

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**HARLAN 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 Harlan 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 Harlan 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: Kim Fouts, Harlan 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.

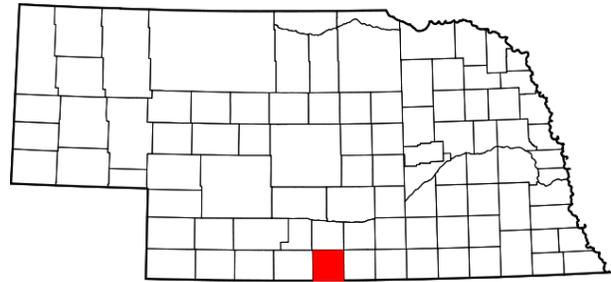
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

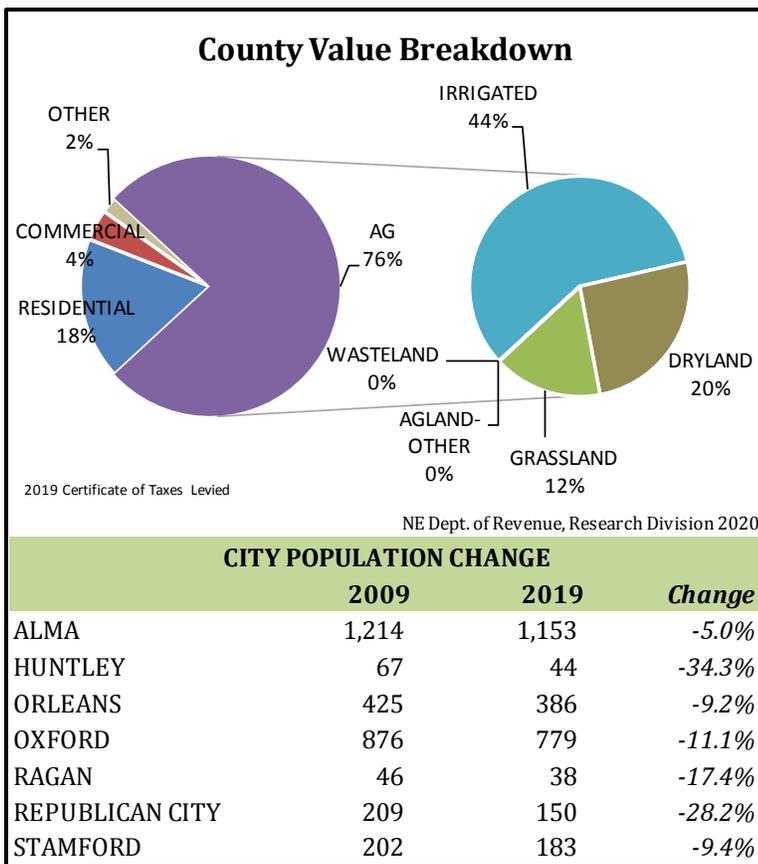
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 553 square miles, Harlan County had 3,401 residents, per the Census Bureau Quick Facts for 2018, a slight population increase over the 2010 U.S. Census. Reports indicated that 73% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$78,899 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial business cater to recreational opportunities at the Harlan County Reservoir.



According to the U.S. Census Bureau, there were 105 employer establishments with total employment of 609.

Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is an even mix of all three primary land uses; irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

## 2020 Residential Correlation for Harlan County

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### *Assessment Actions*

A new land value study was implemented in Valuation Group 1, Alma. A 5% increase was put on improvements in Valuation Group 4.

The Harlan County Assessor conducted a desk review of rural residential and agricultural home parcels for classification purposes. Some parcels were reclassified based on current use. The assessor raised land and improvement values for rural residential in response to the robust rural housing market. Rural residential improvements were raised 15% and land was raised as displayed in the following table.

	2019 Value	2020 Value
1 <sup>st</sup> acre	\$15,000	\$20,000
2 <sup>nd</sup> acre	\$3,500	\$5,000
3 <sup>rd</sup> acre	\$1,500	\$2,500
4 <sup>th</sup> acre and excess acres	\$550	\$1,300

Residential improvements in B&R trailer park and the Village of Stamford were physically inspected this year. The pick-up work was completed timely.

### *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.

Harlan County has typical usability across all three property types and utilizes six unique residential valuation groups. The county is current with the six-year inspection cycle. Appraisal tables are updated as the market dictates a need. At this time all tables are current, having been updated between 2015 and 2019.

Harlan County does not have a written valuation methodology.

### *Description of Analysis*

Statistical analysis reveals that four of the of the six residential valuation groups in Harlan County had a sufficient number of sales over a two-year period to serve as a reliable sample size.

## 2020 Residential Correlation for Harlan County

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Valuation Groups 3 and 6 had small samples.

Valuation Group	Description
1	Alma
2	Acreages
3	Hunter's Hill, North Shore Cabin, Hanchetts
4	Republican City, Taylor Manor
5	Oxford, Orleans
6	Huntley, Ragan, Stamford

The median is within the acceptable range. However, the qualitative measures are both above the acceptable range. The COD is heavily impacted by two extreme low dollar sales. However, the sales price substrata also displays a clearly regressive pattern. Patterns of regressivity cannot be resolved by percent adjustments; however, the county assessor should examine the valuation models prior to the next valuation year.

Of the six valuation groups only three have a median within the range. Valuation Group 2, acreages, received both land and improvement value adjustments amounting to a 23% increase, yet the median is still was statistically low. A substat of this valuation group can be found in the addendum of this report. Review of the substat demonstrates that the COD is high, as ratios fluctuate from 23% to 181%. Because of this variability, the median is not a reliable indicator of the level of value. The county assessor's actions with Valuation Group 2 are comparable to that of the statewide rural residential market. Review of the date of last inspection indicates that it has been four years since the last physical inspection of rural residential properties. Based on the diversity of ratios in the sample, the county assessor should prioritize a review of rural residential acreages for the next assessment year.

Valuation Group 3 is a very small sample of sales; however, the COD of these sales is very low at 4%. The sales that occurred in this group are very homogeneous; four of the properties have year built from 1976-1995. This distribution of year built is not representative of the population and therefore, the sample should not be utilized to adjust the population.

Valuation Group 6 is comprised of very small villages with little activity and no organized market. A substat of this valuation group is also found in the addendum of this report. In the two-year study period, the ratios do not display a clearly trending pattern, and have a range of assessment to sale ratios from 62% to 160%. Based on the small sample size and the dispersion in the sample, the median is not a reliable indicator of the assessment level in the class.

## 2020 Residential Correlation for Harlan County

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A review of the 2020 County Abstract of Assessment for Real Property, Form 45 compared with the 2019 Certificate of Taxes Levied Report (CTL) show similar movement of the population of the residential class and the statistical sample. When reviewed by valuation groups, changes mimic the reported assessment actions. As stated above, rural residential and agricultural home sites were reviewed and reclassified as needed based on current use. The reclassification influenced the valuation change of both the sample and the overall population of Valuation Group 2.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 2, 3, and 6 have unreliable statistical measures, these areas are subject to the same appraisal techniques as the acceptable valuation groups and are believed to be at an acceptable level of value. The quality of assessment complies with generally accepted mass appraisal standards.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	65	96.19	111.06	91.35	38.60	121.58
2	12	73.94	78.75	69.02	37.14	114.10
3	5	78.38	77.99	78.84	04.48	98.92
4	36	92.72	91.75	80.35	23.93	114.19
5	24	94.82	117.87	92.00	42.23	128.12
6	8	102.57	99.62	93.49	19.29	105.56
<u>ALL</u>	150	93.58	103.22	85.25	34.31	121.08

### *Level of Value*

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

## **2020 Commercial Correlation for Harlan County**

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### ***Assessment Actions***

For the 2020 assessment year, routine maintenance and pick-up work was completed for the commercial class in Harlan County.

### ***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.

Harlan County has typical usability with half of commercial sales being used for assessment purposes. One commercial valuation group is used which is representative of the local economy. The county assessor is current with the six-year inspection cycle. Harlan County does not have a written valuation methodology.

Harlan County hired a contract appraiser in 2018 to physically inspect all commercial properties; at that time costing was updated to the 2015 Marshall & Swift manual and depreciation was updated in 2018 also.

### ***Description of Analysis***

Analysis of the sales statistics shows two of the three measures of central tendency, the median and the weighted mean, are within the range. However, the number of sales is limited. The COD and PRD are both higher than the range recommended by the IAAO, which is indicative of the wide range of dispersion within the sample. Additionally, the sales ratios swing from 48% to 307%, indicating that the statistics are deemed unreliable for statistical analysis.

### ***Equalization and Quality of Assessment***

Although the size of the sample of sales within the commercial class is considered insufficient for measurement purposes, a review of the assessment actions and historical value changes support that equalization has been achieved. Based on this information, the commercial class of property in Harlan County meets generally accepted mass appraisal techniques.

### ***Level of Value***

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

## **2020 Agricultural Correlation for Harlan County**

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### ***Assessment Actions***

This year, agricultural properties were physically inspected in Harlan County. The county assessor conducted a desk review of rural residential and agricultural home parcels for classification purposes. Some parcels were reclassified based on current use.

The assessor conducted market analysis and evaluated values in nearby counties to determine agricultural land values following the Land Capabilities Group (LCG) conversion. Irrigated and dryland values were decreased by 4% and grassland decreased by 5%. The assessor also completed routine maintenance for the agricultural class.

### ***Assessment Practice Review***

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

Harlan County's usability rate for agricultural sales is higher than the state average. The county identifies three agricultural market areas and the boundaries generally match characteristics. The county is current with the six-year inspection cycle. Harlan County does not have a written valuation methodology.

The county assessor physically reviewed farms this year. Depreciation tables and lot values were revised in 2016 and the costing manual is from 2015.

### ***Description of Analysis***

Analysis of the measures of central tendency show that the median and mean are in range for the agricultural class as a whole. The COD is slightly high. When each land class is examined based on 80% Majority Land Use (MLU), the median is within range for county irrigated and dry values. The median for grass is slightly high for the county. Limited sales inhibit statistical reliability when sales are split into each market area by 80% MLU. Rather, a more reliable measure is value comparison to neighboring market areas of surrounding counties. This examination shows that Harlan County agricultural values are in line with regional market trends.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings are valued using the same appraisal methods as the rural residential parcels. They are believed to be generally equalized and at an acceptable level of value.

## 2020 Agricultural Correlation for Harlan County

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Review of the statistics and assessment practices indicate that the Harlan County Assessor has achieved equalization within the county and with the surrounding counties. The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	74.33	71.71	72.43	09.44	99.01
1	1	71.42	71.42	71.42	00.00	100.00
2	5	77.24	71.76	72.89	09.39	98.45
<u>Dry</u>						
County	12	75.38	92.66	80.02	33.10	115.80
1	3	92.31	88.93	80.89	09.64	107.47
2	6	75.38	74.82	72.38	08.98	103.37
3	3	66.28	134.05	88.06	103.61	152.23
<u>Grass</u>						
County	5	76.66	80.94	69.31	29.36	116.78
2	3	76.66	84.39	57.87	47.90	145.83
3	2	75.76	75.76	76.15	01.58	99.49
<u>ALL</u>	45	73.09	79.46	72.80	22.29	109.15

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 73%.

