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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ARTHUR COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Arthur 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 Arthur 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: Becky Swanson, Arthur 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.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also 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 assessor'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.

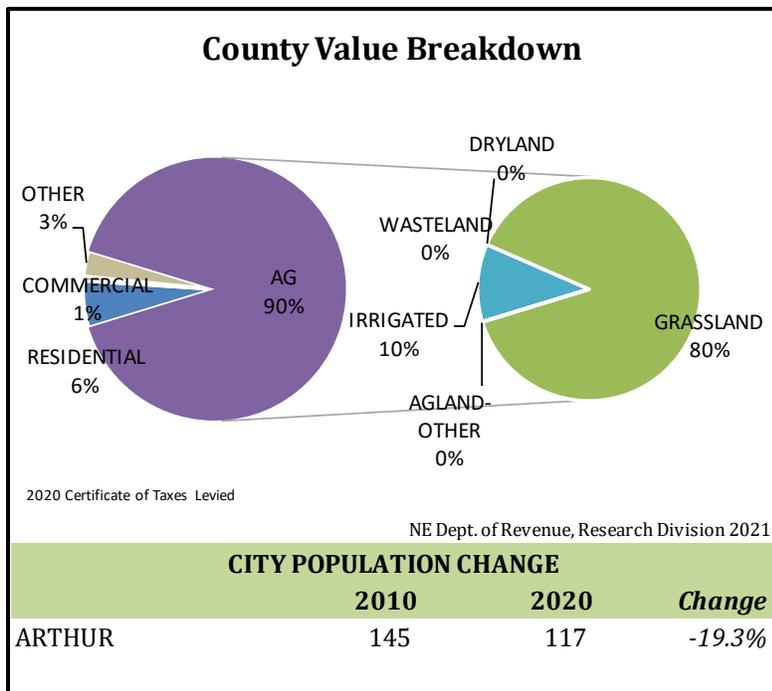
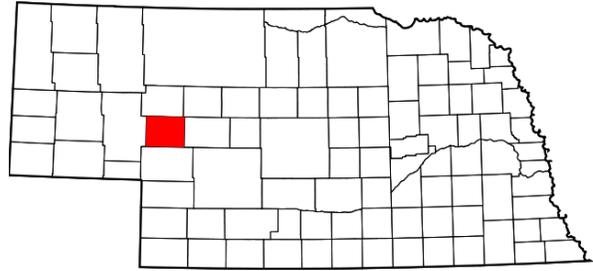
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 715 square miles, Arthur County has 463 residents, per the Census Bureau Quick Facts for 2019, a 1% population increase from the 2010 U.S. Census. Reports indicate that 68% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,764 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Arthur County are located in and around Arthur, the county seat. According to the latest information available from the U.S. Census Bureau, there are 12 employer establishments with total employment of 62.

An overwhelming majority of the county's valuation base comes from agricultural land. Grassland makes up the majority of the land in the county. Arthur County is included in the Twin Platte Natural Resource District (NRD).

2021 Residential Correlation for Arthur County

Assessment Action

Pick-up work was completed for residential property. No other assessment actions were taken.

Assessment Practice Review

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

The sales qualification and verification process of the county assessor was reviewed to determine if all arm's-length sales are represented in the sales file for measurement purposes. The Arthur County Assessor was found to have acceptable sales qualification and verification practices. The usability rate for Arthur County was determined to be above the statewide average for the residential class of property.

A review of the costing and depreciation tables and subsequent interview determined that Arthur County is current in the six-year inspection and review cycle. The last inspection cycle was in 2017. Only one valuation group is required to analyze the residential parcels countywide due to the small number of parcels in the county.

The Arthur County Assessor does not have a written valuation methodology although some of the necessary information for a written methodology has been assembled. The three year plan that the county assessor provides does detail planned assessment actions for the county.

Description of Analysis

The median value of the three sales that Arthur County had during the study period is above the acceptable range at 106%. The removal of the oldest sale from the beginning of the study period drops the median below the range. The minimal sample size and the dispersion of the statistics does not support reliance upon the statistics. The 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows relatively stable values consistent with the assessment actions of the county assessor.

Equalization and Quality of Assessment

A review of the assessment practices in the county determined that residential property appears to be valued uniformly and is in compliance with generally accepted mass appraisal techniques.

2021 Residential Correlation for Arthur County

Level of Value

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

2021 Commercial Correlation for Arthur County

Assessment Actions

Pick-up work was completed in Arthur County. No other actions were taken.

Assessment Practice Review

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

The commercial review focused on the application of the three approaches to value. Generally the only viable approach to value in Arthur County is the cost approach due to the small number of commercial parcels in the county. Income data is rarely available and with only two qualified sales during the study period the sales comparison approach is less than reliable.

The costing and depreciation tables are 2017. The lot study is from 2013. The six-year review and inspection and cycle is up to date in the county, and valuation growth shows patterns expected of a county this size. The county does not have a written valuation methodology. The assessor does have some of the necessary information for a written methodology maintained in the office.

Description of Analysis

One valuation group is used in Arthur County due to the low volume of sales and the limited number of commercial properties in the county. In the latest study period there were only two qualified sales. The two sales had a margin above the range but not enough sales for meaningful measurement. A review of the 2021 County Abstract of Assessment for Real Property, Form 45, compared with the 2020 Certificate of Taxes Levied Report (CTL) shows little change in value which is consistent with the assessment actions of the assessor. With the volume of sales and the overall size of the market a level of value can only be achieved through analysis of the assessment practices exhibited by the county assessor.

Equalization and Quality of Assessment

With consideration of all available information, commercial property in Arthur County complies with generally accepted mass appraisal techniques and is uniformly assessed.

Level of Value

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

2021 Agricultural Correlation for Arthur County

Assessment Actions

Pick-up work was completed in the county. Grassland values were raised from \$407 to \$430/acre. Farm site values were raised to \$625/acre.

Assessment Practice Review

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

A review of the sales verification and qualification process in Arthur County shows three qualified sales during the study period. The usability rate of the agricultural class is below the statewide average. A review of the non-qualified roster found there was sufficient documentation of the non-qualified sales and justification of excluded sales. The Arthur County Assessor was found to have acceptable sales qualification and verification practices.

Grassland comprised of sandy soils is the vast majority of the land in the county; therefore, only one market area is necessary to value the agricultural land. Examination of the primary use of the land and the agricultural market demonstrates that property values are equitably determined. Land use appears to be accurate throughout the county.

A commercial appraiser in 2017 valued a hog confinement facility. It is the only intensive use property identified in Arthur County. The county has not identified any special valuation influence in the county and has not received any application to date. Agricultural improvements were last updated in 2017.

Description of Analysis

There is only one market area within Arthur County. The three year market period yielded only three qualified sales with a median of 66% which is below the normal acceptable range and slightly above the previous year. The low number of sales does not provide reliable enough statistics to produce dependable results. Arthur County did increase grassland 6% to \$430 per acre to follow the overall analysis and trend of grassland sales in the Sandhills region and to keep them in line with surrounding counties grassland values. There was not enough arm's-length transactions to merit any further action.

Equalization and Quality of Assessment

Examining the overall agricultural economy in the Sandhills region and analyzing the assessment practices of the county assessor indicates that Arthur County land values are assessed uniformly and according to generally accepted mass appraisal techniques. Agricultural outbuildings compared with rural residential improvements exhibit equalized valuation. Assessment practices within the agricultural class of property comply with generally accepted mass appraisal standards.

