

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**BROWN 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 Brown 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 Brown 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: Terri Van Houten, Brown County Assessor

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## Introduction

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

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

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

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

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

### **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.

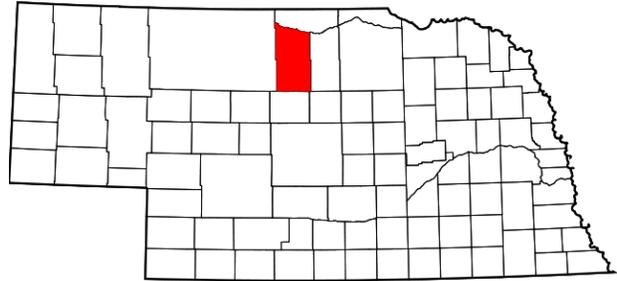
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

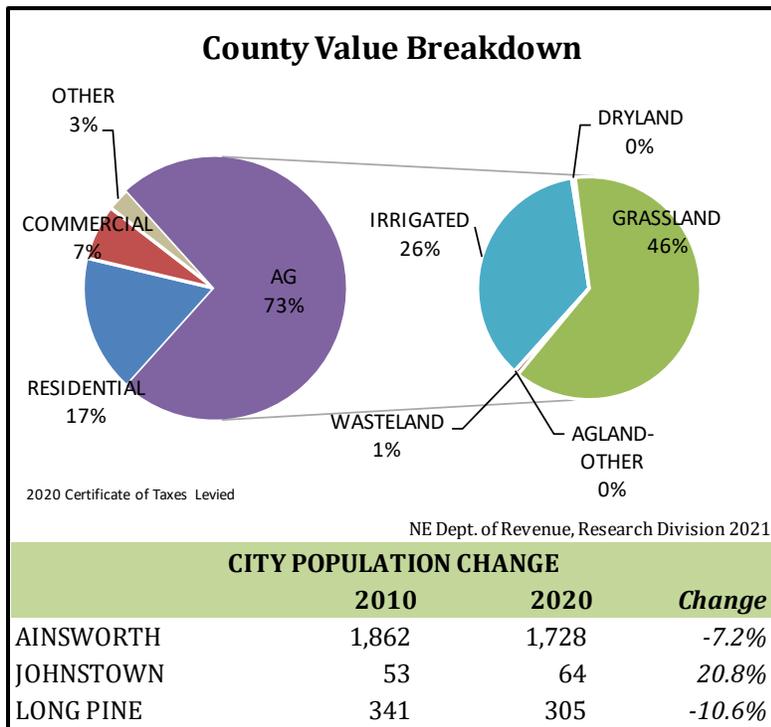
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 1,221 square miles, Brown County has 2,955 residents, per the Census Bureau Quick Facts for 2019, a 6% population decline from the 2010 U.S. Census. Reports indicate that 74% 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 \$73,469 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 141 employer establishments with total employment of 967.



Brown County's valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

# 2021 Residential Correlation for Brown County

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## *Assessment Actions*

All residential costing tables that were previously either 2009 or 2013 - were updated to 2018. The county assessor has been working hard to reduce neighborhoods which when she started in 2019 were at 70 and have now been reduced to 13. Long Pine and Johnston Valuation Groups were inspected and had a new 2020 lot study instituted. Rural Recreation properties were inspected in 2020 and a new lot study was implemented leading to the lots in Hidden Paradise being increased from \$200 to \$60,000 or more. Rural residential was inspected and the lot studies were updated to 2021. Costing tables were changed from in-house tables to the Marshall & Swift 2018 costing. The in-house tables had completely depreciated out many structures. With the input of Stanard Appraisal many of these no valued buildings were added back onto the assessment rolls. After analyzing homes by sales price, homes between \$100,000 and \$200,000 were increased 15%. New oblique imagery was used to locate structures that were previously not accounted for on the assessment rolls. Large shops that were previously rated as sheds were corrected to more accurate values. Basic pick-up work was completed.

## *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.

Brown County is current in the six-year inspection and review cycle. Sales usability rates are near the statewide average and all arm's-length transactions appears to be met. The county assessor provides the Division with a three-year plan, which provides detail into the planned action for the county.

Ainsworth, Johnstown, Long Pine, Rural Recreational, and Rural Residential comprise the five separate valuation groups that the county assessor uses. The residential class usability rate is above the range compared to the statewide average.

## *Description of Analysis*

Five valuation groups are used by the county assessor in Brown County.

<b>Valuation Group</b>	<b>Description</b>
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

## 2021 Residential Correlation for Brown County

The bulk of the 139 qualified sales were in Valuation Group 1. The median and weighted mean are in the acceptable range; the mean and both qualitative statistics are outside the acceptable parameters. All three measures are impacted by extreme low dollar sales, and improve as low dollars are removed from the sample.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	2	238.90	238.90	240.67	06.66	99.26
Less Than	15,000	15	229.30	247.83	227.51	38.09	108.93
Less Than	30,000	32	154.79	185.04	151.90	58.16	121.82
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	137	96.51	116.83	99.15	34.00	117.83
Greater Than	14,999	124	95.35	102.95	97.61	20.36	105.47
Greater Than	29,999	107	94.77	98.71	96.83	15.69	101.94

Valuation Groups 2 had a median that was just below the range at 90% but had only 4 sales. The low number of sales minimizes the statistical reliability of Valuation Group 2. Valuation Groups 3, 4, & 5 were all in range, although Valuation Group 4 had only four sales.

A comparison of the value change in the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reflects the considerable changes that the county assessor has made in placing numerous depreciated structures back on the assessment rolls, adding many structures that were previously not inventoried, and developing a new lot study for Hidden Paradise which resulted in a 30% valuation increase to the recreational class of property. Hidden Paradise is a small market that has had few sales over the years and had not been reappraised. The lot study for Hidden Paradise resulted in the increase to reflect the change in value over a number of years.

### *Equalization and Quality of Assessment*

The assessment practices were examined along with a review of the statistics where sufficient sales were present in the county determined that residential property is valued within acceptable parameters. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1		101	96.51	121.93	97.99	39.47	124.43
2		4	90.42	86.23	88.30	06.72	97.66
3		19	98.93	116.90	99.96	32.49	116.95
4		4	99.50	121.25	102.60	36.48	118.18
5		11	99.61	101.62	104.64	11.40	97.11
<u>ALL</u>		139	96.70	118.59	99.20	35.55	119.55

## 2021 Residential Correlation for Brown County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Brown County is 97%.

## 2021 Commercial Correlation for Brown County

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### *Assessment Actions*

Pick-up work was completed and entered on the assessment roll. Some adjustments were made to commercial depreciation tables. Long Pine commercial lots were raised to the same as residential lots.

### *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.

As part of the commercial review process the application of the three approaches to value was examined. With the small number of commercial sales the sales comparison approach is less than reliable and income data is generally not available. The only viable approach to value is the cost approach.

The costing tables are from 2013. The depreciation tables and the lot study are 2017. The six-year review and inspection cycle is up to date in the county. Currently there is one valuation group recognized by the county assessor.

After a review of the sales qualification and verification process was performed, it was determined arm's-length sales are made available for measurement. The Brown County Assessor was found to maintain acceptable sales qualification and verification practices. The usability rate of the commercial class is very near the state average.

### *Description of Analysis*

All 13 qualified sales in Brown County are classified into one valuation group with an overall median of 90%. The other measures of central tendency are above the range at 117% and 155%. There is a large dispersion of the sales with the minimum sales ratio at 65% and the maximum sales ratio at 227%. Out of the 13 sales, none are in range while six of the sales are above the range and seven sales are below the range. The COD at 45% and PRD at 76% support the instability of the statistics. With the low number of sales and the significant dispersion of the sales, analysis of the assessment practices of the county assessor is the primary method of determining a market level of value for Brown County.

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 a growth rate that reflects the county assessors actions of the commercial class which includes readjusting depreciation schedules, the change in lot values in Long Pine, as well as adjusting individual parcels when new discovery was made.

## **2021 Commercial Correlation for Brown County**

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

The review of assessment practices in Brown County supports that commercial property in Brown County is uniformly established. The quality of assessment of assessments complies with generally accepted mass appraisal techniques and are uniformly assessed.

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

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

## 2021 Agricultural Correlation for Brown County

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### *Assessment Actions*

All agricultural land was reviewed. Pick-up work was completed and placed on the assessment roll. Tree values were changed to reflect the grass soil values.

### *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 was conducted. The usability rate of the agricultural class is just below the statewide average of the agricultural class. A review of the non-qualified roster found there was sufficient documentation of the non-qualified sales and justification of excluded sales. The Brown County Assessor was found to have acceptable sales qualification and verification practices.

An analysis was performed on the land use and market areas in the county. Grassland comprised of sandy soils is the primary soil in Brown County. Only one market area is necessary to value the agricultural land. An examination of the primary use of the land and the agricultural market shows that property values are equitably determined. Land use appears to be accurate throughout the county.

The county assessor has not identified any agricultural intensive use in the county. There are 13 special valuation applications on file; however, at this time non-agricultural influences are not recognized at this time.

### *Description of Analysis*

Agricultural land in Brown County is largely grassland with only one valuation model used by the county to analyze the agricultural land. There were 27 qualified sales during the three-year period with an overall median of 70%. The grass median when using the 80% grassland Majority Land Use (MLU) is within the statistical range at 70% while the irrigated subclass is at 63%. The irrigated subclass does not have a sufficient number of sales to provide a reliable analysis. Only the two most recent sales out of the seven sales are in range. The weighted average irrigated value in Brown County is the highest of all the surrounding counties, supporting that assessments are not low. The county assessor has also been reclassifying some parcels from grass to irrigated grass as they are discovered.

In comparison to surrounding counties, Brown County's land values are similar. With the comparison to surrounding counties and the trends in the agricultural market, Brown County is believed to be assessed within the acceptable range.

## 2021 Agricultural Correlation for Brown County

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### *Equalization and Quality of Assessment*

Brown County’s assessment practice review and the agricultural economy across the state indicates that Brown County land values are assessed uniformly and according to generally accepted mass appraisal techniques. Outbuildings in the agricultural class and rural residential improvements appear to demonstrate equalized valuation. Assessment practices within the agricultural class of property comply with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	7	62.63	68.08	56.92	24.30	119.61
1	7	62.63	68.08	56.92	24.30	119.61
<u>    Grass    </u>						
County	17	69.53	63.26	64.76	17.70	97.68
1	17	69.53	63.26	64.76	17.70	97.68
<u>    ALL    </u>						
	27	69.53	66.50	61.41	26.46	108.29

### *Level of Value*

Based on the review of all available information, the level of value of agricultural land in Brown County is 70%.

