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DEPARTMENT OF REVENUE

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

RED WILLOW 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 Red Willow 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 Red Willow 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: Kristi Korell, Red Willow 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.

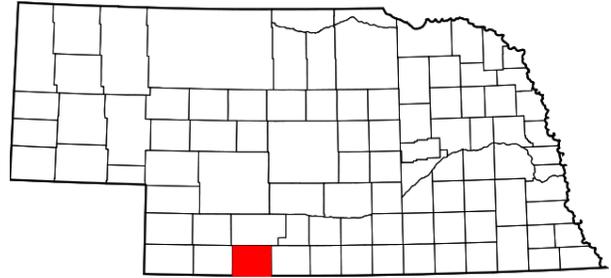
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

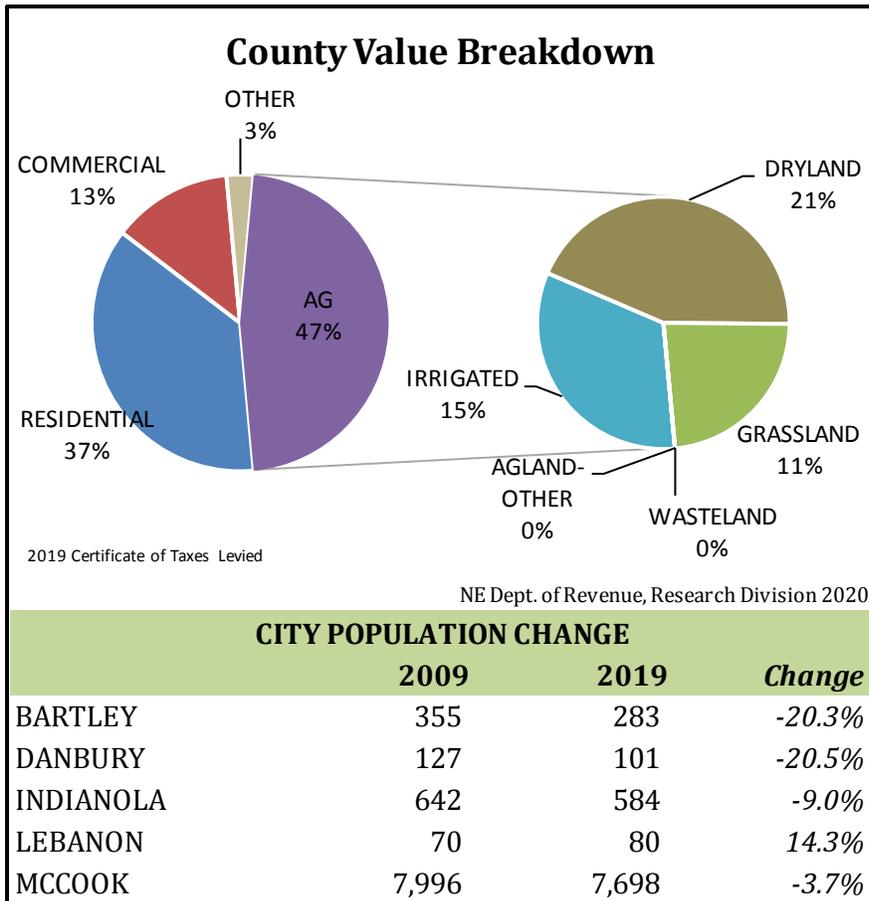
**Further information may be found in Exhibit 94*

County Overview

With a total area of 717 square miles, Red Willow County had 10,726 residents, per the Census Bureau Quick Facts for 2018, a 3% decline from the 2010 U.S. Census. Reports indicated that 73% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$92,032 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Red Willow County are located in and around McCook, the county seat. According to the the U.S. Census Bureau, there were 415 employer establishments with total employment of 3,778.



Agricultural land makes up about half of the county’s valuation base. A mix of grass and dry land makes up the majority of the land in the county and cattle and corn production are the primary agricultural activities. Red Willow County is included in the Middle Republican Natural Resources District (NRD).

2020 Residential Correlation for Red Willow County

Assessment Actions

For the 2020 assessment year, Indianola was physically inspected and updated with new pricing, new depreciation and new land values. Bartley, Lebanon and Danbury were also physically inspected, but valuation changes were the result of appraisal maintenance only. Rural Residential and Suburban improvements were given a 5% adjustment to keep pace with the strong appreciating rural housing market. The assessor is continuing to combine McCook neighborhoods through lot study. Currently, McCook has six neighborhoods as the following neighborhoods were combined: some of 2005 with combined with 1605 and neighborhood 2705 was combined with 2505. Three neighborhoods were updated with new pricing.

Assessment Practice Review

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

The Red Willow Assessor uses approximately 75% of residential sales which is slightly higher than the state average, supporting that all available arm's-length sales have been used for the measurement of the residential class. Review of the qualified and non-qualified sales rosters indicated that there was no bias in the qualification determinations.

There are five residential valuation groups all based on assessor locations within the county. The county is in compliance with the six-year inspection cycle and review.

The currency of appraisal tables within the county varies significantly by location. Prior to 2019, depreciation in the county was based on documented depreciation schedules, but was hand entered into each property record file. In 2019, the county assessor began implementing costing updates, with Computer Assisted Mass Appraisal (CAMA) depreciation and land tables. To date more than half of McCook and all of Valuation Group 2 have been updated with 2018 pricing, and new depreciation and land tables. The remaining tables range from 2008-2018, the county assessor has equalized values in the areas with older tables with trend factors as needed. The County Assessor has a written valuation methodology for the residential class.

2020 Residential Correlation for Red Willow County

Description of Analysis

The statistical profile demonstrates that qualified sales occurred in all valuation groups.

Valuation Group	Description
1	McCook
2	Indianola
3	Bartley
4	Danbury, Lebanon
6	Rural and Suburban

The overall statistical profile shows that all three measures of central tendency are within the acceptable range. The COD is within the guidelines recommended by IAAO. The PRD is slightly high but is affected by low dollar sales. If hypothetically removed, the PRD would fall within the recommended parameters as well.

Stratified by individual valuation groups, the valuation groups with a sufficient sample size have a median within the acceptable range. Valuation Group 3 contains a small sample with a wide range of dispersion as evidenced in the qualitative statistics. This is to be expected as Valuation Group 3 represents the smaller village of Bartley where the market is more erratic. The statistics for this group are considered unreliable for measurement.

Historical valuation changes of Valuation Group 3 and 4 were compared to villages of similar economics from surrounding counties. The villages within Valuation Groups 3 and 4 moved at a rate of 1-3% annually, this change is similar to comparable villages in surrounding counties.

The statistical profile indicates that Property Type 7, mobile homes, contains 11 sales with a median well below the acceptable range, but a wide COD. The ratios in this small sample range from 35-193%, indicating that this small sample is not reliable. Additionally, these sales represent five different valuation groups, the statistics of this group should not be the basis of a valuation adjustment.

A review of the 2020 County Abstract of Assessment for Real Property, Form 45 compared with the 2019 Certificate of Taxes Levied Report (CTL) show similar movement of the population of the residential class and the statistical sample. When reviewed by individual assessor locations, changes mimic the reported assessment actions.

2020 Residential Correlation for Red Willow County

Equalization and Quality of Assessment

Analysis of the statistics and the assessment practices support that all valuation groups within the residential class of real property appears to have achieved an acceptable level of value. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	347	93.03	98.45	91.81	17.68	107.23
2	12	95.92	93.65	94.39	12.37	99.22
3	8	80.25	93.10	77.34	34.48	120.38
4	4	94.69	94.82	93.68	01.55	101.22
6	31	92.62	97.26	95.02	16.28	102.36
____ALL____	402	93.05	98.07	92.14	17.51	106.44

Level of Value

Based on analysis of all available information, the level of value for the residential property in Red Willow County is 93%.

2020 Commercial Correlation for Red Willow County

Assessment Actions

The county assessor completed routine maintenance and pick-up work in the commercial class for this assessment year.

Assessment Practice Review

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

The Red Willow assessor qualifies just under half of the commercial sales for measurement purposes, which is within the expected range. There are two commercial valuation groups. The first valuation group is McCook, the county seat and largest community in the county. As a regional hub for commercial activity, the market in Valuation Group 1 remains stable. The remainder of the county is grouped together in Valuation Group 2. Not unlike other small villages, the commercial market in Valuation Group 2 is sporadic with little stability. Red Willow is in compliance with the six-year inspection cycle and review. The county assessor has a written valuation methodology.

All commercial properties were physically inspected in 2016; depreciation tables and lot values were updated at the same time. Red Willow uses a cost manual from 2015.

Description of Analysis

Commercial properties are divided into two valuation groups which represents the economic differences between the county seat and smaller villages.

Valuation Group	Description
1	McCook
2	Indianola, Bartley, Danbury, Lebanon

Analysis of the commercial sales shows that all three measures of central tendency are within range. The COD and PRD are within IAAO standards.

A comparison of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) to the sales sample, reveal both the sample and overall commercial population had minimal changes. This is reflective of the reported assessment actions of pick-up work.

2020 Commercial Correlation for Red Willow County

Equalization and Quality of Assessment

Review of the statistics and assessment practices support that assessments are uniform and proportionate within the class. The quality of assessment of the commercial class complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	19	96.74	100.14	95.62	17.63	104.73
2	5	88.13	86.37	98.92	15.95	87.31
____ALL____	24	95.54	97.27	96.10	17.58	101.22

Level of Value

Based on analysis of all available information, the level of value of commercial property in Red Willow County is 96%.

2020 Agricultural Correlation for Red Willow County

Assessment Actions

After the LCG conversion, the Red Willow County Assessor completed analysis and made adjustments to agricultural land values to align with regional market values. Irrigated values decreased 9%; dryland decreased 7%, and grassland values were virtually the same. The county assessor also performed routine maintenance and pickup work this year.

Assessment Practice Review

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

The county assessor has qualified sales for measurement below the state average; however, review of the sales rosters support that sales were qualified without bias. There is one agricultural market area for the county. Red Willow is in compliance with the six-year inspection cycle and review. The assessor has a written Valuation Methodology.

Agricultural homes in Red Willow County were physically inspected between 2015 and 2017. Costing is from 2012, depreciation tables are from 2015 and lot values were increased in 2018.

Description of Analysis

All three measures of central tendency are within the range and they are grouped closely together. The COD meets IAAO standards, which indicates sample reliability. When stratified by 80% Majority Land Use (MLU), there are few sales in each of the three land classes.

Comparing values to surrounding counties is useful in helping determine a level of value. Historically, Red Willow County agricultural values align closely to those of Frontier County; this year's values match that pattern. The decreases in land value are similar to the changes of the surrounding counties and mirror area market trends.

