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DEPARTMENT OF REVENUE

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

HOOKER 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 Hooker 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 Hooker 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: Dave Sullivan, Hooker County Assessor

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Introduction

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

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

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

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level

between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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

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

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

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

are reviewed to ensure taxpayers are served with such transparency.

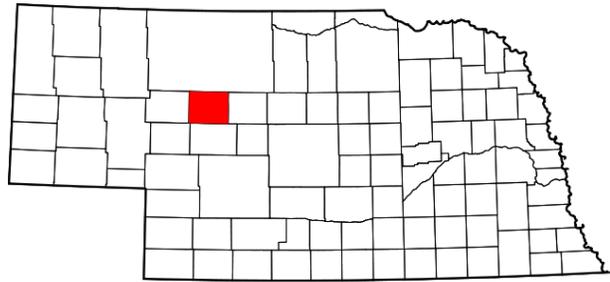
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

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

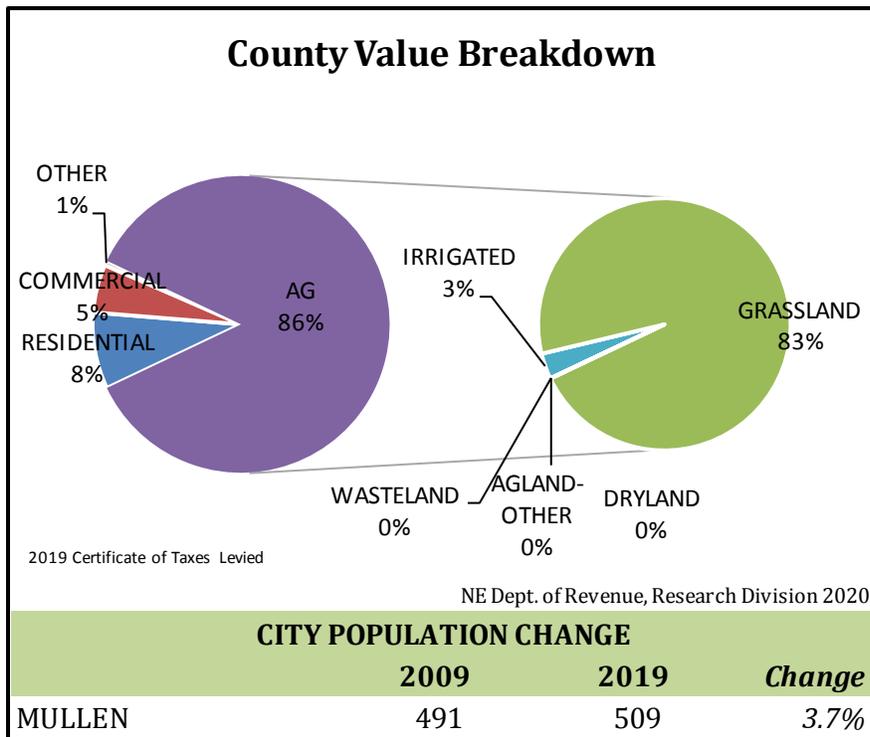
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 square miles, Hooker County had 682 residents, per the Census Bureau Quick Facts for 2018, a 7% population decline from the 2010 U.S. Census. Reports indicated that 72% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$47,301 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the U.S. Census Bureau, there were 32 employer establishments with total employment of 107, a 12.6% increase in total employment from the prior year.



Agricultural land accounts for the greatest portion of the county's valuation base by a large majority. Grassland makes up a majority of the land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region.

2020 Residential Correlation for Hooker County

Assessment Actions

For the current assessment year, the county assessor and staff member completed the pick-up work for residential property and increased the home site and second acre to \$1,750 each for the rural subclass.

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.

Sales verification and qualification meets the Division's standards, and a review of the non-qualified sales show adequate reasons for their disqualification. Overall, sales use is comparable to the statewide averages. Thus, it is believed that all arm's-length residential transactions are available for measurement use. Review of values for both sold and unsold properties appear to have not shown any inherent bias.

Hooker County divides residential property into two valuation groups: Valuation Group 1 that consists of the village of Mullen and the rural property and Valuation Group 2 that is comprised of a recreational subdivision along the Dismal River that is exclusive to members only. The market for property in this subdivision compares to none other in Hooker County.

Hooker County is current with the statutory required six-year inspection and review cycle. Lot values are reviewed when the particular property class is reviewed and for the residential property class this is current.

Description of Analysis

During the two-year timeframe of the sales study period, only 14 sales occurred. The statistical profile as a whole would tend to indicate that the residential assessment model applied during the reappraisal of this property class in 2018 in general is still functioning to keep values at an acceptable market level.

A comparison of the statistical profile with the final residential profile virtually shows no changes in the numbers. This would be consistent with the stated assessment actions of only the completion of pick-up work that did not apparently affect the sales in the study period. However, a review of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicates a residential percent change of approximately 6%. This is due to a change in classification of parcels, the result of a zoning change granted by the county for a re-plat of lots around the Dismal River golf course. Each of the lots were now

2020 Residential Correlation for Hooker County

valued by the county assessor as residential at roughly \$60,000 per lot in accordance with other residential lots in that area.

Equalization and Quality of Assessment

Since the CAMA model used during the reappraisal of the residential property class indicates that it is still functioning to provide realistic values, the profile of 14 residential sales is determined to be sufficient to establish an accurate point estimate for the level of value of residential property within the county.

An overall review of the assessment practices indicates that all residential properties are assessed by the same equalized means and follow generally accepted mass appraisal techniques.

Level of Value

Based on the analysis of all available information, the level of value for the residential property in Hooker County is determined to be at 97% of market value.

2020 Commercial Correlation for Hooker County

Assessment Actions

Assessment actions taken by the Hooker County assessor for the current assessment year included the completion of the physical review of all commercial property within the 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.

Commercial sales verification and qualification indicates that non-qualified sales are documented with reasons for their disqualification. Due to the small number of commercial properties, only one commercial valuation group is utilized. Cost and depreciation tables were updated to 2019 for assessment year 2020, with the completion of the commercial property inspection and review.

Because of the small commercial population within the county, the only practical approach to value is the cost approach. Income data is seldom available, and the sales comparison approach requires a much larger sample of qualified sales than occurs in a small county

Hooker County is current with the statutory required six-year inspection and review cycle. Lot values are reviewed when the particular property class is reviewed and for the commercial property class this is current.

Description of Analysis

Five qualified commercial sales occurred during the three-year timeframe of the sales study. The extremely small sample is not reliable for a statistical description. Thus, the assessment practices of the county will be the primary factor for determining statutory compliance. A review of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicates a 4% change to commercial property. This would be consistent with the assessment actions taken by the county assessor in the completion of the commercial review.

Equalization and Quality of Assessment

Based on the assessment practice review, commercial property in Hooker County appears to be valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

2020 Commercial Correlation for Hooker County

Level of Value

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

2020 Agricultural Correlation for Hooker County

Assessment Actions

For the current assessment year, the Hooker County assessor reviewed the sales data after the implementation of the Land Capability Group (LCG) conversion. Overall changes to agricultural land were minimal from a valuation standpoint as all grassland LCG's in the county have the same per acre valuation so no adjustments were made to agricultural land.

Assessment Practice Review

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

The county's sales qualification and verification for agricultural land meets the Division's standards, and a review of all non-qualified agricultural sales shows sufficient reasons for their disqualification. With very few total sales occurring during the sales study period, and proper qualification, it is believed that all arm's-length agricultural sales were made available for measurement purposes.

A review of Hooker County's land use and agricultural market reveals that since approximately 97% of land in the county is comprised of grassland, only one market area is deemed necessary to value agricultural land. Land use was last completed in 2018, utilizing aerial imagery, supplemented with NRD information regarding any irrigation changes.