## 2021 Opinions of the Property Tax Administrator for Brown 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
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	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, 2021.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Brown County

### Residential Real Property - Current

Number of Sales	139	Median	96.70
Total Sales Price	\$11,083,233	Mean	118.59
Total Adj. Sales Price	\$11,083,233	Wgt. Mean	99.20
Total Assessed Value	\$10,994,871	Average Assessed Value of the Base	\$79,029
Avg. Adj. Sales Price	\$79,735	Avg. Assessed Value	\$79,100

### Confidence Interval - Current

95% Median C.I	93.75 to 98.93
95% Wgt. Mean C.I	95.12 to 103.29
95% Mean C.I	106.91 to 130.27
% of Value of the Class of all Real Property Value in the County	15.64
% of Records Sold in the Study Period	8.10
% of Value Sold in the Study Period	8.11

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	116	94	94.14
2019	96	96	96.01
2018	110	100	95.87
2017	103	0	99.57

## 2021 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	13	Median	89.95
Total Sales Price	\$2,062,000	Mean	117.19
Total Adj. Sales Price	\$2,062,000	Wgt. Mean	154.87
Total Assessed Value	\$3,193,397	Average Assessed Value of the Base	\$203,394
Avg. Adj. Sales Price	\$158,615	Avg. Assessed Value	\$245,646

### Confidence Interval - Current

95% Median C.I	71.53 to 173.53
95% Wgt. Mean C.I	85.05 to 224.69
95% Mean C.I	85.27 to 149.11
% of Value of the Class of all Real Property Value in the County	6.53
% of Records Sold in the Study Period	4.68
% of Value Sold in the Study Period	5.65

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	14	100	85.79
2019	10	100	93.79
2018	13	100	97.32
2017	11	100	97.32

**09 Brown**  
**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 : 139  
 Total Sales Price : 11,083,233  
 Total Adj. Sales Price : 11,083,233  
 Total Assessed Value : 10,994,871  
 Avg. Adj. Sales Price : 79,735  
 Avg. Assessed Value : 79,100

MEDIAN : 97  
 WGT. MEAN : 99  
 MEAN : 119  
 COD : 35.55  
 PRD : 119.55

COV : 59.25  
 STD : 70.27  
 Avg. Abs. Dev : 34.38  
 MAX Sales Ratio : 568.66  
 MIN Sales Ratio : 55.71

95% Median C.I. : 93.75 to 98.93  
 95% Wgt. Mean C.I. : 95.12 to 103.29  
 95% Mean C.I. : 106.91 to 130.27

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	15	92.30	95.89	102.88	11.66	93.21	63.32	153.83	90.36 to 98.96	86,530	89,022	
01-JAN-19 To 31-MAR-19	13	99.61	111.50	98.46	24.42	113.24	69.41	268.77	85.24 to 119.03	88,346	86,987	
01-APR-19 To 30-JUN-19	18	98.52	109.25	98.99	19.68	110.36	73.45	253.29	92.69 to 103.34	95,861	94,891	
01-JUL-19 To 30-SEP-19	22	93.24	96.72	98.12	18.13	98.57	67.45	208.39	77.96 to 97.93	61,927	60,762	
01-OCT-19 To 31-DEC-19	23	102.76	160.15	98.74	73.73	162.19	72.82	568.66	86.66 to 186.54	74,620	73,677	
01-JAN-20 To 31-MAR-20	13	112.53	125.85	109.05	29.49	115.41	76.35	242.79	83.62 to 163.39	74,000	80,694	
01-APR-20 To 30-JUN-20	12	112.98	151.71	105.53	52.25	143.76	69.90	284.33	94.77 to 223.00	77,478	81,761	
01-JUL-20 To 30-SEP-20	23	90.28	102.66	90.64	26.19	113.26	55.71	308.28	82.92 to 96.02	84,387	76,487	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	68	95.76	102.68	99.58	18.80	103.11	63.32	268.77	92.30 to 98.18	81,388	81,043	
01-OCT-19 To 30-SEP-20	71	98.58	133.82	98.83	50.72	135.40	55.71	568.66	92.05 to 109.48	78,153	77,238	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	76	97.18	121.41	98.61	38.01	123.12	67.45	568.66	92.69 to 99.81	78,324	77,239	
<u>ALL</u>	139	96.70	118.59	99.20	35.55	119.55	55.71	568.66	93.75 to 98.93	79,735	79,100	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	101	96.51	121.93	97.99	39.47	124.43	55.71	568.66	92.69 to 98.93	74,811	73,305	
2	4	90.42	86.23	88.30	06.72	97.66	71.76	92.32	N/A	84,125	74,278	
3	19	98.93	116.90	99.96	32.49	116.95	66.30	254.80	85.86 to 111.93	35,891	35,875	
4	4	99.50	121.25	102.60	36.48	118.18	77.60	208.39	N/A	159,875	164,028	
5	11	99.61	101.62	104.64	11.40	97.11	77.96	153.83	87.20 to 109.62	169,945	177,837	
<u>ALL</u>	139	96.70	118.59	99.20	35.55	119.55	55.71	568.66	93.75 to 98.93	79,735	79,100	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	134	96.61	118.54	98.96	35.66	119.79	55.71	568.66	93.75 to 98.93	77,789	76,984	
06	4	99.50	121.25	102.60	36.48	118.18	77.60	208.39	N/A	159,875	164,028	
07	1	114.67	114.67	114.67	00.00	100.00	114.67	114.67	N/A	20,000	22,933	
<u>ALL</u>	139	96.70	118.59	99.20	35.55	119.55	55.71	568.66	93.75 to 98.93	79,735	79,100	

**09 Brown**  
**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 : 139  
 Total Sales Price : 11,083,233  
 Total Adj. Sales Price : 11,083,233  
 Total Assessed Value : 10,994,871  
 Avg. Adj. Sales Price : 79,735  
 Avg. Assessed Value : 79,100

MEDIAN : 97  
 WGT. MEAN : 99  
 MEAN : 119  
 COD : 35.55  
 PRD : 119.55

COV : 59.25  
 STD : 70.27  
 Avg. Abs. Dev : 34.38  
 MAX Sales Ratio : 568.66  
 MIN Sales Ratio : 55.71

95% Median C.I. : 93.75 to 98.93  
 95% Wgt. Mean C.I. : 95.12 to 103.29  
 95% Mean C.I. : 106.91 to 130.27

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	238.90	238.90	240.67	06.66	99.26	223.00	254.80	N/A	2,250	5,415
Less Than 15,000	15	229.30	247.83	227.51	38.09	108.93	70.72	568.66	186.54 to 284.33	9,056	20,602
Less Than 30,000	32	154.79	185.04	151.90	58.16	121.82	66.30	568.66	97.22 to 242.79	14,901	22,635
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	137	96.51	116.83	99.15	34.00	117.83	55.71	568.66	92.69 to 98.93	80,867	80,175
Greater Than 14,999	124	95.35	102.95	97.61	20.36	105.47	55.71	308.28	92.30 to 97.93	88,285	86,176
Greater Than 29,999	107	94.77	98.71	96.83	15.69	101.94	55.71	208.39	91.68 to 97.87	99,125	95,986
<b>Incremental Ranges</b>											
0 TO 4,999	2	238.90	238.90	240.67	06.66	99.26	223.00	254.80	N/A	2,250	5,415
5,000 TO 14,999	13	229.30	249.21	227.06	42.88	109.76	70.72	568.66	151.04 to 340.71	10,103	22,939
15,000 TO 29,999	17	98.93	129.63	121.79	47.87	106.44	66.30	308.28	76.35 to 157.35	20,059	24,429
30,000 TO 59,999	33	99.81	108.03	105.15	21.13	102.74	69.73	197.96	90.88 to 109.98	44,153	46,429
60,000 TO 99,999	34	92.28	93.84	93.69	15.42	100.16	55.71	208.39	83.37 to 96.02	78,078	73,148
100,000 TO 149,999	22	94.28	93.42	93.66	08.47	99.74	69.41	115.67	85.24 to 98.93	120,318	112,688
150,000 TO 249,999	15	94.77	98.07	99.28	12.76	98.78	72.82	153.83	87.20 to 103.76	202,847	201,381
250,000 TO 499,999	3	91.68	93.45	93.36	02.69	100.10	90.63	98.03	N/A	268,333	250,504
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>139</b>	<b>96.70</b>	<b>118.59</b>	<b>99.20</b>	<b>35.55</b>	<b>119.55</b>	<b>55.71</b>	<b>568.66</b>	<b>93.75 to 98.93</b>	<b>79,735</b>	<b>79,100</b>

**09 Brown**  
**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 : 13  
Total Sales Price : 2,062,000  
Total Adj. Sales Price : 2,062,000  
Total Assessed Value : 3,193,397  
Avg. Adj. Sales Price : 158,615  
Avg. Assessed Value : 245,646

MEDIAN : 90  
WGT. MEAN : 155  
MEAN : 117  
COD : 44.90  
PRD : 75.67

COV : 45.06  
STD : 52.81  
Avg. Abs. Dev : 40.39  
MAX Sales Ratio : 227.35  
MIN Sales Ratio : 64.99

95% Median C.I. : 71.53 to 173.53  
95% Wgt. Mean C.I. : 85.05 to 224.69  
95% Mean C.I. : 85.27 to 149.11