Equalization and Quality of Assessment

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

2020 Agricultural Correlation for Red Willow County

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	65.07	65.07	63.58	06.87	102.34
1	2	65.07	65.07	63.58	06.87	102.34
<u>Dry</u>						
County	9	80.10	83.32	80.99	19.24	102.88
1	9	80.10	83.32	80.99	19.24	102.88
<u>Grass</u>						
County	5	70.33	69.88	69.34	11.26	100.78
1	5	70.33	69.88	69.34	11.26	100.78
<u>ALL</u>						
	43	69.55	72.75	70.77	16.52	102.80

Level of Value

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

2020 Opinions of the Property Tax Administrator for Red Willow 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	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Red Willow County

Residential Real Property - Current

Number of Sales	402	Median	93.05
Total Sales Price	\$45,653,289	Mean	98.07
Total Adj. Sales Price	\$45,653,289	Wgt. Mean	92.14
Total Assessed Value	\$42,065,302	Average Assessed Value of the Base	\$78,498
Avg. Adj. Sales Price	\$113,565	Avg. Assessed Value	\$104,640

Confidence Interval - Current

95% Median C.I	91.79 to 94.75
95% Wgt. Mean C.I	90.40 to 93.88
95% Mean C.I	94.53 to 101.61
% of Value of the Class of all Real Property Value in the County	35.29
% of Records Sold in the Study Period	7.75
% of Value Sold in the Study Period	10.33

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	368	94	94.14
2018	372	94	94.01
2017	382	93	93.43
2016	349	93	93.04

2020 Commission Summary for Red Willow County

Commercial Real Property - Current

Number of Sales	24	Median	95.54
Total Sales Price	\$8,484,290	Mean	97.27
Total Adj. Sales Price	\$8,484,290	Wgt. Mean	96.10
Total Assessed Value	\$8,153,437	Average Assessed Value of the Base	\$209,721
Avg. Adj. Sales Price	\$353,512	Avg. Assessed Value	\$339,727

Confidence Interval - Current

95% Median C.I	86.92 to 105.81
95% Wgt. Mean C.I	89.70 to 102.50
95% Mean C.I	86.62 to 107.92
% of Value of the Class of all Real Property Value in the County	13.41
% of Records Sold in the Study Period	3.25
% of Value Sold in the Study Period	5.27

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	37	97	97.01
2018	41	99	99.34
2017	38	99	99.09
2016	36	92	96.88

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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 : 402
 Total Sales Price : 45,653,289
 Total Adj. Sales Price : 45,653,289
 Total Assessed Value : 42,065,302
 Avg. Adj. Sales Price : 113,565
 Avg. Assessed Value : 104,640

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 98
 COD : 17.51
 PRD : 106.44

COV : 36.93
 STD : 36.22
 Avg. Abs. Dev : 16.29
 MAX Sales Ratio : 586.99
 MIN Sales Ratio : 34.58

95% Median C.I. : 91.79 to 94.75
 95% Wgt. Mean C.I. : 90.40 to 93.88
 95% Mean C.I. : 94.53 to 101.61

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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	52	96.04	97.02	92.06	15.86	105.39	55.78	163.95	88.77 to 103.31	98,551	90,727	
01-JAN-18 To 31-MAR-18	36	92.74	96.36	93.48	14.11	103.08	34.58	147.52	89.40 to 99.10	96,164	89,891	
01-APR-18 To 30-JUN-18	47	91.72	90.77	91.83	12.09	98.85	50.34	135.36	87.26 to 95.36	122,170	112,184	
01-JUL-18 To 30-SEP-18	69	95.50	99.11	93.65	15.10	105.83	66.77	173.16	91.25 to 99.89	118,822	111,281	
01-OCT-18 To 31-DEC-18	48	93.33	102.74	93.66	21.04	109.69	56.07	211.78	88.71 to 100.84	127,844	119,736	
01-JAN-19 To 31-MAR-19	40	93.50	100.72	92.70	20.51	108.65	64.30	389.46	91.31 to 97.55	115,302	106,890	
01-APR-19 To 30-JUN-19	40	86.79	91.10	87.55	13.28	104.05	42.45	180.69	84.54 to 95.40	118,327	103,600	
01-JUL-19 To 30-SEP-19	70	92.22	102.88	91.48	23.55	112.46	45.20	586.99	90.05 to 96.27	109,206	99,906	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	204	93.74	96.17	92.80	14.66	103.63	34.58	173.16	91.99 to 96.88	110,428	102,475	
01-OCT-18 To 30-SEP-19	198	92.28	100.03	91.50	20.46	109.32	42.45	586.99	90.54 to 93.86	116,798	106,870	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	200	93.17	97.53	93.18	15.80	104.67	34.58	211.78	91.77 to 96.19	117,696	109,672	
<u>ALL</u>	402	93.05	98.07	92.14	17.51	106.44	34.58	586.99	91.79 to 94.75	113,565	104,640	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	347	93.03	98.45	91.81	17.68	107.23	34.58	586.99	91.55 to 94.87	110,100	101,087	
2	12	95.92	93.65	94.39	12.37	99.22	55.23	115.95	79.93 to 105.83	70,350	66,400	
3	8	80.25	93.10	77.34	34.48	120.38	64.17	173.16	64.17 to 173.16	58,500	45,241	
4	4	94.69	94.82	93.68	01.55	101.22	92.09	97.82	N/A	28,250	26,466	
6	31	92.62	97.26	95.02	16.28	102.36	64.30	165.62	86.05 to 100.54	194,303	184,630	
<u>ALL</u>	402	93.05	98.07	92.14	17.51	106.44	34.58	586.99	91.79 to 94.75	113,565	104,640	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	391	93.14	98.60	92.34	17.00	106.78	42.45	586.99	92.09 to 95.25	115,831	106,955	
06												
07	11	71.28	79.15	67.69	34.58	116.93	34.58	192.94	50.34 to 94.80	33,045	22,369	
<u>ALL</u>	402	93.05	98.07	92.14	17.51	106.44	34.58	586.99	91.79 to 94.75	113,565	104,640	

73 Red Willow

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 : 402
 Total Sales Price : 45,653,289
 Total Adj. Sales Price : 45,653,289
 Total Assessed Value : 42,065,302
 Avg. Adj. Sales Price : 113,565
 Avg. Assessed Value : 104,640

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 98
 COD : 17.51
 PRD : 106.44

COV : 36.93
 STD : 36.22
 Avg. Abs. Dev : 16.29
 MAX Sales Ratio : 586.99
 MIN Sales Ratio : 34.58

95% Median C.I. : 91.79 to 94.75
 95% Wgt. Mean C.I. : 90.40 to 93.88
 95% Mean C.I. : 94.53 to 101.61

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	2	143.85	143.85	157.24	34.13	91.48	94.75	192.94	N/A	2,750	4,324
Less Than 15,000	14	116.03	159.14	152.16	53.14	104.59	71.28	586.99	94.80 to 192.94	9,835	14,964
Less Than 30,000	28	123.90	142.64	134.89	39.50	105.75	34.58	586.99	104.47 to 141.65	15,489	20,892
Ranges Excl. Low \$											
Greater Than 4,999	400	93.04	97.84	92.13	17.33	106.20	34.58	586.99	91.79 to 94.70	114,119	105,142
Greater Than 14,999	388	92.56	95.87	91.96	15.54	104.25	34.58	389.46	91.49 to 93.84	117,308	107,876
Greater Than 29,999	374	92.36	94.74	91.73	14.25	103.28	42.45	389.46	91.31 to 93.56	120,908	110,910
Incremental Ranges											
0 TO 4,999	2	143.85	143.85	157.24	34.13	91.48	94.75	192.94	N/A	2,750	4,324
5,000 TO 14,999	12	116.03	161.69	151.94	54.95	106.42	71.28	586.99	97.82 to 154.50	11,016	16,738
15,000 TO 29,999	14	127.84	126.14	126.85	27.89	99.44	34.58	238.22	90.80 to 173.16	21,143	26,820
30,000 TO 59,999	70	99.61	107.01	107.84	19.91	99.23	45.20	389.46	96.01 to 105.83	45,847	49,443
60,000 TO 99,999	101	96.51	97.88	97.70	12.97	100.18	42.45	211.78	93.16 to 98.57	79,091	77,274
100,000 TO 149,999	93	88.38	89.49	89.38	11.00	100.12	56.07	138.40	84.76 to 92.09	126,367	112,941
150,000 TO 249,999	90	88.93	88.33	88.39	11.60	99.93	55.78	137.25	85.84 to 91.37	180,057	159,154
250,000 TO 499,999	20	85.86	89.11	88.83	08.01	100.32	78.57	117.93	83.65 to 92.62	303,249	269,368
500,000 TO 999,999											
1,000,000 +											
ALL	402	93.05	98.07	92.14	17.51	106.44	34.58	586.99	91.79 to 94.75	113,565	104,640

73 Red Willow

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 : 24
 Total Sales Price : 8,484,290
 Total Adj. Sales Price : 8,484,290
 Total Assessed Value : 8,153,437
 Avg. Adj. Sales Price : 353,512
 Avg. Assessed Value : 339,727

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 97
 COD : 17.58
 PRD : 101.22

COV : 25.93
 STD : 25.22
 Avg. Abs. Dev : 16.80
 MAX Sales Ratio : 178.51
 MIN Sales Ratio : 54.00

95% Median C.I. : 86.92 to 105.81
 95% Wgt. Mean C.I. : 89.70 to 102.50
 95% Mean C.I. : 86.62 to 107.92

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	3	99.64	102.06	100.41	14.54	101.64	81.54	125.00	N/A	74,583	74,888
01-JAN-17 To 31-MAR-17	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	7,000	7,084
01-APR-17 To 30-JUN-17	2	140.65	140.65	143.64	26.92	97.92	102.78	178.51	N/A	195,500	280,823
01-JUL-17 To 30-SEP-17	4	91.07	88.16	100.83	12.90	87.43	64.69	105.81	N/A	348,250	351,146
01-OCT-17 To 31-DEC-17	2	84.06	84.06	86.77	34.37	96.88	55.17	112.95	N/A	160,000	138,832
01-JAN-18 To 31-MAR-18	1	94.34	94.34	94.34	00.00	100.00	94.34	94.34	N/A	3,975,000	3,750,000
01-APR-18 To 30-JUN-18	2	86.50	86.50	86.82	00.49	99.63	86.08	86.92	N/A	321,645	279,248
01-JUL-18 To 30-SEP-18	2	93.37	93.37	93.77	03.61	99.57	90.00	96.74	N/A	170,000	159,403
01-OCT-18 To 31-DEC-18	1	101.36	101.36	101.36	00.00	100.00	101.36	101.36	N/A	85,000	86,155
01-JAN-19 To 31-MAR-19	4	101.70	102.47	94.83	16.76	108.06	79.47	127.00	N/A	174,688	165,660
01-APR-19 To 30-JUN-19	2	79.92	79.92	74.04	32.43	107.94	54.00	105.84	N/A	203,750	150,850
01-JUL-19 To 30-SEP-19											
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	10	100.42	104.13	109.09	18.45	95.45	64.69	178.51	81.54 to 125.00	201,475	219,798
01-OCT-17 To 30-SEP-18	7	90.00	88.89	92.93	12.04	95.65	55.17	112.95	55.17 to 112.95	754,041	700,709
01-OCT-18 To 30-SEP-19	7	101.36	95.87	88.18	16.91	108.72	54.00	127.00	54.00 to 127.00	170,179	150,071
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	9	101.20	100.36	106.63	21.75	94.12	55.17	178.51	64.69 to 112.95	234,556	250,109
01-JAN-18 To 31-DEC-18	6	92.17	92.57	93.46	05.33	99.05	86.08	101.36	86.08 to 101.36	840,548	785,576
<u>ALL</u>	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	96.74	100.14	95.62	17.63	104.73	54.00	178.51	86.92 to 112.00	382,147	365,427
2	5	88.13	86.37	98.92	15.95	87.31	55.17	105.81	N/A	244,700	242,064
<u>ALL</u>	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727

73 Red Willow

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 : 24
 Total Sales Price : 8,484,290
 Total Adj. Sales Price : 8,484,290
 Total Assessed Value : 8,153,437
 Avg. Adj. Sales Price : 353,512
 Avg. Assessed Value : 339,727

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 97
 COD : 17.58
 PRD : 101.22

COV : 25.93
 STD : 25.22
 Avg. Abs. Dev : 16.80
 MAX Sales Ratio : 178.51
 MIN Sales Ratio : 54.00

95% Median C.I. : 86.92 to 105.81
 95% Wgt. Mean C.I. : 89.70 to 102.50
 95% Mean C.I. : 86.62 to 107.92

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727
04											
<u>ALL</u>	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	7,000	7,084
Less Than 30,000	2	94.67	94.67	92.29	06.91	102.58	88.13	101.20	N/A	11,000	10,152
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727
Greater Than 14,999	23	94.34	97.10	96.10	18.26	101.04	54.00	178.51	86.92 to 105.81	368,578	354,189
Greater Than 29,999	22	95.54	97.51	96.11	18.56	101.46	54.00	178.51	86.08 to 105.84	384,650	369,688
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	7,000	7,084
15,000 TO 29,999	1	88.13	88.13	88.13	00.00	100.00	88.13	88.13	N/A	15,000	13,220
30,000 TO 59,999	3	125.00	111.18	113.33	12.12	98.10	81.54	127.00	N/A	37,500	42,500
60,000 TO 99,999	3	86.08	84.04	83.99	14.20	100.06	64.69	101.36	N/A	83,000	69,715
100,000 TO 149,999	3	79.47	82.21	78.96	23.83	104.12	55.17	112.00	N/A	124,167	98,047
150,000 TO 249,999	7	102.78	112.35	114.76	15.42	97.90	90.00	178.51	90.00 to 178.51	174,964	200,783
250,000 TO 499,999	3	91.39	79.80	82.20	14.59	97.08	54.00	94.00	N/A	313,417	257,620
500,000 TO 999,999	1	86.92	86.92	86.92	00.00	100.00	86.92	86.92	N/A	564,290	490,495
1,000,000 +	2	100.08	100.08	96.69	05.74	103.51	94.34	105.81	N/A	2,499,500	2,416,757
<u>ALL</u>	24	95.54	97.27	96.10	17.58	101.22	54.00	178.51	86.92 to 105.81	353,512	339,727

