certification. The Assessment Clerks will attend some of the monthly Central District Association meetings with the County Assessor and/or her Deputy.
19. Safety procedures are practiced to the highest degree possible in this office. Usually, the Sheriff’s office is notified of a work area before any staff leaves the office for assessment work in the county. It is office policy and mandatory that “in house” appraisal staff is always sent out in ‘pairs’ for field assessment work. The county vehicle is equipped with pepper spray and orange safety vests, tape measures, county & village maps, office supplies, extra winter gear as well as toilet paper, flashlight, binoculars & dog biscuits.
20. The Assessor and/or at least one of her staff will attempt to continue to attend the monthly Central Nebraska County Assessors Association meetings. In attendance are also Liaisons from the same area and, at times, state employees.
21. The Assessor will continue to e-mail press releases from the State to the Aurora News Register for their publication for the public.
22. The Assessor and her staff know that any questions/concerns/problems that arise in the office can be handled quickly, by a phone call or email to the Department of Revenue Property Assessment Division. A listing of those employees by their specialty area is available to the Assessor and her staff.

Other commitments by this County Assessor:

23. She currently sits as the Past President for the NACO Central District Executive Board. Her term is for 2 years starting March 2018 to March 2020.
24. She is a member of the Board of Directors of MIPS, Inc. representing the Assessors state wide that are using MIPS programs. Her term ends December, 2019. If no other Assessor is interested in filling her open position, Sandberg will ask to remain on the Board for another two year term.
25. In May, 2018, the Assessor was appointed by Tony Fulton, Tax Commissioner, to the Rent-Restricted Housing Projects Valuation Committee. The term is indefinite.

In Conclusion:

My exceptionally skilled staff & I do the very best we can with the monies budgeted and the time allotted to maintain an efficient and professional office. We will continue to be courteous and respectful to property owners, constituents, visitors and co-workers of this fine County.

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Patricia E Sandberg  
Hamilton County Assessor

As per Nebraska Statute 77-1311.02, a copy of this report was submitted to all five of the members of the Hamilton County Board of Equalization on Monday, July 22<sup>nd</sup>, 2019.