Review of Hooker County's agricultural market and primary land use indicates that values for agricultural land are equitably determined. The county does not recognize a non-agricultural influence within the county and thus has no special valuation. There have been no applications for special value to date.

Site values for agricultural improvements appeared to be low compared to the majority of neighboring counties. Thus, the county assessor for the current assessment year valued all home sites and the second acre at \$1,750.

Description of Analysis

Only five qualified sales occurred during the three-year study period. All five sales were 95% Majority Land Use (MLU) grassland. The Sandhills area is ranch country and in the sales study three of the five sales are not typically sized ranch sales, but just small acreages, a half section and less, that sold to the adjoining land owners. The ratios of this small sample range from 45% to 90%. Review of the statistical samples in counties with sufficient samples of sales, such as neighboring Cherry County indicate that the market is flat in the Sandhill's region.

The Hooker County 2020 Average Acre Value Comparison chart, in the addendum of this report, indicates that Hooker County's grass values are comparable with neighboring counties.

2020 Agricultural Correlation for Hooker County

Based on this comparison and the general agricultural market for surrounding counties, the agricultural land values in Hooker County are believed to be in the acceptable range.

Equalization and Quality of Assessment

Analysis of the Hooker County assessment practices reveals that land use is current, both farm and rural home sites are valued in the same manner. Comparison of the grassland assessed value in Hooker County with its surrounding counties show that the county's values fall into line with the grass market in the area. The quality of assessment of agricultural land in Hooker County complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hooker County is determined to be at the statutory level of 75% of market value.

2020 Opinions of the Property Tax Administrator for Hooker County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	14	Median	96.71
Total Sales Price	\$857,000	Mean	94.46
Total Adj. Sales Price	\$857,000	Wgt. Mean	93.59
Total Assessed Value	\$802,057	Average Assessed Value of the Base	\$45,332
Avg. Adj. Sales Price	\$61,214	Avg. Assessed Value	\$57,290

Confidence Interval - Current

95% Median C.I	74.70 to 118.91
95% Wgt. Mean C.I	82.50 to 104.68
95% Mean C.I	83.24 to 105.68
% of Value of the Class of all Real Property Value in the County	7.39
% of Records Sold in the Study Period	3.50
% of Value Sold in the Study Period	4.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	15	100	98.56
2018	16	100	99.58
2017	22	99	99.07
2016	17	97	97.01

2020 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	5	Median	91.81
Total Sales Price	\$249,000	Mean	89.18
Total Adj. Sales Price	\$249,000	Wgt. Mean	88.65
Total Assessed Value	\$220,742	Average Assessed Value of the Base	\$131,559
Avg. Adj. Sales Price	\$49,800	Avg. Assessed Value	\$44,148

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	79.61 to 98.75
% of Value of the Class of all Real Property Value in the County	5.47
% of Records Sold in the Study Period	4.90
% of Value Sold in the Study Period	1.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	6	100	94.44
2018	4	100	97.20
2017	7	100	99.69
2016	9	100	94.72

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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 : 14
Total Sales Price : 857,000
Total Adj. Sales Price : 857,000
Total Assessed Value : 802,057
Avg. Adj. Sales Price : 61,214
Avg. Assessed Value : 57,290

MEDIAN : 97
WGT. MEAN : 94
MEAN : 94
COD : 14.29
PRD : 100.93

COV : 20.58
STD : 19.44
Avg. Abs. Dev : 13.82
MAX Sales Ratio : 125.10
MIN Sales Ratio : 57.74

95% Median C.I. : 74.70 to 118.91
95% Wgt. Mean C.I. : 82.50 to 104.68
95% Mean C.I. : 83.24 to 105.68

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	3	96.70	95.86	95.56	02.15	100.31	92.33	98.56	N/A	71,833	68,646	
01-JAN-18 To 31-MAR-18												
01-APR-18 To 30-JUN-18	5	95.38	85.83	91.47	12.08	93.83	57.74	98.97	N/A	60,700	55,523	
01-JUL-18 To 30-SEP-18	1	119.03	119.03	119.03	00.00	100.00	119.03	119.03	N/A	42,000	49,993	
01-OCT-18 To 31-DEC-18	1	118.91	118.91	118.91	00.00	100.00	118.91	118.91	N/A	91,000	108,209	
01-JAN-19 To 31-MAR-19												
01-APR-19 To 30-JUN-19	2	87.70	87.70	83.71	14.82	104.77	74.70	100.69	N/A	37,500	31,390	
01-JUL-19 To 30-SEP-19	2	96.17	96.17	75.02	30.09	128.19	67.23	125.10	N/A	65,000	48,763	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	9	96.70	92.87	95.11	10.05	97.64	57.74	119.03	80.36 to 98.97	62,333	59,283	
01-OCT-18 To 30-SEP-19	5	100.69	97.33	90.71	20.28	107.30	67.23	125.10	N/A	59,200	53,703	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	7	96.72	95.30	99.84	15.28	95.45	57.74	119.03	57.74 to 119.03	62,357	62,259	
<u>ALL</u>	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	
<u>ALL</u>	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	
06												
07												
<u>ALL</u>	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	

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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 : 14
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Total Adj. Sales Price : 857,000
Total Assessed Value : 802,057
Avg. Adj. Sales Price : 61,214
Avg. Assessed Value : 57,290

MEDIAN : 97
WGT. MEAN : 94
MEAN : 94
COD : 14.29
PRD : 100.93

COV : 20.58
STD : 19.44
Avg. Abs. Dev : 13.82
MAX Sales Ratio : 125.10
MIN Sales Ratio : 57.74

95% Median C.I. : 74.70 to 118.91
95% Wgt. Mean C.I. : 82.50 to 104.68
95% Mean C.I. : 83.24 to 105.68

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	5	98.56	92.49	89.59	17.80	103.24	57.74	125.10	N/A	25,300	22,665	
___Ranges Excl. Low \$___												
Greater Than 4,999	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	
Greater Than 14,999	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	
Greater Than 29,999	9	96.70	95.55	94.28	11.94	101.35	67.23	119.03	74.70 to 118.91	81,167	76,526	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	5	98.56	92.49	89.59	17.80	103.24	57.74	125.10	N/A	25,300	22,665	
30,000 TO 59,999	3	98.97	97.57	96.42	14.93	101.19	74.70	119.03	N/A	45,333	43,710	
60,000 TO 99,999	3	96.72	102.65	103.44	09.16	99.24	92.33	118.91	N/A	85,333	88,272	
100,000 TO 149,999	3	95.38	86.44	86.50	10.30	99.93	67.23	96.70	N/A	112,833	97,595	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	14	96.71	94.46	93.59	14.29	100.93	57.74	125.10	74.70 to 118.91	61,214	57,290	

46 Hooker
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 : 5
Total Sales Price : 249,000
Total Adj. Sales Price : 249,000
Total Assessed Value : 220,742
Avg. Adj. Sales Price : 49,800
Avg. Assessed Value : 44,148

MEDIAN : 92
WGT. MEAN : 89
MEAN : 89
COD : 06.35
PRD : 100.60

COV : 08.65
STD : 07.71
Avg. Abs. Dev : 05.83
MAX Sales Ratio : 98.71
MIN Sales Ratio : 81.23

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 79.61 to 98.75

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	91.81	91.81	91.81	00.00	100.00	91.81	91.81	N/A	24,000	22,035
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	81.23	81.23	81.23	00.00	100.00	81.23	81.23	N/A	70,000	56,864
01-JAN-18 To 31-MAR-18	1	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	51,000	50,344
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	60,000	55,744
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	1	91.81	91.81	91.81	00.00	100.00	91.81	91.81	N/A	24,000	22,035
01-OCT-17 To 30-SEP-18	3	92.91	90.95	90.03	06.27	101.02	81.23	98.71	N/A	60,333	54,317
01-OCT-18 To 30-SEP-19	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	2	86.52	86.52	83.94	06.11	103.07	81.23	91.81	N/A	47,000	39,450
01-JAN-18 To 31-DEC-18	2	95.81	95.81	95.57	03.03	100.25	92.91	98.71	N/A	55,500	53,044
<u>ALL</u>	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148
<u>ALL</u>	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148
04											
<u>ALL</u>	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148