73 Red Willow

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 : 24
 Total Sales Price : 8,484,290
 Total Adj. Sales Price : 8,484,290
 Total Assessed Value : 8,153,437
 Avg. Adj. Sales Price : 353,512
 Avg. Assessed Value : 339,727

MEDIAN : 96
 WGT. MEAN : 96
 MEAN : 97
 COD : 17.58
 PRD : 101.22

COV : 25.93
 STD : 25.22
 Avg. Abs. Dev : 16.80
 MAX Sales Ratio : 178.51
 MIN Sales Ratio : 54.00

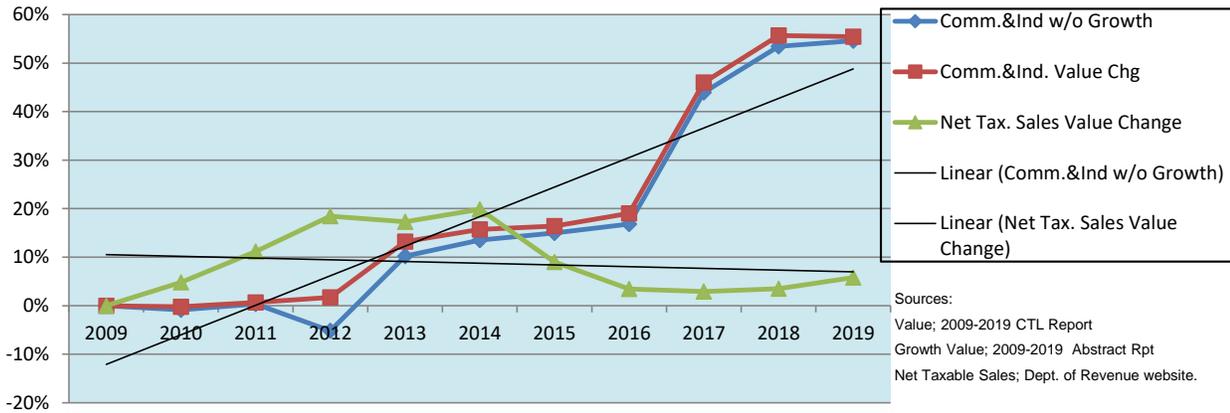
95% Median C.I. : 86.92 to 105.81
 95% Wgt. Mean C.I. : 89.70 to 102.50
 95% Mean C.I. : 86.62 to 107.92

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	150,000	135,000
336	1	79.47	79.47	79.47	00.00	100.00	79.47	79.47	N/A	125,000	99,340
343	1	94.34	94.34	94.34	00.00	100.00	94.34	94.34	N/A	3,975,000	3,750,000
344	3	99.64	90.06	94.70	13.77	95.10	64.69	105.84	N/A	134,583	127,451
346	1	55.17	55.17	55.17	00.00	100.00	55.17	55.17	N/A	145,000	80,000
352	5	102.78	107.10	100.67	09.18	106.39	91.39	127.00	N/A	182,250	183,464
353	3	112.00	125.53	142.53	27.51	88.07	86.08	178.51	N/A	130,833	186,482
378	1	105.81	105.81	105.81	00.00	100.00	105.81	105.81	N/A	1,024,000	1,083,514
406	5	96.74	100.77	91.65	09.37	109.95	86.92	125.00	N/A	212,058	194,349
442	1	81.54	81.54	81.54	00.00	100.00	81.54	81.54	N/A	32,500	26,500
494	1	54.00	54.00	54.00	00.00	100.00	54.00	54.00	N/A	250,000	135,000
851	1	88.13	88.13	88.13	00.00	100.00	88.13	88.13	N/A	15,000	13,220
<u>ALL</u>	<u>24</u>	<u>95.54</u>	<u>97.27</u>	<u>96.10</u>	<u>17.58</u>	<u>101.22</u>	<u>54.00</u>	<u>178.51</u>	<u>86.92 to 105.81</u>	<u>353,512</u>	<u>339,727</u>

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	\$ 91,883,605	\$ 2,406,791		\$ 89,476,814	--	\$ 148,895,626	--
2009	\$ 98,469,133	\$ 1,832,124	1.86%	\$ 96,637,009	--	\$ 143,780,168	--
2010	\$ 98,259,459	\$ 633,368	0.64%	\$ 97,626,091	-0.86%	\$ 150,668,769	4.79%
2011	\$ 99,102,027	\$ 298,771	0.30%	\$ 98,803,256	0.55%	\$ 159,853,308	6.10%
2012	\$ 100,154,552	\$ 6,784,018	6.77%	\$ 93,370,534	-5.78%	\$ 170,283,813	6.53%
2013	\$ 111,470,754	\$ 2,918,361	2.62%	\$ 108,552,393	8.38%	\$ 168,662,334	-0.95%
2014	\$ 113,939,586	\$ 2,160,165	1.90%	\$ 111,779,421	0.28%	\$ 172,340,573	2.18%
2015	\$ 114,639,412	\$ 1,416,737	1.24%	\$ 113,222,675	-0.63%	\$ 156,764,965	-9.04%
2016	\$ 117,217,623	\$ 2,186,347	1.87%	\$ 115,031,276	0.34%	\$ 148,726,094	-5.13%
2017	\$ 143,737,151	\$ 2,007,684	1.40%	\$ 141,729,467	20.91%	\$ 148,009,778	-0.48%
2018	\$ 153,296,500	\$ 2,192,433	1.43%	\$ 151,104,067	5.13%	\$ 148,814,017	0.54%
2019	\$ 153,042,337	\$ 793,749	0.52%	\$ 152,248,588	-0.68%	\$ 152,158,950	2.25%
Ann %chg	4.51%			Average	2.76%	0.57%	0.68%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.86%	-0.21%	4.79%
2011	0.34%	0.64%	11.18%
2012	-5.18%	1.71%	18.43%
2013	10.24%	13.20%	17.31%
2014	13.52%	15.71%	19.86%
2015	14.98%	16.42%	9.03%
2016	16.82%	19.04%	3.44%
2017	43.93%	45.97%	2.94%
2018	53.45%	55.68%	3.50%
2019	54.62%	55.42%	5.83%

County Number	73
County Name	Red Willow

73 Red Willow
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 : 43
Total Sales Price : 17,246,387
Total Adj. Sales Price : 17,246,387
Total Assessed Value : 12,204,848
Avg. Adj. Sales Price : 401,079
Avg. Assessed Value : 283,834

MEDIAN : 70
WGT. MEAN : 71
MEAN : 73
COD : 16.52
PRD : 102.80

COV : 21.37
STD : 15.55
Avg. Abs. Dev : 11.49
MAX Sales Ratio : 124.18
MIN Sales Ratio : 51.24

95% Median C.I. : 66.20 to 77.77
95% Wgt. Mean C.I. : 64.82 to 76.72
95% Mean C.I. : 68.10 to 77.40

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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-16 To 31-DEC-16	2	76.36	76.36	73.45	10.10	103.96	68.65	84.06	N/A	305,000	224,033	
01-JAN-17 To 31-MAR-17	6	70.94	73.21	70.87	18.72	103.30	51.24	97.00	51.24 to 97.00	571,853	405,249	
01-APR-17 To 30-JUN-17	4	56.27	55.99	55.04	03.86	101.73	52.07	59.34	N/A	294,500	162,105	
01-JUL-17 To 30-SEP-17	4	68.92	67.45	68.45	05.14	98.54	60.33	71.64	N/A	378,167	258,861	
01-OCT-17 To 31-DEC-17	4	76.92	73.42	73.74	13.43	99.57	54.02	85.84	N/A	239,891	176,886	
01-JAN-18 To 31-MAR-18	5	66.20	65.58	65.13	05.51	100.69	56.98	70.42	N/A	710,620	462,854	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	1	69.53	69.53	69.53	00.00	100.00	69.53	69.53	N/A	315,000	219,019	
01-JAN-19 To 31-MAR-19	6	79.03	78.77	77.05	11.84	102.23	60.60	92.14	60.60 to 92.14	483,333	372,404	
01-APR-19 To 30-JUN-19	5	77.77	75.89	76.54	17.82	99.15	56.72	103.90	N/A	160,588	122,908	
01-JUL-19 To 30-SEP-19	6	76.71	83.22	78.21	24.29	106.41	55.43	124.18	55.43 to 124.18	330,667	258,605	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	16	67.84	67.86	67.79	14.64	100.10	51.24	97.00	56.97 to 73.70	420,736	285,214	
01-OCT-17 To 30-SEP-18	9	69.55	69.06	66.96	10.88	103.14	54.02	85.84	56.98 to 81.66	501,407	335,757	
01-OCT-18 To 30-SEP-19	18	77.87	78.94	76.97	17.54	102.56	55.43	124.18	68.97 to 92.13	333,441	256,645	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	18	67.84	68.15	68.11	15.71	100.06	51.24	97.00	56.97 to 73.70	393,408	267,939	
01-JAN-18 To 31-DEC-18	6	67.87	66.24	65.49	05.30	101.15	56.98	70.42	56.98 to 70.42	644,683	422,215	
<u>ALL</u>	43	69.55	72.75	70.77	16.52	102.80	51.24	124.18	66.20 to 77.77	401,079	283,834	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	43	69.55	72.75	70.77	16.52	102.80	51.24	124.18	66.20 to 77.77	401,079	283,834	
<u>ALL</u>	43	69.55	72.75	70.77	16.52	102.80	51.24	124.18	66.20 to 77.77	401,079	283,834	

73 Red Willow
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 : 43
 Total Sales Price : 17,246,387
 Total Adj. Sales Price : 17,246,387
 Total Assessed Value : 12,204,848
 Avg. Adj. Sales Price : 401,079
 Avg. Assessed Value : 283,834

MEDIAN : 70
 WGT. MEAN : 71
 MEAN : 73
 COD : 16.52
 PRD : 102.80

COV : 21.37
 STD : 15.55
 Avg. Abs. Dev : 11.49
 MAX Sales Ratio : 124.18
 MIN Sales Ratio : 51.24

95% Median C.I. : 66.20 to 77.77
 95% Wgt. Mean C.I. : 64.82 to 76.72
 95% Mean C.I. : 68.10 to 77.40

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	69.53	69.53	69.53	00.00	100.00	69.53	69.53	N/A	315,000	219,019
1	1	69.53	69.53	69.53	00.00	100.00	69.53	69.53	N/A	315,000	219,019
_____Dry_____											
County	3	103.90	100.59	95.85	16.20	104.95	73.70	124.18	N/A	198,547	190,309
1	3	103.90	100.59	95.85	16.20	104.95	73.70	124.18	N/A	198,547	190,309
_____Grass_____											
County	5	70.33	69.88	69.34	11.26	100.78	59.34	81.57	N/A	90,720	62,902
1	5	70.33	69.88	69.34	11.26	100.78	59.34	81.57	N/A	90,720	62,902
_____ALL_____	43	69.55	72.75	70.77	16.52	102.80	51.24	124.18	66.20 to 77.77	401,079	283,834