2021 Agricultural Correlation for Arthur County

Level of Value

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

2021 Opinions of the Property Tax Administrator for Arthur 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 (R.R.S. 2011). 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Arthur County

Residential Real Property - Current

Number of Sales	3	Median	105.82
Total Sales Price	\$132,500	Mean	95.72
Total Adj. Sales Price	\$132,500	Wgt. Mean	90.94
Total Assessed Value	\$120,490	Average Assessed Value of the Base	\$42,829
Avg. Adj. Sales Price	\$44,167	Avg. Assessed Value	\$40,163

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	36.54 to 154.90
% of Value of the Class of all Real Property Value in the County	2.42
% of Records Sold in the Study Period	2.27
% of Value Sold in the Study Period	2.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	2	100	89.60
2019	2	100	94.78
2018	6	100	101.34
2017	7	100	76.53

2021 Commission Summary for Arthur County

Commercial Real Property - Current

Number of Sales	2	Median	109.87
Total Sales Price	\$167,000	Mean	109.87
Total Adj. Sales Price	\$167,000	Wgt. Mean	110.09
Total Assessed Value	\$183,855	Average Assessed Value of the Base	\$28,089
Avg. Adj. Sales Price	\$83,500	Avg. Assessed Value	\$91,928

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	81.93 to 137.81
% of Value of the Class of all Real Property Value in the County	0.53
% of Records Sold in the Study Period	4.55
% of Value Sold in the Study Period	14.88

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	1	100	107.67
2019	0	100	00.00
2018	0	100	00.00
2017	0	100	00.00

**03 Arthur
RESIDENTIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 3
 Total Sales Price : 132,500
 Total Adj. Sales Price : 132,500
 Total Assessed Value : 120,490
 Avg. Adj. Sales Price : 44,167
 Avg. Assessed Value : 40,163

MEDIAN : 106
 WGT. MEAN : 91
 MEAN : 96
 COD : 13.96
 PRD : 105.26

COV : 24.89
 STD : 23.82
 Avg. Abs. Dev : 14.77
 MAX Sales Ratio : 112.83
 MIN Sales Ratio : 68.52

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 36.54 to 154.90

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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-18 To 31-DEC-18	1	105.82	105.82	105.82	00.00	100.00	105.82	105.82	N/A	72,500	76,720
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	68.52	68.52	68.52	00.00	100.00	68.52	68.52	N/A	54,000	37,000
01-JUL-20 To 30-SEP-20	1	112.83	112.83	112.83	00.00	100.00	112.83	112.83	N/A	6,000	6,770
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	1	105.82	105.82	105.82	00.00	100.00	105.82	105.82	N/A	72,500	76,720
01-OCT-19 To 30-SEP-20	2	90.68	90.68	72.95	24.44	124.30	68.52	112.83	N/A	30,000	21,885
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19											
<u>ALL</u>	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163
<u>ALL</u>	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163
06											
07											
<u>ALL</u>	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163

03 Arthur
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 3
 Total Sales Price : 132,500
 Total Adj. Sales Price : 132,500
 Total Assessed Value : 120,490
 Avg. Adj. Sales Price : 44,167
 Avg. Assessed Value : 40,163

MEDIAN : 106
 WGT. MEAN : 91
 MEAN : 96
 COD : 13.96
 PRD : 105.26

COV : 24.89
 STD : 23.82
 Avg. Abs. Dev : 14.77
 MAX Sales Ratio : 112.83
 MIN Sales Ratio : 68.52

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 36.54 to 154.90

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	112.83	112.83	112.83	00.00	100.00	112.83	112.83	N/A	6,000	6,770	
Less Than 30,000	1	112.83	112.83	112.83	00.00	100.00	112.83	112.83	N/A	6,000	6,770	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163	
Greater Than 14,999	2	87.17	87.17	89.90	21.39	96.96	68.52	105.82	N/A	63,250	56,860	
Greater Than 29,999	2	87.17	87.17	89.90	21.39	96.96	68.52	105.82	N/A	63,250	56,860	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	112.83	112.83	112.83	00.00	100.00	112.83	112.83	N/A	6,000	6,770	
15,000 TO 29,999												
30,000 TO 59,999	1	68.52	68.52	68.52	00.00	100.00	68.52	68.52	N/A	54,000	37,000	
60,000 TO 99,999	1	105.82	105.82	105.82	00.00	100.00	105.82	105.82	N/A	72,500	76,720	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	3	105.82	95.72	90.94	13.96	105.26	68.52	112.83	N/A	44,167	40,163	

**03 Arthur
COMMERCIAL**

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
 Total Sales Price : 167,000
 Total Adj. Sales Price : 167,000
 Total Assessed Value : 183,855
 Avg. Adj. Sales Price : 83,500
 Avg. Assessed Value : 91,928

MEDIAN : 110
 WGT. MEAN : 110
 MEAN : 110
 COD : 02.00
 PRD : 99.80

COV : 02.83
 STD : 03.11
 Avg. Abs. Dev : 02.20
 MAX Sales Ratio : 112.07
 MIN Sales Ratio : 107.67

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 81.93 to 137.81

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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>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	107.67	107.67	107.67	00.00	100.00	107.67	107.67	N/A	75,000	80,755
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	112.07	112.07	112.07	00.00	100.00	112.07	112.07	N/A	92,000	103,100
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	1	107.67	107.67	107.67	00.00	100.00	107.67	107.67	N/A	75,000	80,755
01-OCT-19 To 30-SEP-20	1	112.07	112.07	112.07	00.00	100.00	112.07	112.07	N/A	92,000	103,100
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	1	107.67	107.67	107.67	00.00	100.00	107.67	107.67	N/A	75,000	80,755
<u>ALL</u>	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
<u>ALL</u>	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
02											
03	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
04											
<u>ALL</u>	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928

03 Arthur
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 2
Total Sales Price : 167,000
Total Adj. Sales Price : 167,000
Total Assessed Value : 183,855
Avg. Adj. Sales Price : 83,500
Avg. Assessed Value : 91,928

MEDIAN : 110
WGT. MEAN : 110
MEAN : 110
COD : 02.00
PRD : 99.80

COV : 02.83
STD : 03.11
Avg. Abs. Dev : 02.20
MAX Sales Ratio : 112.07
MIN Sales Ratio : 107.67

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 81.93 to 137.81

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
Greater Than 14,999	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
Greater Than 29,999	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
353	1	107.67	107.67	107.67	00.00	100.00	107.67	107.67	N/A	75,000	80,755
442	1	112.07	112.07	112.07	00.00	100.00	112.07	112.07	N/A	92,000	103,100
<u>ALL</u>	2	109.87	109.87	110.09	02.00	99.80	107.67	112.07	N/A	83,500	91,928