46 Hooker
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 : 5
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MEDIAN : 92
WGT. MEAN : 89
MEAN : 89
COD : 06.35
PRD : 100.60

COV : 08.65
STD : 07.71
Avg. Abs. Dev : 05.83
MAX Sales Ratio : 98.71
MIN Sales Ratio : 81.23

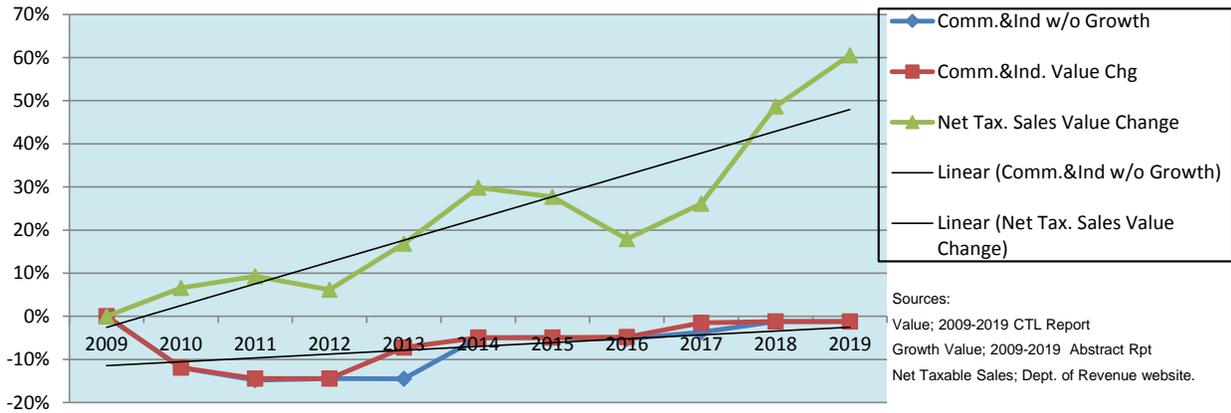
95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 79.61 to 98.75

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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	1	91.81	91.81	91.81	00.00	100.00	91.81	91.81	N/A	24,000	22,035	
___Ranges Excl. Low \$___												
Greater Than 4,999	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148	
Greater Than 14,999	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148	
Greater Than 29,999	4	87.09	88.53	88.31	08.36	100.25	81.23	98.71	N/A	56,250	49,677	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	91.81	91.81	91.81	00.00	100.00	91.81	91.81	N/A	24,000	22,035	
30,000 TO 59,999	2	89.99	89.99	90.63	09.70	99.29	81.26	98.71	N/A	47,500	43,050	
60,000 TO 99,999	2	87.07	87.07	86.62	06.71	100.52	81.23	92.91	N/A	65,000	56,304	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
342	1	98.71	98.71	98.71	00.00	100.00	98.71	98.71	N/A	51,000	50,344	
384	1	81.26	81.26	81.26	00.00	100.00	81.26	81.26	N/A	44,000	35,755	
470	1	91.81	91.81	91.81	00.00	100.00	91.81	91.81	N/A	24,000	22,035	
528	1	81.23	81.23	81.23	00.00	100.00	81.23	81.23	N/A	70,000	56,864	
552	1	92.91	92.91	92.91	00.00	100.00	92.91	92.91	N/A	60,000	55,744	
___ALL___	5	91.81	89.18	88.65	06.35	100.60	81.23	98.71	N/A	49,800	44,148	

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	\$ 12,855,887	\$ 756,885		\$ 12,099,002	--	\$ 8,297,309	--
2009	\$ 12,920,806	\$ 748,402	5.79%	\$ 12,172,404	--	\$ 7,849,602	--
2010	\$ 11,383,154	\$ -	0.00%	\$ 11,383,154	-11.90%	\$ 8,363,521	6.55%
2011	\$ 11,054,650	\$ 47,256	0.43%	\$ 11,007,394	-3.30%	\$ 8,579,347	2.58%
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106	0.00%	\$ 8,334,982	-2.85%
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2016	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
2017	\$ 12,723,265	\$ 279,175	2.19%	\$ 12,444,090	1.18%	\$ 9,901,014	6.99%
2018	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.31%	\$ 11,667,483	17.84%
2019	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.00%	\$ 12,602,897	8.02%
Ann %chg	-0.12%			Average	-1.16%	4.85%	5.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-11.90%	-11.90%	6.55%
2011	-14.81%	-14.44%	9.30%
2012	-14.44%	-14.44%	6.18%
2013	-14.49%	-7.26%	16.82%
2014	-5.01%	-4.95%	29.82%
2015	-4.95%	-4.95%	27.69%
2016	-5.24%	-4.81%	17.89%
2017	-3.69%	-1.53%	26.13%
2018	-1.22%	-1.22%	48.64%
2019	-1.22%	-1.22%	60.55%

County Number	46
County Name	Hooker

46 Hooker
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 : 5
Total Sales Price : 6,037,000
Total Adj. Sales Price : 6,037,000
Total Assessed Value : 4,164,412
Avg. Adj. Sales Price : 1,207,400
Avg. Assessed Value : 832,882

MEDIAN : 64
WGT. MEAN : 69
MEAN : 67
COD : 18.73
PRD : 96.88

COV : 25.21
STD : 16.85
Avg. Abs. Dev : 12.01
MAX Sales Ratio : 90.01
MIN Sales Ratio : 45.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 45.91 to 87.75

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	1	45.00	45.00	45.00	00.00	100.00	45.00	45.00	N/A	320,000	144,001
01-APR-17 To 30-JUN-17	1	60.00	60.00	60.00	00.00	100.00	60.00	60.00	N/A	60,000	36,000
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	20,000	18,001
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	75.03	75.03	75.03	00.00	100.00	75.03	75.03	N/A	3,230,000	2,423,313
01-APR-19 To 30-JUN-19	1	64.11	64.11	64.11	00.00	100.00	64.11	64.11	N/A	2,407,000	1,543,097
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	2	52.50	52.50	47.37	14.29	110.83	45.00	60.00	N/A	190,000	90,001
01-OCT-17 To 30-SEP-18	1	90.01	90.01	90.01	00.00	100.00	90.01	90.01	N/A	20,000	18,001
01-OCT-18 To 30-SEP-19	2	69.57	69.57	70.36	07.85	98.88	64.11	75.03	N/A	2,818,500	1,983,205
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	3	60.00	65.00	49.50	25.00	131.31	45.00	90.01	N/A	133,333	66,001
01-JAN-18 To 31-DEC-18											
<u>ALL</u>	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882
<u>ALL</u>	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882
1	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882
<u>ALL</u>	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882

46 Hooker
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

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 Avg. Adj. Sales Price : 1,207,400
 Avg. Assessed Value : 832,882

MEDIAN : 64
 WGT. MEAN : 69
 MEAN : 67
 COD : 18.73
 PRD : 96.88

COV : 25.21
 STD : 16.85
 Avg. Abs. Dev : 12.01
 MAX Sales Ratio : 90.01
 MIN Sales Ratio : 45.00

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 45.91 to 87.75

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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
____Grass____											
County	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882
1	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882
____ALL____	5	64.11	66.83	68.98	18.73	96.88	45.00	90.01	N/A	1,207,400	832,882