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	89.95	89.95	89.95	00.00	100.00	89.95	89.95	N/A	97,500	87,700
01-APR-18 To 30-JUN-18	1	71.53	71.53	71.53	00.00	100.00	71.53	71.53	N/A	50,000	35,767
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	71.01	71.01	67.31	08.48	105.50	64.99	77.02	N/A	65,000	43,749
01-JAN-19 To 31-MAR-19	2	77.95	77.95	68.40	12.93	113.96	67.87	88.02	N/A	123,250	84,307
01-APR-19 To 30-JUN-19	2	122.87	122.87	119.64	04.79	102.70	116.99	128.75	N/A	255,000	305,080
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	137.18	137.18	137.18	00.00	100.00	137.18	137.18	N/A	25,000	34,295
01-JAN-20 To 31-MAR-20	1	227.35	227.35	227.35	00.00	100.00	227.35	227.35	N/A	775,000	1,761,940
01-APR-20 To 30-JUN-20	1	173.53	173.53	173.53	00.00	100.00	173.53	173.53	N/A	23,000	39,911
01-JUL-20 To 30-SEP-20	2	140.13	140.13	179.27	39.49	78.17	84.79	195.47	N/A	102,500	183,757
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	2	80.74	80.74	83.71	11.41	96.45	71.53	89.95	N/A	73,750	61,734
01-OCT-18 To 30-SEP-19	6	82.52	90.61	97.72	25.02	92.72	64.99	128.75	64.99 to 128.75	147,750	144,379
01-OCT-19 To 30-SEP-20	5	173.53	163.66	214.36	23.15	76.35	84.79	227.35	N/A	205,600	440,732
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	74.28	75.87	76.02	10.25	99.80	64.99	89.95	N/A	69,375	52,741
01-JAN-19 To 31-DEC-19	5	116.99	107.76	104.04	18.81	103.58	67.87	137.18	N/A	156,300	162,614
<u>ALL</u>	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646
<u>ALL</u>	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646
04											
<u>ALL</u>	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646

**09 Brown**  
**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 : 13  
 Total Sales Price : 2,062,000  
 Total Adj. Sales Price : 2,062,000  
 Total Assessed Value : 3,193,397  
 Avg. Adj. Sales Price : 158,615  
 Avg. Assessed Value : 245,646

MEDIAN : 90  
 WGT. MEAN : 155  
 MEAN : 117  
 COD : 44.90  
 PRD : 75.67

COV : 45.06  
 STD : 52.81  
 Avg. Abs. Dev : 40.39  
 MAX Sales Ratio : 227.35  
 MIN Sales Ratio : 64.99

95% Median C.I. : 71.53 to 173.53  
 95% Wgt. Mean C.I. : 85.05 to 224.69  
 95% Mean C.I. : 85.27 to 149.11

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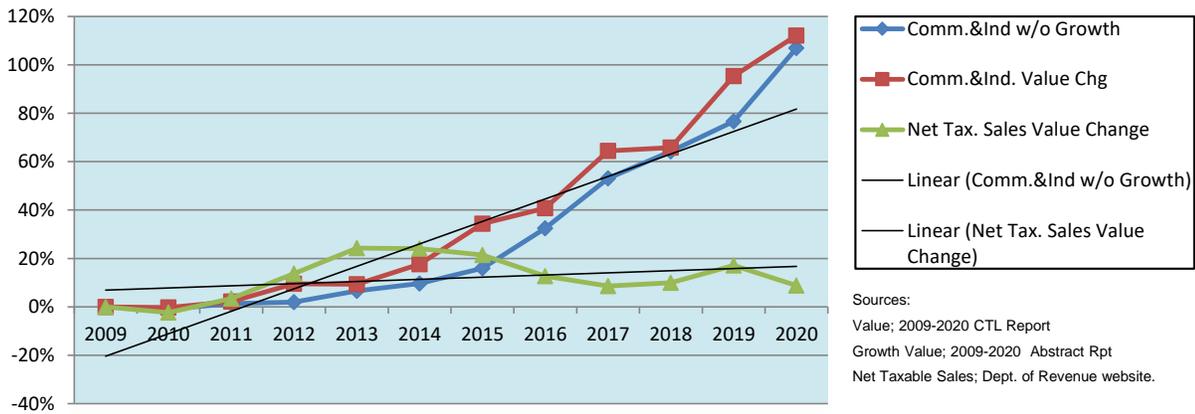
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
Less Than 30,000	4	112.60	118.94	124.76	32.34	95.34	77.02	173.53	N/A	19,875	24,795
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	13	89.95	117.19	154.87	44.90	75.67	64.99	227.35	71.53 to 173.53	158,615	245,646
Greater Than 14,999	12	103.47	119.62	155.08	42.13	77.13	64.99	227.35	71.53 to 173.53	171,292	265,640
Greater Than 29,999	9	89.95	116.41	156.08	46.86	74.58	64.99	227.35	67.87 to 195.47	220,278	343,802
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
15,000 TO 29,999	3	137.18	129.24	128.03	23.45	100.95	77.02	173.53	N/A	24,333	31,153
30,000 TO 59,999	2	78.16	78.16	76.51	08.48	102.16	71.53	84.79	N/A	40,000	30,603
60,000 TO 99,999	1	89.95	89.95	89.95	00.00	100.00	89.95	89.95	N/A	97,500	87,700
100,000 TO 149,999	2	96.87	96.87	98.32	32.91	98.53	64.99	128.75	N/A	110,000	108,153
150,000 TO 249,999	2	131.67	131.67	121.68	48.45	108.21	67.87	195.47	N/A	207,500	252,484
250,000 TO 499,999	1	116.99	116.99	116.99	00.00	100.00	116.99	116.99	N/A	395,000	462,098
500,000 TO 999,999	1	227.35	227.35	227.35	00.00	100.00	227.35	227.35	N/A	775,000	1,761,940
1,000,000 +											
<b>ALL</b>	<b>13</b>	<b>89.95</b>	<b>117.19</b>	<b>154.87</b>	<b>44.90</b>	<b>75.67</b>	<b>64.99</b>	<b>227.35</b>	<b>71.53 to 173.53</b>	<b>158,615</b>	<b>245,646</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
319	1	227.35	227.35	227.35	00.00	100.00	227.35	227.35	N/A	775,000	1,761,940
339	1	67.87	67.87	67.87	00.00	100.00	67.87	67.87	N/A	240,000	162,893
343	1	116.99	116.99	116.99	00.00	100.00	116.99	116.99	N/A	395,000	462,098
344	1	84.79	84.79	84.79	00.00	100.00	84.79	84.79	N/A	30,000	25,438
353	4	74.28	96.77	80.38	38.38	120.39	64.99	173.53	N/A	50,750	40,794
406	1	88.02	88.02	88.02	00.00	100.00	88.02	88.02	N/A	6,500	5,721
442	1	137.18	137.18	137.18	00.00	100.00	137.18	137.18	N/A	25,000	34,295
471	1	89.95	89.95	89.95	00.00	100.00	89.95	89.95	N/A	97,500	87,700
528	1	195.47	195.47	195.47	00.00	100.00	195.47	195.47	N/A	175,000	342,075
543	1	128.75	128.75	128.75	00.00	100.00	128.75	128.75	N/A	115,000	148,062
<b>ALL</b>	<b>13</b>	<b>89.95</b>	<b>117.19</b>	<b>154.87</b>	<b>44.90</b>	<b>75.67</b>	<b>64.99</b>	<b>227.35</b>	<b>71.53 to 173.53</b>	<b>158,615</b>	<b>245,646</b>

### 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	\$ 21,076,424	\$ 179,731		\$ 20,896,693	--	\$ 32,111,375	--
2009	\$ 24,903,380	\$ 4,031,323	16.19%	\$ 20,872,057	--	\$ 31,173,094	--
2010	\$ 24,835,196	\$ 167,161	0.67%	\$ 24,668,035	-0.95%	\$ 30,435,511	-2.37%
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104	1.57%	\$ 32,229,673	5.89%
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
2018	\$ 41,289,269	\$ 382,036	0.93%	\$ 40,907,233	-0.10%	\$ 34,278,576	1.29%
2019	\$ 48,661,733	\$ 4,662,747	9.58%	\$ 43,998,986	6.56%	\$ 36,513,668	6.52%
2020	\$ 52,833,441	\$ 1,296,991	2.45%	\$ 51,536,450	5.91%	\$ 33,919,143	-7.11%
<b>Ann %chg</b>	6.93%			<b>Average</b>	<b>1.04%</b>	1.59%	<b>1.75%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.95%	-0.27%	-2.37%
2011	1.30%	2.16%	3.39%
2012	1.92%	9.55%	13.78%
2013	6.64%	9.32%	24.26%
2014	9.61%	17.66%	24.05%
2015	15.99%	34.37%	21.47%
2016	32.48%	40.78%	12.71%
2017	53.10%	64.43%	8.56%
2018	64.26%	65.80%	9.96%
2019	76.68%	95.40%	17.13%
2020	106.95%	112.15%	8.81%

County Number	9
County Name	Brown

**09 Brown**  
**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 : 27  
 Total Sales Price : 23,234,382  
 Total Adj. Sales Price : 23,234,382  
 Total Assessed Value : 14,267,115  
 Avg. Adj. Sales Price : 860,533  
 Avg. Assessed Value : 528,412

MEDIAN : 70  
 WGT. MEAN : 61  
 MEAN : 67  
 COD : 26.46  
 PRD : 108.29

COV : 42.09  
 STD : 27.99  
 Avg. Abs. Dev : 18.40  
 MAX Sales Ratio : 124.36  
 MIN Sales Ratio : 00.00

95% Median C.I. : 56.93 to 75.30  
 95% Wgt. Mean C.I. : 54.14 to 68.67  
 95% Mean C.I. : 55.42 to 77.58

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	1	72.58	72.58	72.58	00.00	100.00	72.58	72.58	N/A	332,500	241,336	
01-JAN-18 To 31-MAR-18	8	58.94	58.58	56.23	34.20	104.18	00.00	114.48	00.00 to 114.48	1,941,281	1,091,595	
01-APR-18 To 30-JUN-18	4	75.88	77.84	75.60	04.35	102.96	73.64	85.97	N/A	763,082	576,887	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19	4	68.21	65.85	64.84	06.79	101.56	55.56	71.43	N/A	101,763	65,982	
01-APR-19 To 30-JUN-19	3	75.30	64.85	83.10	52.79	78.04	00.00	119.24	N/A	368,508	306,217	
01-JUL-19 To 30-SEP-19	2	57.65	57.65	49.35	22.69	116.82	44.57	70.72	N/A	573,700	283,141	
01-OCT-19 To 31-DEC-19												
01-JAN-20 To 31-MAR-20	3	64.18	76.35	82.08	43.55	93.02	40.50	124.36	N/A	203,111	166,719	
01-APR-20 To 30-JUN-20	2	70.36	70.36	70.14	06.64	100.31	65.69	75.03	N/A	525,000	368,230	
01-JUL-20 To 30-SEP-20												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	13	72.58	65.58	59.64	23.90	109.96	00.00	114.48	53.97 to 76.91	1,455,006	867,818	
01-OCT-18 To 30-SEP-19	9	69.53	63.69	65.75	27.11	96.87	00.00	119.24	44.57 to 75.30	295,553	194,318	
01-OCT-19 To 30-SEP-20	5	65.69	73.95	74.52	28.83	99.24	40.50	124.36	N/A	331,867	247,323	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	12	68.14	65.00	59.41	27.58	109.41	00.00	114.48	53.97 to 76.91	1,548,548	920,025	
01-JAN-19 To 31-DEC-19	9	69.53	63.69	65.75	27.11	96.87	00.00	119.24	44.57 to 75.30	295,553	194,318	
<u>ALL</u>	27	69.53	66.50	61.41	26.46	108.29	00.00	124.36	56.93 to 75.30	860,533	528,412	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	27	69.53	66.50	61.41	26.46	108.29	00.00	124.36	56.93 to 75.30	860,533	528,412	
<u>ALL</u>	27	69.53	66.50	61.41	26.46	108.29	00.00	124.36	56.93 to 75.30	860,533	528,412	