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	65.07	65.07	63.58	06.87	102.34	60.60	69.53	N/A	472,500	300,409
1	2	65.07	65.07	63.58	06.87	102.34	60.60	69.53	N/A	472,500	300,409
_____Dry_____											
County	9	80.10	83.32	80.99	19.24	102.88	52.07	124.18	69.36 to 103.90	250,138	202,597
1	9	80.10	83.32	80.99	19.24	102.88	52.07	124.18	69.36 to 103.90	250,138	202,597
_____Grass_____											
County	5	70.33	69.88	69.34	11.26	100.78	59.34	81.57	N/A	90,720	62,902
1	5	70.33	69.88	69.34	11.26	100.78	59.34	81.57	N/A	90,720	62,902
_____ALL_____	43	69.55	72.75	70.77	16.52	102.80	51.24	124.18	66.20 to 77.77	401,079	283,834

Red Willow County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Red Willow	1	2975	2975	2809	2744	2645	1539	2251	2227	2899
Frontier	1	2885	2881	2812	2833	2785	2785	2731	2678	2856
Furnas	1	3890	3890	3150	2965	n/a	2175	2085	2085	3499
Hitchcock	1	2480	2480	2355	2355	2275	2275	2195	2195	2448
Hayes	1	2305	2305	2165	2165	2020	2020	1920	1920	2175

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Red Willow	1	1270	1270	1225	1225	1135	1135	1060	1060	1241
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	1426
Hitchcock	1	1075	1075	1005	1005	935	935	830	830	1044
Hayes	1	n/a	895	805	805	780	780	735	735	862

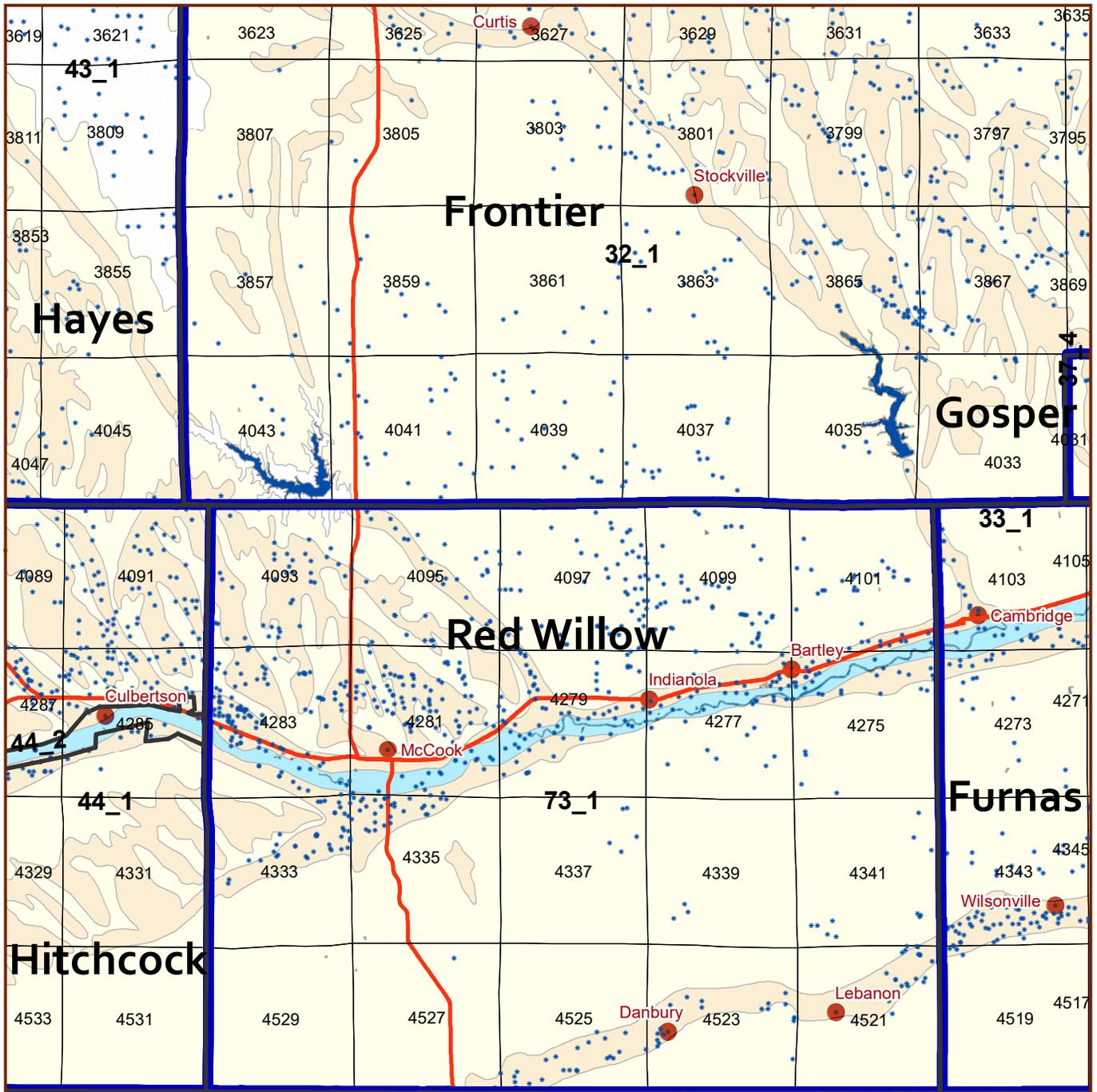
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Red Willow	1	989	843	592	589	585	593	594	753	640
Frontier	1	585	585	585	n/a	585	585	585	585	585
Furnas	1	829	830	830	830	830	n/a	830	n/a	830
Hitchcock	1	585	585	585	585	n/a	585	585	585	585
Hayes	1	515	515	n/a	515	515	515	515	515	515

County	Mkt Area	CRP	TIMBER	WASTE
Red Willow	1	1222	585	25
Frontier	1	1076	n/a	n/a
Furnas	1	1373	830	75
Hitchcock	1	1119	n/a	50
Hayes	1	683	n/a	25

Source: 2020 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

RED WILLOW COUNTY



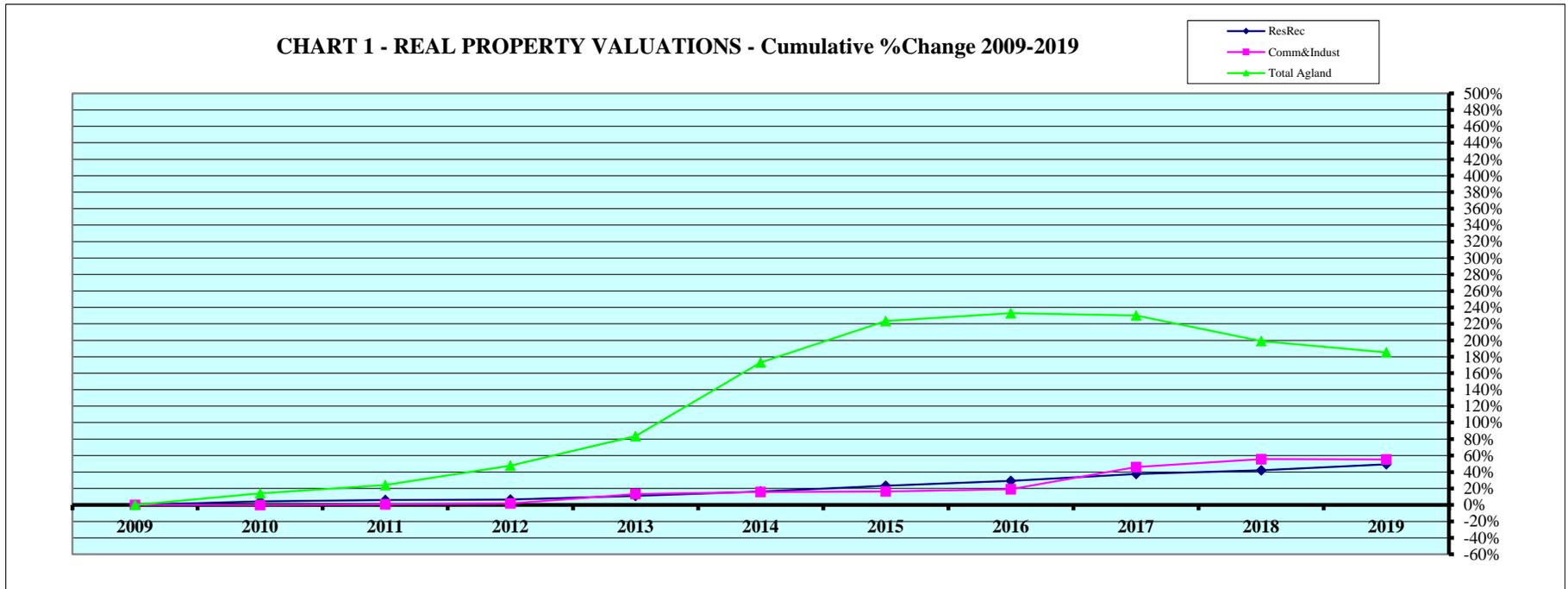
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessively 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	258,640,954	--	--	--	98,469,133	--	--	--	192,271,817	--	--	--
2010	269,896,207	11,255,253	4.35%	4.35%	98,259,459	-209,674	-0.21%	-0.21%	219,531,620	27,259,803	14.18%	14.18%
2011	273,841,393	3,945,186	1.46%	5.88%	99,102,027	842,568	0.86%	0.64%	238,865,796	19,334,176	8.81%	24.23%
2012	275,569,912	1,728,519	0.63%	6.55%	100,154,552	1,052,525	1.06%	1.71%	284,255,608	45,389,812	19.00%	47.84%
2013	287,235,047	11,665,135	4.23%	11.06%	111,470,754	11,316,202	11.30%	13.20%	352,982,469	68,726,861	24.18%	83.59%
2014	301,022,409	13,787,362	4.80%	16.39%	113,939,586	2,468,832	2.21%	15.71%	524,779,268	171,796,799	48.67%	172.94%
2015	319,107,327	18,084,918	6.01%	23.38%	114,639,412	699,826	0.61%	16.42%	622,011,497	97,232,229	18.53%	223.51%
2016	334,058,979	14,951,652	4.69%	29.16%	117,217,623	2,578,211	2.25%	19.04%	640,281,707	18,270,210	2.94%	233.01%
2017	355,774,313	21,715,334	6.50%	37.56%	143,737,151	26,519,528	22.62%	45.97%	634,878,192	-5,403,515	-0.84%	230.20%
2018	367,199,567	11,425,254	3.21%	41.97%	153,296,500	9,559,349	6.65%	55.68%	575,067,853	-59,810,339	-9.42%	199.09%
2019	386,254,099	19,054,532	5.19%	49.34%	153,042,337	-254,163	-0.17%	55.42%	548,650,387	-26,417,466	-4.59%	185.35%

Rate Annual %chg: Residential & Recreational **4.09%** Commercial & Industrial **4.51%** Agricultural Land **11.05%**