Hooker County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1800	1800	1800	1800	1800	1800
Cherry	1	0	2100	n/a	2089	2057	2100	2089	2100	2074
Thomas	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	2100
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Grant	1	n/a	n/a	n/a	1500	1500	1500	1500	1500	1500

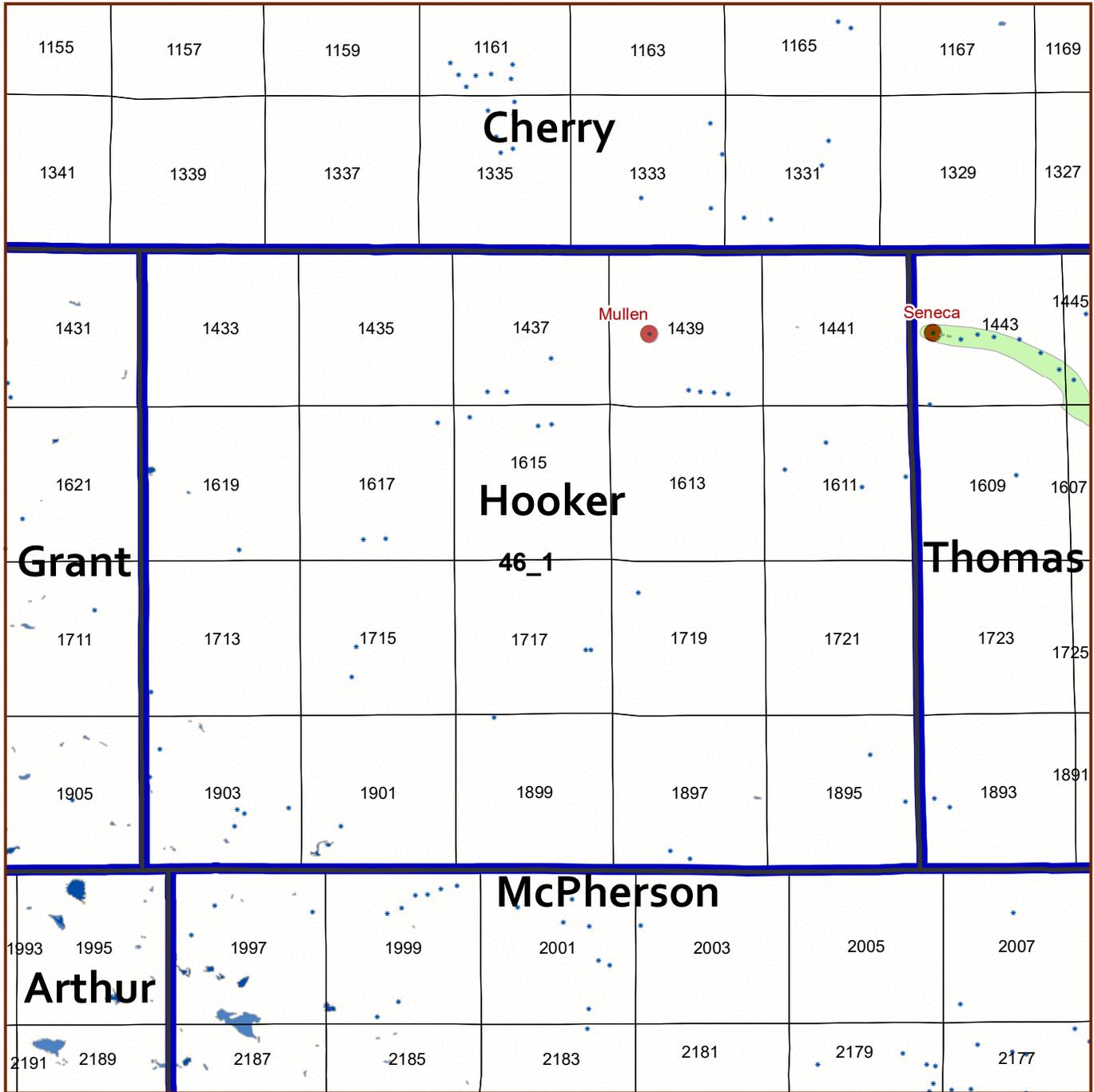
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a							
Cherry	1	n/a	725	725	725	725	725	725	725	725
Thomas	1	n/a	n/a							
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a							
Grant	1	n/a	n/a							

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	450	450	450	450	450	450	450	450	450
Cherry	1	549	550	550	549	550	425	425	425	445
Thomas	1	465	465	465	465	465	465	465	465	465
McPherson	1	450	450	450	450	450	450	450	450	450
Arthur	1	407	407	407	407	407	407	n/a	407	407
Grant	1	404	404	404	404	404	404	n/a	n/a	404

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	725	n/a	73
Thomas	1	n/a	n/a	151
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10

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.

HOOKER COUNTY



Legend

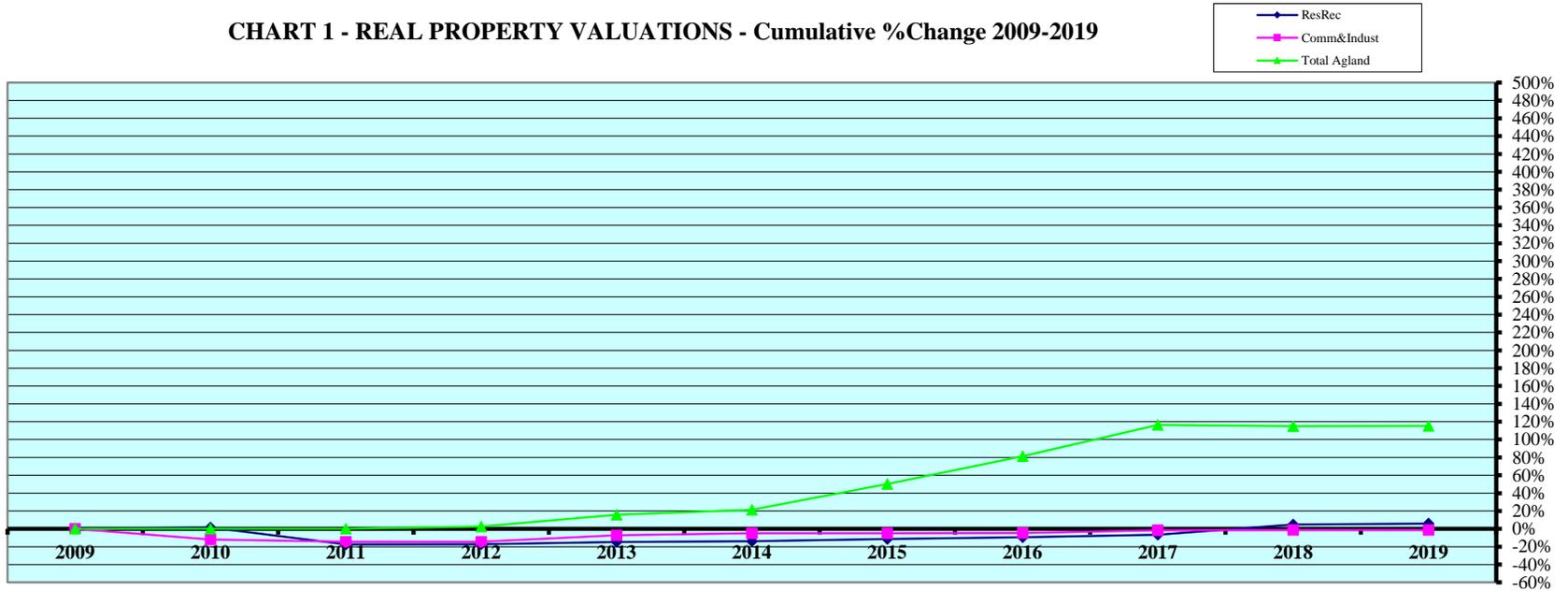
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- County
- Registered_WellsDNR
- geocode