**09 Brown**  
**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 : 27  
 Total Sales Price : 23,234,382  
 Total Adj. Sales Price : 23,234,382  
 Total Assessed Value : 14,267,115  
 Avg. Adj. Sales Price : 860,533  
 Avg. Assessed Value : 528,412

MEDIAN : 70  
 WGT. MEAN : 61  
 MEAN : 67  
 COD : 26.46  
 PRD : 108.29

COV : 42.09  
 STD : 27.99  
 Avg. Abs. Dev : 18.40  
 MAX Sales Ratio : 124.36  
 MIN Sales Ratio : 00.00

95% Median C.I. : 56.93 to 75.30  
 95% Wgt. Mean C.I. : 54.14 to 68.67  
 95% Mean C.I. : 55.42 to 77.58

Printed: 3/18/2021 10:00:38PM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	2	84.23	84.23	68.79	35.93	122.45	53.97	114.48	N/A	486,723	334,811
1	2	84.23	84.23	68.79	35.93	122.45	53.97	114.48	N/A	486,723	334,811
<b>Grass</b>											
County	14	72.01	66.39	72.46	14.18	91.62	00.00	85.97	64.18 to 76.31	427,933	310,071
1	14	72.01	66.39	72.46	14.18	91.62	00.00	85.97	64.18 to 76.31	427,933	310,071
<b>ALL</b>	<b>27</b>	<b>69.53</b>	<b>66.50</b>	<b>61.41</b>	<b>26.46</b>	<b>108.29</b>	<b>00.00</b>	<b>124.36</b>	<b>56.93 to 75.30</b>	<b>860,533</b>	<b>528,412</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	7	62.63	68.08	56.92	24.30	119.61	42.78	114.48	42.78 to 114.48	1,236,921	704,058
1	7	62.63	68.08	56.92	24.30	119.61	42.78	114.48	42.78 to 114.48	1,236,921	704,058
<b>Grass</b>											
County	17	69.53	63.26	64.76	17.70	97.68	00.00	85.97	55.56 to 75.45	787,216	509,838
1	17	69.53	63.26	64.76	17.70	97.68	00.00	85.97	55.56 to 75.45	787,216	509,838
<b>ALL</b>	<b>27</b>	<b>69.53</b>	<b>66.50</b>	<b>61.41</b>	<b>26.46</b>	<b>108.29</b>	<b>00.00</b>	<b>124.36</b>	<b>56.93 to 75.30</b>	<b>860,533</b>	<b>528,412</b>

## 09 Brown 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	3600	3600	3400	3400	2355	3140	3140	3030	<b>3316</b>
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	<b>2849</b>
Rock	1	n/a	<b>n/a</b>							
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	<b>2368</b>
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	<b>2816</b>
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	<b>2100</b>
Cherry	1	0	2100	n/a	2093	2100	2100	2095	2100	<b>2081</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1090	1090	1090	995	810	810	810	<b>1003</b>
Keya Paha	1	995	995	990	990	965	965	915	915	<b>975</b>
Rock	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	<b>902</b>
Loup	1	n/a	830	830	830	775	700	700	700	<b>769</b>
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	<b>590</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>

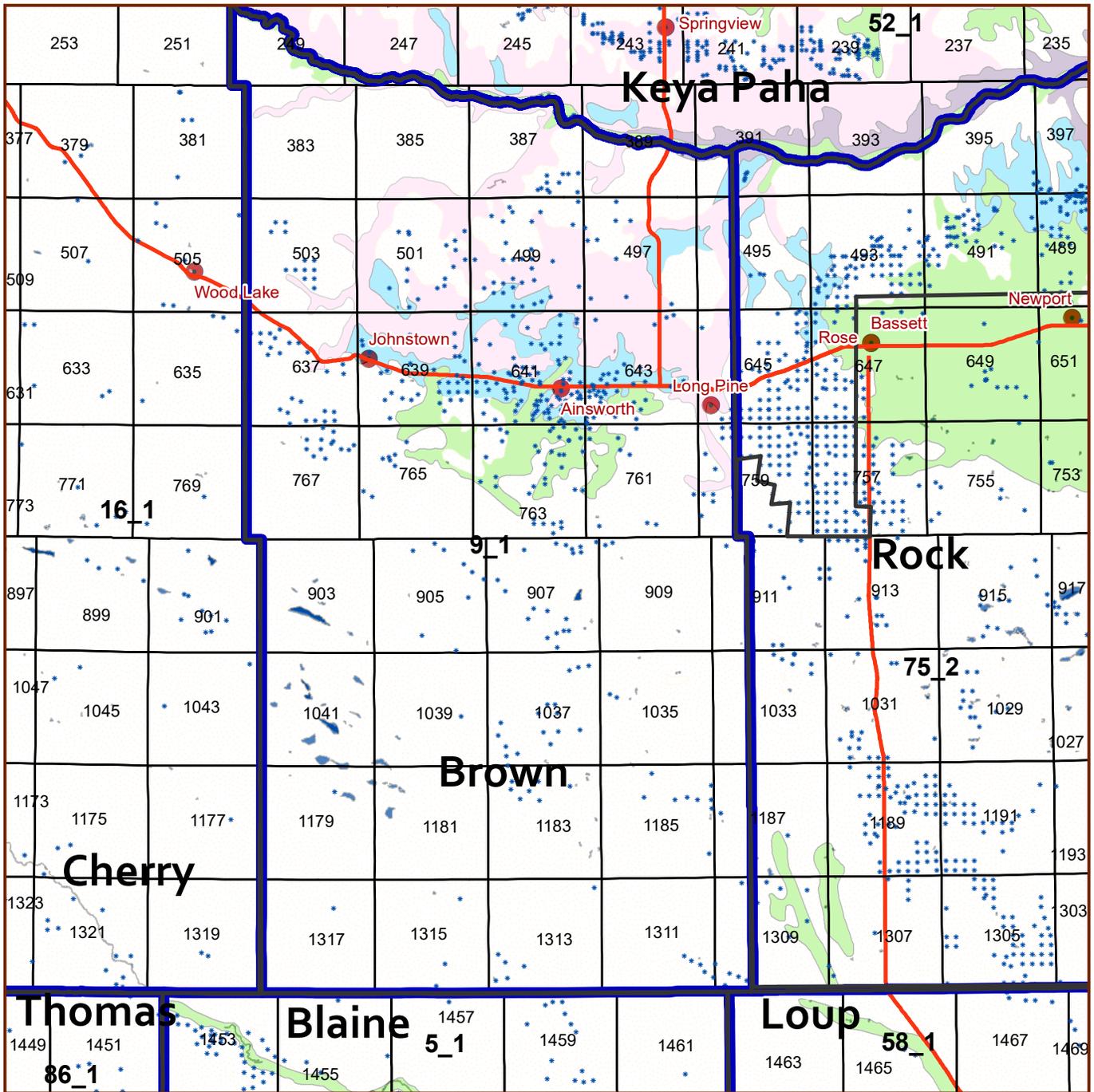
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	810	810	750	750	500	500	500	500	<b>561</b>
Keya Paha	1	740	740	735	735	725	725	725	716	<b>728</b>
Rock	1	890	890	830	830	766	635	n/a	399	<b>803</b>
Rock	2	890	944	830	851	685	635	635	404	<b>707</b>
Loup	1	630	n/a	630	630	630	630	630	630	<b>630</b>
Blaine	1	620	620	620	620	590	590	590	590	<b>595</b>
Cherry	1	549	550	550	549	550	425	425	425	<b>440</b>

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	712	565	442
Keya Paha	1	n/a	n/a	60
Rock	1	n/a	n/a	n/a
Rock	2	739	350	100
Loup	1	787	n/a	100
Blaine	1	n/a	n/a	25
Cherry	1	725	n/a	73

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.