## 2020 Opinions of the Property Tax Administrator for Harlan 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>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Harlan County

### Residential Real Property - Current

Number of Sales	150	Median	93.58
Total Sales Price	\$12,981,980	Mean	103.22
Total Adj. Sales Price	\$12,981,980	Wgt. Mean	85.25
Total Assessed Value	\$11,067,532	Average Assessed Value of the Base	\$60,729
Avg. Adj. Sales Price	\$86,547	Avg. Assessed Value	\$73,784

### Confidence Interval - Current

95% Median C.I	85.21 to 97.55
95% Wgt. Mean C.I	80.31 to 90.19
95% Mean C.I	90.85 to 115.59
% of Value of the Class of all Real Property Value in the County	15.33
% of Records Sold in the Study Period	6.51
% of Value Sold in the Study Period	7.91

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	118	93	93.17
2018	113	97	96.73
2017	126	96	95.66
2016	133	99	99.27

## 2020 Commission Summary for Harlan County

### Commercial Real Property - Current

Number of Sales	14	Median	97.89
Total Sales Price	\$1,136,815	Mean	110.38
Total Adj. Sales Price	\$1,136,815	Wgt. Mean	99.31
Total Assessed Value	\$1,128,951	Average Assessed Value of the Base	\$125,437
Avg. Adj. Sales Price	\$81,201	Avg. Assessed Value	\$80,639

### Confidence Interval - Current

95% Median C.I	91.85 to 113.44
95% Wgt. Mean C.I	89.65 to 108.96
95% Mean C.I	75.73 to 145.03
% of Value of the Class of all Real Property Value in the County	4.03
% of Records Sold in the Study Period	4.78
% of Value Sold in the Study Period	3.07

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	16	100	97.89
2018	18	100	111.03
2017	24	100	94.29
2016	25	94	93.76

**42 Harlan  
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 : 150  
 Total Sales Price : 12,981,980  
 Total Adj. Sales Price : 12,981,980  
 Total Assessed Value : 11,067,532  
 Avg. Adj. Sales Price : 86,547  
 Avg. Assessed Value : 73,784

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 103  
 COD : 34.31  
 PRD : 121.08

COV : 74.90  
 STD : 77.31  
 Avg. Abs. Dev : 32.11  
 MAX Sales Ratio : 843.00  
 MIN Sales Ratio : 23.86

95% Median C.I. : 85.21 to 97.55  
 95% Wgt. Mean C.I. : 80.31 to 90.19  
 95% Mean C.I. : 90.85 to 115.59

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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-17 To 31-DEC-17	9	92.89	93.76	98.70	17.05	94.99	61.66	120.44	74.94 to 117.19	78,144	77,127	
01-JAN-18 To 31-MAR-18	12	95.81	93.90	95.67	17.52	98.15	53.35	127.14	77.05 to 112.01	125,488	120,055	
01-APR-18 To 30-JUN-18	24	95.50	91.79	86.48	19.75	106.14	49.61	156.03	79.07 to 103.83	89,250	77,182	
01-JUL-18 To 30-SEP-18	14	92.79	87.89	80.42	18.50	109.29	37.64	119.33	69.45 to 108.63	95,081	76,468	
01-OCT-18 To 31-DEC-18	20	85.08	102.51	76.27	40.21	134.40	42.12	359.88	73.59 to 104.77	75,965	57,942	
01-JAN-19 To 31-MAR-19	22	95.95	101.98	86.77	34.17	117.53	23.86	267.03	75.55 to 122.38	89,727	77,857	
01-APR-19 To 30-JUN-19	25	92.80	133.71	86.98	65.43	153.72	47.54	843.00	77.43 to 104.29	75,948	66,059	
01-JUL-19 To 30-SEP-19	24	93.10	101.76	77.93	36.80	130.58	41.19	252.40	67.14 to 123.89	79,487	61,944	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	59	95.38	91.59	89.01	18.54	102.90	37.64	156.03	85.15 to 100.00	96,310	85,724	
01-OCT-18 To 30-SEP-19	91	92.70	110.76	82.33	44.65	134.53	23.86	843.00	82.24 to 98.58	80,216	66,042	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	70	93.95	94.43	84.98	24.43	111.12	37.64	359.88	83.49 to 98.34	92,833	78,892	
<u>ALL</u>	150	93.58	103.22	85.25	34.31	121.08	23.86	843.00	85.21 to 97.55	86,547	73,784	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	65	96.19	111.06	91.35	38.60	121.58	37.64	843.00	87.89 to 105.99	93,433	85,354	
2	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794	
3	5	78.38	77.99	78.84	04.48	98.92	69.97	82.78	N/A	251,800	198,521	
4	36	92.72	91.75	80.35	23.93	114.19	40.60	144.63	82.24 to 100.79	66,950	53,793	
5	24	94.82	117.87	92.00	42.23	128.12	47.54	411.93	84.11 to 105.15	50,676	46,623	
6	8	102.57	99.62	93.49	19.29	106.56	61.66	160.06	61.66 to 160.06	38,225	35,735	
<u>ALL</u>	150	93.58	103.22	85.25	34.31	121.08	23.86	843.00	85.21 to 97.55	86,547	73,784	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	147	93.50	103.51	85.19	34.75	121.50	23.86	843.00	85.21 to 97.53	87,377	74,434	
06												
07	3	98.58	88.72	91.40	11.86	97.07	66.25	101.32	N/A	45,833	41,891	
<u>ALL</u>	150	93.58	103.22	85.25	34.31	121.08	23.86	843.00	85.21 to 97.55	86,547	73,784	

**42 Harlan  
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 : 150  
 Total Sales Price : 12,981,980  
 Total Adj. Sales Price : 12,981,980  
 Total Assessed Value : 11,067,532  
 Avg. Adj. Sales Price : 86,547  
 Avg. Assessed Value : 73,784

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 103  
 COD : 34.31  
 PRD : 121.08

COV : 74.90  
 STD : 77.31  
 Avg. Abs. Dev : 32.11  
 MAX Sales Ratio : 843.00  
 MIN Sales Ratio : 23.86

95% Median C.I. : 85.21 to 97.55  
 95% Wgt. Mean C.I. : 80.31 to 90.19  
 95% Mean C.I. : 90.85 to 115.59

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	601.44	601.44	566.93	40.16	106.09	359.88	843.00	N/A	3,500	19,843
Less Than 15,000	14	137.98	224.37	182.31	87.69	123.07	61.66	843.00	88.37 to 359.88	8,601	15,681
Less Than 30,000	24	124.15	178.11	137.15	66.43	129.87	61.66	843.00	95.38 to 148.45	13,874	19,028
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	148	93.28	96.49	84.99	27.53	113.53	23.86	411.93	85.15 to 97.53	87,669	74,512
Greater Than 14,999	136	92.75	90.75	84.34	22.96	107.60	23.86	181.58	83.18 to 95.70	94,570	79,765
Greater Than 29,999	126	88.91	88.95	83.89	23.89	106.03	23.86	181.58	82.24 to 95.61	100,389	84,213
<b>Incremental Ranges</b>											
0 TO 4,999	2	601.44	601.44	566.93	40.16	106.09	359.88	843.00	N/A	3,500	19,843
5,000 TO 14,999	12	131.40	161.52	158.57	48.55	101.86	61.66	411.93	88.37 to 252.40	9,451	14,987
15,000 TO 29,999	10	103.04	113.36	111.56	18.27	101.61	89.73	160.06	92.70 to 148.45	21,255	23,713
30,000 TO 59,999	38	98.55	103.08	105.29	19.46	97.90	48.80	181.58	94.25 to 108.63	44,664	47,025
60,000 TO 99,999	42	87.02	86.70	86.59	25.44	100.13	23.86	156.03	78.73 to 96.19	77,076	66,739
100,000 TO 149,999	24	77.17	80.55	80.56	18.57	99.99	37.64	117.19	69.09 to 95.39	122,171	98,427
150,000 TO 249,999	15	78.38	81.96	80.92	23.49	101.29	42.12	119.33	63.82 to 101.85	186,000	150,517
250,000 TO 499,999	7	81.79	69.63	70.31	22.58	99.03	40.60	99.52	40.60 to 99.52	284,643	200,130
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>150</b>	<b>93.58</b>	<b>103.22</b>	<b>85.25</b>	<b>34.31</b>	<b>121.08</b>	<b>23.86</b>	<b>843.00</b>	<b>85.21 to 97.55</b>	<b>86,547</b>	<b>73,784</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	74	COV :	50.53	95% Median C.I. :	49.61 to 95.61
Total Sales Price :	1,717,600	Wgt. Mean :	69	STD :	39.79	95% Wgt. Mean C.I. :	52.74 to 85.30
Total Adj. Sales Price :	1,717,600	Mean :	79	Avg. Abs. Dev :	27.46	95% Mean C.I. :	53.47 to 104.03
Total Assessed Value :	1,185,524						
Avg. Adj. Sales Price :	143,133	COD :	37.14	MAX Sales Ratio :	181.58		
Avg. Assessed Value :	98,794	PRD :	114.10	MIN Sales Ratio :	23.86		

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	80.51	80.51	80.51		100.00	80.51	80.51	N/A	165,000	132,838
04/01/2018 To 06/30/2018	3	95.61	82.59	70.77	18.46	116.70	49.61	102.55	N/A	149,367	105,705
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018	1	94.55	94.55	94.55		100.00	94.55	94.55	N/A	90,000	85,094
01/01/2019 To 03/31/2019	2	43.84	43.84	51.23	45.57	85.57	23.86	63.82	N/A	127,750	65,443
04/01/2019 To 06/30/2019	1	67.36	67.36	67.36		100.00	67.36	67.36	N/A	125,000	84,194
07/01/2019 To 09/30/2019	4	68.80	91.78	68.67	58.49	133.65	47.95	181.58	N/A	158,500	108,850
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	4	88.06	82.07	73.39	19.32	111.83	49.61	102.55	N/A	153,275	112,488
10/01/2018 To 09/30/2019	8	65.59	77.09	66.60	44.82	115.75	23.86	181.58	23.86 to 181.58	138,063	91,947
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	5	94.55	84.57	76.10	14.39	111.13	49.61	102.55	N/A	140,620	107,009

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	74	COV :	50.53	95% Median C.I. :	49.61 to 95.61
Total Sales Price :	1,717,600	Wgt. Mean :	69	STD :	39.79	95% Wgt. Mean C.I. :	52.74 to 85.30
Total Adj. Sales Price :	1,717,600	Mean :	79	Avg. Abs. Dev :	27.46	95% Mean C.I. :	53.47 to 104.03
Total Assessed Value :	1,185,524						
Avg. Adj. Sales Price :	143,133	COD :	37.14	MAX Sales Ratio :	181.58		
Avg. Assessed Value :	98,794	PRD :	114.10	MIN Sales Ratio :	23.86		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794
06											
07											

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	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794
Greater Than 15,000	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794
Greater Than 30,000	12	73.94	78.75	69.02	37.14	114.10	23.86	181.58	49.61 to 95.61	143,133	98,794
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	138.60	138.60	142.50	31.02	97.26	95.61	181.58	N/A	49,500	70,539
60,000 TO 99,999	2	59.21	59.21	61.17	59.70	96.80	23.86	94.55	N/A	85,250	52,150
100,000 TO 149,999	3	82.46	84.12	84.80	14.23	99.20	67.36	102.55	N/A	131,667	111,656
150,000 TO 249,999	3	63.82	66.49	65.70	13.26	101.20	55.13	80.51	N/A	180,000	118,260
250,000 TO 499,999	2	48.78	48.78	48.80	01.70	99.96	47.95	49.61	N/A	256,550	125,201
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	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	103	COV :	29.76	95% Median C.I. :	61.66 to 160.06
Total Sales Price :	305,799	Wgt. Mean :	93	STD :	29.65	95% Wgt. Mean C.I. :	74.16 to 112.82
Total Adj. Sales Price :	305,799	Mean :	100	Avg. Abs. Dev :	19.79	95% Mean C.I. :	74.83 to 124.41
Total Assessed Value :	285,879						
Avg. Adj. Sales Price :	38,225	COD :	19.29	MAX Sales Ratio :	160.06		
Avg. Assessed Value :	35,735	PRD :	106.56	MIN Sales Ratio :	61.66		