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	\$ 4,496,750	\$ -		\$ 4,496,750	--	\$ 1,216,513	--
2009	\$ 4,568,617	\$ 71,770	1.57%	\$ 4,496,847	--	\$ 1,260,020	--
2010	\$ 4,570,106	\$ -	0.00%	\$ 4,570,106	0.03%	\$ 1,167,081	-7.38%
2011	\$ 4,568,906	\$ -	0.00%	\$ 4,568,906	-0.03%	\$ 1,364,346	16.90%
2012	\$ 4,535,750	\$ 19,890	0.44%	\$ 4,515,860	-1.16%	\$ 1,324,427	-2.93%
2013	\$ 4,600,220	\$ 17,315	0.38%	\$ 4,582,905	1.04%	\$ 1,318,328	-0.46%
2014	\$ 4,601,308	\$ -	0.00%	\$ 4,601,308	0.02%	\$ 1,534,862	16.42%
2015	\$ 4,928,166	\$ 79,560	1.61%	\$ 4,848,606	5.37%	\$ 1,647,422	7.33%
2016	\$ 4,891,342	\$ 67,480	1.38%	\$ 4,823,862	-2.12%	\$ 1,435,129	-12.89%
2017	\$ 4,894,202	\$ -	0.00%	\$ 4,894,202	0.06%	\$ 1,690,615	17.80%
2018	\$ 5,043,194	\$ 103,510	2.05%	\$ 4,939,684	0.93%	\$ 1,595,650	-5.62%
2019	\$ 5,044,194	\$ -	0.00%	\$ 5,044,194	0.02%	\$ 1,238,782	-22.37%
2020	\$ 1,234,004	\$ -	0.00%	\$ 1,234,004	-75.54%	\$ 1,552,324	25.31%
Ann %chg	1.00%			Average	0.42%	-0.17%	0.68%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	0.03%	0.03%	-7.38%
2011	0.01%	0.01%	8.28%
2012	-1.15%	-0.72%	5.11%
2013	0.31%	0.69%	4.63%
2014	0.72%	0.72%	21.81%
2015	6.13%	7.87%	30.75%
2016	5.59%	7.06%	13.90%
2017	7.13%	7.13%	34.17%
2018	8.12%	10.39%	26.64%
2019	10.41%	10.41%	-1.69%
2020	-72.99%	-72.99%	23.20%

County Number	3
County Name	Arthur

03 Arthur
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 3
Total Sales Price : 3,445,981
Total Adj. Sales Price : 3,445,981
Total Assessed Value : 2,283,016
Avg. Adj. Sales Price : 1,148,660
Avg. Assessed Value : 761,005

MEDIAN : 66
WGT. MEAN : 66
MEAN : 67
COD : 01.29
PRD : 100.95

COV : 02.02
STD : 01.35
Avg. Abs. Dev : 00.86
MAX Sales Ratio : 68.40
MIN Sales Ratio : 65.82

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 63.53 to 70.23

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qtrts											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	68.40	68.40	68.40	00.00	100.00	68.40	68.40	N/A	396,981	271,519
01-APR-19 To 30-JUN-19	1	65.82	65.82	65.82	00.00	100.00	65.82	65.82	N/A	2,250,000	1,480,848
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	66.41	66.41	66.41	00.00	100.00	66.41	66.41	N/A	799,000	530,649
01-JUL-20 To 30-SEP-20											
Study Yrs											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19	2	67.11	67.11	66.20	01.92	101.37	65.82	68.40	N/A	1,323,491	876,184
01-OCT-19 To 30-SEP-20	1	66.41	66.41	66.41	00.00	100.00	66.41	66.41	N/A	799,000	530,649
Calendar Yrs											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19	2	67.11	67.11	66.20	01.92	101.37	65.82	68.40	N/A	1,323,491	876,184
ALL	3	66.41	66.88	66.25	01.29	100.95	65.82	68.40	N/A	1,148,660	761,005

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	66.41	66.88	66.25	01.29	100.95	65.82	68.40	N/A	1,148,660	761,005
ALL	3	66.41	66.88	66.25	01.29	100.95	65.82	68.40	N/A	1,148,660	761,005

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Grass											
County	1	68.40	68.40	68.40	00.00	100.00	68.40	68.40	N/A	396,981	271,519
1	1	68.40	68.40	68.40	00.00	100.00	68.40	68.40	N/A	396,981	271,519
ALL	3	66.41	66.88	66.25	01.29	100.95	65.82	68.40	N/A	1,148,660	761,005

03 Arthur
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 3
 Total Sales Price : 3,445,981
 Total Adj. Sales Price : 3,445,981
 Total Assessed Value : 2,283,016
 Avg. Adj. Sales Price : 1,148,660
 Avg. Assessed Value : 761,005

MEDIAN : 66
 WGT. MEAN : 66
 MEAN : 67
 COD : 01.29
 PRD : 100.95

COV : 02.02
 STD : 01.35
 Avg. Abs. Dev : 00.86
 MAX Sales Ratio : 68.40
 MIN Sales Ratio : 65.82

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 63.53 to 70.23

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	1	68.40	68.40	68.40	00.00	100.00	68.40	68.40	N/A	396,981	271,519
1	1	68.40	68.40	68.40	00.00	100.00	68.40	68.40	N/A	396,981	271,519
____ ALL ____	3	66.41	66.88	66.25	01.29	100.95	65.82	68.40	N/A	1,148,660	761,005

03 Arthur 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Grant	1	n/a	n/a	n/a	1605	1605	1605	1605	1605	1605
Hooker	1	n/a	n/a	n/a	1800	1800	1800	1800	1800	1800
McPherson	1	n/a	2100	n/a	2100	2100	n/a	2100	2100	2100
Keith	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	n/a	n/a							
Grant	1	n/a	n/a							
Hooker	1	n/a	n/a							
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Keith	1	n/a	625	625	625	600	600	600	600	608
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710