# BROWN COUNTY



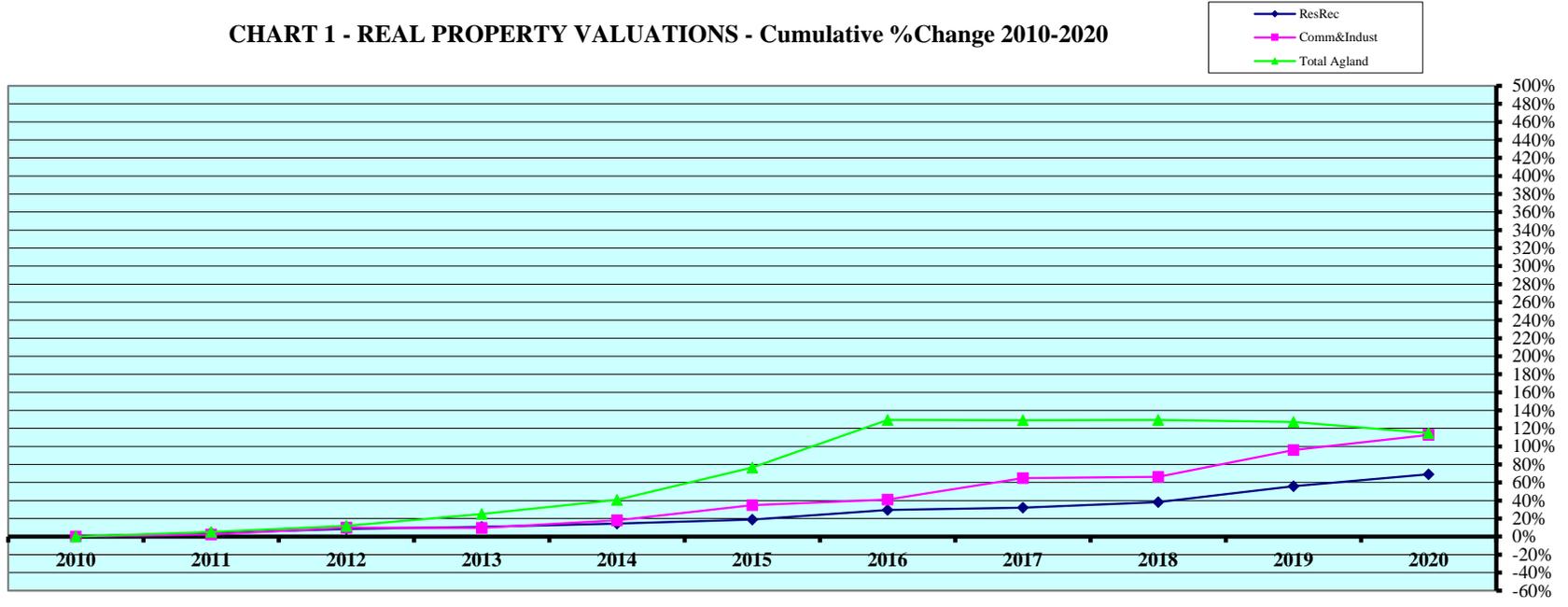
**Legend**

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	56,292,196	--	--	--	24,835,196	--	--	--	265,619,757	--	--	--
2011	58,607,830	2,315,634	4.11%	4.11%	25,442,517	607,321	2.45%	2.45%	279,248,520	13,628,763	5.13%	5.13%
2012	61,119,505	2,511,675	4.29%	8.58%	27,282,240	1,839,723	7.23%	9.85%	297,296,655	18,048,135	6.46%	11.93%
2013	62,419,079	1,299,574	2.13%	10.88%	27,223,134	-59,106	-0.22%	9.62%	332,041,666	34,745,011	11.69%	25.01%
2014	64,421,430	2,002,351	3.21%	14.44%	29,302,116	2,078,982	7.64%	17.99%	374,031,558	41,989,892	12.65%	40.81%
2015	66,876,470	2,455,040	3.81%	18.80%	33,461,571	4,159,455	14.20%	34.73%	469,028,080	94,996,522	25.40%	76.58%
2016	72,896,571	6,020,101	9.00%	29.50%	35,058,099	1,596,528	4.77%	41.16%	609,279,242	140,251,162	29.90%	129.38%
2017	74,341,874	1,445,303	1.98%	32.06%	40,949,580	5,891,481	16.80%	64.89%	608,529,270	-749,972	-0.12%	129.10%
2018	77,833,696	3,491,822	4.70%	38.27%	41,289,269	339,689	0.83%	66.25%	608,988,254	458,984	0.08%	129.27%
2019	87,795,804	9,962,108	12.80%	55.96%	48,661,733	7,372,464	17.86%	95.94%	602,918,300	-6,069,954	-1.00%	126.99%
2020	95,214,511	7,418,707	8.45%	69.14%	52,833,441	4,171,708	8.57%	112.74%	570,835,775	-32,082,525	-5.32%	114.91%

Rate Annual %chg: Residential & Recreational **5.40%**

Commercial & Industrial **7.84%**

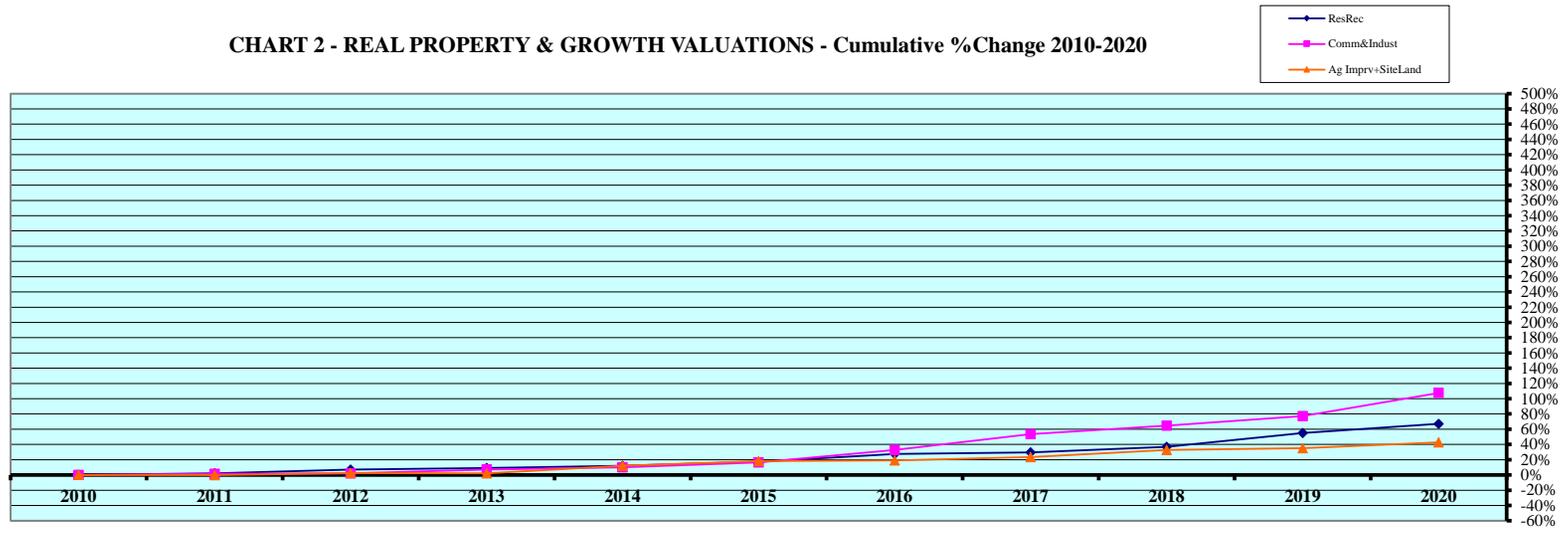
Agricultural Land **7.95%**

Cnty# **9**  
County **BROWN**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	56,292,196	471,661	0.84%	55,820,535	--	--	24,835,196	167,161	0.67%	24,668,035	--	--	
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	2.18%	25,442,517	216,413	0.85%	25,226,104	1.57%	1.57%	
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	7.13%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	2.20%	
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	8.98%	27,223,134	667,202	2.45%	26,555,932	-2.66%	6.93%	
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	11.98%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	9.91%	
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	17.24%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	16.31%	
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	27.55%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	32.85%	
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	29.62%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	53.52%	
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	36.80%	41,289,269	382,036	0.93%	40,907,233	-0.10%	64.71%	
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	55.14%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	77.16%	
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	67.11%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	107.51%	
Rate Ann%chg	5.40%			Resid & Recreat w/o growth			7.84%			C & I w/o growth			1.72%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	--	--
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	-0.12%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	2.47%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	2.08%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	11.93%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	18.11%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	18.94%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	23.49%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	32.86%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	35.26%
2020	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	42.70%
Rate Ann%chg	3.84%	4.39%	4.04%	Ag Imprv+Site w/o growth			0.04%	

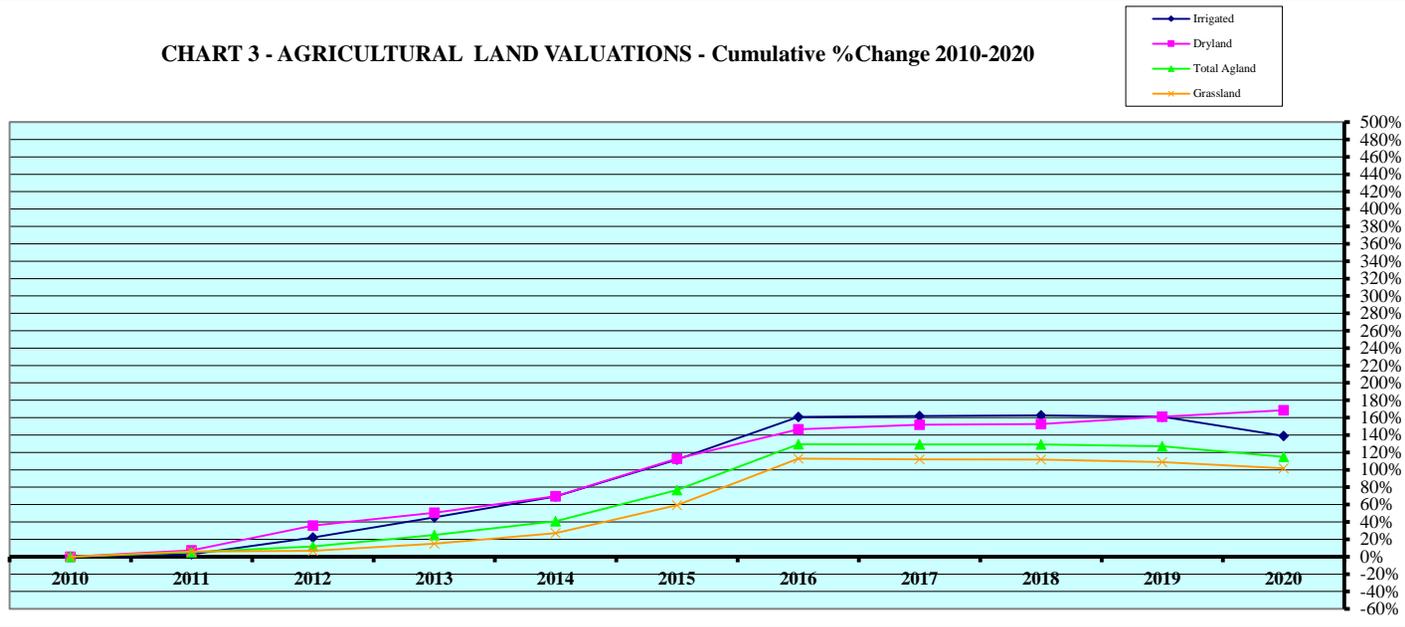
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 9  
County BROWN