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2009	15,890,039	--	--	--	12,920,806	--	--	--	96,941,673	--	--	--
2010	16,142,533	252,494	1.59%	1.59%	11,383,154	-1,537,652	-11.90%	-11.90%	96,996,511	54,838	0.06%	0.06%
2011	13,115,842	-3,026,691	-18.75%	-17.46%	11,054,650	-328,504	-2.89%	-14.44%	97,130,672	134,161	0.14%	0.19%
2012	13,151,486	35,644	0.27%	-17.23%	11,055,106	456	0.00%	-14.44%	99,333,385	2,202,713	2.27%	2.47%
2013	13,531,459	379,973	2.89%	-14.84%	11,982,903	927,797	8.39%	-7.26%	112,194,565	12,861,180	12.95%	15.73%
2014	13,692,746	161,287	1.19%	-13.83%	12,280,943	298,040	2.49%	-4.95%	117,630,542	5,435,977	4.85%	21.34%
2015	14,090,232	397,486	2.90%	-11.33%	12,281,816	873	0.01%	-4.95%	145,681,934	28,051,392	23.85%	50.28%
2016	14,383,355	293,123	2.08%	-9.48%	12,299,140	17,324	0.14%	-4.81%	175,856,383	30,174,449	20.71%	81.40%
2017	14,835,974	452,619	3.15%	-6.63%	12,723,265	424,125	3.45%	-1.53%	209,766,398	33,910,015	19.28%	116.38%
2018	16,658,939	1,822,965	12.29%	4.84%	12,762,871	39,606	0.31%	-1.22%	208,434,671	-1,331,727	-0.63%	115.01%
2019	16,816,168	157,229	0.94%	5.83%	12,762,871	0	0.00%	-1.22%	208,776,218	341,547	0.16%	115.36%

Rate Annual %chg: Residential & Recreational **0.57%**

Commercial & Industrial **-0.12%**

Agricultural Land **7.97%**

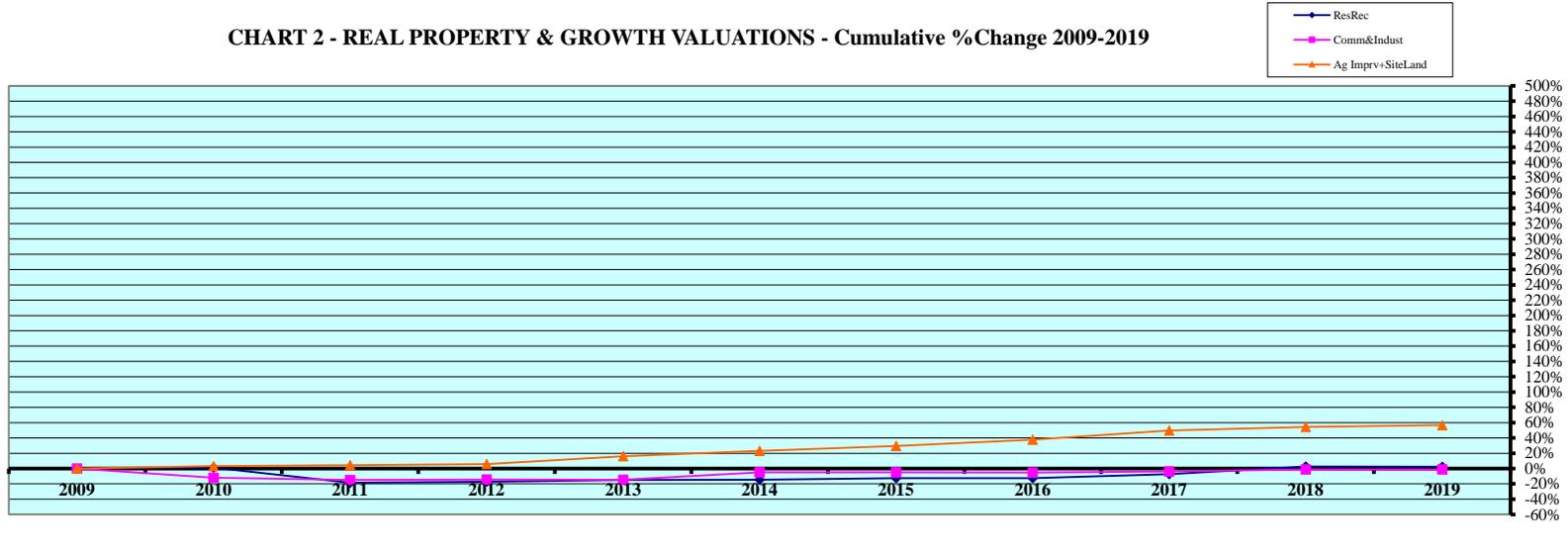
Cnty# **46**
County **HOOKER**

CHART 1

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

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾																							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth																		
2009	15,890,039	642,444	4.04%	15,247,595	--	--	12,920,806	748,402	5.79%	12,172,404	--	--																		
2010	16,142,533	55,926	0.35%	16,086,607	1.24%	1.24%	11,383,154	0	0.00%	11,383,154	-11.90%	-11.90%																		
2011	13,115,842	174,321	1.33%	12,941,521	-19.83%	-18.56%	11,054,650	47,256	0.43%	11,007,394	-3.30%	-14.81%																		
2012	13,151,486	5,087	0.04%	13,146,399	0.23%	-17.27%	11,055,106	0	0.00%	11,055,106	0.00%	-14.44%																		
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	-14.86%	11,982,903	934,587	7.80%	11,048,316	-0.06%	-14.49%																		
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	-14.61%	12,280,943	7,440	0.06%	12,273,503	2.43%	-5.01%																		
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	-12.52%	12,281,816	0	0.00%	12,281,816	0.01%	-4.95%																		
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	-12.46%	12,299,140	54,785	0.45%	12,244,355	-0.31%	-5.24%																		
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	-7.38%	12,723,265	279,175	2.19%	12,444,090	1.18%	-3.69%																		
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	2.64%	12,762,871	0	0.00%	12,762,871	0.31%	-1.22%																		
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	2.28%	12,762,871	0	0.00%	12,762,871	0.00%	-1.22%																		
Rate Ann%chg	0.57%						-0.52%						-0.12%						C & I w/o growth						-1.16%					