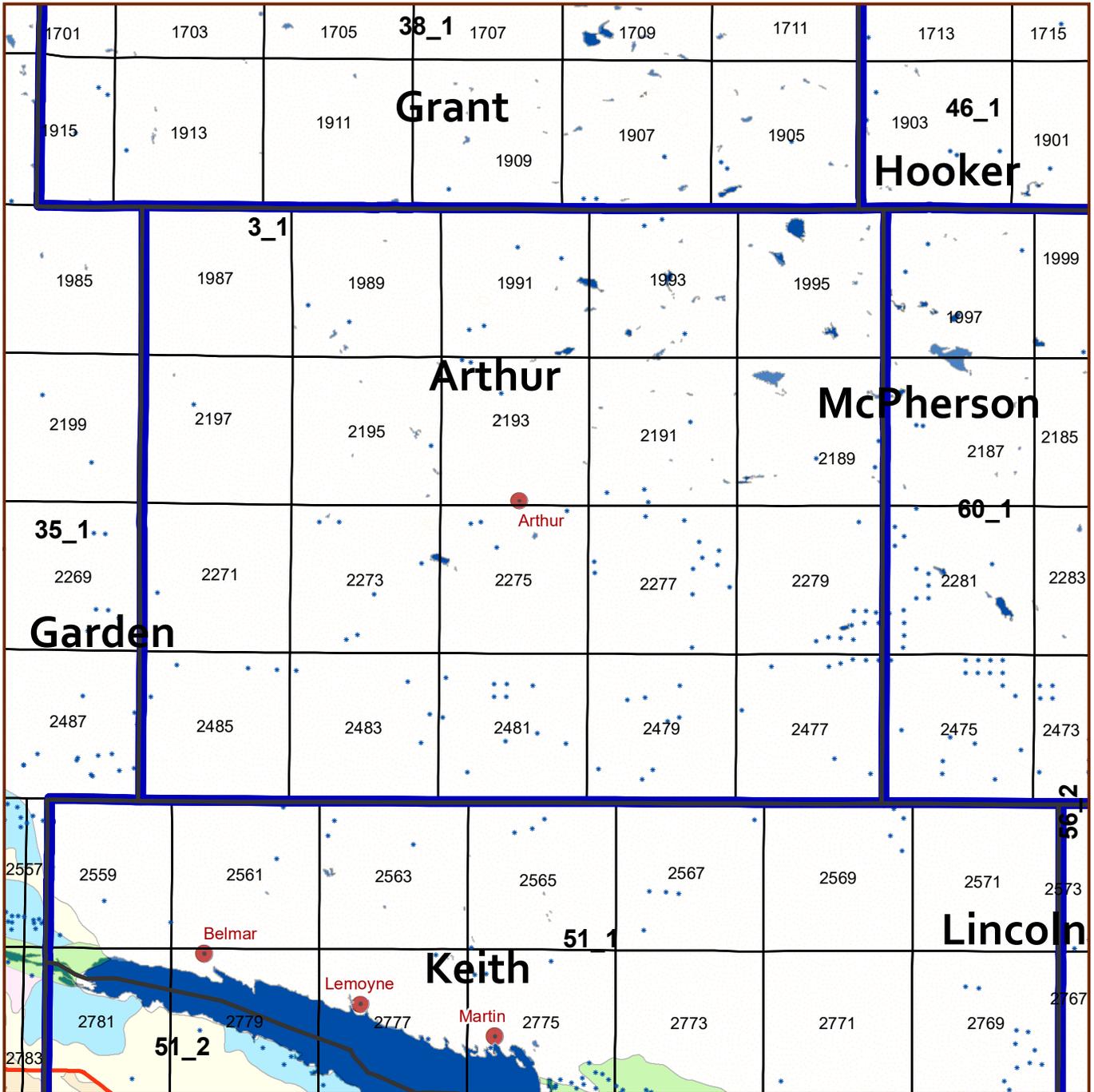
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	432	432	430	431	431	430	n/a	430	430
Grant	1	432	432	432	432	432	432	n/a	n/a	432
Hooker	1	450	450	450	450	450	450	450	450	450
McPherson	1	495	495	495	495	495	495	495	495	495
Keith	1	495	496	n/a	450	450	450	450	450	451
Garden	1	430	n/a	433	430	430	420	420	420	421

County	Mkt Area	CRP	TIMBER	WASTE
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10
Hooker	1	n/a	n/a	9
McPherson	1	725	n/a	10
Keith	1	710	n/a	326
Garden	1	706	n/a	50

Source: 2021 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.

ARTHUR COUNTY



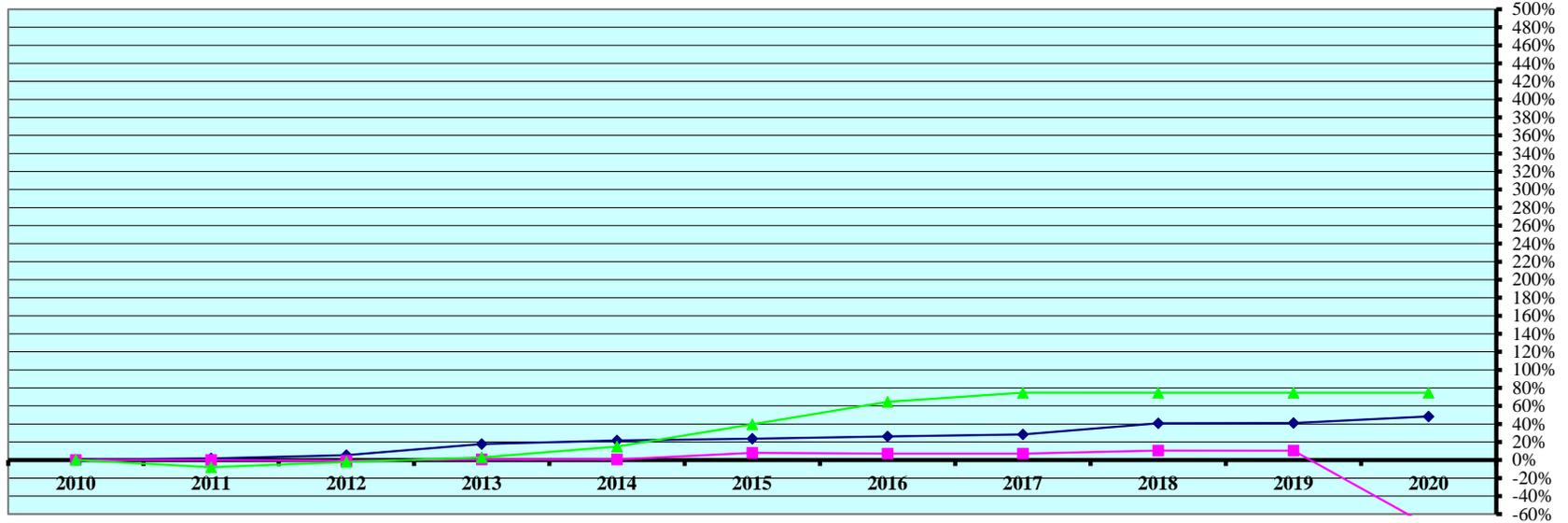
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020



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
2010	3,736,924	--	--	--	4,570,106	--	--	--	115,729,015	--	--	--
2011	3,807,440	70,516	1.89%	1.89%	4,568,906	-1,200	-0.03%	-0.03%	106,522,462	-9,206,553	-7.96%	-7.96%
2012	3,944,306	136,866	3.59%	5.55%	4,535,750	-33,156	-0.73%	-0.75%	113,123,896	6,601,434	6.20%	-2.25%
2013	4,400,315	456,009	11.56%	17.75%	4,600,220	64,470	1.42%	0.66%	119,118,735	5,994,839	5.30%	2.93%
2014	4,550,635	150,320	3.42%	21.77%	4,601,308	1,088	0.02%	0.68%	132,895,142	13,776,407	11.57%	14.83%
2015	4,625,503	74,868	1.65%	23.78%	4,928,166	326,858	7.10%	7.83%	161,725,380	28,830,238	21.69%	39.74%
2016	4,718,177	92,674	2.00%	26.26%	4,891,342	-36,824	-0.75%	7.03%	190,454,210	28,728,830	17.76%	64.57%
2017	4,800,443	82,266	1.74%	28.46%	4,894,202	2,860	0.06%	7.09%	202,231,879	11,777,669	6.18%	74.75%
2018	5,256,811	456,368	9.51%	40.67%	5,043,194	148,992	3.04%	10.35%	202,165,052	-66,827	-0.03%	74.69%
2019	5,271,326	14,515	0.28%	41.06%	5,044,194	1,000	0.02%	10.37%	202,166,802	1,750	0.00%	74.69%
2020	5,546,071	274,745	5.21%	48.41%	1,234,004	-3,810,190	-75.54%	-73.00%	202,187,395	20,593	0.01%	74.71%