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	85,575,159	--	--	--	1,106,803	--	--	--	178,171,279	--	--	--
2011	87,903,043	2,327,884	2.72%	2.72%	1,188,319	81,516	7.36%	7.36%	189,089,157	10,917,878	6.13%	6.13%
2012	104,586,543	16,683,500	18.98%	22.22%	1,504,554	316,235	26.61%	35.94%	190,118,657	1,029,500	0.54%	6.71%
2013	124,271,830	19,685,287	18.82%	45.22%	1,668,014	163,460	10.86%	50.71%	205,010,727	14,892,070	7.83%	15.06%
2014	144,784,815	20,512,985	16.51%	69.19%	1,876,250	208,236	12.48%	69.52%	226,280,114	21,269,387	10.37%	27.00%
2015	181,301,723	36,516,908	25.22%	111.86%	2,355,739	479,489	25.56%	112.84%	283,954,312	57,674,198	25.49%	59.37%
2016	223,116,533	41,814,810	23.06%	160.73%	2,729,434	373,695	15.86%	146.61%	379,286,650	95,332,338	33.57%	112.88%
2017	224,181,923	1,065,390	0.48%	161.97%	2,788,036	58,602	2.15%	151.90%	377,568,746	-1,717,904	-0.45%	111.91%
2018	224,736,229	554,306	0.25%	162.62%	2,794,967	6,931	0.25%	152.53%	377,456,639	-112,107	-0.03%	111.85%
2019	223,406,695	-1,329,534	-0.59%	161.06%	2,891,245	96,278	3.44%	161.22%	372,154,626	-5,302,013	-1.40%	108.87%
2020	204,478,413	-18,928,282	-8.47%	138.95%	2,972,113	80,868	2.80%	168.53%	359,635,662	-12,518,964	-3.36%	101.85%

Rate Ann.%chg: Irrigated **9.10%** Dryland **10.38%** Grassland **7.28%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	766,516	--	--	--	0	--	--	--	265,619,757	--	--	--
2011	1,068,001	301,485	39.33%	39.33%	0	0	--	--	279,248,520	13,628,763	5.13%	5.13%
2012	1,086,901	18,900	1.77%	41.80%	0	0	--	--	297,296,655	18,048,135	6.46%	11.93%
2013	1,091,095	4,194	0.39%	42.34%	0	0	--	--	332,041,666	34,745,011	11.69%	25.01%
2014	1,090,379	-716	-0.07%	42.25%	0	0	--	--	374,031,558	41,989,892	12.65%	40.81%
2015	1,416,306	325,927	29.89%	84.77%	0	0	--	--	469,028,080	94,996,522	25.40%	76.58%
2016	1,417,107	801	0.06%	84.88%	2,729,518	2,729,518	--	--	609,279,242	140,251,162	29.90%	129.38%
2017	1,523,045	105,938	7.48%	98.70%	2,467,520	-261,998	-9.60%	--	608,529,270	-749,972	-0.12%	129.10%
2018	1,535,189	12,144	0.80%	100.28%	2,465,230	-2,290	-0.09%	--	608,988,254	458,984	0.08%	129.27%
2019	1,762,669	227,480	14.82%	129.96%	2,703,065	237,835	9.65%	--	602,918,300	-6,069,954	-1.00%	126.99%
2020	3,749,587	1,986,918	112.72%	389.17%	0	-2,703,065	-100.00%	--	570,835,775	-32,082,525	-5.32%	114.91%

Cnty# **9**  
County **BROWN**

Rate Ann.%chg: Total Agric Land **7.95%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	85,207,099	63,892	1,334			1,106,860	2,741	404			81,700,995	133,333	613		
2011	88,218,211	64,385	1,370	2.74%	2.74%	1,164,999	2,789	418	3.46%	3.46%	89,688,965	135,300	663	8.18%	9.46%
2012	104,483,060	63,323	1,650	20.42%	23.72%	1,539,325	2,978	517	23.73%	28.01%	89,574,800	130,628	686	3.44%	13.24%
2013	124,407,750	64,946	1,916	16.10%	43.64%	1,659,161	2,790	595	15.07%	47.29%	97,239,960	127,646	762	11.09%	25.80%
2014	145,419,823	66,550	2,185	14.07%	63.85%	1,860,924	2,841	655	10.14%	62.24%	128,539,130	127,483	1,008	32.36%	66.50%
2015	181,280,661	66,422	2,729	24.90%	104.65%	2,355,739	2,811	838	27.95%	107.59%	149,636,865	127,257	1,176	16.62%	94.17%
2016	223,183,964	66,548	3,354	22.88%	151.48%	2,702,116	2,808	962	14.79%	138.30%	164,929,515	127,713	1,291	9.83%	113.25%
2017	223,659,620	66,641	3,356	0.07%	151.66%	2,760,032	2,867	963	0.07%	138.46%	174,353,050	127,360	1,369	6.01%	126.06%
2018	224,664,022	66,911	3,358	0.04%	151.77%	2,794,967	2,902	963	0.05%	138.58%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	223,439,406	66,562	3,357	-0.02%	151.71%	2,891,245	2,984	969	0.60%	140.00%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	222,617,205	66,702	3,337	-0.58%	150.26%	2,987,110	2,979	1,003	3.49%	148.38%	373,949,306	670,327	558	-56.73%	-8.96%

Rate Annual %chg Average Value/Acre:

9.61%

9.52%

-0.93%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	760,310	12,672	60			166,761	1,833	91			265,429,560	764,183	347		
2011	1,049,590	17,493	60	0.00%	0.00%	145,963	1,434	102	11.84%	11.84%	279,631,975	764,034	366	5.37%	5.37%
2012	1,086,939	18,116	60	0.00%	0.00%	103,080	1,341	77	-24.48%	-15.53%	297,278,901	763,690	389	6.36%	12.07%
2013	1,091,153	18,186	60	0.00%	0.00%	106,318	1,341	79	3.14%	-12.88%	332,161,433	763,672	435	11.74%	25.22%
2014	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	-7.15%	374,614,729	763,685	491	12.78%	41.23%
2015	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	16.03%	469,045,755	763,550	614	25.23%	76.86%
2016	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	405.98%	609,379,433	763,376	798	29.95%	129.82%
2017	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	449.48%	606,978,205	763,476	795	-0.41%	128.89%
2018	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	449.48%	608,909,927	763,374	798	0.33%	129.65%
2019	1,790,919	22,861	78	0.04%	30.56%	2,646,477	5,295	500	-0.04%	449.26%	606,050,619	763,313	794	-0.46%	128.59%
2020	1,772,111	22,676	78	-0.24%	30.25%	0	0				601,325,732	762,683	788	-0.70%	126.99%

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BROWN

Rate Annual %chg Average Value/Acre:

8.54%

(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
3,145	<b>BROWN</b>	49,435,357	2,205,744	737,378	91,512,756	52,833,441	0	3,701,755	570,835,775	37,695,171	22,257,037	0	831,214,414
cnty sectorvalue % of total value:		5.95%	0.27%	0.09%	11.01%	6.36%		0.45%	68.67%	4.53%	2.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,728	<b>AINSWORTH</b>	13,356,762	1,181,046	509,389	51,498,398	24,359,646	0	0	0	0	0	0	90,905,241
54.94%	%sector of county sector	27.02%	53.54%	69.08%	56.27%	46.11%							10.94%
	%sector of municipality	14.69%	1.30%	0.56%	56.65%	26.80%							100.00%
64	<b>JOHNSTOWN</b>	207,274	0	0	1,657,069	125,403	0	0	0	0	0	0	1,989,746
2.03%	%sector of county sector	0.42%			1.81%	0.24%							0.24%
	%sector of municipality	10.42%			83.28%	6.30%							100.00%
305	<b>LONG PINE</b>	1,111,214	92,988	11,393	11,032,937	1,776,646	0	0	0	0	0	0	14,025,178
9.70%	%sector of county sector	2.25%	4.22%	1.55%	12.06%	3.36%							1.69%
	%sector of municipality	7.92%	0.66%	0.08%	78.67%	12.67%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
2,097	<b>Total Municipalities</b>	14,675,250	1,274,034	520,782	64,188,404	26,261,695	0	0	0	0	0	0	106,920,165
66.68%	%all municip.sectors of cnty	29.69%	57.76%	70.63%	70.14%	49.71%							12.86%

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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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,898</b>	<b>Value : 866,492,173</b>	<b>Growth 5,560,581</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	134	1,171,318	29	640,611	18	1,644,822	181	3,456,751	
<b>02. Res Improve Land</b>	1,104	7,144,106	115	5,729,906	165	11,028,124	1,384	23,902,136	
<b>03. Res Improvements</b>	1,113	58,426,215	117	12,912,260	176	20,847,274	1,406	92,185,749	
<b>04. Res Total</b>	1,247	66,741,639	146	19,282,777	194	33,520,220	1,587	119,544,636	1,579,010
<b>% of Res Total</b>	78.58	55.83	9.20	16.13	12.22	28.04	32.40	13.80	28.40
<b>05. Com UnImp Land</b>	33	314,535	4	46,120	4	65,449	41	426,104	
<b>06. Com Improve Land</b>	176	3,279,151	18	643,866	28	865,707	222	4,788,724	
<b>07. Com Improvements</b>	182	23,194,363	24	7,716,180	31	20,418,022	237	51,328,565	
<b>08. Com Total</b>	215	26,788,049	28	8,406,166	35	21,349,178	278	56,543,393	1,476,290
<b>% of Com Total</b>	77.34	47.38	10.07	14.87	12.59	37.76	5.68	6.53	26.55
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	20,485
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.37
<b>13. Rec UnImp Land</b>	0	0	30	2,630,111	15	964,990	45	3,595,101	
<b>14. Rec Improve Land</b>	0	0	60	6,299,537	6	1,059,680	66	7,359,217	
<b>15. Rec Improvements</b>	0	0	60	4,266,330	23	770,187	83	5,036,517	
<b>16. Rec Total</b>	0	0	90	13,195,978	38	2,794,857	128	15,990,835	0
<b>% of Rec Total</b>	0.00	0.00	70.31	82.52	29.69	17.48	2.61	1.85	0.00
<b>Res &amp; Rec Total</b>	1,247	66,741,639	236	32,478,755	232	36,315,077	1,715	135,535,471	1,579,010
<b>% of Res &amp; Rec Total</b>	72.71	49.24	13.76	23.96	13.53	26.79	35.01	15.64	28.40
<b>Com &amp; Ind Total</b>	215	26,788,049	28	8,406,166	35	21,349,178	278	56,543,393	1,496,775
<b>% of Com &amp; Ind Total</b>	77.34	47.38	10.07	14.87	12.59	37.76	5.68	6.53	26.92
<b>17. Taxable Total</b>	1,462	93,529,688	264	40,884,921	267	57,664,255	1,993	192,078,864	3,075,785
<b>% of Taxable Total</b>	73.36	48.69	13.25	21.29	13.40	30.02	40.69	22.17	55.31