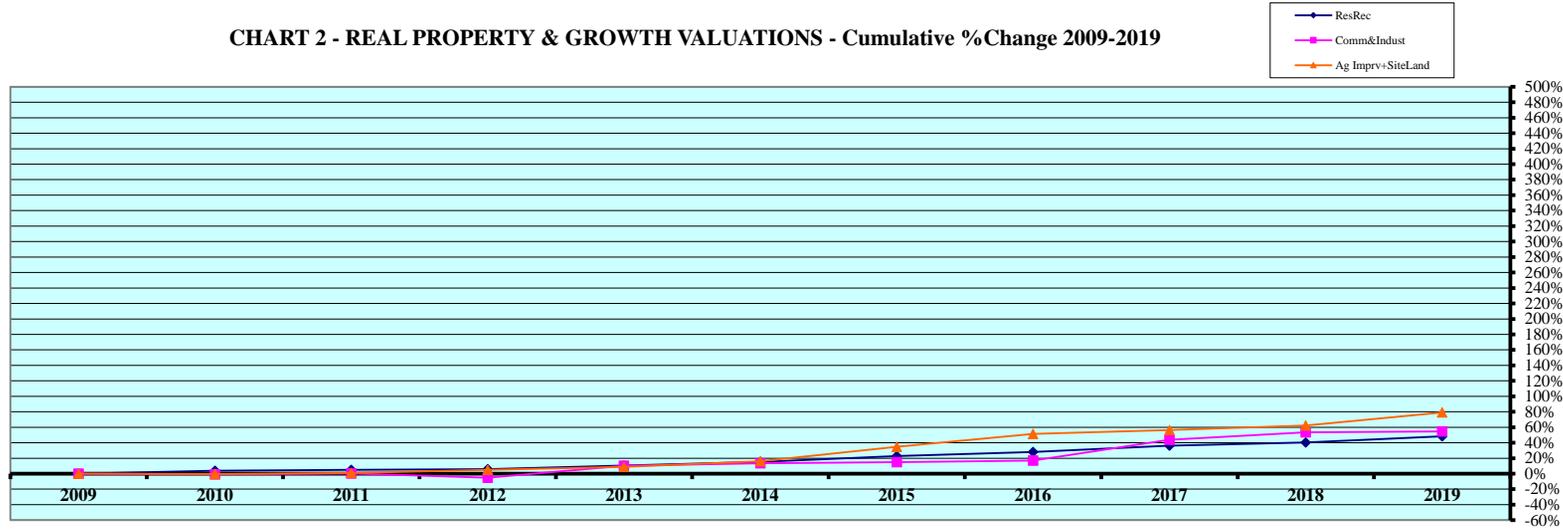
Cnty# **73**
County **RED WILLOW**

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	258,640,954	2,969,538	1.15%	255,671,416	--	--	98,469,133	1,832,124	1.86%	96,637,009	--	--
2010	269,896,207	1,668,107	0.62%	268,228,100	3.71%	3.71%	98,259,459	633,368	0.64%	97,626,091	-0.86%	-0.86%
2011	273,841,393	1,972,622	0.72%	271,868,771	0.73%	5.11%	99,102,027	298,771	0.30%	98,803,256	0.55%	0.34%
2012	275,569,912	1,740,159	0.63%	273,829,753	0.00%	5.87%	100,154,552	6,784,018	6.77%	93,370,534	-5.78%	-5.18%
2013	287,235,047	1,657,294	0.58%	285,577,753	3.63%	10.41%	111,470,754	2,918,361	2.62%	108,552,393	8.38%	10.24%
2014	301,022,409	2,815,850	0.94%	298,206,559	3.82%	15.30%	113,939,586	2,160,165	1.90%	111,779,421	0.28%	13.52%
2015	319,107,327	1,774,780	0.56%	317,332,547	5.42%	22.69%	114,639,412	1,416,737	1.24%	113,222,675	-0.63%	14.98%
2016	334,058,979	2,792,331	0.84%	331,266,648	3.81%	28.08%	117,217,623	2,186,347	1.87%	115,031,276	0.34%	16.82%
2017	355,774,313	3,304,131	0.93%	352,470,182	5.51%	36.28%	143,737,151	2,007,684	1.40%	141,729,467	20.91%	43.93%
2018	367,199,567	4,242,757	1.16%	362,956,810	2.02%	40.33%	153,296,500	2,192,433	1.43%	151,104,067	5.13%	53.45%
2019	386,254,099	2,603,204	0.67%	383,650,895	4.48%	48.33%	153,042,337	793,749	0.52%	152,248,588	-0.68%	54.62%
Rate Ann%chg	4.09%				3.31%		4.51%			C & I w/o growth	2.76%	

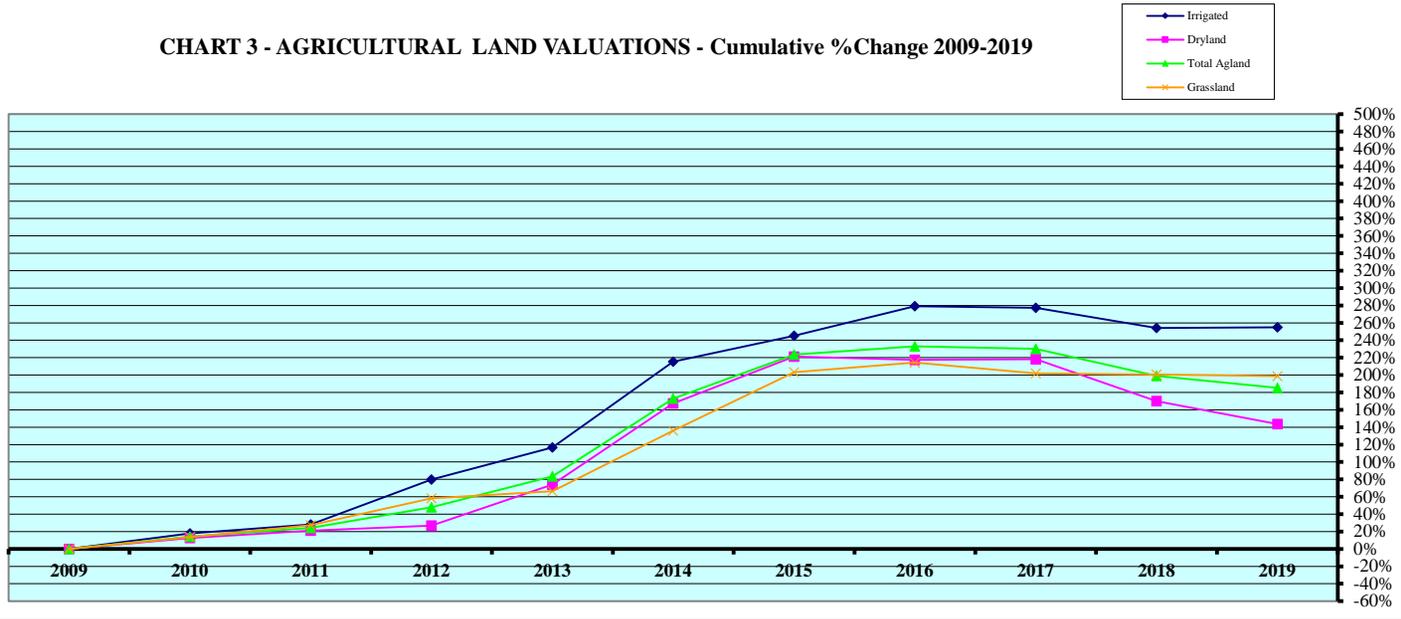
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Value					
2009	24,500,763	10,175,695	34,676,458	1,232,983	3.56%	33,443,475	--	--	
2010	24,400,521	10,428,582	34,829,103	306,256	0.88%	34,522,847	-0.44%	-0.44%	
2011	24,787,485	11,921,443	36,708,928	1,771,621	4.83%	34,937,307	0.31%	0.75%	
2012	25,194,128	12,333,142	37,527,270	1,087,199	2.90%	36,440,071	-0.73%	5.09%	
2013	25,815,671	13,144,474	38,960,145	1,252,852	3.22%	37,707,293	0.48%	8.74%	
2014	27,058,815	14,002,170	41,060,985	758,935	1.85%	40,302,050	3.44%	16.22%	
2015	32,870,611	15,908,306	48,778,917	2,058,742	4.22%	46,720,175	13.78%	34.73%	
2016	36,899,702	17,650,362	54,550,064	2,054,473	3.77%	52,495,591	7.62%	51.39%	
2017	37,956,647	17,602,780	55,559,427	1,315,803	2.37%	54,243,624	-0.56%	56.43%	
2018	39,215,862	18,468,003	57,683,865	1,385,245	2.40%	56,298,620	1.33%	62.35%	
2019	43,488,005	20,642,606	64,130,611	2,016,525	3.14%	62,114,086	7.68%	79.12%	
Rate Ann%chg	5.91%	7.33%	6.34%			Ag Imprv+Site w/o growth	3.29%		

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 73
County RED WILLOW

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	50,934,720	--	--	--	98,349,206	--	--	--	42,965,763	--	--	--
2010	59,957,984	9,023,264	17.72%	17.72%	110,738,178	12,388,972	12.60%	12.60%	48,813,312	5,847,549	13.61%	13.61%
2011	65,280,925	5,322,941	8.88%	28.17%	118,898,284	8,160,106	7.37%	20.89%	54,664,579	5,851,267	11.99%	27.23%
2012	91,552,303	26,271,378	40.24%	79.74%	124,774,535	5,876,251	4.94%	26.87%	67,906,894	13,242,315	24.22%	58.05%
2013	110,394,588	18,842,285	20.58%	116.74%	171,061,809	46,287,274	37.10%	73.93%	71,504,469	3,597,575	5.30%	66.42%
2014	160,581,344	50,186,756	45.46%	215.27%	262,795,487	91,733,678	53.63%	167.21%	101,380,791	29,876,322	41.78%	135.96%
2015	175,779,317	15,197,973	9.46%	245.11%	315,916,260	53,120,773	20.21%	221.22%	130,294,445	28,913,654	28.52%	203.25%
2016	193,102,607	17,323,290	9.86%	279.12%	312,101,293	-3,814,967	-1.21%	217.34%	135,056,590	4,762,145	3.65%	214.34%
2017	192,213,081	-889,526	-0.46%	277.37%	312,905,687	804,394	0.26%	218.16%	129,738,232	-5,318,358	-3.94%	201.96%
2018	180,286,195	-11,926,886	-6.21%	253.96%	265,632,431	-47,273,256	-15.11%	170.09%	129,128,036	-610,196	-0.47%	200.54%
2019	180,706,577	420,382	0.23%	254.78%	239,562,910	-26,069,521	-9.81%	143.58%	128,359,504	-768,532	-0.60%	198.75%

Rate Ann.%chg: Irrigated **13.50%** Dryland **9.31%** Grassland **11.57%**

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	22,128	--	--	--	0	--	--	--	192,271,817	--	--	--
2010	22,146	18	0.08%	0.08%	0	0	0	0	219,531,620	27,259,803	14.18%	14.18%
2011	22,008	-138	-0.62%	-0.54%	0	0	0	0	238,865,796	19,334,176	8.81%	24.23%
2012	21,876	-132	-0.60%	-1.14%	0	0	0	0	284,255,608	45,389,812	19.00%	47.84%
2013	21,603	-273	-1.25%	-2.37%	0	0	0	0	352,982,469	68,726,861	24.18%	83.59%
2014	21,646	43	0.20%	-2.18%	0	0	0	0	524,779,268	171,796,799	48.67%	172.94%
2015	21,475	-171	-0.79%	-2.95%	0	0	0	0	622,011,497	97,232,229	18.53%	223.51%
2016	21,217	-258	-1.20%	-4.12%	0	0	0	0	640,281,707	18,270,210	2.94%	233.01%
2017	21,192	-25	-0.12%	-4.23%	0	0	0	0	634,878,192	-5,403,515	-0.84%	230.20%
2018	21,191	-1	0.00%	-4.23%	0	0	0	0	575,067,853	-59,810,339	-9.42%	199.09%
2019	21,396	205	0.97%	-3.31%	0	0	0	0	548,650,387	-26,417,466	-4.59%	185.35%

Cnty# **73**
County **RED WILLOW**

Rate Ann.%chg: Total Agric Land **11.05%**

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	50,938,020	63,164	806			98,346,910	177,887	553			42,964,947	195,295	220		
2010	60,472,923	63,128	958	18.79%	18.79%	110,386,533	178,004	620	12.17%	12.17%	48,807,898	195,220	250	13.64%	13.64%
2011	65,365,517	62,422	1,047	9.31%	29.85%	118,842,671	178,598	665	7.30%	20.36%	54,664,469	195,230	280	11.99%	27.27%
2012	92,373,180	62,036	1,489	42.20%	84.64%	124,383,738	180,114	691	3.78%	24.91%	67,906,364	194,010	350	25.01%	59.10%
2013	110,755,285	61,855	1,791	20.25%	122.03%	171,012,239	180,743	946	37.01%	71.14%	71,511,874	193,274	370	5.71%	68.18%
2014	161,078,114	61,793	2,607	45.58%	223.24%	262,447,381	181,014	1,450	53.24%	162.25%	101,411,193	193,162	525	41.89%	138.64%
2015	175,861,661	61,343	2,867	9.98%	255.49%	315,814,867	181,514	1,740	20.00%	214.71%	130,314,483	193,056	675	28.57%	206.82%
2016	192,765,404	60,650	3,178	10.86%	294.11%	312,293,257	179,327	1,741	0.09%	214.99%	135,060,681	195,707	690	2.24%	213.69%
2017	192,394,248	60,562	3,177	-0.05%	293.93%	312,825,956	179,655	1,741	-0.01%	214.95%	129,805,555	195,450	664	-3.76%	201.88%
2018	180,646,193	60,722	2,975	-6.35%	268.90%	265,441,055	179,359	1,480	-15.01%	167.69%	129,119,430	195,535	660	-0.57%	200.15%
2019	180,708,173	60,751	2,975	-0.01%	268.85%	239,656,069	179,406	1,336	-9.74%	141.62%	128,311,756	195,465	656	-0.59%	198.38%