Rate Annual %chg: Residential & Recreational **4.03%**

Commercial & Industrial **-12.27%**

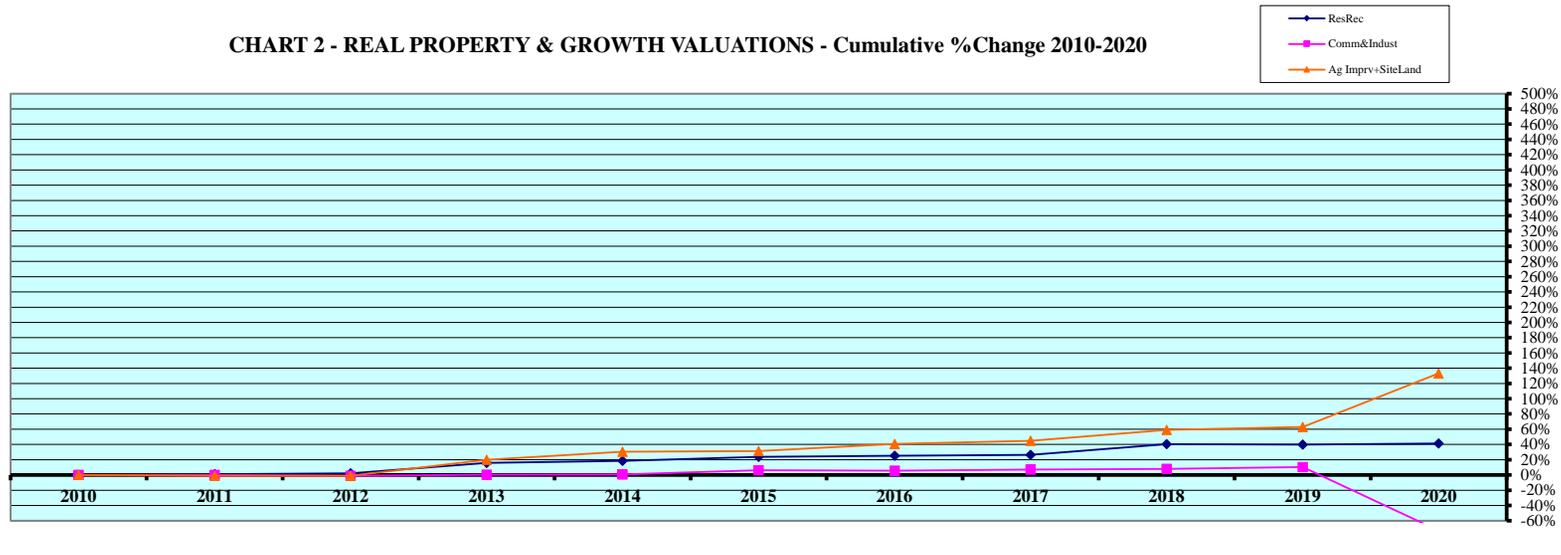
Agricultural Land **5.74%**

Cnty# **3**
County **ARTHUR**

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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



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	
2010	3,736,924	15,255	0.41%	3,721,669	--	--	4,570,106	0	0.00%	4,570,106	--	--	
2011	3,807,440	37,970	1.00%	3,769,470	0.87%	0.87%	4,568,906	0	0.00%	4,568,906	-0.03%	-0.03%	
2012	3,944,306	127,530	3.23%	3,816,776	0.25%	2.14%	4,535,750	19,890	0.44%	4,515,860	-1.16%	-1.19%	
2013	4,400,315	69,155	1.57%	4,331,160	9.81%	15.90%	4,600,220	17,315	0.38%	4,582,905	1.04%	0.28%	
2014	4,550,635	122,540	2.69%	4,428,095	0.63%	18.50%	4,601,308	0	0.00%	4,601,308	0.02%	0.68%	
2015	4,625,503	0	0.00%	4,625,503	1.65%	23.78%	4,928,166	79,560	1.61%	4,848,606	5.37%	6.09%	
2016	4,718,177	40,955	0.87%	4,677,222	1.12%	25.16%	4,891,342	67,480	1.38%	4,823,862	-2.12%	5.55%	
2017	4,800,443	78,105	1.63%	4,722,338	0.09%	26.37%	4,894,202	0	0.00%	4,894,202	0.06%	7.09%	
2018	5,256,811	12,210	0.23%	5,244,601	9.25%	40.35%	5,043,194	103,510	2.05%	4,939,684	0.93%	8.09%	
2019	5,271,326	48,890	0.93%	5,222,436	-0.65%	39.75%	5,044,194	0	0.00%	5,044,194	0.02%	10.37%	
2020	5,546,071	266,780	4.81%	5,279,291	0.15%	41.27%	1,234,004	0	0.00%	1,234,004	-75.54%	-73.00%	
Rate Ann%chg	4.03%			Resid & Recreat w/o growth			-12.27%			C & I w/o growth			-7.14%

Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Ag Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2010	4,259,365	1,797,175	6,056,540	68,265	1.13%	5,988,275	--
2011	4,217,760	1,784,791	6,002,551	7,930	0.13%	5,994,621	-1.02%
2012	4,434,670	1,850,317	6,284,987	294,666	4.69%	5,990,321	-1.09%
2013	5,847,081	2,073,832	7,920,913	656,697	8.29%	7,264,216	19.94%
2014	5,874,831	2,087,399	7,962,230	55,910	0.70%	7,906,320	30.54%
2015	6,236,181	2,211,855	8,448,036	486,240	5.76%	7,961,796	40.62%
2016	6,375,261	2,354,707	8,729,968	213,450	2.45%	8,516,518	44.83%
2017	6,540,001	2,436,677	8,976,678	204,800	2.28%	8,771,878	59.14%
2018	7,034,615	2,836,379	9,870,994	232,510	2.36%	9,638,484	62.92%
2019	7,214,155	2,932,194	10,146,349	279,075	2.75%	9,867,274	133.19%
2020	7,277,410	7,003,209	14,280,619	157,140	1.10%	14,123,479	
Rate Ann%chg	5.50%	14.57%	8.96%	Ag Imprv+Site w/o growth		6.20%	

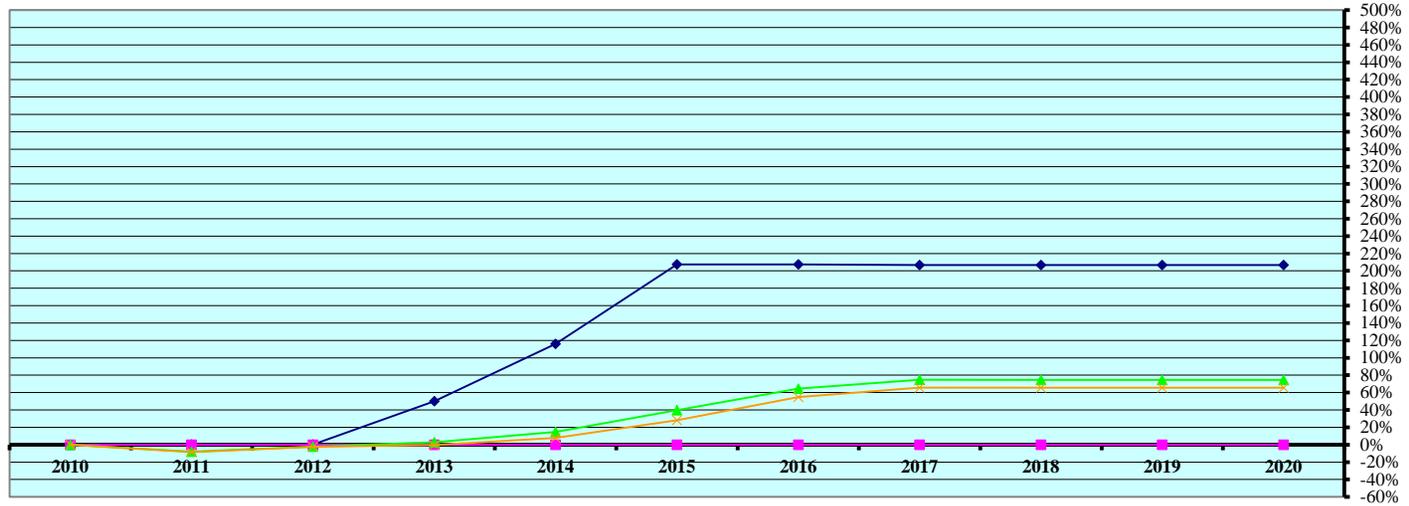
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 3
County ARTHUR