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	46,795	5	306,206	7	353,001	0
24. Non-Producing	0	0	1	13,530	0	0	1	13,530	0
25. Total	0	0	3	60,325	5	306,206	8	366,531	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	114	43	390	547

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	45	9,249,864	2,341	464,072,688	2,386	473,322,552
28. Ag-Improved Land	0	0	44	8,799,534	447	135,894,061	491	144,693,595
29. Ag Improvements	0	0	46	8,799,450	465	47,231,181	511	56,030,631

30. Ag Total					2,897	674,046,778
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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	29	30.01	450,150	
33. HomeSite Improvements	0	0.00	0	32	0.00	4,173,055	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	6.52	19,560	
36. FarmSite Improv Land	0	0.00	0	33	266.99	605,210	
37. FarmSite Improvements	0	0.00	0	44	0.00	4,626,395	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	54	153.34	0	
40. Other- Non Ag Use	0	0.00	0	5	15.82	96,796	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	15.00	225,000	15	15.00	225,000	
32. HomeSite Improv Land	275	313.54	4,703,100	304	343.55	5,153,250	
33. HomeSite Improvements	295	0.00	32,218,951	327	0.00	36,392,006	109,215
34. HomeSite Total				342	358.55	41,770,256	
35. FarmSite UnImp Land	51	192.45	505,260	54	198.97	524,820	
36. FarmSite Improv Land	332	1,264.67	3,170,800	365	1,531.66	3,776,010	
37. FarmSite Improvements	442	0.00	15,012,230	486	0.00	19,638,625	2,375,581
38. FarmSite Total				540	1,730.63	23,939,455	
39. Road & Ditches	1,044	3,496.14	0	1,098	3,649.48	0	
40. Other- Non Ag Use	59	341.88	1,794,999	64	357.70	1,891,795	
41. Total Section VI				882	6,096.36	67,601,506	2,484,796

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	15	3,941.81	1,923,447	15	3,941.81	1,923,447

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	10	2,751.66	1,465,483	10	2,751.66	1,465,483
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	14,063.68	21.22%	50,629,273	23.03%	3,600.00
46. 1A	10,316.33	15.56%	37,138,810	16.90%	3,600.00
47. 2A1	4,145.14	6.25%	14,093,476	6.41%	3,400.00
48. 2A	13,097.24	19.76%	44,530,616	20.26%	3,400.00
49. 3A1	3,963.05	5.98%	9,332,992	4.25%	2,355.00
50. 3A	3,689.08	5.57%	11,583,716	5.27%	3,140.00
51. 4A1	8,763.11	13.22%	27,513,555	12.52%	3,139.70
52. 4A	8,243.73	12.44%	24,978,524	11.36%	3,030.00
53. Total	66,281.36	100.00%	219,800,962	100.00%	3,316.18
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,153.01	38.49%	1,256,786	41.84%	1,090.00
56. 2D1	166.36	5.55%	181,335	6.04%	1,090.02
57. 2D	639.81	21.36%	697,405	23.22%	1,090.02
58. 3D1	155.49	5.19%	154,714	5.15%	995.01
59. 3D	204.42	6.82%	165,581	5.51%	810.00
60. 4D1	132.46	4.42%	107,294	3.57%	810.01
61. 4D	544.23	18.17%	440,832	14.68%	810.01
62. Total	2,995.78	100.00%	3,003,947	100.00%	1,002.73
<b>Grass</b>					
63. 1G1	54,933.77	8.24%	44,496,504	11.90%	810.00
64. 1G	8,096.13	1.21%	6,362,434	1.70%	785.86
65. 2G1	66,744.11	10.01%	50,058,941	13.39%	750.01
66. 2G	18,877.04	2.83%	14,158,126	3.79%	750.02
67. 3G1	168,020.36	25.21%	84,010,182	22.46%	500.00
68. 3G	319,210.28	47.90%	159,605,141	42.68%	500.00
69. 4G1	4,523.36	0.68%	2,261,680	0.60%	500.00
70. 4G	26,055.09	3.91%	13,027,545	3.48%	500.00
71. Total	666,460.14	100.00%	373,980,553	100.00%	561.14
<b>Irrigated Total</b>					
	66,281.36	8.75%	219,800,962	36.24%	3,316.18
<b>Dry Total</b>					
	2,995.78	0.40%	3,003,947	0.50%	1,002.73
<b>Grass Total</b>					
	666,460.14	87.97%	373,980,553	61.67%	561.14
72. Waste	21,867.57	2.89%	9,659,810	1.59%	441.74
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,324.53	0.70%	7,068,738	1.17%	1,327.58
75. Market Area Total	757,604.85	100.00%	606,445,272	100.00%	800.48

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,140.12	13,674,996	62,141.24	206,125,966	66,281.36	219,800,962
<b>77. Dry Land</b>	0.00	0	252.68	246,360	2,743.10	2,757,587	2,995.78	3,003,947
<b>78. Grass</b>	0.00	0	4,680.14	2,938,695	661,780.00	371,041,858	666,460.14	373,980,553
<b>79. Waste</b>	0.00	0	19.93	17,631	21,847.64	9,642,179	21,867.57	9,659,810
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	149.87	76,476	5,174.66	6,992,262	5,324.53	7,068,738
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,092.87</b>	<b>16,877,682</b>	<b>748,511.98</b>	<b>589,567,590</b>	<b>757,604.85</b>	<b>606,445,272</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	66,281.36	8.75%	219,800,962	36.24%	3,316.18
<b>Dry Land</b>	2,995.78	0.40%	3,003,947	0.50%	1,002.73
<b>Grass</b>	666,460.14	87.97%	373,980,553	61.67%	561.14
<b>Waste</b>	21,867.57	2.89%	9,659,810	1.59%	441.74
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	5,324.53	0.70%	7,068,738	1.17%	1,327.58
<b>Total</b>	<b>757,604.85</b>	<b>100.00%</b>	<b>606,445,272</b>	<b>100.00%</b>	<b>800.48</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	5	803,916	11	663,664	11	957,955	16	2,425,535	6,610
83.2 Ainsworth	59	418,654	823	5,349,070	827	47,432,785	886	53,200,509	124,940
83.3 Johnstown Village	22	142,109	41	319,323	44	1,250,710	66	1,712,142	1,005
83.4 Long Pine City	54	623,035	240	1,475,713	242	9,742,720	296	11,841,468	214,110
83.5 Rural	16	776,196	12	360,275	12	484,290	28	1,620,761	23,375
83.6 Rural Rec	39	3,238,928	66	6,971,730	84	5,102,762	123	15,313,420	436,045
83.7 Rural Res Acreage	31	1,049,014	257	16,121,578	269	32,251,044	300	49,421,636	772,925
84 Residential Total	226	7,051,852	1,450	31,261,353	1,489	97,222,266	1,715	135,535,471	1,579,010

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	N/a Or Error	1	19,609	2	164,241	2	149,073	3	332,923	186,675
85.2	Ainsworth	21	258,021	136	3,119,859	142	23,086,829	163	26,464,709	145,365
85.3	Johnstown Village	3	401	6	2,188	6	122,814	9	125,403	0
85.4	Long Pine City	9	56,113	39	387,119	40	1,629,253	49	2,072,485	0
85.5	Rural	5	60,890	10	248,610	10	4,532,070	15	4,841,570	655,255
85.6	Rural Rec	0	0	1	141,897	1	259,670	1	401,567	130,135
85.7	Rural Res Acreage	2	31,070	28	724,810	36	21,548,856	38	22,304,736	379,345
86	Commercial Total	41	426,104	222	4,788,724	237	51,328,565	278	56,543,393	1,496,775

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	51,211.73	8.14%	41,481,620	11.76%	810.00
88. 1G	5,267.06	0.84%	4,266,348	1.21%	810.01
89. 2G1	64,204.67	10.21%	48,154,172	13.65%	750.01
90. 2G	18,371.37	2.92%	13,778,817	3.91%	750.02
91. 3G1	166,635.76	26.49%	83,317,882	23.62%	500.00
92. 3G	298,164.31	47.39%	149,082,156	42.27%	500.00
93. 4G1	590.83	0.09%	295,415	0.08%	500.00
94. 4G	24,690.57	3.92%	12,345,285	3.50%	500.00
95. Total	629,136.30	100.00%	352,721,695	100.00%	560.64
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1,145.27	100.00%	815,391	100.00%	711.96
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	1,145.27	100.00%	815,391	100.00%	711.96
<b>Timber</b>					
105. 1T1	3,722.04	10.29%	3,014,884	14.75%	810.01
106. 1T	1,683.80	4.65%	1,280,695	6.26%	760.60
107. 2T1	2,539.44	7.02%	1,904,769	9.32%	750.07
108. 2T	505.67	1.40%	379,309	1.86%	750.11
109. 3T1	1,384.60	3.83%	692,300	3.39%	500.00
110. 3T	21,045.97	58.17%	10,522,985	51.47%	500.00
111. 4T1	3,932.53	10.87%	1,966,265	9.62%	500.00
112. 4T	1,364.52	3.77%	682,260	3.34%	500.00
113. Total	36,178.57	100.00%	20,443,467	100.00%	565.07
<hr/>					
Grass Total	629,136.30	94.40%	352,721,695	94.32%	560.64
CRP Total	1,145.27	0.17%	815,391	0.22%	711.96
Timber Total	36,178.57	5.43%	20,443,467	5.47%	565.07
<hr/>					
114. Market Area Total	666,460.14	100.00%	373,980,553	100.00%	561.14