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	1	61.66	61.66	61.66		100.00	61.66	61.66	N/A	10,500	6,474
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018	1	103.83	103.83	103.83		100.00	103.83	103.83	N/A	30,000	31,150
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018	1	78.95	78.95	78.95		100.00	78.95	78.95	N/A	122,000	96,320
01/01/2019 To 03/31/2019	1	109.45	109.45	109.45		100.00	109.45	109.45	N/A	23,500	25,720
04/01/2019 To 06/30/2019	4	102.80	110.77	105.36	20.83	105.13	77.43	160.06	N/A	29,950	31,554
07/01/2019 To 09/30/2019											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	2	82.75	82.75	92.90	25.49	89.07	61.66	103.83	N/A	20,250	18,812
10/01/2018 To 09/30/2019	6	102.80	105.25	93.58	18.82	112.47	77.43	160.06	77.43 to 160.06	44,217	41,376
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	2	91.39	91.39	83.86	13.61	108.98	78.95	103.83	N/A	76,000	63,735

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	8	102.57	99.62	93.49	19.29	106.56	61.66	160.06	61.66 to 160.06	38,225	35,735

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	103	COV :	29.76	95% Median C.I. :	61.66 to 160.06
Total Sales Price :	305,799	Wgt. Mean :	93	STD :	29.65	95% Wgt. Mean C.I. :	74.16 to 112.82
Total Adj. Sales Price :	305,799	Mean :	100	Avg. Abs. Dev :	19.79	95% Mean C.I. :	74.83 to 124.41
Total Assessed Value :	285,879						
Avg. Adj. Sales Price :	38,225	COD :	19.29	MAX Sales Ratio :	160.06		
Avg. Assessed Value :	35,735	PRD :	106.56	MIN Sales Ratio :	61.66		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	8	102.57	99.62	93.49	19.29	106.56	61.66	160.06	61.66 to 160.06	38,225	35,735
06											
07											

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	1	61.66	61.66	61.66		100.00	61.66	61.66	N/A	10,500	6,474
Less Than 30,000	4	105.38	108.12	112.32	25.28	96.26	61.66	160.06	N/A	18,887	21,215
__Ranges Excl. Low \$__											
Greater Than 4,999	8	102.57	99.62	93.49	19.29	106.56	61.66	160.06	61.66 to 160.06	38,225	35,735
Greater Than 15,000	7	103.83	105.04	94.62	15.98	111.01	77.43	160.06	77.43 to 160.06	42,186	39,915
Greater Than 30,000	4	91.39	91.13	87.31	14.16	104.38	77.43	104.29	N/A	57,563	50,255
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	1	61.66	61.66	61.66		100.00	61.66	61.66	N/A	10,500	6,474
15,000 TO 29,999	3	109.45	123.60	120.50	17.90	102.57	101.30	160.06	N/A	21,683	26,128
30,000 TO 59,999	3	103.83	95.18	96.72	08.62	98.41	77.43	104.29	N/A	36,083	34,900
60,000 TO 99,999											
100,000 TO 149,999	1	78.95	78.95	78.95		100.00	78.95	78.95	N/A	122,000	96,320
150,000 TO 249,999											
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	6	Total	Increase	0%

What IF

**42 Harlan**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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

Number of Sales : 14  
Total Sales Price : 1,136,815  
Total Adj. Sales Price : 1,136,815  
Total Assessed Value : 1,128,951  
Avg. Adj. Sales Price : 81,201  
Avg. Assessed Value : 80,639

MEDIAN : 98  
WGT. MEAN : 99  
MEAN : 110  
COD : 26.53  
PRD : 111.15

COV : 54.38  
STD : 60.02  
Avg. Abs. Dev : 25.97  
MAX Sales Ratio : 307.34  
MIN Sales Ratio : 47.57

95% Median C.I. : 91.85 to 113.44  
95% Wgt. Mean C.I. : 89.65 to 108.96  
95% Mean C.I. : 75.73 to 145.03

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<b>DATE OF SALE *</b>											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	93.91	93.91	93.91	00.00	100.00	93.91	93.91	N/A	50,000	46,953	
01-JAN-17 To 31-MAR-17	1	96.37	96.37	96.37	00.00	100.00	96.37	96.37	N/A	75,000	72,277	
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	5	98.48	141.68	105.45	47.05	134.36	91.85	307.34	N/A	89,778	94,671	
01-APR-18 To 30-JUN-18	1	98.51	98.51	98.51	00.00	100.00	98.51	98.51	N/A	80,000	78,805	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	294,658	285,000	
01-APR-19 To 30-JUN-19	3	67.14	72.26	75.19	27.06	96.10	47.57	102.08	N/A	37,833	28,447	
01-JUL-19 To 30-SEP-19	2	117.30	117.30	116.65	14.75	100.56	100.00	134.59	N/A	37,383	43,609	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	2	95.14	95.14	95.38	01.29	99.75	93.91	96.37	N/A	62,500	59,615	
01-OCT-17 To 30-SEP-18	6	98.50	134.49	104.40	39.20	128.82	91.85	307.34	91.85 to 307.34	88,149	92,027	
01-OCT-18 To 30-SEP-19	6	98.36	91.35	94.75	21.22	96.41	47.57	134.59	47.57 to 134.59	80,487	76,260	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	1	96.37	96.37	96.37	00.00	100.00	96.37	96.37	N/A	75,000	72,277	
01-JAN-18 To 31-DEC-18	6	98.50	134.49	104.40	39.20	128.82	91.85	307.34	91.85 to 307.34	88,149	92,027	
<u>ALL</u>	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	

<b>VALUATION GROUP</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	
<u>ALL</u>	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	
04												
<u>ALL</u>	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	

**42 Harlan**  
**COMMERCIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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

Number of Sales : 14  
Total Sales Price : 1,136,815  
Total Adj. Sales Price : 1,136,815  
Total Assessed Value : 1,128,951  
Avg. Adj. Sales Price : 81,201  
Avg. Assessed Value : 80,639

MEDIAN : 98  
WGT. MEAN : 99  
MEAN : 110  
COD : 26.53  
PRD : 111.15

COV : 54.38  
STD : 60.02  
Avg. Abs. Dev : 25.97  
MAX Sales Ratio : 307.34  
MIN Sales Ratio : 47.57

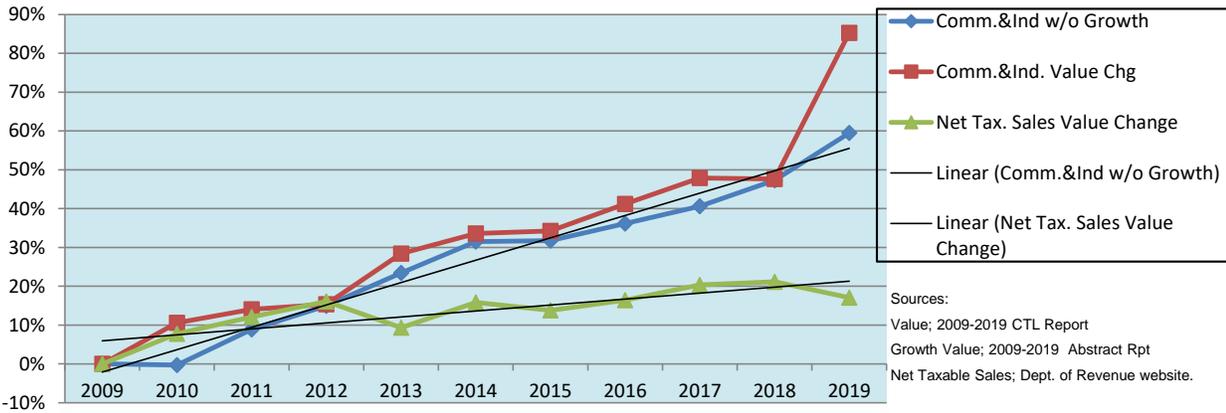
95% Median C.I. : 91.85 to 113.44  
95% Wgt. Mean C.I. : 89.65 to 108.96  
95% Mean C.I. : 75.73 to 145.03

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	4	105.96	146.60	137.08	60.20	106.94	67.14	307.34	N/A	22,598	30,978	
___Ranges Excl. Low \$___												
Greater Than 4,999	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	
Greater Than 14,999	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	
Greater Than 29,999	10	97.01	95.89	96.05	10.94	99.83	47.57	134.59	91.85 to 102.08	104,642	100,504	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	4	105.96	146.60	137.08	60.20	106.94	67.14	307.34	N/A	22,598	30,978	
30,000 TO 59,999	5	100.00	95.63	95.26	19.04	100.39	47.57	134.59	N/A	42,353	40,344	
60,000 TO 99,999	2	97.44	97.44	97.47	01.10	99.97	96.37	98.51	N/A	77,500	75,541	
100,000 TO 149,999	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	135,000	124,002	
150,000 TO 249,999												
250,000 TO 499,999	2	97.01	97.01	96.99	00.30	100.02	96.72	97.30	N/A	272,329	264,119	
500,000 TO 999,999												
1,000,000 +												
___ALL___	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
160	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	38,765	38,765	
341	1	102.08	102.08	102.08	00.00	100.00	102.08	102.08	N/A	48,000	48,997	
344	1	113.44	113.44	113.44	00.00	100.00	113.44	113.44	N/A	25,000	28,360	
349	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	250,000	243,238	
350	1	98.48	98.48	98.48	00.00	100.00	98.48	98.48	N/A	20,000	19,695	
353	3	96.37	87.34	93.04	10.85	93.87	67.14	98.51	N/A	60,500	56,292	
406	3	93.91	92.02	91.17	30.89	100.93	47.57	134.59	N/A	41,667	37,986	
419	1	96.72	96.72	96.72	00.00	100.00	96.72	96.72	N/A	294,658	285,000	
442	1	91.85	91.85	91.85	00.00	100.00	91.85	91.85	N/A	135,000	124,002	
470	1	307.34	307.34	307.34	00.00	100.00	307.34	307.34	N/A	18,892	58,062	
___ALL___	14	97.89	110.38	99.31	26.53	111.15	47.57	307.34	91.85 to 113.44	81,201	80,639	

### 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	\$ 18,796,625	\$ -		\$ 18,796,625	--	\$ 12,190,279	--
2009	\$ 19,542,515	\$ 828,825	4.24%	\$ 18,713,690	--	\$ 12,471,032	--
2010	\$ 21,615,250	\$ 2,129,370	9.85%	\$ 19,485,880	-0.29%	\$ 13,436,600	7.74%
2011	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940	-1.58%	\$ 13,978,335	4.03%
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
2016	\$ 27,595,415	\$ 988,274	3.58%	\$ 26,607,141	1.40%	\$ 14,518,506	2.33%
2017	\$ 28,900,485	\$ 1,413,930	4.89%	\$ 27,486,555	-0.39%	\$ 15,011,538	3.40%
2018	\$ 28,854,111	\$ 66,485	0.23%	\$ 28,787,626	-0.39%	\$ 15,110,945	0.66%
2019	\$ 36,204,658	\$ 5,038,245	13.92%	\$ 31,166,413	8.01%	\$ 14,601,403	-3.37%
<b>Ann %chg</b>	6.36%			<b>Average</b>	<b>1.56%</b>	1.59%	<b>1.67%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.29%	10.61%	7.74%
2011	8.86%	14.07%	12.09%
2012	14.97%	15.40%	16.12%
2013	23.47%	28.43%	9.37%
2014	31.53%	33.58%	15.84%
2015	31.75%	34.27%	13.77%
2016	36.15%	41.21%	16.42%
2017	40.65%	47.89%	20.37%
2018	47.31%	47.65%	21.17%
2019	59.48%	85.26%	17.08%

County Number	42
County Name	Harlan

**42 Harlan**  
**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 : 45  
Total Sales Price : 21,530,436  
Total Adj. Sales Price : 21,530,436  
Total Assessed Value : 15,674,485  
Avg. Adj. Sales Price : 478,454  
Avg. Assessed Value : 348,322