Rate Annual %chg Average Value/Acre: 13.94% 9.22% 11.55%

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	22,186	886	25			0	0				192,272,063	437,231	440		
2010	22,144	884	25	0.00%	0.00%	0	0				219,689,498	437,236	502	14.26%	14.26%
2011	22,008	878	25	0.02%	0.02%	0	0				238,894,665	437,129	547	8.77%	24.28%
2012	21,881	873	25	0.00%	0.02%	0	0				284,685,163	437,034	651	19.19%	48.13%
2013	21,730	867	25	0.00%	0.02%	12,170	12	1,000			353,313,298	436,752	809	24.19%	83.96%
2014	21,687	866	25	0.00%	0.02%	0	0				524,958,375	436,834	1,202	48.55%	173.28%
2015	21,633	863	25	0.00%	0.02%	0	0				622,012,644	436,777	1,424	18.50%	223.84%
2016	21,219	847	25	0.00%	0.02%	0	0				640,140,561	436,531	1,466	2.97%	233.47%
2017	21,192	846	25	0.00%	0.02%	0	0				635,046,951	436,513	1,455	-0.79%	230.83%
2018	21,192	846	25	0.00%	0.02%	0	0				575,227,870	436,462	1,318	-9.41%	199.70%
2019	21,181	845	25	0.00%	0.01%	0	0				548,697,179	436,467	1,257	-4.61%	185.88%

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RED WILLOW

Rate Annual %chg Average Value/Acre: 11.08%

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

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
11,055	RED WILLOW	58,909,798	15,526,412	27,383,770	386,254,099	153,042,337	0	0	548,650,387	43,488,005	20,642,606	13,528,780	1,267,426,194
	cnty sector/value % of total value:	4.65%	1.23%	2.16%	30.48%	12.08%			43.29%	3.43%	1.63%	1.07%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
283	BARTLEY	1,148,433	453,116	1,026,753	8,012,441	3,264,418	0	0	193,654	3,640	0	0	14,102,455
2.56%	%sector of county sector	1.95%	2.92%	3.75%	2.07%	2.13%			0.04%	0.01%			1.11%
	%sector of municipality	8.14%	3.21%	7.28%	56.82%	23.15%			1.37%	0.03%			100.00%
101	DANBURY	8,009	122,434	34,459	1,623,944	1,167,177	0	0	19,196	0	0	0	2,975,219
0.91%	%sector of county sector	0.01%	0.79%	0.13%	0.42%	0.76%			0.00%	0.00%			0.23%
	%sector of municipality	0.27%	4.12%	1.16%	54.58%	39.23%			0.65%				100.00%
584	INDIANOLA	335,490	1,122,853	1,538,446	16,809,649	3,183,978	0	0	558,734	0	654	0	23,549,804
5.28%	%sector of county sector	0.57%	7.23%	5.62%	4.35%	2.08%			0.10%		0.00%		1.86%
	%sector of municipality	1.42%	4.77%	6.53%	71.38%	13.52%			2.37%		0.00%		100.00%
80	LEBANON	21,667	49,626	17,080	867,993	35,463	0	0	0	0	0	0	991,829
0.72%	%sector of county sector	0.04%	0.32%	0.06%	0.22%	0.02%							0.08%
	%sector of municipality	2.18%	5.00%	1.72%	87.51%	3.58%							100.00%
7,698	MCCOOK	18,068,923	5,098,950	6,397,485	262,518,985	126,967,128	0	0	4,024	0	0	0	419,055,495
69.63%	%sector of county sector	30.67%	32.84%	23.36%	67.97%	82.96%			0.00%				33.06%
	%sector of municipality	4.31%	1.22%	1.53%	62.65%	30.30%			0.00%				100.00%
8,746	Total Municipalities	19,582,522	6,846,979	9,014,223	289,833,012	134,618,164	0	0	775,608	3,640	654	0	460,674,802
79.11%	%all municip.sectors of cnty	33.24%	44.10%	32.92%	75.04%	87.96%			0.14%	0.01%	0.00%		36.35%

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

73 RED WILLOW

Total Real Property Sum Lines 17, 25, & 30	Records : 8,640	Value : 1,154,563,195	Growth 6,611,480	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	424	1,822,443	242	3,378,218	306	3,577,485	972	8,778,146	
02. Res Improve Land	3,482	20,581,733	279	6,887,464	293	6,051,700	4,054	33,520,897	
03. Res Improvements	3,585	280,996,282	308	47,187,966	325	36,923,853	4,218	365,108,101	
04. Res Total	4,009	303,400,458	550	57,453,648	631	46,553,038	5,190	407,407,144	3,393,936
% of Res Total	77.24	74.47	10.60	14.10	12.16	11.43	60.07	35.29	51.33
05. Com UnImp Land	113	1,589,283	12	106,002	1	28,000	126	1,723,285	
06. Com Improve Land	537	14,128,440	34	872,743	19	1,293,099	590	16,294,282	
07. Com Improvements	536	120,114,596	38	7,432,364	38	9,209,497	612	136,756,457	
08. Com Total	649	135,832,319	50	8,411,109	39	10,530,596	738	154,774,024	1,630,328
% of Com Total	87.94	87.76	6.78	5.43	5.28	6.80	8.54	13.41	24.66
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	4,009	303,400,458	550	57,453,648	631	46,553,038	5,190	407,407,144	3,393,936
% of Res & Rec Total	77.24	74.47	10.60	14.10	12.16	11.43	60.07	35.29	51.33
Com & Ind Total	649	135,832,319	50	8,411,109	39	10,530,596	738	154,774,024	1,630,328
% of Com & Ind Total	87.94	87.76	6.78	5.43	5.28	6.80	8.54	13.41	24.66
17. Taxable Total	4,658	439,232,777	600	65,864,757	670	57,083,634	5,928	562,181,168	5,024,264
% of Taxable Total	78.58	78.13	10.12	11.72	11.30	10.15	68.61	48.69	75.99

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	111,383	1,556,786	0	0	0
19. Commercial	23	936,506	27,012,659	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	111,383	1,556,786
19. Commercial	0	0	0	23	936,506	27,012,659
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				29	1,047,889	28,569,445

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	58	9,043,530	58	9,043,530	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	58	9,043,530	58	9,043,530	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	489	130	206	825

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	36	610,530	360	56,345,929	1,635	326,421,558	2,031	383,378,017
28. Ag-Improved Land	2	135,753	153	32,626,430	441	111,995,115	596	144,757,298
29. Ag Improvements	2	4,331	154	12,899,383	467	42,299,468	623	55,203,182

30. Ag Total					2,654	583,338,497
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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	3	3.00	57,000	
32. HomeSite Improv Land	0	0.00	0	81	80.99	1,862,750	
33. HomeSite Improvements	1	0.00	3,640	81	0.00	9,166,027	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.11	8,220	20	135.06	165,226	
36. FarmSite Improv Land	0	0.00	0	118	512.52	1,339,696	
37. FarmSite Improvements	1	0.00	691	137	0.00	3,733,356	
38. FarmSite Total							
39. Road & Ditches	8	5.90	0	332	996.40	0	
40. Other- Non Ag Use	0	0.00	0	2	2.99	13,990	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	19	17.37	343,710	22	20.37	400,710	
32. HomeSite Improv Land	283	285.90	5,791,560	364	366.89	7,654,310	
33. HomeSite Improvements	291	0.00	28,872,403	373	0.00	38,042,070	953,393
34. HomeSite Total				395	387.26	46,097,090	
35. FarmSite UnImp Land	57	575.58	608,438	78	714.75	781,884	
36. FarmSite Improv Land	348	1,354.47	3,037,642	466	1,866.99	4,377,338	
37. FarmSite Improvements	426	0.00	13,427,065	564	0.00	17,161,112	633,823
38. FarmSite Total				642	2,581.74	22,320,334	
39. Road & Ditches	1,660	5,860.99	0	2,000	6,863.29	0	
40. Other- Non Ag Use	4	6.63	27,630	6	9.62	41,620	
41. Total Section VI				1,037	9,841.91	68,459,044	1,587,216

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	21,776.97	38.55%	64,785,838	39.56%	2,974.97
46. 1A	24,248.85	42.93%	72,135,071	44.05%	2,974.78
47. 2A1	3,813.68	6.75%	10,712,927	6.54%	2,809.08
48. 2A	2,413.41	4.27%	6,621,721	4.04%	2,743.72
49. 3A1	62.78	0.11%	166,054	0.10%	2,645.01
50. 3A	8.10	0.01%	12,464	0.01%	1,538.77
51. 4A1	1,813.45	3.21%	4,082,833	2.49%	2,251.42
52. 4A	2,350.72	4.16%	5,235,233	3.20%	2,227.08
53. Total	56,487.96	100.00%	163,752,141	100.00%	2,898.89
Dry					
54. 1D1	416.99	0.23%	529,578	0.24%	1,270.00
55. 1D	131,968.46	73.67%	167,600,123	75.36%	1,270.00
56. 2D1	4,604.30	2.57%	5,640,305	2.54%	1,225.01
57. 2D	23,775.83	13.27%	29,125,549	13.10%	1,225.01
58. 3D1	272.61	0.15%	309,413	0.14%	1,135.00
59. 3D	46.95	0.03%	53,288	0.02%	1,134.99
60. 4D1	11,077.85	6.18%	11,742,510	5.28%	1,060.00
61. 4D	6,983.20	3.90%	7,402,199	3.33%	1,060.00
62. Total	179,146.19	100.00%	222,402,965	100.00%	1,241.46
Grass					
63. 1G1	15,140.97	7.57%	13,687,332	10.63%	903.99
64. 1G	19,698.82	9.85%	16,612,493	12.91%	843.32
65. 2G1	37,745.53	18.88%	22,894,630	17.79%	606.55
66. 2G	95,243.06	47.65%	56,203,673	43.67%	590.11
67. 3G1	362.66	0.18%	212,161	0.16%	585.01
68. 3G	4,973.60	2.49%	2,967,520	2.31%	596.65
69. 4G1	25,560.37	12.79%	15,295,873	11.88%	598.42
70. 4G	1,169.23	0.58%	829,280	0.64%	709.25
71. Total	199,894.24	100.00%	128,702,962	100.00%	643.86
Irrigated Total					
Irrigated Total	56,487.96	12.94%	163,752,141	31.80%	2,898.89
Dry Total					
Dry Total	179,146.19	41.05%	222,402,965	43.20%	1,241.46
Grass Total					
Grass Total	199,894.24	45.81%	128,702,962	25.00%	643.86
72. Waste	853.52	0.20%	21,385	0.00%	25.06
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	436,381.91	100.00%	514,879,453	100.00%	1,179.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	122.11	361,742	16,161.62	46,810,588	40,204.23	116,579,811	56,487.96	163,752,141
77. Dry Land	154.58	191,751	16,892.15	20,883,881	162,099.46	201,327,333	179,146.19	222,402,965
78. Grass	157.62	184,570	22,506.98	17,834,881	177,229.64	110,683,511	199,894.24	128,702,962
79. Waste	0.00	0	173.38	4,347	680.14	17,038	853.52	21,385
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	434.31	738,063	55,734.13	85,533,697	380,213.47	428,607,693	436,381.91	514,879,453

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	56,487.96	12.94%	163,752,141	31.80%	2,898.89
Dry Land	179,146.19	41.05%	222,402,965	43.20%	1,241.46
Grass	199,894.24	45.81%	128,702,962	25.00%	643.86
Waste	853.52	0.20%	21,385	0.00%	25.06
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	436,381.91	100.00%	514,879,453	100.00%	1,179.88