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

**09 Brown**

	<b>2020 CTL County Total</b>	<b>2021 Form 45 County Total</b>	<b>Value Difference (2021 form 45 - 2020 CTL)</b>	<b>Percent Change</b>	<b>2021 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	91,512,756	119,544,636	28,031,880	30.63%	1,579,010	28.91%
02. Recreational	3,701,755	15,990,835	12,289,080	331.98%	0	331.98%
03. Ag-Homesite Land, Ag-Res Dwelling	37,695,171	41,770,256	4,075,085	10.81%	109,215	10.52%
<b>04. Total Residential (sum lines 1-3)</b>	<b>132,909,682</b>	<b>177,305,727</b>	<b>44,396,045</b>	<b>33.40%</b>	<b>1,688,225</b>	<b>32.13%</b>
05. Commercial	52,833,441	56,543,393	3,709,952	7.02%	1,476,290	4.23%
06. Industrial	0	0	0		20,485	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>52,833,441</b>	<b>56,543,393</b>	<b>3,709,952</b>	<b>7.02%</b>	<b>1,496,775</b>	<b>4.19%</b>
08. Ag-Farmsite Land, Outbuildings	20,685,837	23,939,455	3,253,618	15.73%	2,375,581	4.24%
09. Minerals	0	366,531	366,531		0	
10. Non Ag Use Land	1,571,200	1,891,795	320,595	20.40%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>22,257,037</b>	<b>26,197,781</b>	<b>3,940,744</b>	<b>17.71%</b>	<b>2,375,581</b>	<b>7.03%</b>
12. Irrigated	204,478,413	219,800,962	15,322,549	7.49%		
13. Dryland	2,972,113	3,003,947	31,834	1.07%		
14. Grassland	359,635,662	373,980,553	14,344,891	3.99%		
15. Wasteland	3,749,587	9,659,810	5,910,223	157.62%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>570,835,775</b>	<b>606,445,272</b>	<b>35,609,497</b>	<b>6.24%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>778,835,935</b>	<b>866,492,173</b>	<b>87,656,238</b>	<b>11.25%</b>	<b>5,560,581</b>	<b>10.54%</b>

## 2021 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$123,830
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$123,830
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$57,200
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$18,900 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,050.73

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	The county has converted to MIPS.
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, Brown.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
<b>4.</b>	<b>When was zoning implemented?</b>
	1993

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, as needed.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor’s opinion.

## 2021 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	The Assessor and Staff do all data collection except for new construction. Stanard Appraisal is used for most new construction.														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.	2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	AG	Ag homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.														
2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.														
3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.														
5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.														
AG	Ag homes and outbuildings														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>														
	The county develops the depreciation study based on their local market information.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Market analysis of vacant land sales to determine square foot value.														

**7. How are rural residential site values developed?**

By looking into the cost of installation of the well, septic, electricity and market influences.

**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?**

All lots are treated the same, currently there is no difference.

<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	2018	2018	2019	2019
2	2018	2018	2020	2020
3	2018	2018	2020	2020
4	2018	2018	2021	2020
5	2018	2018	2021	2021
AG	2018	2018	2021	2021

## 2021 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and staff with specialty properties completed by Stanard Appraisal.			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	All three approaches are performed by the contract appraiser when they apply.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Unique properties are valued by Stanard Appraisal.			
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation studies are developed based on local market information by the contracted appraisal company.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Vacant lot market analysis was done by the assessor and staff.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2018	2019
	Ainsworth lot study and last inspection 2019 with economic adjustment., Long Pine, Johnstown 2020.			

## 2021 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor, staff and the contracted appraisal company when necessary.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 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>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	Soils, land use and geographic characteristics.	2021					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county is currently identifying recreational acres for future valuation.						
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>						
	Yes. The county is currently reviewing standard practices to establish a policy going forward.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Stanard Appraisals will be contracted as needed to do a separate market analysis.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	N/A						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	CRP only.						
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	13						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.						
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>						
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>						

	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# BROWN COUNTY ASSESSOR

148 West 4<sup>th</sup> Suite 6  
Ainsworth, Nebraska 69210  
assessor@browncountyne.org  
Phone: 402-387-1621  
Fax: 402-387-1621

## 2020 3-YEAR PLAN OF ASSESSMENT

TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR

JUNE 09, 2020

### INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, 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. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

### **REAL PROPERTY ASSESSMENT REQUIREMENTS:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual

value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb.Rev.Stat. 77-112 (reissue 2003).

**Assessment levels required for real property are as follows:**

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

**GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:**

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

	Parcel/Acres Count	% Parcel	Total Value	% Value	Land Only	Improvements
Residential/Rec	1579	33%	84,703,851	11%	10,822,245	73,881,606
Commercial/Ind	273	6%	45,953,616	6%	2,341,238	43,612,378
Agricultural	2985	61%	662,628,474	83%	611,776,950	50,851,524
Total	4958	100%	796,928,040	100%	624,940,433	168,345,508

Brown County is predominantly an agricultural county with 83% of its **VALUE** being agricultural.

New Property: For assessment year 2021, an estimated 70 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

**CURRENT RESOURCES:**

**A. BUDGET, STAFFING & TRAINING:**

Proposed Budget

2020-2021 Assessor Budget = \$127,860

2020-2021 Co. Appraisal Budget = \$57,200 (Inc. GWORKS Program)

2020-2021 Computer Hardware/Software Budget = \$25,770 (1/2 Shared Budget w/Treasurer for Internet, CAMA and IT, also includes treasure's statement purchases and a few other little things)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings (when COVID allows), Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been "hands on" from the assessor herself.

The assessor has been working with the staff to learn legal descriptions, which they previously did not know. In addition to this, she has been training on splits, sales, and various other areas so the office is more fluid on days off and in the event the assessor would not be able to perform the responsibilities. I think this is important to overlap in the event someone is not able to perform their duties

## **B. Cadastral Maps & GIS Mapping:**

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2018 photo base from GWORKS to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2019-20 year. The assessor's office identified IOLL's throughout the county on GWORKS maps for the 2018 yr.

## **C. Property Record Cards:**

New hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current photos and sketches for those properties that have structures. Electronic property record cards are available in the MIPS software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

## **D. Computer Software:**

Brown County is contracted with MIPS for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GWORKS.

## **E. World Wide Web:**

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo and one sketch. The current ownership and other parcel changes are updated each business night.

The sales are available through a subscription for \$321.00 per year. GWORKS (previously GIS) provides full support for Brown County Assessor's Office.

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer are done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. A request has been made to the zoning administrator that they do an information statement for anything built to keep a better record of what is being erected. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information

statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

## **B. Data Collection:**

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

## **C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

## **D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2018 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2018 costing program. Commercial properties will be based off the ~~June 2013 for the 2017 tax year~~ leaving only Rural Rec to be taken care of yet.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

## **E. Reconciliation of Value:**

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

## **F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

## **G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

## Level of Value, Quality, and Uniformity for assessment year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	94.14	16.87	102.74
Commercial	100.00%	26.48	98.42
Agricultural Land	69.80%	21.32	122.16

\*COD means coefficient of dispersion and PRD means price related differential.

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2020 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2020 yr.

## Assessment Actions Planned for Year 2021:

Rural Rec: The valuation grouping of Rural Rec, which includes properties located on Clear Lake as well as Hidden Paradise, will be focus of attention for the 2021 year. There have been a sale or two a year over the last several years indicating a need to increase. The number of sales have increased and at the same time the sale prices have continued to raise even after the properties have flooded three times in the summer of 2019. These properties will get an update to the 2020 M/S costing program to determine the RCN. Market value will be determined from any sales that have taken place in recent years.

Rural Residential will be reviewed in person using Stanard Appraisal service and the current costing tables will be established based on current sales. Lot values will be reviewed to determine the value of each and at what size they should be prorated down.

### Rural:

Lot values will be reviewed based on sales. A new area may need to be added based on sales in the center of the county near highway 20. There was 70 neighborhoods and that has been dwindled down to 41. There will be a study to see if these can be dwindled down or if they need adjusted based on that lot/sale study.

Agricultural: Agricultural sales will be reviewed & statistics will be determined for level of value in this grouping. Feed yards were valued for 2020. All rural farm/ranch/home sites will be looked at for 2021 year. The Ainsworth home tables will be applied to the rural homes to have assessed equally to the rest of the homes in the county. Standard appraisal will value ALL rural improvements (except feedyards-2020 and Commercial) so they are equalized across the county.

Commercial: This group will be reviewed for statistical compliance. Any new construction will be added if permits or other information has been brought to the attention of the assessor's office. Commercial land will be reviewed based on sales. There are large discrepancies in value between the commercial properties along Highway 20 in Ainsworth. When a new business was added there was a new neighborhood added and a new value for that property right next to the previous commercial property. I would like these to all be treated similarly to be equalized..

Long Pine and Johnstown have many different commercial tables. It is a town of 300 and 76 respectively. There are not vastly different areas of town that people would chose to shop/not shop. So these will be evaluated accordingly.

## Assessment Actions Planned for Year 2022:

Residential: It is the beginning of the 6-yr. inspection & review all over again mandated by NE Statute 77-1311-03. An updated M/S costing program for the RCN (replacement cost new) will be considered to replace the currently used 2018 costing program, but will move to the 2020 costing tables. Ratio studies will be conducted to determine what the market reflects. Lot values will be studied based on any sales that have taken place in the last couple of years. New construction values will be added from permits or info statements filed with the assessor. Sales verifications will be mailed out as necessary. Photos were taken and added for Long Pine as well as Johnstown.

Agricultural: Ratio & market studies will be done to determine the activity in the market for land values. Sales verifications & new construction or land use changes will be considered in this property class.

Commercial: These properties continue to be monitored for level of value. New construction will be added where needed. Sales verifications will be sent to seller & buyer for determination of true arms-length transactions.

### **Assessment Actions Planned for Assessment Year 2023:**

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year.

### **Other Functions Performed by Assessor's Office, but not limited to:**

#### Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 47 Tax Exempt Organizations filed for property tax exemption for the 2020 year by December 30, 2019. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 152 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> each year. (extended to July 15<sup>th</sup> for Covid this year) Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 556 Personal Property Schedules were filed in Brown Co. (typically done by May 1<sup>st</sup>, but due to Covid that's extended to July 15<sup>th</sup>). Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests - assemble and provide information on all protests (June 1<sup>st</sup> - July 25<sup>th</sup>)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education - attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used Prior to July 1 of each year. (This is new in 2019)

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

#### Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

**CONCLUSION:**

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & market of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what primary agricultural land is in Brown County. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

ASSESSOR SIGNATURE Teri VanHorn DATE 7-26-20

SIGNATURE OF CBOE [Signature] DATE 7-21-2020



## BROWN COUNTY ASSESSOR'S OFFICE

TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR

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May 20, 2020

2021 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that had been approved for the special value applications have no different value than the other agricultural parcels within the county.

The 13 parcels that requested special valuation are located in the Western part of Brown County in Township 30 Range 24. The sales have been examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Terri Van Houten  
Brown County Assessor