MEDIAN : 73  
WGT. MEAN : 73  
MEAN : 79  
COD : 22.29  
PRD : 109.15

COV : 44.51  
STD : 35.37  
Avg. Abs. Dev : 16.29  
MAX Sales Ratio : 270.94  
MIN Sales Ratio : 33.17

95% Median C.I. : 67.63 to 76.96  
95% Wgt. Mean C.I. : 68.55 to 77.05  
95% Mean C.I. : 69.13 to 89.79

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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	71.00	67.36	61.95	08.03	108.73	56.98	74.09	N/A	569,200	352,623	
01-JAN-17 To 31-MAR-17	2	66.19	66.19	66.35	02.19	99.76	64.74	67.63	N/A	645,500	428,303	
01-APR-17 To 30-JUN-17	3	77.38	75.55	68.11	15.22	110.92	56.97	92.31	N/A	780,024	531,308	
01-JUL-17 To 30-SEP-17	2	75.76	75.76	76.15	01.58	99.49	74.56	76.96	N/A	307,275	234,000	
01-OCT-17 To 31-DEC-17	8	74.55	69.96	73.66	12.34	94.98	33.17	81.28	33.17 to 81.28	635,840	468,343	
01-JAN-18 To 31-MAR-18	8	72.06	75.05	74.12	11.52	101.25	59.59	97.59	59.59 to 97.59	494,610	366,629	
01-APR-18 To 30-JUN-18	4	64.49	62.57	63.77	03.49	98.12	56.36	64.94	N/A	277,112	176,701	
01-JUL-18 To 30-SEP-18	2	103.52	103.52	72.60	44.06	142.59	57.91	149.13	N/A	397,333	288,468	
01-OCT-18 To 31-DEC-18	5	74.76	113.41	82.05	59.28	138.22	66.28	270.94	N/A	360,550	295,832	
01-JAN-19 To 31-MAR-19	5	77.24	83.05	72.91	27.60	113.91	52.11	143.33	N/A	402,000	293,104	
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19	3	79.38	87.81	96.59	17.33	90.91	71.38	112.67	N/A	272,584	263,297	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	10	72.55	71.26	66.79	10.75	106.69	56.97	92.31	56.98 to 77.38	595,322	397,640	
01-OCT-17 To 30-SEP-18	22	71.15	73.52	72.75	17.25	101.06	33.17	149.13	64.70 to 79.38	497,578	361,978	
01-OCT-18 To 30-SEP-19	13	77.24	95.83	80.65	37.26	118.82	52.11	270.94	66.28 to 112.67	356,192	287,275	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	15	74.56	71.35	71.42	11.70	99.90	33.17	92.31	65.36 to 79.38	622,156	444,351	
01-JAN-18 To 31-DEC-18	19	69.10	85.51	74.33	31.58	115.04	56.36	270.94	64.70 to 85.92	403,302	299,786	
<u>ALL</u>	45	73.09	79.46	72.80	22.29	109.15	33.17	270.94	67.63 to 76.96	478,454	348,322	

<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	10	71.15	73.49	69.53	11.76	105.70	56.98	97.59	59.59 to 92.31	700,082	486,784	
2	27	74.09	77.12	73.67	20.33	104.68	33.17	149.13	65.36 to 79.38	446,952	329,276	
3	8	70.42	94.83	77.83	42.29	121.84	64.27	270.94	64.27 to 270.94	307,737	239,526	
<u>ALL</u>	45	73.09	79.46	72.80	22.29	109.15	33.17	270.94	67.63 to 76.96	478,454	348,322	

**42 Harlan**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**  
Qualified  
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95% Wgt. Mean C.I. : 68.55 to 77.05  
95% Mean C.I. : 69.13 to 89.79

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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>_____Dry_____</b>											
County	9	79.38	78.86	76.42	11.24	103.19	65.36	97.59	67.43 to 92.31	226,863	173,372
1	3	92.31	86.93	80.89	09.64	107.47	70.88	97.59	N/A	323,291	261,522
2	6	75.38	74.82	72.38	08.98	103.37	65.36	86.01	65.36 to 86.01	178,649	129,298
<b>_____Grass_____</b>											
County	5	76.66	80.94	69.31	29.36	116.78	33.17	143.33	N/A	196,521	136,200
2	3	76.66	84.39	57.87	47.90	145.83	33.17	143.33	N/A	122,685	71,000
3	2	75.76	75.76	76.15	01.58	99.49	74.56	76.96	N/A	307,275	234,000
<b>_____ALL_____</b>	<b>45</b>	<b>73.09</b>	<b>79.46</b>	<b>72.80</b>	<b>22.29</b>	<b>109.15</b>	<b>33.17</b>	<b>270.94</b>	<b>67.63 to 76.96</b>	<b>478,454</b>	<b>348,322</b>

**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	6	74.33	71.71	72.43	09.44	99.01	57.91	79.94	57.91 to 79.94	869,111	629,516
1	1	71.42	71.42	71.42	00.00	100.00	71.42	71.42	N/A	1,628,000	1,162,660
2	5	77.24	71.76	72.89	09.39	98.45	57.91	79.94	N/A	717,333	522,887
<b>_____Dry_____</b>											
County	12	75.38	92.66	80.02	33.10	115.80	64.94	270.94	66.28 to 92.31	246,314	197,103
1	3	92.31	86.93	80.89	09.64	107.47	70.88	97.59	N/A	323,291	261,522
2	6	75.38	74.82	72.38	08.98	103.37	65.36	86.01	65.36 to 86.01	178,649	129,298
3	3	66.28	134.05	88.06	103.61	152.23	64.94	270.94	N/A	304,667	268,295
<b>_____Grass_____</b>											
County	5	76.66	80.94	69.31	29.36	116.78	33.17	143.33	N/A	196,521	136,200
2	3	76.66	84.39	57.87	47.90	145.83	33.17	143.33	N/A	122,685	71,000
3	2	75.76	75.76	76.15	01.58	99.49	74.56	76.96	N/A	307,275	234,000
<b>_____ALL_____</b>	<b>45</b>	<b>73.09</b>	<b>79.46</b>	<b>72.80</b>	<b>22.29</b>	<b>109.15</b>	<b>33.17</b>	<b>270.94</b>	<b>67.63 to 76.96</b>	<b>478,454</b>	<b>348,322</b>

## Harlan County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	4779	4780	3990	2730	n/a	2540	2420	2423	<b>4387</b>
Phelps	1	5598	5598	4600	4197	4000	3900	3800	3406	<b>5255</b>
Kearney	1	4800	4799	4750	4550	4000	3000	3000	3000	<b>4519</b>
Harlan	2	4244	4241	3622	2479	n/a	2540	2420	2422	<b>3698</b>
Franklin	2	4278	4247	3962	4022	1220	3500	3564	3502	<b>4095</b>
Furnas	1	3890	3890	3150	2965	n/a	2175	2085	2085	<b>3499</b>
Gosper	4	3850	3850	3270	2750	2535	n/a	2350	2200	<b>3261</b>
Phelps	2	4700	4700	4300	4100	4001	3799	3599	3400	<b>4325</b>
Harlan	3	3219	3215	2722	1921	n/a	n/a	2248	2249	<b>2882</b>
Franklin	1	2986	2985	2843	2857	n/a	2370	2350	2310	<b>2897</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2460	2195	1717	n/a	1710	1565	1565	<b>2307</b>
Phelps	1	2550	2550	2450	2250	2150	2050	1850	1600	<b>2438</b>
Kearney	1	n/a	2770	2500	2500	2230	1785	1785	1785	<b>2593</b>
Harlan	2	1848	1848	1562	1204	1159	1345	1365	1365	<b>1724</b>
Franklin	2	2680	2650	2300	2280	1970	1960	1615	1615	<b>2413</b>
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	<b>1426</b>
Gosper	4	n/a	1630	1520	1425	n/a	1100	1080	1080	<b>1508</b>
Phelps	2	n/a	2139	1949	1750	1591	1376	1250	1199	<b>1812</b>
Harlan	3	1848	1848	1568	1204	n/a	n/a	1365	1365	<b>1724</b>
Franklin	1	2150	2140	2100	2070	1360	1348	1125	1120	<b>1785</b>

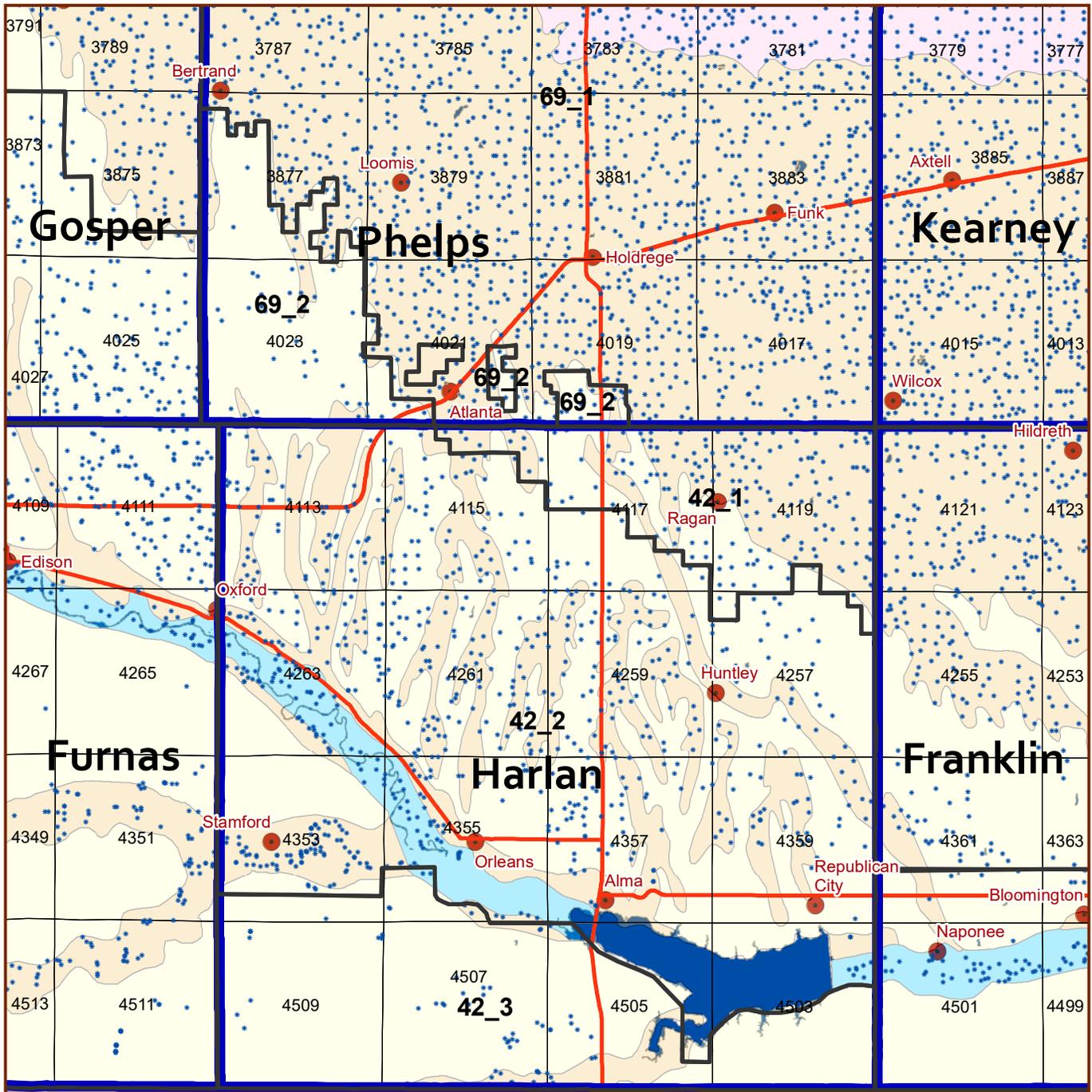
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	950	950	950	950	n/a	n/a	n/a	950	<b>950</b>
Phelps	1	1343	1299	1250	1198	1150	1100	941	1100	<b>1240</b>
Kearney	1	1300	1300	1300	1300	1300	1300	1300	1300	<b>1300</b>
Harlan	2	950	950	950	950	950	950	n/a	950	<b>950</b>
Franklin	2	1100	1100	1085	1075	1070	1065	1060	1060	<b>1089</b>
Furnas	1	829	830	830	830	830	n/a	830	n/a	<b>830</b>
Gosper	4	825	826	825	1169	1170	n/a	826	1170	<b>826</b>
Phelps	2	1350	1300	1250	1200	1150	1098	1100	1100	<b>1202</b>
Harlan	3	950	950	950	950	950	n/a	n/a	n/a	<b>950</b>
Franklin	1	1100	1100	1085	1075	1070	1065	1060	1060	<b>1089</b>

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Phelps	1	1103	1100	35
Kearney	1	n/a	n/a	150
Harlan	2	n/a	n/a	100
Franklin	2	1092	550	150
Furnas	1	1373	830	75
Gosper	4	n/a	n/a	100
Phelps	2	n/a	1100	35
Harlan	3	n/a	n/a	100
Franklin	1	1091	550	150

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.