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 Bartley (3)	50	149,997	171	586,542	175	7,403,694	225	8,140,233	128,472
83.2 Danbury (5)	36	98,126	62	33,141	65	1,490,321	101	1,621,588	1,990
83.3 Indianola (2)	60	173,069	284	1,062,934	297	17,998,972	357	19,234,975	195,301
83.4 Lebanon (4)	46	13,869	46	16,774	49	837,350	95	867,993	0
83.5 Mccook (1)	232	1,387,382	2,919	18,882,342	2,998	253,196,883	3,230	273,466,607	430,476
83.6 Rural (7)	278	3,108,940	240	4,833,207	273	28,405,599	551	36,347,746	217,062
83.7 Suburban (6)	270	3,846,763	332	8,105,957	361	55,775,282	631	67,728,002	2,420,635
84 Residential Total	972	8,778,146	4,054	33,520,897	4,218	365,108,101	5,190	407,407,144	3,393,936

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</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	Bartley (3)	5	16,902	21	383,825	21	2,861,482	26	3,262,209	0
85.2	Danbury (5)	8	6,914	14	22,016	14	1,173,906	22	1,202,836	34,675
85.3	Indianola (2)	18	53,194	38	162,253	39	2,962,813	57	3,178,260	0
85.4	Lebanon (4)	3	244	7	916	7	34,303	10	35,463	0
85.5	Mccook (1)	79	1,512,029	456	13,550,430	454	113,052,021	533	128,114,480	1,354,758
85.6	Rural (7)	2	28,300	17	1,203,997	37	6,671,421	39	7,903,718	0
85.7	Suburban (6)	11	105,702	37	970,845	40	10,000,511	51	11,077,058	240,895
86	Commercial Total	126	1,723,285	590	16,294,282	612	136,756,457	738	154,774,024	1,630,328

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	11,316.47	6.00%	11,194,913	9.27%	989.26
88. 1G	18,605.93	9.87%	15,692,752	13.00%	843.43
89. 2G1	36,199.03	19.21%	21,447,585	17.77%	592.49
90. 2G	92,259.80	48.95%	54,351,005	45.03%	589.11
91. 3G1	255.53	0.14%	149,490	0.12%	585.02
92. 3G	3,731.81	1.98%	2,213,013	1.83%	593.01
93. 4G1	25,240.50	13.39%	15,003,449	12.43%	594.42
94. 4G	865.43	0.46%	651,551	0.54%	752.86
95. Total	188,474.50	100.00%	120,703,758	100.00%	640.42
CRP					
96. 1C1	372.39	17.99%	472,938	18.70%	1,270.01
97. 1C	409.33	19.78%	519,855	20.55%	1,270.01
98. 2C1	847.36	40.94%	1,038,035	41.04%	1,225.02
99. 2C	167.88	8.11%	205,658	8.13%	1,225.03
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	51.01	2.46%	57,896	2.29%	1,134.99
102. 4C1	221.67	10.71%	234,972	9.29%	1,060.01
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	2,069.64	100.00%	2,529,354	100.00%	1,222.12
Timber					
105. 1T1	3,452.11	36.92%	2,019,481	36.92%	585.00
106. 1T	683.56	7.31%	399,886	7.31%	585.00
107. 2T1	699.14	7.48%	409,010	7.48%	585.02
108. 2T	2,815.38	30.11%	1,647,010	30.11%	585.00
109. 3T1	107.13	1.15%	62,671	1.15%	585.00
110. 3T	1,190.78	12.74%	696,611	12.74%	585.00
111. 4T1	98.20	1.05%	57,452	1.05%	585.05
112. 4T	303.80	3.25%	177,729	3.25%	585.02
113. Total	9,350.10	100.00%	5,469,850	100.00%	585.00
<hr/>					
Grass Total	188,474.50	94.29%	120,703,758	93.78%	640.42
CRP Total	2,069.64	1.04%	2,529,354	1.97%	1,222.12
Timber Total	9,350.10	4.68%	5,469,850	4.25%	585.00
<hr/>					
114. Market Area Total	199,894.24	100.00%	128,702,962	100.00%	643.86

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

73 Red Willow

	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	386,254,099	407,407,144	21,153,045	5.48%	3,393,936	4.60%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	43,488,005	46,097,090	2,609,085	6.00%	953,393	3.81%
04. Total Residential (sum lines 1-3)	429,742,104	453,504,234	23,762,130	5.53%	4,347,329	4.52%
05. Commercial	153,042,337	154,774,024	1,731,687	1.13%	1,630,328	0.07%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	153,042,337	154,774,024	1,731,687	1.13%	1,630,328	0.07%
08. Ag-Farmsite Land, Outbuildings	20,555,306	22,320,334	1,765,028	8.59%	633,823	5.50%
09. Minerals	13,528,780	9,043,530	-4,485,250	-33.15	0	-33.15%
10. Non Ag Use Land	87,300	41,620	-45,680	-52.33%		
11. Total Non-Agland (sum lines 8-10)	34,171,386	31,405,484	-2,765,902	-8.09%	633,823	-9.95%
12. Irrigated	180,706,577	163,752,141	-16,954,436	-9.38%		
13. Dryland	239,562,910	222,402,965	-17,159,945	-7.16%		
14. Grassland	128,359,504	128,702,962	343,458	0.27%		
15. Wasteland	21,396	21,385	-11	-0.05%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	548,650,387	514,879,453	-33,770,934	-6.16%		
18. Total Value of all Real Property (Locally Assessed)	1,165,606,214	1,154,563,195	-11,043,019	-0.95%	6,611,480	-1.51%

2020 Assessment Survey for Red Willow County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$258,509
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
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:
	\$28,000 computer and GIS
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	\$23,681

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?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, www.redwillow.gworks.com
7.	Who maintains the GIS software and maps?
	Office staff
8.	What type of aerial imagery is used in the cyclical review of properties?
	GIS to verify land use
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?
	McCook is zoned.
4.	When was zoning implemented?
	October 2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott and Stanard Appraisal
2.	GIS Services:
	gWorks, Inc
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for both the commercial and oil and gas mineral appraisals
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county requires that the commercial appraiser be licensed in Nebraska; Pritchard and Abbott are contracted with because they are experts in the field of oil and gas mineral appraisal.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2020 Residential Assessment Survey for Red Willow 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="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>McCook - largest community with a population of nearly 8,000 residents. McCook serves as a regional hub for job opportunities, services and amenities. The housing market is active; currently there is a housing shortage, but with a limited number of vacant lots available there is minimal new construction at this time. The community has been active in researching ways to improve the housing shortage.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Indianola - small village East of McCook. The economy is agricultural based with limited jobs available; the majority of residents will commute to surrounding towns for employment.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bartley - small village East of McCook, there is some residential activity each year; however, it is somewhat less desirable as it is a farther commute to jobs and services.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lebanon and Danbury - very small villages with populations less than 100. There are no services or amenities in these communities and the market is not organized.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural and Suburban includes all residential parcels outside of the City and Village boundaries. The market is strong for properties in this area as buyers find rural living with a short commute desirable.</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	McCook - largest community with a population of nearly 8,000 residents. McCook serves as a regional hub for job opportunities, services and amenities. The housing market is active; currently there is a housing shortage, but with a limited number of vacant lots available there is minimal new construction at this time. The community has been active in researching ways to improve the housing shortage.	2	Indianola - small village East of McCook. The economy is agricultural based with limited jobs available; the majority of residents will commute to surrounding towns for employment.	3	Bartley - small village East of McCook, there is some residential activity each year; however, it is somewhat less desirable as it is a farther commute to jobs and services.	4	Lebanon and Danbury - very small villages with populations less than 100. There are no services or amenities in these communities and the market is not organized.	6	Rural and Suburban includes all residential parcels outside of the City and Village boundaries. The market is strong for properties in this area as buyers find rural living with a short commute desirable.	AG	Agricultural homes and outbuildings
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6	Rural and Suburban includes all residential parcels outside of the City and Village boundaries. The market is strong for properties in this area as buyers find rural living with a short commute desirable.														
AG	Agricultural homes and outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach and the sales comparison approach are both used to estimate the market value of residential property.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Yes, depreciation tables are established using local market information.														
5.	Are individual depreciation tables developed for each valuation group?														
	Yes, for each neighborhood in McCook. The rest are by valuation group.														
6.	Describe the methodology used to determine the residential lot values?														
	Sales studies of vacant lots are conducted and values are established by the square foot.														
7.	How are rural residential site values developed?														
	Costs to improve the sites with sewer, water and electricity were studied along with vacant land sales.														

8.	Are there form 191 applications on file?																																							
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																							
	N/A, Currently there are no applications on file.																																							
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	Although the costing for McCook is dated 2008 it has been factored up over the years to ensure the county is achieving uniform and proportionate values.																																							

2020 Commercial Assessment Survey for Red Willow County

1.	Valuation data collection done by:				
	The county assessor and staff, and by the contracted appraisal service				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	McCook - the largest community in the County and the only one with an active commercial market. The town is a hub for jobs and services and the market is active.			
	2	Bartley, Danbury, Indianola, and Lebanon - all small villages in the county. Each have few basic services and amenities with little commercial activity.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	All three approaches to value are used where applicable. Income data is not always available and the sales approach is limited by having few sales within similar occupancy codes.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	Contract appraisers are relied upon to assist in valuing unique commercial properties when necessary.				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	Yes, the depreciation tables are developed using local market information varying by occupancy codes.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	Yes				
6.	Describe the methodology used to determine the commercial lot values.				
	Sales analysis is conducted and values are applied by the square foot, front foot or per acre value.				
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2016	2015	2016	2016
	2	2016	2015	2016	2016
	Grain elevators were physically inspected and revalued for the 2018 assessment year with the help of Stanard Appraisal. 2019--pickup work was completed.				

2020 Agricultural Assessment Survey for Red Willow 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no discernible differences throughout the county to warrant establishing market areas.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no discernible differences throughout the county to warrant establishing market areas.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no discernible differences throughout the county to warrant establishing market areas.	2016						
3.	Describe the process used to determine and monitor market areas.							
	Spreadsheets and maps are developed to monitor sales of each land class to determine if there is any evidence of a need for market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Sales studies have been conducted to determine influences and characteristics typical for rural residential tracts. Based on the information from the study, tracts that are 20 acres or less are valued as a residential site unless other evidence is available to show that the land is actively being used for agricultural purposes. Sales are also monitored for any recreational use.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A contract appraiser was hired to help establish values for the feed lots.							
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?							
	<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 AMENDED PLAN OF ASSESSMENT FOR RED WILLOW COUNTY
ASSESSMENT YEARS 2020, 2021 AND 2022
DATE: SEPTEMBER 20, 2019

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. 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.

General Description of Real Property in Red Willow County:

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value Base</u>
Residential	4,804	58.20%	33.25%
Commercial	760	09.21%	13.21%
Agricultural	2,632	31.89%	52.38%
Mineral Interest	58	00.70%	01.16%

Agricultural Land – taxable acres:

Irrigated	60,750.64	13.92%
Dry	179,405.99	41.11%
Grass	195,464.72	44.78%
Waste	845.39	00.19%

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

Current Resources:

A. Staff/Budget/Training

The Red Willow County Assessor provides general supervision over the staff and directs the assessment of all property in Red Willow County. The county assessor prepares the assessment roll according to section 77-129 and described in section 77-303. The assessor follows all the rules and regulations made under Chapter 77 and supervises all reappraisals in the county. Other duties of the assessor include managing the staff, preparing the budget, filing claims for payment of the expenses for the assessor's office. Hiring new employees is handled by the assessor including interviews, setting the salary and preparing the job description for that employee. The assessor meets with the liaison on surveys and reports and completes all reports as required by the statutes in a timely manner. The assessor prepares information for protests & attends the hearings before the county board of equalization. The evidence for Tax Equalization and Review Commission hearings are prepared by the assessor and the commercial appraiser, if necessary. They also attend with hearings with the deputy county attorney. The

centrally assessed values are checked and certified to the political subdivisions by the assessor. The assessor studies the statistics to determine which areas need a review or reappraisal. The assessor also oversees the six year physical inspection of real estate.