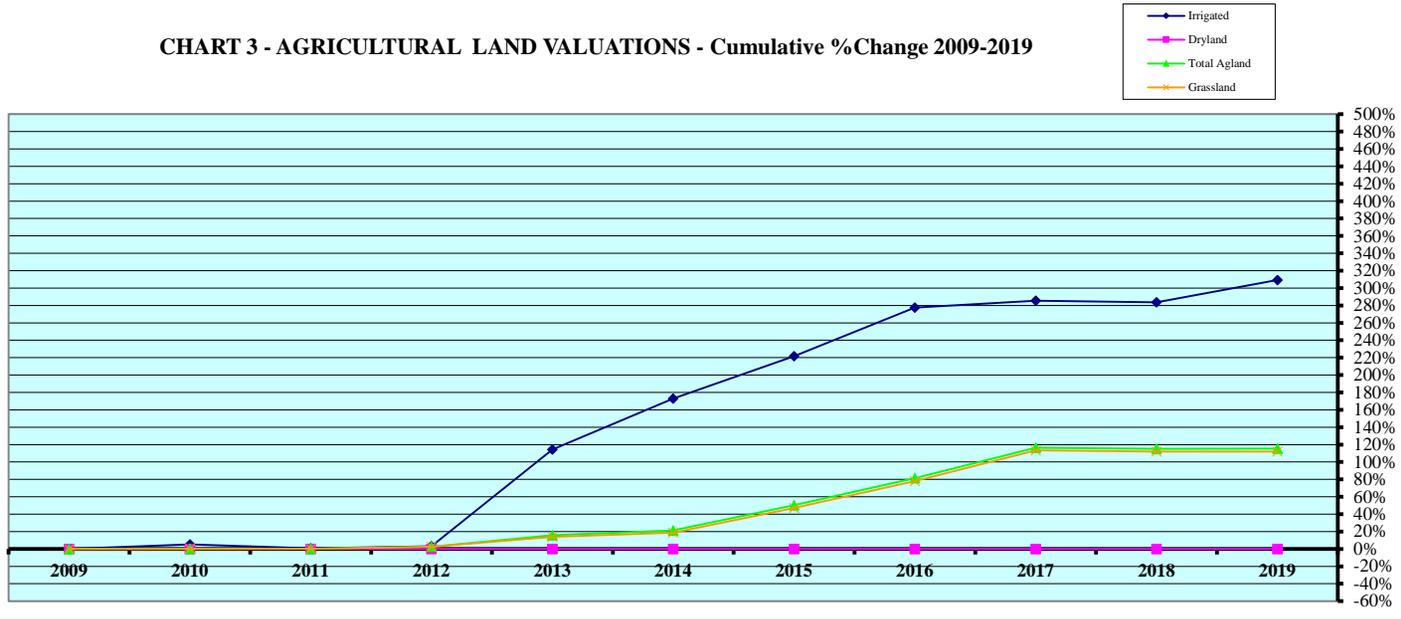
Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2009	2,592,093	93,802	2,685,895	160,190	5.96%	--	--
2010	2,692,609	102,989	2,795,598	24,355	0.87%	3.18%	3.18%
2011	2,754,139	107,444	2,861,583	61,530	2.15%	0.16%	4.25%
2012	2,613,981	451,495	3,065,476	218,978	7.14%	-0.53%	5.98%
2013	2,654,471	502,661	3,157,132	36,541	1.16%	1.80%	16.18%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	4.65%	23.01%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3.73%	29.59%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	2.83%	37.68%
2017	3,176,091	845,285	4,021,376	0	0.00%	2.00%	49.72%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	3.01%	54.23%
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	-2.42%	56.74%
Rate Ann%chg	2.96%	29.53%	5.79%	Ag Imprv+Site w/o growth			1.84%

(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.

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County HOOKER

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	1,692,227	--	--	--	0	--	--	--	95,244,756	--	--	--
2010	1,780,240	88,013	5.20%	5.20%	0	0	--	--	95,211,581	-33,175	-0.03%	-0.03%
2011	1,705,440	-74,800	-4.20%	0.78%	0	0	--	--	95,420,542	208,961	0.22%	0.18%
2012	1,744,201	38,761	2.27%	3.07%	0	0	--	--	97,584,494	2,163,952	2.27%	2.46%
2013	3,626,000	1,881,799	107.89%	114.27%	0	0	--	--	108,563,875	10,979,381	11.25%	13.98%
2014	4,616,976	990,976	27.33%	172.83%	0	0	--	--	113,008,651	4,444,776	4.09%	18.65%
2015	5,442,855	825,879	17.89%	221.64%	0	0	--	--	140,234,164	27,225,513	24.09%	47.24%
2016	6,389,262	946,407	17.39%	277.57%	0	0	--	--	169,462,206	29,228,042	20.84%	77.92%
2017	6,522,300	133,038	2.08%	285.43%	0	0	--	--	203,238,998	33,776,792	19.93%	113.39%
2018	6,491,178	-31,122	-0.48%	283.59%	0	0	--	--	201,921,469	-1,317,529	-0.65%	112.00%
2019	6,925,878	434,700	6.70%	309.28%	0	0	--	--	201,810,136	-111,333	-0.06%	111.89%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	4,690	--	--	--	0	--	--	--	96,941,673	--	--	--
2010	4,690	0	0.00%	0.00%	0	0	--	--	96,996,511	54,838	0.06%	0.06%
2011	4,690	0	0.00%	0.00%	0	0	--	--	97,130,672	134,161	0.14%	0.19%
2012	4,690	0	0.00%	0.00%	0	0	--	--	99,333,385	2,202,713	2.27%	2.47%
2013	4,690	0	0.00%	0.00%	0	0	--	--	112,194,565	12,861,180	12.95%	15.73%
2014	4,915	225	4.80%	4.80%	0	0	--	--	117,630,542	5,435,977	4.85%	21.34%
2015	4,915	0	0.00%	4.80%	0	0	--	--	145,681,934	28,051,392	23.85%	50.28%
2016	4,915	0	0.00%	4.80%	0	0	--	--	175,856,383	30,174,449	20.71%	81.40%
2017	5,100	185	3.76%	8.74%	0	0	--	--	209,766,398	33,910,015	19.28%	116.38%
2018	22,024	16,924	331.84%	369.59%	0	0	--	--	208,434,671	-1,331,727	-0.63%	115.01%
2019	22,024	0	0.00%	369.59%	18,180	18,180	--	--	208,776,218	341,547	0.16%	115.36%

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Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	1,692,227	3,846	440			0	0				95,347,453	451,767	211		
2010	1,774,520	4,033	440	0.00%	0.00%	0	0				95,222,207	451,178	211	0.00%	0.00%
2011	1,705,440	3,876	440	0.00%	0.00%	0	0				95,404,798	452,033	211	0.00%	0.00%
2012	1,744,201	3,876	450	2.27%	2.27%	0	0				97,585,316	452,108	216	2.27%	2.27%
2013	3,876,000	3,876	1,000	122.22%	127.27%	0	0				108,503,875	452,104	240	11.19%	13.71%
2014	4,601,251	3,681	1,250	25.00%	184.09%	0	0				113,044,600	451,804	250	4.25%	18.55%
2015	5,442,855	3,629	1,500	20.00%	240.91%	0	0				140,233,931	451,788	310	24.06%	47.07%
2016	6,389,262	3,651	1,750	16.67%	297.73%	0	0				169,480,285	451,715	375	20.87%	77.77%
2017	6,522,300	3,624	1,800	2.86%	309.09%	0	0				203,238,998	451,655	450	19.94%	113.21%
2018	6,491,178	3,606	1,800	0.00%	309.09%	0	0				201,904,493	448,674	450	0.00%	113.22%
2019	6,925,878	3,848	1,800	0.00%	309.09%	0	0				201,810,136	448,465	450	0.00%	113.22%

Rate Annual %chg Average Value/Acre: 15.13%

7.87%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2009	4,690	469	10			0	0				97,044,370	456,082	213		
2010	4,690	469	10	0.00%	0.00%	0	0				97,001,417	455,680	213	0.04%	0.04%
2011	4,690	469	10	0.00%	0.00%	0	0				97,114,928	456,378	213	-0.04%	0.01%
2012	4,690	469	10	0.00%	0.00%	0	0				99,334,207	456,453	218	2.27%	2.28%
2013	4,690	469	10	0.00%	0.00%	0	0				112,384,565	456,449	246	13.14%	15.71%
2014	4,690	469	10	0.00%	0.00%	0	0				117,650,541	455,954	258	4.80%	21.27%
2015	4,915	492	10	0.00%	0.00%	0	0				145,681,701	455,908	320	23.84%	50.18%
2016	4,915	492	10	0.00%	0.00%	0	0				175,874,462	455,858	386	20.74%	81.32%
2017	5,100	510	10	0.00%	0.00%	0	0				209,766,398	455,788	460	19.29%	116.29%
2018	22,024	2,447	9	-10.00%	-10.00%	0	0				208,417,695	454,728	458	-0.41%	115.41%
2019	22,024	2,447	9	0.00%	-10.00%	18,180	20	900			208,776,218	454,780	459	0.16%	115.75%