# HARLAN COUNTY



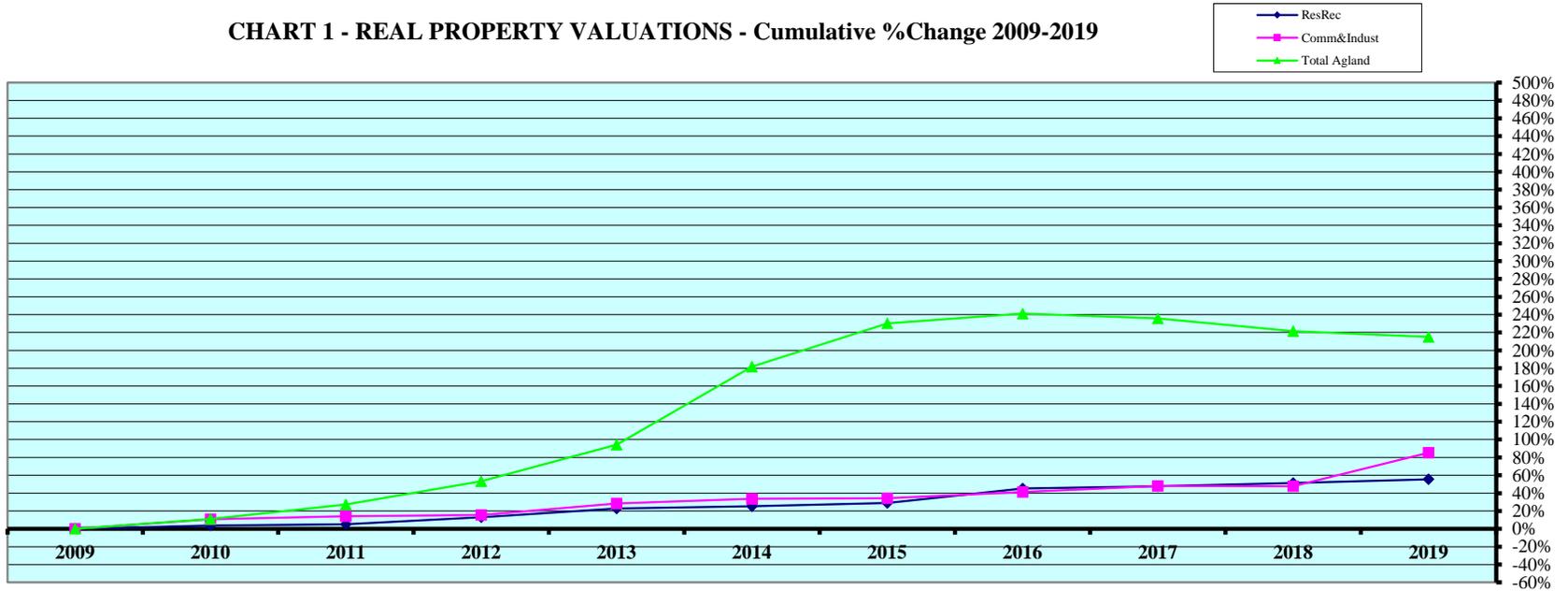
**Legend**

- 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	91,703,875	--	--	--	19,542,515	--	--	--	225,939,655	--	--	--
2010	95,192,475	3,488,600	3.80%	3.80%	21,615,250	2,072,735	10.61%	10.61%	251,096,585	25,156,930	11.13%	11.13%
2011	96,467,885	1,275,410	1.34%	5.19%	22,291,590	676,340	3.13%	14.07%	287,282,840	36,186,255	14.41%	27.15%
2012	103,501,220	7,033,335	7.29%	12.86%	22,552,465	260,875	1.17%	15.40%	346,448,595	59,165,755	20.59%	53.34%
2013	112,688,625	9,187,405	8.88%	22.88%	25,098,790	2,546,325	11.29%	28.43%	438,670,205	92,221,610	26.62%	94.15%
2014	114,787,435	2,098,810	1.86%	25.17%	26,104,780	1,005,990	4.01%	33.58%	636,641,120	197,970,915	45.13%	181.77%
2015	118,201,012	3,413,577	2.97%	28.89%	26,239,590	134,810	0.52%	34.27%	746,298,200	109,657,080	17.22%	230.31%
2016	133,042,105	14,841,093	12.56%	45.08%	27,595,415	1,355,825	5.17%	41.21%	771,001,320	24,703,120	3.31%	241.24%
2017	135,547,439	2,505,334	1.88%	47.81%	28,900,485	1,305,070	4.73%	47.89%	758,910,610	-12,090,710	-1.57%	235.89%
2018	138,915,666	3,368,227	2.48%	51.48%	28,854,111	-46,374	-0.16%	47.65%	726,428,055	-32,482,555	-4.28%	221.51%
2019	142,554,781	3,639,115	2.62%	55.45%	36,204,658	7,350,547	25.47%	85.26%	711,628,044	-14,800,011	-2.04%	214.96%

Rate Annual %chg: Residential & Recreational **4.51%**

Commercial & Industrial **6.36%**

Agricultural Land **12.16%**

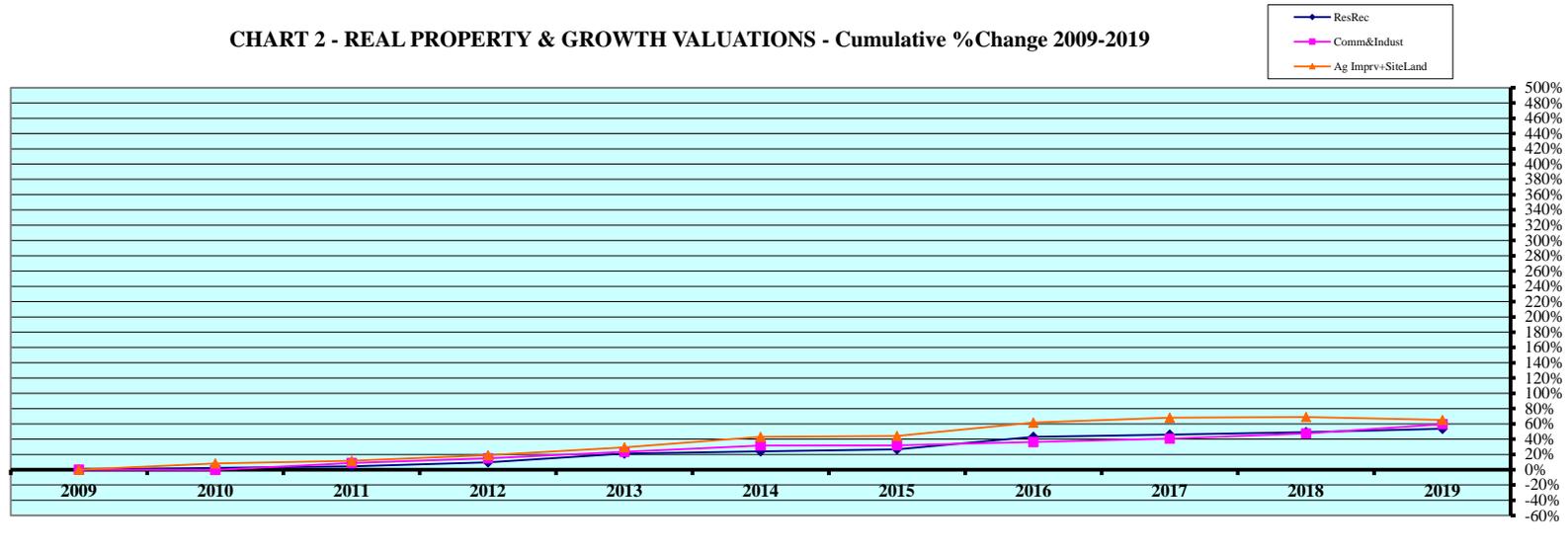
Cnty# **42**  
County **HARLAN**

**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	91,703,875	1,200,785	1.31%	90,503,090	--	--	19,542,515	828,825	4.24%	18,713,690	--	--	
2010	95,192,475	1,293,040	1.36%	93,899,435	2.39%	2.39%	21,615,250	2,129,370	9.85%	19,485,880	-0.29%	-0.29%	
2011	96,467,885	660,135	0.68%	95,807,750	0.65%	4.48%	22,291,590	1,017,650	4.57%	21,273,940	-1.58%	8.86%	
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	9.58%	22,552,465	83,857	0.37%	22,468,608	0.79%	14.97%	
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	21.11%	25,098,790	970,544	3.87%	24,128,246	6.99%	23.47%	
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	23.95%	26,104,780	401,052	1.54%	25,703,728	2.41%	31.53%	
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	26.74%	26,239,590	492,752	1.88%	25,746,838	-1.37%	31.75%	
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	43.07%	27,595,415	988,274	3.58%	26,607,141	1.40%	36.15%	
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	45.89%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	40.65%	
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	49.12%	28,854,111	66,485	0.23%	28,787,626	-0.39%	47.31%	
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	53.58%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	59.48%	
Rate Ann%chg	4.51%					3.05%	6.36%					C & I w/o growth	1.56%