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	7,431,630	--	--	--	0	--	--	--	108,255,975	--	--	--
2011	7,453,887	22,257	0.30%	0.30%	0	0	--	--	99,029,454	-9,226,521	-8.52%	-8.52%
2012	7,453,887	0	0.00%	0.30%	0	0	--	--	105,630,888	6,601,434	6.67%	-2.42%
2013	11,152,400	3,698,513	49.62%	50.07%	0	0	--	--	107,919,999	2,289,111	2.17%	-0.31%
2014	16,046,658	4,894,258	43.89%	115.92%	0	0	--	--	116,802,148	8,882,149	8.23%	7.89%
2015	22,846,026	6,799,368	42.37%	207.42%	0	0	--	--	138,840,233	22,038,085	18.87%	28.25%
2016	22,846,026	0	0.00%	207.42%	0	0	--	--	167,569,063	28,728,830	20.69%	54.79%
2017	22,796,865	-49,161	-0.22%	206.75%	0	0	--	--	179,395,893	11,826,830	7.06%	65.71%
2018	22,796,865	0	0.00%	206.75%	0	0	--	--	179,329,066	-66,827	-0.04%	65.65%
2019	22,796,865	0	0.00%	206.75%	0	0	--	--	179,330,816	1,750	0.00%	65.65%
2020	22,796,865	0	0.00%	206.75%	0	0	--	--	179,351,324	20,508	0.01%	65.67%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	41,410	--	--	--	0	--	--	--	115,729,015	--	--	--
2011	39,121	-2,289	-5.53%	-5.53%	0	0	--	--	106,522,462	-9,206,553	-7.96%	-7.96%
2012	39,121	0	0.00%	-5.53%	0	0	--	--	113,123,896	6,601,434	6.20%	-2.25%
2013	39,121	0	0.00%	-5.53%	7,215	7,215	--	--	119,118,735	5,994,839	5.30%	2.93%
2014	39,121	0	0.00%	-5.53%	7,215	0	0.00%	--	132,895,142	13,776,407	11.57%	14.83%
2015	39,121	0	0.00%	-5.53%	0	-7,215	-100.00%	--	161,725,380	28,830,238	21.69%	39.74%
2016	39,121	0	0.00%	-5.53%	0	0	--	--	190,454,210	28,728,830	17.76%	64.57%
2017	39,121	0	0.00%	-5.53%	0	0	--	--	202,231,879	11,777,669	6.18%	74.75%
2018	39,121	0	0.00%	-5.53%	0	0	--	--	202,165,052	-66,827	-0.03%	74.69%
2019	39,121	0	0.00%	-5.53%	0	0	--	--	202,166,802	1,750	0.00%	74.69%
2020	39,206	85	0.22%	-5.32%	0	0	--	--	202,187,395	20,593	0.01%	74.71%

Cnty#
County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	7,431,630	11,346	655			0	0				81,700,995	133,333	613		
2011	7,453,887	11,380	655	0.00%	0.00%	0	0				89,688,965	135,300	663	8.18%	9.46%
2012	7,453,887	11,380	655	0.00%	0.00%	0	0				89,574,800	130,628	686	3.44%	13.24%
2013	11,152,400	11,152	1,000	52.67%	52.67%	0	0				97,239,960	127,646	762	11.09%	25.80%
2014	16,046,658	10,879	1,475	47.50%	125.19%	0	0				128,539,130	127,483	1,008	32.36%	66.50%
2015	22,846,026	10,879	2,100	42.37%	220.61%	0	0				149,636,865	127,257	1,176	16.62%	94.17%
2016	22,846,026	10,879	2,100	0.00%	220.61%	0	0				164,929,515	127,713	1,291	9.83%	113.25%
2017	22,796,865	10,856	2,100	0.00%	220.61%	0	0				174,353,050	127,360	1,369	6.01%	126.06%
2018	22,796,865	10,856	2,100	0.00%	220.61%	0	0				167,960,980	130,138	1,291	-5.72%	113.13%
2019	22,796,865	10,856	2,100	0.00%	220.61%	0	0				167,183,410	129,675	1,289	-0.11%	112.90%
2020	22,796,865	10,856	2,100	0.00%	220.61%	0	0				179,351,324	440,667	407	-68.43%	-33.58%

Rate Annual %chg Average Value/Acre:

12.36%

-4.01%

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
2010	41,410	4,141	10			0	0				115,729,015	457,348	253		
2011	39,121	3,911	10	0.03%	0.03%	0	0				106,522,793	455,421	234	-7.57%	-7.57%
2012	39,121	3,911	10	0.00%	0.03%	0	0				113,247,808	455,936	248	6.19%	-1.84%
2013	39,121	3,911	10	0.00%	0.03%	0	0				119,101,861	455,513	261	5.27%	3.33%
2014	39,121	3,911	10	0.00%	0.03%	0	0				132,887,927	455,552	292	11.57%	15.28%
2015	39,121	3,911	10	0.00%	0.03%	0	0				161,725,380	455,552	355	21.70%	40.30%
2016	39,121	3,911	10	0.00%	0.03%	0	0				190,454,210	455,761	418	17.71%	65.14%
2017	39,121	3,911	10	0.00%	0.03%	0	0				202,231,879	455,543	444	6.23%	75.44%
2018	39,121	3,911	10	0.00%	0.03%	0	0				202,221,911	455,518	444	0.00%	75.44%
2019	39,121	3,911	10	0.00%	0.03%	0	0				202,166,804	455,383	444	0.00%	75.44%
2020	39,206	3,919	10	0.00%	0.03%	0	0				202,187,395	455,442	444	0.00%	75.44%

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ARTHUR

Rate Annual %chg Average Value/Acre:

5.78%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
460	ARTHUR	5,324,860	1,088,842	79,186	5,546,071	1,234,004	0	0	202,187,395	7,277,410	7,003,209	0	229,740,977
cnty sectorvalue % of total value:		2.32%	0.47%	0.03%	2.41%	0.54%			88.01%	3.17%	3.05%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
117	ARTHUR	299,748	70,251	1,940	3,442,225	679,290	0	0	0	0	0	0	4,493,454
25.43%	%sector of county sector	5.63%	6.45%	2.45%	62.07%	55.05%							1.96%
	%sector of municipality	6.67%	1.56%	0.04%	76.61%	15.12%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
117	Total Municipalities	299,748	70,251	1,940	3,442,225	679,290	0	0	0	0	0	0	4,493,454
25.43%	%all municip.sectors of cnty	5.63%	6.45%	2.45%	62.07%	55.05%							1.96%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 1,128	Value : 233,671,243	Growth 145,525	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	12	31,120	4	821	5	10,084	21	42,025	
02. Res Improve Land	82	321,005	12	110,614	11	71,063	105	502,682	
03. Res Improvements	83	3,142,580	14	1,019,565	14	946,520	111	5,108,665	
04. Res Total	95	3,494,705	18	1,131,000	19	1,027,667	132	5,653,372	16,020
% of Res Total	71.97	61.82	13.64	20.01	14.39	18.18	11.70	2.42	11.01
05. Com UnImp Land	11	36,250	1	3,625	2	14,719	14	54,594	
06. Com Improve Land	21	78,550	3	13,538	1	3,000	25	95,088	
07. Com Improvements	21	564,490	3	245,145	6	276,578	30	1,086,213	
08. Com Total	32	679,290	4	262,308	8	294,297	44	1,235,895	54,965
% of Com Total	72.73	54.96	9.09	21.22	18.18	23.81	3.90	0.53	37.77
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	95	3,494,705	18	1,131,000	19	1,027,667	132	5,653,372	16,020
% of Res & Rec Total	71.97	61.82	13.64	20.01	14.39	18.18	11.70	2.42	11.01
Com & Ind Total	32	679,290	4	262,308	8	294,297	44	1,235,895	54,965
% of Com & Ind Total	72.73	54.96	9.09	21.22	18.18	23.81	3.90	0.53	37.77
17. Taxable Total	127	4,173,995	22	1,393,308	27	1,321,964	176	6,889,267	70,985
% of Taxable Total	72.16	60.59	12.50	20.22	15.34	19.19	15.60	2.95	48.78

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	3	0	1	4

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	68,761	829	182,741,233	830	182,809,994
28. Ag-Improved Land	0	0	2	79,952	117	30,092,795	119	30,172,747
29. Ag Improvements	0	0	2	50,525	120	13,748,710	122	13,799,235

30. Ag Total				952	226,781,976
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	3,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	35,880	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	2	5.00	3,125	
37. FarmSite Improvements	0	0.00	0	2	0.00	14,645	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	4.01	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	21,000	7	7.00	21,000	
32. HomeSite Improv Land	98	102.00	306,000	99	103.00	309,000	
33. HomeSite Improvements	99	0.00	6,947,865	100	0.00	6,983,745	33,615
34. HomeSite Total				107	110.00	7,313,745	
35. FarmSite UnImp Land	6	24.00	15,000	6	24.00	15,000	
36. FarmSite Improv Land	112	412.47	257,794	114	417.47	260,919	
37. FarmSite Improvements	116	0.00	6,800,845	118	0.00	6,815,490	40,925
38. FarmSite Total				124	441.47	7,091,409	
39. Road & Ditches	358	2,093.34	0	359	2,097.35	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				231	2,648.82	14,405,154	74,540

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	21.85	0.20%	45,885	0.20%	2,100.00
47. 2A1	37.06	0.34%	77,826	0.34%	2,100.00
48. 2A	989.48	9.11%	2,077,908	9.11%	2,100.00
49. 3A1	1,103.13	10.16%	2,316,573	10.16%	2,100.00
50. 3A	31.78	0.29%	66,738	0.29%	2,100.00
51. 4A1	4,123.77	37.99%	8,659,917	37.99%	2,100.00
52. 4A	4,548.58	41.90%	9,552,018	41.90%	2,100.00
53. Total	10,855.65	100.00%	22,796,865	100.00%	2,100.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	10,387.56	2.36%	4,487,657	2.37%	432.02
64. 1G	1,239.81	0.28%	535,876	0.28%	432.22
65. 2G1	5,474.48	1.24%	2,354,041	1.24%	430.00
66. 2G	6,731.63	1.53%	2,898,869	1.53%	430.63
67. 3G1	8,080.32	1.83%	3,482,066	1.84%	430.93
68. 3G	408,582.71	92.72%	175,709,498	92.70%	430.05
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	169.17	0.04%	72,744	0.04%	430.01
71. Total	440,665.68	100.00%	189,540,751	100.00%	430.12
Irrigated Total					
	10,855.65	2.38%	22,796,865	10.73%	2,100.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	440,665.68	96.76%	189,540,751	89.25%	430.12
72. Waste	3,919.46	0.86%	39,206	0.02%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	455,440.79	100.00%	212,376,822	100.00%	466.31

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	10,855.65	22,796,865	10,855.65	22,796,865
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	331.60	142,588	440,334.08	189,398,163	440,665.68	189,540,751
79. Waste	0.00	0	0.00	0	3,919.46	39,206	3,919.46	39,206
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	0.00	0	331.60	142,588	455,109.19	212,234,234	455,440.79	212,376,822

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	10,855.65	2.38%	22,796,865	10.73%	2,100.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,665.68	96.76%	189,540,751	89.25%	430.12
Waste	3,919.46	0.86%	39,206	0.02%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	455,440.79	100.00%	212,376,822	100.00%	466.31

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 Arthur	12	31,120	82	321,005	83	3,142,580	95	3,494,705	16,020
83.2 Rural	9	10,905	23	181,677	28	1,966,085	37	2,158,667	0
84 Residential Total	21	42,025	105	502,682	111	5,108,665	132	5,653,372	16,020

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	0	0	5	181,283	5	181,283	0
85.2	Arthur	11	36,250	21	78,550	21	564,490	32	679,290	0
85.3	Rural	3	18,344	4	16,538	4	340,440	7	375,322	54,965
86	Commercial Total	14	54,594	25	95,088	30	1,086,213	44	1,235,895	54,965

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	10,387.56	2.36%	4,487,657	2.37%	432.02
88. 1G	1,239.81	0.28%	535,876	0.28%	432.22
89. 2G1	5,474.48	1.24%	2,354,041	1.24%	430.00
90. 2G	6,731.63	1.53%	2,898,869	1.53%	430.63
91. 3G1	8,080.32	1.83%	3,482,066	1.84%	430.93
92. 3G	408,582.71	92.72%	175,709,498	92.70%	430.05
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	169.17	0.04%	72,744	0.04%	430.01
95. Total	440,665.68	100.00%	189,540,751	100.00%	430.12
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	440,665.68	100.00%	189,540,751	100.00%	430.12
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	440,665.68	100.00%	189,540,751	100.00%	430.12

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

03 Arthur

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	5,546,071	5,653,372	107,301	1.93%	16,020	1.65%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,277,410	7,313,745	36,335	0.50%	33,615	0.04%
04. Total Residential (sum lines 1-3)	12,823,481	12,967,117	143,636	1.12%	49,635	0.73%
05. Commercial	1,234,004	1,235,895	1,891	0.15%	54,965	-4.30%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	1,234,004	1,235,895	1,891	0.15%	54,965	-4.30%
08. Ag-Farmsite Land, Outbuildings	7,003,209	7,091,409	88,200	1.26%	40,925	0.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	7,003,209	7,091,409	88,200	1.26%	40,925	0.68%
12. Irrigated	22,796,865	22,796,865	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	179,351,324	189,540,751	10,189,427	5.68%		
15. Wasteland	39,206	39,206	0	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	202,187,395	212,376,822	10,189,427	5.04%		
18. Total Value of all Real Property (Locally Assessed)	223,248,089	233,671,243	10,423,154	4.67%	145,525	4.60%

2021 Assessment Survey for Arthur County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$19,150
7.	Adopted budget, or granted budget if different from above:
	\$19,150
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$10,000
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:
	\$4,100
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,400
12.	Amount of last year's assessor's budget not used:
	\$11,454.39

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes, gWorks.
7.	Is GIS available to the public? If so, what is the web address?
	Yes GIS is available to the public. www.arthur.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No

3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	Zoning was implemented in 1999.