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Rate Annual %chg Average Value/Acre: 7.99%

(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
736	HOOKER	4,578,146	12,113,372	57,338,578	16,816,168	12,762,871	0	0	208,776,218	3,468,801	1,246,886	0	317,101,040
<i>cnty sectorvalue % of total value:</i>		1.44%	3.82%	18.08%	5.30%	4.02%			65.84%	1.09%	0.39%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
509	MULLEN	563,043	783,408	1,473,563	11,652,209	2,120,527	0	0	455,047	416	0	0	17,048,213
69.16%	<i>%sector of county sector</i>	12.30%	6.47%	2.57%	69.29%	16.61%			0.22%	0.01%			5.38%
	<i>%sector of municipality</i>	3.30%	4.60%	8.64%	68.35%	12.44%			2.67%	0.00%			100.00%
509	Total Municipalities	563,043	783,408	1,473,563	11,652,209	2,120,527	0	0	455,047	416	0	0	17,048,213
69.16%	<i>%all municip.sectors of cnty</i>	12.30%	6.47%	2.57%	69.29%	16.61%			0.22%	0.01%			5.38%

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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

Total Real Property Sum Lines 17, 25, & 30	Records : 1,851	Value : 245,245,967	Growth 358,010	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	23	103,250	11	52,114	51	2,980,765	85	3,136,129	
02. Res Improve Land	264	769,969	36	294,429	2	25,320	302	1,089,718	
03. Res Improvements	270	10,882,233	38	2,479,386	7	545,202	315	13,906,821	
04. Res Total	293	11,755,452	49	2,825,929	58	3,551,287	400	18,132,668	182,485
% of Res Total	73.25	64.83	12.25	15.58	14.50	19.59	21.61	7.39	50.97
05. Com UnImp Land	7	35,126	4	29,281	13	657,400	24	721,807	
06. Com Improve Land	53	142,473	12	98,072	11	2,542,631	76	2,783,176	
07. Com Improvements	54	2,194,539	13	588,300	11	7,131,175	78	9,914,014	
08. Com Total	61	2,372,138	17	715,653	24	10,331,206	102	13,418,997	82,855
% of Com Total	59.80	17.68	16.67	5.33	23.53	76.99	5.51	5.47	23.14
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	293	11,755,452	49	2,825,929	58	3,551,287	400	18,132,668	182,485
% of Res & Rec Total	73.25	64.83	12.25	15.58	14.50	19.59	21.61	7.39	50.97
Com & Ind Total	61	2,372,138	17	715,653	24	10,331,206	102	13,418,997	82,855
% of Com & Ind Total	59.80	17.68	16.67	5.33	23.53	76.99	5.51	5.47	23.14
17. Taxable Total	354	14,127,590	66	3,541,582	82	13,882,493	502	31,551,665	265,340
% of Taxable Total	70.52	44.78	13.15	11.22	16.33	44.00	27.12	12.87	74.12

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	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	34	11	66	111

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	55,777	1,244	193,726,128	1,250	193,781,905
28. Ag-Improved Land	0	0	9	258,023	85	14,982,290	94	15,240,313
29. Ag Improvements	0	0	11	498,743	88	4,173,341	99	4,672,084

30. Ag Total				1,349	213,694,302
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	8	8.00	14,000	
33. HomeSite Improvements	0	0.00	0	9	0.00	458,382	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.00	3,500	
36. FarmSite Improv Land	0	0.00	0	4	11.74	19,780	
37. FarmSite Improvements	0	0.00	0	6	0.00	40,361	
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	8	9.00	15,750	8	9.00	15,750	
32. HomeSite Improv Land	59	63.49	111,108	67	71.49	125,108	
33. HomeSite Improvements	71	0.00	2,897,359	80	0.00	3,355,741	0
34. HomeSite Total				88	80.49	3,496,599	
35. FarmSite UnImp Land	5	5.82	8,070	7	7.82	11,570	
36. FarmSite Improv Land	56	59.02	81,573	60	70.76	101,353	
37. FarmSite Improvements	75	0.00	1,275,982	81	0.00	1,316,343	92,670
38. FarmSite Total				88	78.58	1,429,266	
39. Road & Ditches	213	1,008.44	0	213	1,008.44	0	
40. Other- Non Ag Use	1	0.00	0	1	0.00	0	
41. Total Section VI				176	1,167.51	4,925,865	92,670

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	646.45	16.80%	1,163,610	16.80%	1,800.00
49. 3A1	589.80	15.33%	1,061,640	15.33%	1,800.00
50. 3A	51.53	1.34%	92,754	1.34%	1,800.00
51. 4A1	1,233.27	32.05%	2,219,886	32.05%	1,800.00
52. 4A	1,326.66	34.48%	2,387,988	34.48%	1,800.00
53. Total	3,847.71	100.00%	6,925,878	100.00%	1,800.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	2,904.51	0.65%	1,307,086	0.65%	450.02
64. 1G	552.25	0.12%	248,517	0.12%	450.01
65. 2G1	2,123.56	0.47%	955,632	0.47%	450.01
66. 2G	2,436.44	0.54%	1,096,425	0.54%	450.01
67. 3G1	2,632.42	0.59%	1,184,616	0.59%	450.01
68. 3G	429,854.50	95.85%	193,435,319	95.85%	450.00
69. 4G1	3,543.27	0.79%	1,594,502	0.79%	450.01
70. 4G	4,400.44	0.98%	1,980,258	0.98%	450.01
71. Total	448,447.39	100.00%	201,802,355	100.00%	450.00
Irrigated Total	3,847.71	0.85%	6,925,878	3.32%	1,800.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	448,447.39	98.61%	201,802,355	96.66%	450.00
72. Waste	2,447.15	0.54%	22,024	0.01%	9.00
73. Other	20.20	0.00%	18,180	0.01%	900.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	454,762.45	100.00%	208,768,437	100.00%	459.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	3,847.71	6,925,878	3,847.71	6,925,878
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	614.48	276,520	447,832.91	201,525,835	448,447.39	201,802,355
79. Waste	0.00	0	0.00	0	2,447.15	22,024	2,447.15	22,024
80. Other	0.00	0	0.00	0	20.20	18,180	20.20	18,180
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	614.48	276,520	454,147.97	208,491,917	454,762.45	208,768,437

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	3,847.71	0.85%	6,925,878	3.32%	1,800.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	448,447.39	98.61%	201,802,355	96.66%	450.00
Waste	2,447.15	0.54%	22,024	0.01%	9.00
Other	20.20	0.00%	18,180	0.01%	900.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	454,762.45	100.00%	208,768,437	100.00%	459.07

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 N/a Or Error	0	0	0	0	1	43,315	1	43,315	0
83.2 Hooker County (cnty)	61	3,088,454	36	317,793	42	2,902,797	103	6,309,044	0
83.3 Village Of Mullen (vilm)	24	47,675	266	771,925	272	10,960,709	296	11,780,309	182,485
84 Residential Total	85	3,136,129	302	1,089,718	315	13,906,821	400	18,132,668	182,485

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	Hooker County (cnty)	17	686,681	21	2,633,940	22	7,707,610	39	11,028,231	48,305
85.2	Village Of Mullen (vilm)	7	35,126	55	149,236	56	2,206,404	63	2,390,766	34,550
86	Commercial Total	24	721,807	76	2,783,176	78	9,914,014	102	13,418,997	82,855