The Deputy Assessor handles the real estate transfers, including changing ownership on the record cards and computer records. She files the sales electronically with the state and prepares sales books for our office's use and the public's use. The sales books include sales sheets with the purchase price and date, general information and pictures of the property. Real estate splits are done by the deputy including splitting out the parcel on GIS and creating new parcel information in the computer. The deputy also prepares questionnaires for mailing to the buyer and seller to verify sold properties. She maintains the GIS maps and keeps them current. When necessary the deputy assists the assessor with personnel matters, including interviewing applicants for employment. The deputy assists the assessor with all reports and assumes the duties in the absence of the assessor.

The Assessor's Assistant is in charge of data collection for appraisal work and new construction. She takes measurements and gathers the information necessary to appraise the property, takes pictures and does some of the data entry in the CAMA program. The assistant is currently training other girls in the office to help with data collection. She also keeps the files up to date on the building permits from the city, other villages and the county zoning administrator. The assistant maintains the records for the six year physical inspections. She also works the homestead exemptions and prepares them for mailing to the Department of Revenue.

The Assessor's Clerk currently assists the assessor's assistant and is training for data collection and reappraisal work. The clerk also reviews the realtor site and prints out information on properties that are listed for sale. The clerk is in charge of preparing and mailing out personal property returns and also the reminder notices that are sent out later.

The newest Assessor's Clerk has been employed for nine months so she is in the training stages. She is learning the computer system and has helped change the records on address changes. The clerk assisted with personal property and homestead exemptions.

The entire staff is trained to handle personal property returns including reviewing the taxpayer's depreciation worksheets. The staff helps the public with completing their homestead exemption applications and income forms. They also do data entry on the CAMA program. We work together to print and mail notice of valuation changes. Various staff members serve on personnel and safety committees that were set up by the county board.

The County Assessor, Deputy Assessor and Assessor's Assistant all hold an assessor's certificate with the State of Nebraska. The assessor attends the Assessor's workshops, IAAO courses, as well as other meetings to keep informed about new legislation and

changes. The required hours of education are completed in order to retain the assessor's certificate. Red Willow County has a procedure manual in place to guide the staff in the process of pick-up work, reappraisals, real estate transfers, homestead exemptions and all major functions of the assessor's office. The manual describes and explains these operations in detail.

Our current budget includes a line item for reappraisals. This covers expenses for the oil and gas appraisal and assistance with commercial appraisals and pickup work. It also includes expenses for fuel costs for sales reviews and on-site inspections. The budget contains a line item for the geographical information system.

The 2019 budget for the Red Willow County Assessor's office is \$258,509.00.

B. Cadastral Maps

The Red Willow County Assessor's office has identified all ag parcels and land classifications on GIS. Letters were mailed to all agricultural property owners to help us identify the land use on their agland. This would include CREP, CRP & timber along the creek and river. We use the most current soil conversion. The staff maintains and keeps the data current by updating the information from current surveys and transfers. Our city and village maps were made in 1967. We have maps drawn when a new subdivision is filed. The county surveyor assists us with questions concerning surveys.

C. Property Record Cards

Property record cards in the assessor's office include owner's name and mailing address, the address of the property, legal description, classification codes, tax district codes and lot size. Information in the record card includes square feet of the improvement, quality, condition, year built, number of bathrooms, basement information, sketches and photos. The record cards are updated from information recorded with the county clerk, clerk of the district court and county court.

D. Software for CAMA, Assessment Administration, GIS

In April 2019 we converted our computer system from Thomson Reuters to MIPS. We are currently reviewing the information that converted from Thomson Reuters and also still training on the MIPS system. We have a contract with GIS Workshop Inc. for technical support & the GIS website.

Current Assessment Procedures for Real Property

Real property in Red Willow County is divided into three groups: residential, commercial and agricultural.

Residential Property: We review the residential statistics for the roster period and begin with the areas that are falling below the acceptable median of 92-100% of market value. The assessor's assistant and a staff member conduct the physical residential inspections. Current data is checked for accuracy, notes are made about the quality and condition and a new photograph is taken of the improvements. Starting last year, we mailed out questionnaires for McCook, Villages, Rural and Suburban residential property requesting information about interior updates and conditions. New structures or items that are discovered when doing the inspections are measured and the necessary information is collected. Full reappraisals are done as needed.

Pickup work on real property is done annually using information from building permits and other sources. Building permits are provided by the McCook city office, the village of Indianola and the county zoning administrator. The smaller villages have no offices so permits are not available. If the property is not entirely done upon inspection, a follow-up review takes place at the end of the year. The owner is then contacted by phone or letter to confirm the percent of completion. The Marshall-Swift table of completion is used to determine the percent finished.

Residential properties are all valued using the cost approach. The characteristics of houses and outbuildings are entered into the MIPS CAMA system. Some of the information entered includes the square foot of the house, quality, condition, year built, number of bathrooms, basements and basement finish. The system will then calculate the replacement cost as if the structure were to be built new.

Depreciation tables are developed by analyzing the sales in each neighborhood. This depreciation is applied to the RCN (replacement cost new) to determine the final market value for each property.

Commercial Property: We contracted with Stanard Appraisal to conduct our 2017 commercial reappraisal. In 2016, they physically inspected each commercial property and took new measurements, made notes about the quality and condition, took new photographs and visited with owners when possible. They collected income and expense information and rental rates to use in their analysis to arrive at market value. Stanard Appraisal determines the final market value by using the three approaches to value which are: sales comparison, income, and cost approach.

The assessor and staff do the data entry in our MIPS CAMA system that is reviewed by Stanard Appraisal when calculating the final value. The commercial appraiser, assessor assistant and/or a staff member collects the measurements and information for our pickup work, they do the data entry and the appraisal company sets the final values. We currently have a contract with Stanard Appraisal who will continue to appraise our commercial property for pickup work and review.

Agricultural: A market analysis of agricultural land by land class is done annually by the assessor. We keep a spreadsheet with all the agland sales to help us determine the values. We put the most emphasis on the sales that are predominately one land class, such as irrigated, dry or grass. We use our GIS imagery or physical inspections to meet the six year review on agland.

Level of Value for assessment year 2019

<u>Property Class</u>	<u>Median</u>
Residential	94.00
Commercial	97.00
Agricultural	69.00

For more information regarding statistical measures see 2019 Reports & Opinions.

All reports are completed and filed in a timely manner usually being completed by the assessor with the assistance of the deputy assessor. These reports include the real property abstract, assessed value update (AVU), personal property abstract, the certification of values, the school district taxable value report, homestead exemption average assessed value report, 3-year plan of assessment, homestead exemption summary certificate, personal property tax loss summary and certificate of taxes levied. The assessor certifies taxable valuations and growth value to political subdivisions by August 20th. The assessor's office prepares the tax list and delivers it to the treasurer before the deadline. There are also tax list corrections filed throughout the year.

The Red Willow County Assessor's office accepts homestead exemption applications from February 1st thru June 30th of each year. We refer to statute 77-3510 thru 77-3528 as a guideline when questions arise. We prepare the applications prior to mailing them out in February, checking for sold property, deceased individuals and making sure information on the application is complete and correct. We assist the applicants with the homestead application and income forms that are provided by the department. We file the applications with the Nebraska Department of Revenue by August 1st of each year.

Personal property returns are to be filed with our office between January 1st and May 1st of each year. Personal property regulation 20 is used for assistance when questions arise. Schedules are mailed to each individual or company that filed the previous year and any new businesses or farmers we are aware of. The middle of April we send out a reminder postcard to anyone that has not yet filed. Penalties on personal property are applied to late filings as the law requires.

Our real estate transfers are timely completed and electronically filed with the Property Assessment Division. A questionnaire is sent to both the buyer and seller for all classes of property to help determine if the sale was an arms length transaction.

Assessment Actions Planned for Assessment Year 2020

Residential (and/or subclasses):

We are currently reviewing the questionnaires we received from residential property owners. We hope to start the data entry for McCook residential property in the MIPS

system and at the same time review the information after the computer conversion. We will finish the physical inspections in the City of McCook and start on villages. We will study the land sales to see if land in McCook needs an increase. We will review the statistics and identify any problem areas that we need to address for 2020. All pickup work will be completed in-house based on the information gathered from building permits, realtor sites, and inspections.

Commercial (and/or subclasses):

Stanard Appraisal will help us with our pickup work. Our office will continue to review the current sales of each occupancy as well as gathering rent and expense information.

Agricultural Land (and/or subclasses):

We will update GIS based on data provided by the owner. We will continue to verify CREP and CRP land when it is available. Our office will continue to study all land sales to determine the market value. All sales are reviewed for land use on GIS.

Assessment Actions Planned for Assessment Year 2021

Residential (and/or subclasses):

We will be working on a reappraisal in the City of McCook. We plan to use new costing and develop new depreciation tables starting with the areas where the statistics are low. The statistics will be studied on all areas to determine if reviews or updates are needed. We will continue physical inspections in the villages and start on rural residential.

Commercial (and/or subclasses):

An outside appraisal company will assist us with commercial pickup work. The statistics will be reviewed and spreadsheets will be developed to support any changes required.

Agricultural Land (and/or subclasses):

Values will be determined based on current sales. We will continue to update GIS as current surveys are filed. I plan to continue to verify the land classification of sales by contacting the buyer and the seller.

Assessment Actions planned for Assessment Year 2022

Residential (and/or subclasses):

We will continue to complete physical inspections on residential properties to meet the required 6 year inspections. Statistics for all residential neighborhoods will be generated and sales information will be studied. All residential appraisal work will be completed in-house.

Commercial (and/or subclasses):

An outside appraisal company will assist us with pickup work. The statistics will be reviewed and updates will be made based on the current market.

Agricultural (and/or subclasses):

A study of all land sales will be completed and values will be determined annually.

Other duties performed by the assessor's office:

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file Assessor Administrative reports required by law:
 - a. Real Property Abstract
 - b. Assessed Value Update (AVU)
 - c. Personal Property Abstract
 - d. School District Taxable Value Report
 - e. Certification of Value to Political Subdivisions
 - f. Homestead Exemption Average Assessed Value
 - g. 3-Year Plan of Assessment
 - h. Homestead Exemption Summary Certificate
 - i. Personal Property Tax Loss Summary
 - j. Certificate of Taxes Levied Report (CTL)
 - k. Report of all Exempt Property and Taxable Government Owned Property
3. Personal Property: The assessor's office oversees the annual filing of 1200 schedules; prepare notices for incomplete filings or failure to file and penalties are applied, as required.
4. Permissive Exemptions: The assessor's office oversees the annual filing of applications for new or continued exempt use, reviews the use and makes recommendations to the county board.
5. Taxable Government Owned Property: annual review of government owned property not used for public purpose and send notices of intent to tax
6. Homestead Exemptions: The assessor's office manages 427 annual filings of exemption applications, reviews the applications to approve or disapprove, sends reminder notices and provides taxpayer assistance.
7. Centrally Assessed Property: The assessor reviews the valuations that have been certified by PTA for railroads and public service entities, creates a parcel for each record and verifies the value.
8. Tax Increment Financing: The assessor verifies the base and excess value for parcels that are in community redevelopment projects. They also process any new TIF projects and notice to divide paperwork.

9. Tax Districts and Tax Rates: The assessor's office oversees the school district and other tax entity boundary changes and reviews the tax rates prior to being certified.
10. Tax Lists: The assessor's office prepares and certifies the tax lists to the county treasurer.
11. Tax List Corrections: The assessor prepares tax list corrections when necessary, to file with the county treasurer.
12. County Board of Equalization: The assessor prepares information for protests and attends the hearings of the county board of equalization.
13. TERC Appeals: The assessor prepares information for TERC hearings and attends the hearings with TERC to defend the county's valuation.
14. TERC Statewide Equalization: The assessor attends statewide equalization hearings before TERC and provides explanations of the county's actions.
15. Education: The assessor and deputy assessor attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Respectfully submitted,

Kristi Korell

Kristi Korell
Red Willow County Assessor

9/20/19

Date