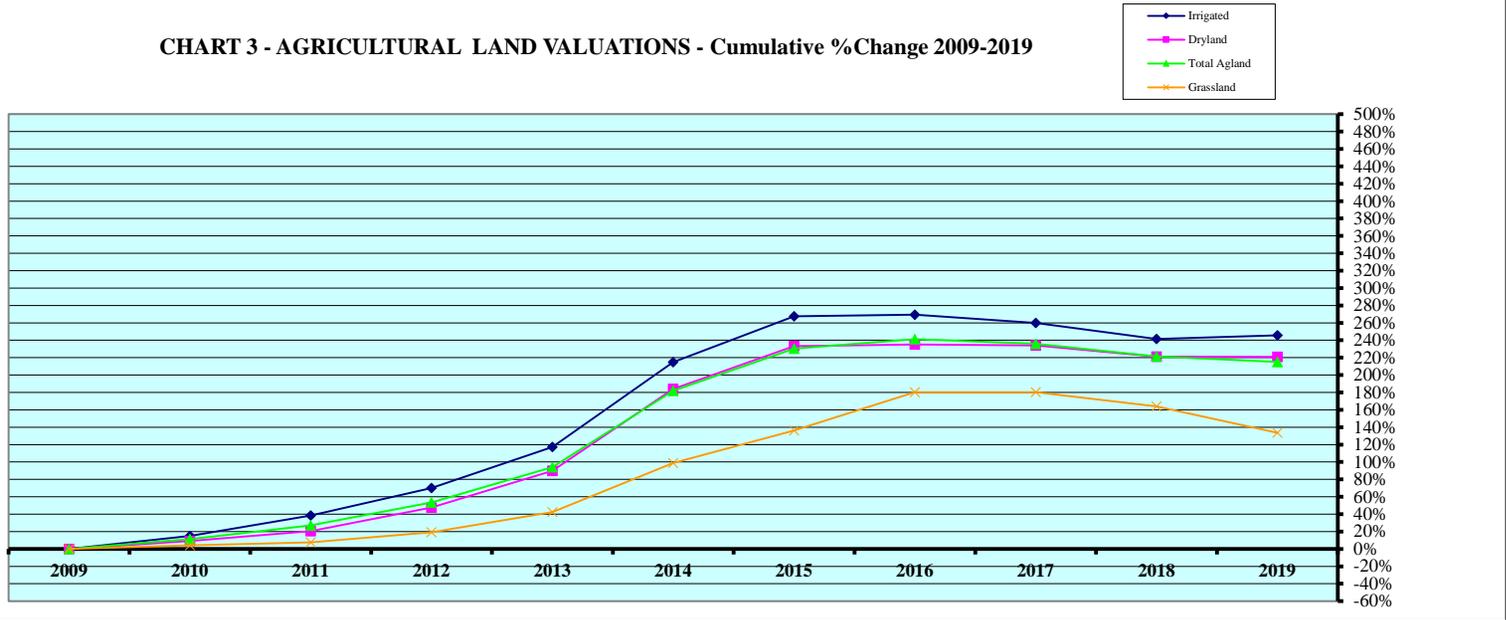
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2009	15,165,065	7,649,730	22,814,795	709,435	3.11%	--	--
2010	17,147,110	8,107,540	25,254,650	577,185	2.29%	8.16%	8.16%
2011	14,315,975	11,558,960	25,874,935	394,790	1.53%	0.89%	11.68%
2012	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	5.04%	19.13%
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	4.16%	29.29%
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	0.77%	42.91%
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	-1.82%	44.22%
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	6.81%	61.59%
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	-0.80%	68.06%
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	-1.72%	68.90%
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	-2.81%	65.28%
Rate Ann%chg	4.39%	7.11%	5.37%	Ag Imprv+Site w/o growth		1.87%	

(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# 42  
County HARLAN

CHART 2

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	119,993,685	--	--	--	56,859,515	--	--	--	48,808,820	--	--	--
2010	137,980,695	17,987,010	14.99%	14.99%	61,992,690	5,133,175	9.03%	9.03%	50,882,310	2,073,490	4.25%	4.25%
2011	166,017,535	28,036,840	20.32%	38.36%	68,510,245	6,517,555	10.51%	20.49%	52,513,540	1,631,230	3.21%	7.59%
2012	204,155,445	38,137,910	22.97%	70.14%	83,895,035	15,384,790	22.46%	47.55%	58,158,215	5,644,675	10.75%	19.16%
2013	260,750,135	56,594,690	27.72%	117.30%	107,932,340	24,037,305	28.65%	89.82%	69,506,430	11,348,215	19.51%	42.41%
2014	377,692,590	116,942,455	44.85%	214.76%	161,422,915	53,490,575	49.56%	183.90%	97,045,315	27,538,885	39.62%	98.83%
2015	441,021,515	63,328,925	16.77%	267.54%	189,506,555	28,083,640	17.40%	233.29%	115,290,230	18,244,915	18.80%	136.21%
2016	443,247,230	2,225,715	0.50%	269.39%	190,529,975	1,023,420	0.54%	235.09%	136,744,915	21,454,685	18.61%	180.16%
2017	431,755,325	-11,491,905	-2.59%	259.82%	189,887,870	-642,105	-0.34%	233.96%	136,788,115	43,200	0.03%	180.25%
2018	409,624,290	-22,131,035	-5.13%	241.37%	182,603,230	-7,284,640	-3.84%	221.15%	128,772,950	-8,015,165	-5.86%	163.83%
2019	414,704,809	5,080,519	1.24%	245.61%	182,429,275	-173,955	-0.10%	220.84%	114,019,660	-14,753,290	-11.46%	133.60%

Rate Ann.%chg: Irrigated **13.20%** Dryland **12.36%** Grassland **8.85%**

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	239,250	--	--	--	38,385	--	--	--	225,939,655	--	--	--
2010	240,890	1,640	0.69%	0.69%	0	-38,385	-100.00%	-100.00%	251,096,585	25,156,930	11.13%	11.13%
2011	241,520	630	0.26%	0.95%	0	0	-100.00%	-100.00%	287,282,840	36,186,255	14.41%	27.15%
2012	239,900	-1,620	-0.67%	0.27%	0	0	-100.00%	-100.00%	346,448,595	59,165,755	20.59%	53.34%
2013	481,300	241,400	100.63%	101.17%	0	0	-100.00%	-100.00%	438,670,205	92,221,610	26.62%	94.15%
2014	480,300	-1,000	-0.21%	100.75%	0	0	-100.00%	-100.00%	636,641,120	197,970,915	45.13%	181.77%
2015	479,900	-400	-0.08%	100.59%	0	0	-100.00%	-100.00%	746,298,200	109,657,080	17.22%	230.31%
2016	479,200	-700	-0.15%	100.29%	0	0	-100.00%	-100.00%	771,001,320	24,703,120	3.31%	241.24%
2017	479,300	100	0.02%	100.33%	0	0	-100.00%	-100.00%	758,910,610	-12,090,710	-1.57%	235.89%
2018	478,900	-400	-0.08%	100.17%	4,948,685	4,948,685	12792.24%	12792.24%	726,428,055	-32,482,555	-4.28%	221.51%
2019	474,300	-4,600	-0.96%	98.24%	0	-4,948,685	-100.00%	-100.00%	711,628,044	-14,800,011	-2.04%	214.96%

Cnty# **42**  
County **HARLAN**

Rate Ann.%chg: Total Agric Land **12.16%**

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	120,049,295	103,557	1,159			57,025,650	96,052	594			48,714,150	116,143	419		
2010	137,994,145	103,488	1,333	15.02%	15.02%	61,944,660	95,939	646	8.75%	8.75%	50,874,645	116,249	438	4.34%	4.34%
2011	165,832,440	103,478	1,603	20.19%	38.24%	68,544,755	95,758	716	10.86%	20.57%	52,493,865	116,431	451	3.02%	7.49%
2012	204,018,065	103,612	1,969	22.87%	69.86%	83,777,180	95,943	873	21.99%	47.08%	58,012,675	115,921	500	11.00%	19.32%
2013	261,565,670	103,871	2,518	27.89%	117.22%	107,536,605	96,059	1,119	28.21%	88.56%	69,498,915	115,793	600	19.93%	43.10%
2014	377,686,500	103,465	3,650	44.96%	214.89%	161,417,200	96,769	1,668	49.00%	180.96%	97,062,955	115,480	841	40.04%	100.39%
2015	441,050,635	103,389	4,266	16.86%	267.99%	189,521,200	97,079	1,952	17.04%	228.83%	115,290,230	115,257	1,000	19.01%	138.49%
2016	442,771,605	103,801	4,266	-0.01%	267.96%	191,189,350	98,217	1,947	-0.29%	227.88%	136,211,515	113,777	1,197	19.68%	185.43%
2017	431,899,675	103,880	4,158	-2.53%	258.65%	189,860,640	98,008	1,937	-0.48%	226.29%	136,756,915	113,964	1,200	0.24%	186.10%
2018	409,846,435	102,622	3,994	-3.94%	244.51%	182,452,100	98,054	1,861	-3.95%	213.41%	128,760,520	113,937	1,130	-5.82%	169.44%
2019	414,691,444	103,931	3,990	-0.09%	244.19%	182,437,055	97,979	1,862	0.07%	213.63%	114,009,660	114,010	1,000	-11.51%	138.42%

Rate Annual %chg Average Value/Acre: 13.16%

12.11%

9.08%

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	240,500	4,810	50			150	3	50			226,029,745	320,565	705		
2010	241,660	4,820	50	0.27%	0.27%	150	3	50	0.00%	0.00%	251,055,260	320,499	783	11.09%	11.09%
2011	240,790	4,807	50	-0.09%	0.18%	150	3	50	0.00%	0.00%	287,112,000	320,477	896	14.37%	27.06%
2012	239,900	4,798	50	-0.18%	0.00%	0	0				346,047,820	320,274	1,080	20.60%	53.24%
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	94.28%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	181.70%
2015	479,900	4,799	100	0.00%	100.00%	0	0				746,341,965	320,523	2,329	17.23%	230.24%
2016	474,600	4,746	100	0.00%	100.00%	0	0				770,647,070	320,540	2,404	3.25%	240.98%
2017	478,700	4,787	100	0.00%	100.00%	0	0				758,995,930	320,638	2,367	-1.54%	235.72%
2018	478,900	4,789	100	0.00%	100.00%	4,948,685	1,297	3,815		7530.97%	726,486,640	320,698	2,265	-4.30%	221.28%
2019	474,300	4,743	100	0.00%	100.00%	0	0				711,612,459	320,663	2,219	-2.04%	214.74%

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HARLAN

Rate Annual %chg Average Value/Acre: 12.15%

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

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,423	HARLAN	41,039,629	6,758,734	10,438,344	130,066,151	36,204,658	0	12,488,630	711,628,044	23,298,319	15,208,053	3,994,990	991,125,552
cnty sectorvalue % of total value:		4.14%	0.68%	1.05%	13.12%	3.65%		1.26%	71.80%	2.35%	1.53%	0.40%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	1,445,615	403,054	100,146	44,698,019	14,878,956	0	0	68,860	0	0	0	61,594,650
33.68%	%sector of county sector	3.52%	5.96%	0.96%	34.37%	41.10%			0.01%				6.21%
	%sector of municipality	2.35%	0.65%	0.16%	72.57%	24.16%			0.11%				100.00%
44	HUNTLEY	54,594	56,513	13,287	832,255	135,972	0	0	100,205	0	0	0	1,192,826
1.29%	%sector of county sector	0.13%	0.84%	0.13%	0.64%	0.38%			0.01%				0.12%
	%sector of municipality	4.58%	4.74%	1.11%	69.77%	11.40%			8.40%				100.00%
386	ORLEANS	154,687	465,199	103,174	8,464,492	1,177,983	0	0	0	0	4,000	0	10,369,535
11.28%	%sector of county sector	0.38%	6.88%	0.99%	6.51%	3.25%					0.03%		1.05%
	%sector of municipality	1.49%	4.49%	0.99%	81.63%	11.36%					0.04%		100.00%
779	OXFORD	131,785	122,186	387,493	5,157,936	1,049,518	0	0	89,501	36,450	9,695	0	6,984,564
22.76%	%sector of county sector	0.32%	1.81%	3.71%	3.97%	2.90%			0.01%	0.16%	0.06%		0.70%
	%sector of municipality	1.89%	1.75%	5.55%	73.85%	15.03%			1.28%	0.52%	0.14%		100.00%
38	RAGAN	47,567	183,255	35,287	753,380	2,513,953	0	0	106,875	0	0	0	3,640,317
1.11%	%sector of county sector	0.12%	2.71%	0.34%	0.58%	6.94%			0.02%				0.37%
	%sector of municipality	1.31%	5.03%	0.97%	20.70%	69.06%			2.94%				100.00%
150	REPUBLICAN CITY	32,103	347,101	67,982	12,201,683	2,293,831	0	159,195	0	0	0	0	15,101,895
4.38%	%sector of county sector	0.08%	5.14%	0.65%	9.38%	6.34%		1.27%					1.52%
	%sector of municipality	0.21%	2.30%	0.45%	80.80%	15.19%		1.05%					100.00%
183	STAMFORD	15,209	93,261	30,378	2,978,990	289,496	0	0	0	0	0	0	3,407,334
5.35%	%sector of county sector	0.04%	1.38%	0.29%	2.29%	0.80%							0.34%
	%sector of municipality	0.45%	2.74%	0.89%	87.43%	8.50%							100.00%
2,733	Total Municipalities	1,881,560	1,670,569	737,747	75,086,755	22,339,709	0	159,195	365,441	36,450	13,695	0	102,291,121
79.84%	%all municip.sectors of cnty	4.58%	24.72%	7.07%	57.73%	61.70%		1.27%	0.05%	0.16%	0.09%		10.32%