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	2,904.51	0.65%	1,307,086	0.65%	450.02
88. 1G	552.25	0.12%	248,517	0.12%	450.01
89. 2G1	2,123.56	0.47%	955,632	0.47%	450.01
90. 2G	2,436.44	0.54%	1,096,425	0.54%	450.01
91. 3G1	2,632.42	0.59%	1,184,616	0.59%	450.01
92. 3G	429,854.50	95.85%	193,435,319	95.85%	450.00
93. 4G1	3,543.27	0.79%	1,594,502	0.79%	450.01
94. 4G	4,400.44	0.98%	1,980,258	0.98%	450.01
95. Total	448,447.39	100.00%	201,802,355	100.00%	450.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	448,447.39	100.00%	201,802,355	100.00%	450.00
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	448,447.39	100.00%	201,802,355	100.00%	450.00

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

46 Hooker

	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	16,816,168	18,132,668	1,316,500	7.83%	182,485	6.74%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	3,468,801	3,496,599	27,798	0.80%	0	0.80%
04. Total Residential (sum lines 1-3)	20,284,969	21,629,267	1,344,298	6.63%	182,485	5.73%
05. Commercial	12,762,871	13,418,997	656,126	5.14%	82,855	4.49%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	12,762,871	13,418,997	656,126	5.14%	82,855	4.49%
08. Ag-Farmsite Land, Outbuildings	1,246,886	1,429,266	182,380	14.63%	92,670	7.19%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	1,246,886	1,429,266	182,380	14.63%	92,670	7.19%
12. Irrigated	6,925,878	6,925,878	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	201,810,136	201,802,355	-7,781	0.00%		
15. Wasteland	22,024	22,024	0	0.00%		
16. Other Agland	18,180	18,180	0	0.00%		
17. Total Agricultural Land	208,776,218	208,768,437	-7,781	0.00%		
18. Total Value of all Real Property (Locally Assessed)	243,070,944	245,245,967	2,175,023	0.89%	358,010	0.75%

2020 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$83,361 - This budget includes all offices managed by the Ex Officio Assessor with the exception of the election office
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - Tax Valuation Inc. consulting fee
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,500 - MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500--and this includes Clerk education/workshops
12.	Other miscellaneous funds:
	None.
13.	Amount of last year's assessor's budget not used:
	None.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes.
4.	If so, who maintains the Cadastral Maps?
	They are not currently maintained.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
7.	Who maintains the GIS software and maps?
	gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	The village of Mullen.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	TVI for consultation.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
4.	Have the existing contracts been approved by the PTA?
	There are no contracts at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	TVI is used only as a consultant to review the depreciation tables constructed by the county assessor.

2020 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:								
	The county assessor and staff..								
2.	List the valuation group recognized by the County and describe the unique characteristics of each:								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision compares to none other in the county.</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	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision compares to none other in the county.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.								
2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision compares to none other in the county.								
AG	Agricultural homes and outbuildings.								
3.	List and describe the approach(es) used to estimate the market value of residential properties.								
	The cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.								
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?								
	The tables provided by the CAMA vendor.								
5.	Are individual depreciation tables developed for each valuation group?								
	No.								
6.	Describe the methodology used to determine the residential lot values?								
	A review of the vacant lot sales and utilization of the square foot method.								
7.	How are rural residential site values developed?								
	Rural residential site values are developed based on sales. The home site is valued at \$1,750 and so is the second acre. Additional acres are valued at \$1,000 per acre.								
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?								
	There are no vacant lots being held for sale or resale..								

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	2017	2016	2017	2017
2	2017	2016	2017	2017
AG	2017	2016	2017	2017

2020 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial property within Hooker County.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property within Hooker County.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property within Hooker County.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is primarily used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The expertise of a contracted appraiser would be sought in the valuation of unique commercial properties. There is currently the possibility of a new nursing facility being built in Mullen.													
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The tables provided by the CAMA vendor.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	No.													
6.	Describe the methodology used to determine the commercial lot values.													
	By square foot.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2019	2019	2020
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2019	2019	2019	2020										

2020 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:							
	The county assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><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;">1</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2018						
	Land use is reviewed and updated via gWorks and coordinating irrigated acre use with the NRD information							
3.	Describe the process used to determine and monitor market areas.							
	Since Hooker County land is comprised of approximately 99% grass (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. The only recreational land in the county would exist at the Dismal River Club (golf course), and this is valued as commercial at present. Lots around the course are valued as rural residential.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes, home sites and the second acre are valued at \$1,750, and additional rural residential acres are valued at \$1,000 per acre (with the exception of the unique market of properties surrounding the Dismal River Club).							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	There was only one feedlot identified when the county implemented zoning. This would have less than 2,000 head for less than six months per year (and any backlot feeding operations would be viewed the same. Acres are valued as grass at present.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							

8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2019 Plan of Assessment for Hooker County

Assessment Years 2020, 2021 and 2022

Date: June 12, 2019

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall

prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment

actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes 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 Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska

Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the

legislature. The uniform standard for the assessed value of real property for tax purposes is actual

value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

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

	Parcels	% of Total Parcels	% of Taxable Value
Base			
Residential	377	21%	6.9%
Commercial	103	5 %	5.2%
Agricultural	1344	74%	87.9%

Agricultural land - taxable acres 454,779.44 (*e.g. if predominant property in your county*)

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2019, an estimated 4 building permits and/or information statements were filed for new property construction/additions in the county.

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

Current Resources

A. Staff/Budget/Training

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 20 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$93,862.00 for the 2018-2019 fiscal year, the county board did approve funding of payment for Gisworkshop subscription, and Terrascan software in the current budget.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance, with the mapping of the village to be completed. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record

cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

C. Property Record Cards – quantity and quality of property information, current listings, photo, sketches, etc.

Procedure Manual\ Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in Terrascan and can be printed on demand, and are additionally available through the Gisworkshop interface.

D. Software for CAMA, Assessment Administration, GIS

E. Web based – property record information access

Current Assessment Procedures for Real Property (for example describe):

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

A. Discover, List & Inventory all property (*e.g. how you handle processes for Real Estate Transfers &*

ownership changes, Sales Review, building permits/information statements).

B. Data Collection (*e.g. frequency & method of physical property inspections, listing, gather market and*

income data).

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent

review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

C. Review assessment sales ratio studies before assessment actions (*e.g. how you perform A/S ratio*

studies internally or work with Field Liaison on analysis of A/S ratio studies).

2019 R&O Statistics

Property Class	Median	COD	PRD
Residential	99	09.17	98.93
Commercial	94	13.5	107.35
Agricultural	56	25.40	104.75

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

D. Approaches to Value (*e.g. how you perform mass appraisal techniques or calibrate models, etc*);

- 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:

Property Property Class	Median	COD	PRD
Residential	99	09.17	98.93

Commercial	94	13.5	107.35
Agricultural	56	25.40	104.75

*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 2020:

Residential (and/or subclasses): 2020

Residential- This class of property will have appraisal maintenance and the assessor will review properties in 2020. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have reappraisal for 2020. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2017 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.T

Assessment Actions Planned for Assessment Year 2021:

Residential (and/or subclasses): 2021

Residential- This class of property will have reappraisal for 2021. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2019 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2022:

Residential (and/or subclasses): **2022**

Residential-This class of property will have appraisal maintenance and the assessor will review properties in 2019. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-The reappraisal will be completed by the assessor. This class be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2020:

1. Record Maintenance, Mapping updates, & Ownership changes – Implement GIS parcel mapping within the Village of Mullen through GISWorkshop.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

a. Abstracts (Real & Personal Property)

b. Assessor Survey

- c. Sales information to PA&T 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 40 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
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 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – N/A
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 and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. (*e.g. XX hours and/or frequency*)

Conclusion:

Summarize current budget request & resources needed for the future to achieve assessment actions

planned.

Conclusion

The assessor's priority for the coming year will be to appraise the commercial properties in the county. Update information and continue to make these inspections on a regular basis.

Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be maintained, and will try to implement roads layer for accurate acre count and documentation of county ROW.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature: _____ Date: _____

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.