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal Service is hired by the county for pickup work and for the six-year inspection and review cycle.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, Stanard Appraisal Service is hired by the county for appraisal and listing services.
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 appraisal knowledge and experience, familiarity with CAMA system, and knowledge of the county itself.
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?
	The appraiser will review all data obtained with the county assessor and may make recommendations; however, final value estimates are determined by the county assessor. The appraiser assists with the depreciation and valuation estimates. The county assessor is then responsible for final value estimates.

2021 Residential Assessment Survey for Arthur County

1.	Valuation data collection done by:						
	The county assessor and Stanard Appraisal						
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>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Outbuildings - structures located on rural parcels throughout the county</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.	AG	Outbuildings - structures located on rural parcels throughout the county
<u>Valuation Group</u>	<u>Description of unique characteristics</u>						
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.						
AG	Outbuildings - structures located on rural parcels throughout the county						
3.	List and describe the approach(es) used to estimate the market value of residential properties.						
	Residential property values are determined by the cost approach. Sales are used to develop a depreciation table for residential properties. With the lack of residential sales in the county other valuation approaches are not viable.						
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?						
	Depreciation tables are developed by Stanard Appraisal for the county.						
5.	Are individual depreciation tables developed for each valuation group?						
	Only one valuation group is used for residential property in the county.						
6.	Describe the methodology used to determine the residential lot values?						
	Residential lot values are set at \$3,000 per lot. Lots with more than 1 acre are valued at \$3,000 for the first acre and \$550 per acre for the 2nd - 9th acre. Over 10 acres is valued at \$407 per acre.						
7.	How are rural residential site values developed?						
	Rural residential site values are developed based on the lot value within the village of Arthur.						
8.	Are there form 191 applications on file?						
	No						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?						
	There are no vacant lots being held for sale or resale in Arthur County. If there were they would be valued the same as the vacant lots.						

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2017	2013	2017
	AG	2017	2017	2012	2017

2021 Commercial Assessment Survey for Arthur County

1.	Valuation data collection done by:				
	The county assessor and Stanard Appraisal				
2.	List the valuation group recognized in the County and describe the unique characteristics of each:				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.			
3.	List and describe the approach(es) used to estimate the market value of commercial properties.				
	Due to the lack of sales and meaningful income and expense information, a sales comparison approach can not be used. The county uses a cost approach to value commercial property.				
3a.	Describe the process used to determine the value of unique commercial properties.				
	A contract appraiser will be hired to properly value any unique commercial properties.				
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?				
	Depreciation tables are developed based on local market experience and information provided by Stanard Appraisal.				
5.	Are individual depreciation tables developed for each valuation grouping?				
	Only one valuation group is utilized to value commercial property.				
6.	Describe the methodology used to determine the commercial lot values.				
	There are not many commercial lot sales in Arthur. The assessor depends on Stanard Appraisal to help with the valuation methodology.				
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	2017	2017	2013	2017

2021 Agricultural Assessment Survey for Arthur County

1.	Valuation data collection done by:							
	The county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2017
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.	2017						
	The county assessor works very closely with the local NRD annually to monitor irrigated acres throughout the county.							
3.	Describe the process used to determine and monitor market areas.							
	Only one market area is utilized due to the homogenous nature of the land countywide.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county does not have any recreational land in the county. It is primarily ranch land. There are some rural residential sites near the Village of Arthur. Any small acreages that are not part of a larger ranch holding or adjoining another property are considered to be rural residential.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	The farm home site values are the same as rural residential home sites.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A hog facility is located in the county, but is not currently valued through intensive use. The assessor is going to look at other possible locations where intensive use may be involved.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No							
	<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?							
	N/A							

	<u>If your county recognizes a special value, please answer the following</u>
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

2020 Plan of Assessment for Arthur County
Assessment Years 2021, 2022, 2023
June 15, 2020

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of 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. The assessment plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 of each year, the assessor may amend the assessment 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 by October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual, which is defined by law as "market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2020 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	132	12%	2%
Commercial	39	3%	2%
Agricultural	952	85%	96%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 2 building permits filed for new construction and additions.

Current Resources/Staff/Training

- A. The 2020-21 budget has not been prepared. I will probably ask for about the same amount of money this fiscal year or maybe a little less. The cost of the software program increases annually.

- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. I am an ex-officio County Official. I have no office help right now. I have been in office since January 1981. Since I am the only one in the office, Arthur County hires Stanard Appraisal to assist with the appraisal work.
- C. I have contracted with GWorks to provide support services and maintenance for Arthur County. We have Assessor GIS and WebGIS services. GWorks has made county information more accessible to everyone since it is on the web. GWorks built out the Village of Arthur in 2018.
- D. New property record cards for all classes of property were put into use in 2004. New record cards are not in place at this time but I will be replacing all record cards in the near future. The record cards contain information pertaining to the property.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstractor about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased and make sure it is an arm's length transaction.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Curtis Stephen, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1st of June, 2020. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone. Record Cards are updated every year with the current values listed. Real Estate Transfer Statements are usually sent monthly.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	90.00	16.84	96.68
Commercial	N/A	N/A	100
Agriculture	65.00	.50	99.68

Assessment Actions Planned for Assessment Year 2021

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Stanard Appraisal in the fall of 2017.. The data entry was completed and the new values were applied in 2018. I will continue to do the annual pick up work. I used the June 2017 cost tables for 2018 values. I plan on looking at lot values and acreage land values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of an appraisal firm. We implemented the new cost table and depreciation tables in 2018. I plan on reviewing the commercial lot values.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. Property record cards will be kept current. GWorks will help Arthur County keep the agricultural parcels updated and current as far as land splits, ownership and land use. I plan on reviewing home sites and farm sites with the help of Stanard Appraisal.

I also hope to have Arthur County's Real Property Valuation Methodology in place in 2021.

Assessment Actions Planned for Assessment Year 2022

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and an appraisal firm.

Commercials: Pick up work will be done by the assessor and an appraisal firm. The new cost tables and depreciation tables were in place in 2018.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. Property record cards will be kept current. GWorks will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2023

Residential: Sales will be reviewed. Pick up work will be done by the assessor and an appraisal firm. Building permits will be reviewed. Physical inspection information and updates will be applied .

Commercials: Pick up work will be done. Sales will be reviewed. Physical inspection data will be applied and ready for the 2023 abstract.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GWorks will help keep the agricultural parcels updated and current.

Other functions performed by the Assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts
 - b. Assessor Survey

- c. Sales information to PA&T rosters and annually value update with abstract
 - d. Certification of value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied
 - h. Report exempt properties
 - i. Annual Plan of Assessment Report
3. Personal Property-administer annual filing of all personal property schedules.
 4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
 5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
 6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
 7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
 8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
 9. Tax List Corrections-prepare tax list correction documents for county board approval.
 10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
 11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

I have been using Stanard Appraisal to help with Arthur County's pick-up work and physical review of Arthur County. I have no office help at this time so it is difficult for me to get out in the field for any length of time.

Respectfully Submitted:

Becky Swanson

Becky Swanson

Arthur Co. Assessor

06/15/2020