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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,978</b>	<b>Value : 912,523,664</b>	<b>Growth 3,441,469</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>	252	1,148,081	60	758,745	18	178,304	330	2,085,130	
<b>02. Res Improve Land</b>	1,255	7,629,120	211	5,419,103	154	5,016,313	1,620	18,064,536	
<b>03. Res Improvements</b>	1,262	69,070,659	213	21,705,091	164	17,515,597	1,639	108,291,347	
<b>04. Res Total</b>	1,514	77,847,860	273	27,882,939	182	22,710,214	1,969	128,441,013	2,365,594
<b>% of Res Total</b>	76.89	60.61	13.86	21.71	9.24	17.68	39.55	14.08	68.74
<b>05. Com UnImp Land</b>	40	93,303	1	1,500	3	26,160	44	120,963	
<b>06. Com Improve Land</b>	217	1,352,889	4	34,775	8	83,480	229	1,471,144	
<b>07. Com Improvements</b>	226	22,217,821	8	2,546,593	15	10,396,417	249	35,160,831	
<b>08. Com Total</b>	266	23,664,013	9	2,582,868	18	10,506,057	293	36,752,938	234,706
<b>% of Com Total</b>	90.78	64.39	3.07	7.03	6.14	28.59	5.89	4.03	6.82
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	10,000	0	0	1	10,000	
<b>14. Rec Improve Land</b>	10	0	2	8,500	1	36,197	13	44,697	
<b>15. Rec Improvements</b>	13	161,195	319	11,200,144	1	863	333	11,362,202	
<b>16. Rec Total</b>	13	161,195	320	11,218,644	1	37,060	334	11,416,899	349,023
<b>% of Rec Total</b>	3.89	1.41	95.81	98.26	0.30	0.32	6.71	1.25	10.14
<b>Res &amp; Rec Total</b>	1,527	78,009,055	593	39,101,583	183	22,747,274	2,303	139,857,912	2,714,617
<b>% of Res &amp; Rec Total</b>	66.30	55.78	25.75	27.96	7.95	16.26	46.26	15.33	78.88
<b>Com &amp; Ind Total</b>	266	23,664,013	9	2,582,868	18	10,506,057	293	36,752,938	234,706
<b>% of Com &amp; Ind Total</b>	90.78	64.39	3.07	7.03	6.14	28.59	5.89	4.03	6.82
<b>17. Taxable Total</b>	1,793	101,673,068	602	41,684,451	201	33,253,331	2,596	176,610,850	2,949,323
<b>% of Taxable Total</b>	69.07	57.57	23.19	23.60	7.74	18.83	52.15	19.35	85.70

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	5	225,990	3,529,366	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	5	225,990	3,529,366
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				5	225,990	3,529,366

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	18	3,012,710	18	3,012,710	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	18	3,012,710	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	0	1	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	397,397	8	157,847	1,824	534,248,483	1,842	534,803,727
28. Ag-Improved Land	2	56,148	6	150,322	495	153,269,217	503	153,475,687
29. Ag Improvements	2	48,340	6	421,351	514	44,150,999	522	44,620,690

30. Ag Total					2,364	732,900,104
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	20,000	5	5.00	100,000	
33. HomeSite Improvements	2	0.00	38,645	4	0.00	377,140	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	6	13.00	6,500	
36. FarmSite Improv Land	1	4.00	2,000	6	11.00	25,000	
37. FarmSite Improvements	1	0.00	9,695	2	0.00	44,211	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	40,000	2	2.00	40,000	
32. HomeSite Improv Land	308	316.50	6,297,000	314	322.50	6,417,000	
33. HomeSite Improvements	309	0.00	28,998,006	315	0.00	29,413,791	79,560
34. HomeSite Total				317	324.50	35,870,791	
35. FarmSite UnImp Land	74	163.60	108,800	81	180.60	119,300	
36. FarmSite Improv Land	469	1,473.30	777,080	476	1,488.30	804,080	
37. FarmSite Improvements	425	0.00	15,152,993	428	0.00	15,206,899	412,586
38. FarmSite Total				509	1,668.90	16,130,279	
39. Road & Ditches	0	6,399.30	0	0	6,399.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				826	8,392.70	52,001,070	492,146

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,074.00	4.56%	5,132,646	4.97%	4,779.00
46. 1A	17,739.00	75.38%	84,784,977	82.13%	4,779.58
47. 2A1	1,054.00	4.48%	4,205,460	4.07%	3,990.00
48. 2A	669.00	2.84%	1,826,160	1.77%	2,729.69
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	226.00	0.96%	574,040	0.56%	2,540.00
51. 4A1	402.00	1.71%	972,940	0.94%	2,420.25
52. 4A	2,368.00	10.06%	5,736,560	5.56%	2,422.53
<b>53. Total</b>	<b>23,532.00</b>	<b>100.00%</b>	<b>103,232,783</b>	<b>100.00%</b>	<b>4,386.91</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,767.00	79.06%	19,106,820	84.31%	2,460.00
56. 2D1	453.00	4.61%	994,335	4.39%	2,195.00
57. 2D	303.00	3.08%	520,251	2.30%	1,717.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	37.00	0.38%	63,270	0.28%	1,710.00
60. 4D1	345.00	3.51%	539,925	2.38%	1,565.00
61. 4D	919.00	9.35%	1,438,235	6.35%	1,565.00
<b>62. Total</b>	<b>9,824.00</b>	<b>100.00%</b>	<b>22,662,836</b>	<b>100.00%</b>	<b>2,306.88</b>
<b>Grass</b>					
63. 1G1	638.00	11.55%	606,100	11.55%	950.00
64. 1G	2,512.00	45.49%	2,386,400	45.49%	950.00
65. 2G1	2,121.60	38.42%	2,015,520	38.42%	950.00
66. 2G	245.00	4.44%	232,750	4.44%	950.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	5.00	0.09%	4,750	0.09%	950.00
<b>71. Total</b>	<b>5,521.60</b>	<b>100.00%</b>	<b>5,245,520</b>	<b>100.00%</b>	<b>950.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>23,532.00</b>	<b>60.33%</b>	<b>103,232,783</b>	<b>78.71%</b>	<b>4,386.91</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>9,824.00</b>	<b>25.19%</b>	<b>22,662,836</b>	<b>17.28%</b>	<b>2,306.88</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>5,521.60</b>	<b>14.16%</b>	<b>5,245,520</b>	<b>4.00%</b>	<b>950.00</b>
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>39,006.60</b>	<b>100.00%</b>	<b>131,154,039</b>	<b>100.00%</b>	<b>3,362.36</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,333.70	8.28%	26,879,278	9.50%	4,243.85
46. 1A	43,643.39	57.04%	185,074,107	65.40%	4,240.60
47. 2A1	5,458.00	7.13%	19,769,645	6.99%	3,622.14
48. 2A	2,966.00	3.88%	7,353,188	2.60%	2,479.16
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	309.00	0.40%	784,860	0.28%	2,540.00
51. 4A1	3,068.70	4.01%	7,426,354	2.62%	2,420.03
52. 4A	14,740.00	19.26%	35,693,500	12.61%	2,421.54
53. Total	76,518.79	100.00%	282,980,932	100.00%	3,698.19
<b>Dry</b>					
54. 1D1	5.00	0.01%	9,240	0.01%	1,848.00
55. 1D	44,274.75	74.39%	81,820,611	79.73%	1,848.02
56. 2D1	1,257.00	2.11%	1,963,835	1.91%	1,562.32
57. 2D	1,506.00	2.53%	1,813,224	1.77%	1,204.00
58. 3D1	51.00	0.09%	59,109	0.06%	1,159.00
59. 3D	91.00	0.15%	122,360	0.12%	1,344.62
60. 4D1	3,318.00	5.58%	4,529,070	4.41%	1,365.00
61. 4D	9,011.36	15.14%	12,300,506	11.99%	1,365.00
62. Total	59,514.11	100.00%	102,617,955	100.00%	1,724.26
<b>Grass</b>					
63. 1G1	6,012.00	8.48%	5,711,400	8.48%	950.00
64. 1G	40,052.46	56.51%	38,049,838	56.51%	950.00
65. 2G1	21,613.00	30.50%	20,532,350	30.50%	950.00
66. 2G	3,057.00	4.31%	2,904,150	4.31%	950.00
67. 3G1	4.60	0.01%	4,370	0.01%	950.00
68. 3G	57.00	0.08%	54,150	0.08%	950.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	75.00	0.11%	71,250	0.11%	950.00
71. Total	70,871.06	100.00%	67,327,508	100.00%	950.00
<b>Irrigated Total</b>					
Irrigated Total	76,518.79	36.25%	282,980,932	62.42%	3,698.19
<b>Dry Total</b>					
Dry Total	59,514.11	28.19%	102,617,955	22.64%	1,724.26
<b>Grass Total</b>					
Grass Total	70,871.06	33.57%	67,327,508	14.85%	950.00
72. Waste	4,209.00	1.99%	420,900	0.09%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	211,112.96	100.00%	453,347,295	100.00%	2,147.42

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	689.00	18.03%	2,218,099	20.13%	3,219.30
46. 1A	1,715.20	44.87%	5,514,598	50.05%	3,215.13
47. 2A1	225.00	5.89%	612,450	5.56%	2,722.00
48. 2A	34.00	0.89%	65,321	0.59%	1,921.21
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	141.00	3.69%	317,020	2.88%	2,248.37
52. 4A	1,018.00	26.63%	2,289,685	20.78%	2,249.20
<b>53. Total</b>	<b>3,822.20</b>	<b>100.00%</b>	<b>11,017,173</b>	<b>100.00%</b>	<b>2,882.42</b>
<b>Dry</b>					
54. 1D1	2.00	0.01%	3,696	0.01%	1,848.00
55. 1D	21,371.00	74.31%	39,494,847	79.66%	1,848.06
56. 2D1	232.00	0.81%	363,776	0.73%	1,568.00
57. 2D	317.00	1.10%	381,668	0.77%	1,204.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,365.00	4.75%	1,863,390	3.76%	1,365.12
61. 4D	5,472.00	19.03%	7,469,280	15.07%	1,365.00
<b>62. Total</b>	<b>28,759.00</b>	<b>100.00%</b>	<b>49,576,657</b>	<b>100.00%</b>	<b>1,723.87</b>
<b>Grass</b>					
63. 1G1	1,307.00	3.47%	1,241,650	3.47%	950.00
64. 1G	23,651.60	62.88%	22,469,020	62.88%	950.00
65. 2G1	10,125.00	26.92%	9,618,750	26.92%	950.00
66. 2G	1,090.00	2.90%	1,035,500	2.90%	950.00
67. 3G1	1,441.00	3.83%	1,368,950	3.83%	950.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>37,614.60</b>	<b>100.00%</b>	<b>35,733,870</b>	<b>100.00%</b>	<b>950.00</b>
<b>Irrigated Total</b>	<b>3,822.20</b>	<b>5.39%</b>	<b>11,017,173</b>	<b>11.43%</b>	<b>2,882.42</b>
<b>Dry Total</b>	<b>28,759.00</b>	<b>40.57%</b>	<b>49,576,657</b>	<b>51.43%</b>	<b>1,723.87</b>
<b>Grass Total</b>	<b>37,614.60</b>	<b>53.06%</b>	<b>35,733,870</b>	<b>37.07%</b>	<b>950.00</b>
72. Waste	700.00	0.99%	70,000	0.07%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>70,895.80</b>	<b>100.00%</b>	<b>96,397,700</b>	<b>100.00%</b>	<b>1,359.71</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	67.79	252,931	0.00	0	103,805.20	396,977,957	103,872.99	397,230,888
<b>77. Dry Land</b>	60.00	115,714	96.00	161,469	97,941.11	174,580,265	98,097.11	174,857,448
<b>78. Grass</b>	62.00	58,900	16.00	15,200	113,929.26	108,232,798	114,007.26	108,306,898
<b>79. Waste</b>	0.00	0	0.00	0	5,038.00	503,800	5,038.00	503,800
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>189.79</b>	<b>427,545</b>	<b>112.00</b>	<b>176,669</b>	<b>320,713.57</b>	<b>680,294,820</b>	<b>321,015.36</b>	<b>680,899,034</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	103,872.99	32.36%	397,230,888	58.34%	3,824.20
<b>Dry Land</b>	98,097.11	30.56%	174,857,448	25.68%	1,782.49
<b>Grass</b>	114,007.26	35.51%	108,306,898	15.91%	950.00
<b>Waste</b>	5,038.00	1.57%	503,800	0.07%	100.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>321,015.36</b>	<b>100.00%</b>	<b>680,899,034</b>	<b>100.00%</b>	<b>2,121.08</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	20	200,844	159	5,118,412	169	17,501,932	189	22,821,188	392,793
83.2 Alma	46	817,477	535	6,331,394	541	40,248,495	587	47,397,366	736,438
83.3 B&r Trl Park	0	0	0	0	92	1,210,046	92	1,210,046	84,289
83.4 Hanchetts	7	72,330	32	1,029,050	32	7,268,750	39	8,370,130	37,915
83.5 Hunters Hill	3	161,500	18	998,785	19	2,791,661	22	3,951,946	0
83.6 Huntley/ragan	1	350	0	0	0	0	1	350	0
83.7 N Shore Cabin	3	27,265	25	1,417,040	25	2,288,460	28	3,732,765	0
83.8 N Shore Marina	1	10,000	1	8,500	131	5,134,762	132	5,153,262	220,695
83.9 Orleans	68	82,057	246	258,640	246	8,162,386	314	8,503,083	13,112
83.10 Oxford	17	17,035	103	144,943	104	5,068,541	121	5,230,519	0
83.11 Patterson	0	0	1	0	97	4,897,420	97	4,897,420	44,039
83.12 Republican City	17	67,856	230	751,265	233	12,536,914	250	13,356,035	399,356
83.13 Stam/hunt/ragan	104	161,519	162	193,353	162	4,253,340	266	4,608,212	26,801
83.14 Taylor Manor	44	476,897	121	1,857,851	121	8,290,842	165	10,625,590	759,179
84 Residential Total	331	2,095,130	1,633	18,109,233	1,972	119,653,549	2,303	139,857,912	2,714,617

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	Acreages	6	34,190	15	146,595	23	10,381,553	29	10,562,338	171,338
85.2	Alma	9	49,711	103	949,323	105	12,881,606	114	13,880,640	63,368
85.3	B&r Trl Park	0	0	1	22,750	1	477,920	1	500,670	0
85.4	Huntley/ragan	10	3,635	16	22,235	16	2,624,055	26	2,649,925	0
85.5	N Shore Cabin	0	0	0	0	2	1,903,275	2	1,903,275	0
85.6	Orleans	12	7,917	41	30,966	45	1,134,234	57	1,173,117	0
85.7	Oxford	2	2,680	5	18,620	5	1,028,218	7	1,049,518	0
85.8	Patterson	0	0	0	0	2	2,103,942	2	2,103,942	0
85.9	Republican City	3	15,355	29	236,335	31	2,143,434	34	2,395,124	0
85.10	Stam/hunt/ragan	2	7,475	16	9,545	16	272,476	18	289,496	0
85.11	Taylor Manor	0	0	3	34,775	3	210,118	3	244,893	0
86	Commercial Total	44	120,963	229	1,471,144	249	35,160,831	293	36,752,938	234,706

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	638.00	11.55%	606,100	11.55%	950.00
88. 1G	2,512.00	45.49%	2,386,400	45.49%	950.00
89. 2G1	2,121.60	38.42%	2,015,520	38.42%	950.00
90. 2G	245.00	4.44%	232,750	4.44%	950.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	5.00	0.09%	4,750	0.09%	950.00
95. Total	5,521.60	100.00%	5,245,520	100.00%	950.00
<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	5,521.60	100.00%	5,245,520	100.00%	950.00
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	5,521.60	100.00%	5,245,520	100.00%	950.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,012.00	8.48%	5,711,400	8.48%	950.00
88. 1G	40,052.46	56.51%	38,049,838	56.51%	950.00
89. 2G1	21,613.00	30.50%	20,532,350	30.50%	950.00
90. 2G	3,057.00	4.31%	2,904,150	4.31%	950.00
91. 3G1	4.60	0.01%	4,370	0.01%	950.00
92. 3G	57.00	0.08%	54,150	0.08%	950.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	75.00	0.11%	71,250	0.11%	950.00
95. Total	70,871.06	100.00%	67,327,508	100.00%	950.00
<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	70,871.06	100.00%	67,327,508	100.00%	950.00
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	70,871.06	100.00%	67,327,508	100.00%	950.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,307.00	3.47%	1,241,650	3.47%	950.00
88. 1G	23,651.60	62.88%	22,469,020	62.88%	950.00
89. 2G1	10,125.00	26.92%	9,618,750	26.92%	950.00
90. 2G	1,090.00	2.90%	1,035,500	2.90%	950.00
91. 3G1	1,441.00	3.83%	1,368,950	3.83%	950.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,614.60	100.00%	35,733,870	100.00%	950.00
<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	37,614.60	100.00%	35,733,870	100.00%	950.00
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	37,614.60	100.00%	35,733,870	100.00%	950.00

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

42 Harlan

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	130,066,151	128,441,013	-1,625,138	-1.25%	2,365,594	-3.07%
02. Recreational	12,488,630	11,416,899	-1,071,731	-8.58%	349,023	-11.38%
03. Ag-Homesite Land, Ag-Res Dwelling	23,298,319	35,870,791	12,572,472	53.96%	79,560	53.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>165,853,100</b>	<b>175,728,703</b>	<b>9,875,603</b>	<b>5.95%</b>	<b>2,794,177</b>	<b>4.27%</b>
05. Commercial	36,204,658	36,752,938	548,280	1.51%	234,706	0.87%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>36,204,658</b>	<b>36,752,938</b>	<b>548,280</b>	<b>1.51%</b>	<b>234,706</b>	<b>0.87%</b>
08. Ag-Farmsite Land, Outbuildings	15,208,053	16,130,279	922,226	6.06%	412,586	3.35%
09. Minerals	3,994,990	3,012,710	-982,280	-24.59	0	-24.59%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>19,203,043</b>	<b>19,142,989</b>	<b>-60,054</b>	<b>-0.31%</b>	<b>412,586</b>	<b>-2.46%</b>
12. Irrigated	414,704,809	397,230,888	-17,473,921	-4.21%		
13. Dryland	182,429,275	174,857,448	-7,571,827	-4.15%		
14. Grassland	114,019,660	108,306,898	-5,712,762	-5.01%		
15. Wasteland	474,300	503,800	29,500	6.22%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>711,628,044</b>	<b>680,899,034</b>	<b>-30,729,010</b>	<b>-4.32%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>932,888,845</b>	<b>912,523,664</b>	<b>-20,365,181</b>	<b>-2.18%</b>	<b>3,441,469</b>	<b>-2.55%</b>

## 2020 Assessment Survey for Harlan County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<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>
	\$148,106
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$148,106
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$10,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Yes- \$10,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$45,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	N/A
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,064

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

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor and staff
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, harlan.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and staff send information to GIS (splits, combined parcels, etc)
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Agridata and GIS
9.	<b>When was the aerial imagery last updated?</b>
	Agridata 2019, GIS 2018
10.	<b>Personal Property software:</b>
	Vanguard

**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>
	Alma
<b>4.</b>	<b>When was zoning implemented?</b>
	2002

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott, Stanard Appraisal
<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 the appraisal of oil and gas minerals and the commercial class
<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>
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes

## 2020 Residential Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The assessor																
<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="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>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Oxford &amp; Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural Homes and Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	2	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	3	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	4	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.	AG	Agricultural Homes and Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
1	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.																
2	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.																
3	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.																
4	Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.																
5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.																
6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.																
AG	Agricultural Homes and Outbuildings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Only the cost approach is used.																
<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 using local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																
	Yes																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	Residential lot values are valued using a sales price per square foot analysis.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.																

**8. Are there form 191 applications on file?**

No

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

No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2016	2015	2019	2014
2	2016	2015	2019	2016
3	2016	2015	2016	2014
4	2016	2015	2016	2014-2019
5	2016	2015	2016	2018
6	2016	2015	2016	2018-2019
AG	2016	2015	2016	2019

## 2020 Commercial Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	A hired contracting firm			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	All three approaches to value are developed for commercial property.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A county wide reappraisal was completed by Stanard Appraisal in 2018; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.			
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	N/A			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Commercial lots are valued by the square foot.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2008	2002
				<u>Date of Last Inspection</u>
				2018
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years.			

## 2020 Agricultural Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The assessor												
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"><u>Market Area</u></th> <th style="width: 70%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2015</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2015	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2015	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2015
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>											
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2015											
02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2015											
03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2015											
	Irrigated acres are reviewed and updated to match to the NRD records annually.												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>												
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>												
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county.												
<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, farm home sites and rural residential home sites 1st acres are valued the same.												
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>												
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.												
<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												
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>												
<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>
	.
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></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  
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of 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 permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 70% of actual value for agricultural land and horticultural land; and
- 3) 70% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2003	40%	17%
Commercial	300	6%	4%
Recreational	368	8%	2%
Agricultural	2275	46%	77%
Mineral	17	0	0
Exempt	193	0	0

Agricultural land - taxable acres 5,503

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2019 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Clerk

Harlan County budget \$148,106 for 2019-2020.

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. These hours are currently being obtained. The Assessor and Deputy also attend other workshops and meetings to further her knowledge of the assessment field.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 36 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012, new County photos were taken by GIS and available for use in 2018.

C. Property Record Cards

We utilize the property record cards from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Vanguard CAMA system on June 14, 2018 and have been working through all the transfer challenges.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On June 14, 2018 we changed to the new CAMA system Vanguard. We are currently working on setting depreciation tables for residential parcels.

E. Web based – property record information access is provided by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

B. Data Collection.

- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
  - 1) Market Approach; sales comparisons,
  - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
  - 3) Income Approach; income and expense data collection/analysis from the market,
  - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

**Level of Value, Quality, and Uniformity for assessment year 2019:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	93.17	25.51	108.78
Commercial	N/A	N/A	N/A
Agricultural Land	73.21	13.51	104.04
Special Value Agland	N/A	<u>N/A</u>	N/A

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2019 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2019:**

Continue with the new CAMA system Vanguard, that was implemented on June 14, 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review Farms, B & R Trailer Park and Stamford. Review statistics to determine if any major or minor adjustments need to be made.

**Assessment Actions Planned for Assessment Year 2020:**

Review Alma & Hanchett’s, Hunters & Haskins and Oxford. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

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

We will review another part of the county. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

Other functions performed by the assessor’s office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real Property & Personal Property)
  - b. Assessor Survey
  - c. Sales information to PAD 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 (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 570 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. File Personal Property Abstract with the State of Nebraska Department of Revenue by July 20.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 160 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. 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.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information

13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 11/14/2019

Assessor

Kim Fouts