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DEPARTMENT OF REVENUE

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

GOSPER 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 Gosper 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 Gosper 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: Pam Bogle, Gosper County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

Analysis of Assessment Practices:

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

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

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

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

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

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

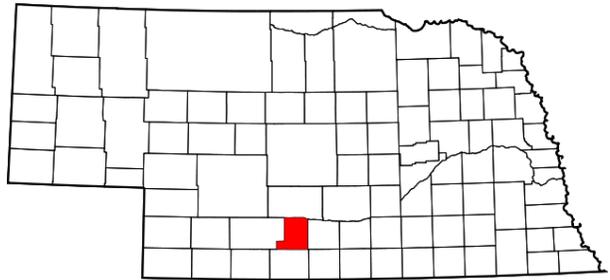
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

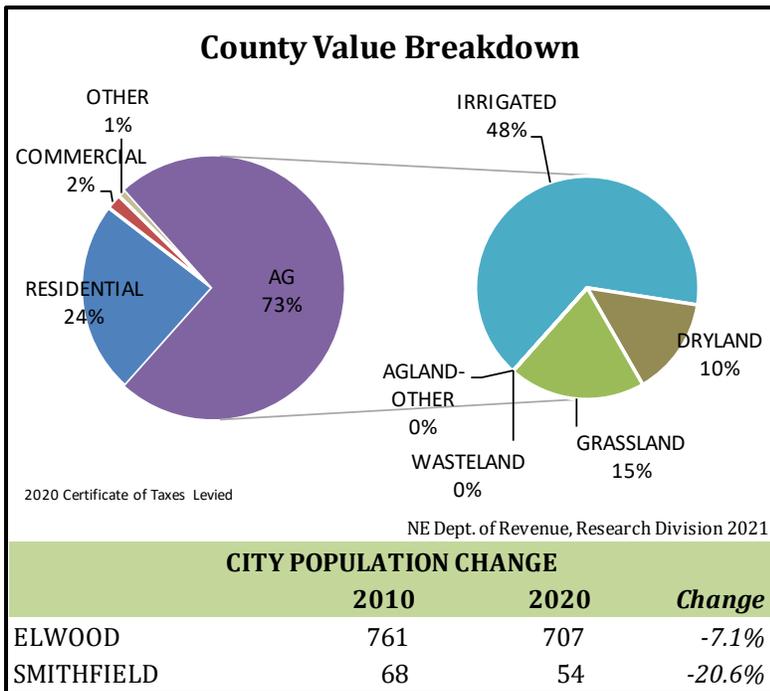
**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County has 1,990 residents, per the Census Bureau Quick Facts for 2019, a 3% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$160,816 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 57 employer establishments with total employment of 199, a 6% increase in total employment from the prior year.



Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grass and irrigated land makes up a majority of the land in the county. Gosper County is included in the Tri Basin Natural Resources District (NRD).

2021 Residential Correlation for Gosper County

Assessment Actions

The Gosper County Assessor physically reviewed Elwood and Smithfield this year. The assessor conducted market analysis and increased residential improvements in Elwood by 12% this year as well. Residential improvements were increased by 3% in Johnson Lake, Wards, Wade's and Plum Paradise. Rural residential first acre was increased from \$15,000 to \$20,000. Second acre and up was raised \$100 to \$1,500 an acre. Routine maintenance and pick-up work were also 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.

Residential sales usability is higher than the state average but has remained fairly consistent within the county for the past several years. A review of qualified and nonqualified sales supports that qualification determinations appear to have been made without bias.

Gosper County utilizes four residential valuation groups which is representative of the local economic characteristics. Costing and depreciation were updated in 2017 and 2019, respectively, and the county is in compliance with the six-year inspection cycle. Gosper County has a written valuation methodology.

Description of Analysis

Residential property in Gosper County is analyzed using four valuation groups based on their economic differences.

Valuation Group	Description
1	Elwood
2	Smithfield
3	Johnson Lake
4	Rural Residential

All three measures of central tendency are within the acceptable range for the residential statistical sample as a whole as well as each valuation group by itself. The COD and PRD fall within the IAAO recommended range as well.

Analysis of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the 2020 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 3% to the residential class excluding growth, which supports the stated assessment actions of the assessor.

2021 Residential Correlation for Gosper County

Equalization and Quality of Assessment

Based on the review of assessment practices, residential property in Gosper County complies with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	92.24	95.77	93.16	20.02	102.80
3	44	92.65	95.01	94.77	19.29	100.25
4	10	93.26	95.71	95.85	10.09	99.85
____ALL____	79	93.23	95.34	94.62	18.23	100.76

Level of Value

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

2021 Commercial Correlation for Gosper County

Assessment Actions

Elwood and Smithfield commercial properties were physically reviewed this year, as well as pick-up work and routine maintenance.

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.

Gosper County commercial is all grouped into one valuation group. The commercial sales qualification process was reviewed and there was no indication of bias. The Gosper County Assessor qualifies a typical percentage of sales for measurement purposes. The county assessor is in compliance with the six-year inspection cycle. Commercial depreciation tables and lot values were updated in 2019 and costing was updated in 2017.

Description of Analysis

The commercial statistical sample in Gosper County is both small and sporadic, thus unreliable for measurement purposes. Only the median is within range; the weighted mean is low and the mean, COD and PRD are all high. A wide sales ratio further demonstrates the instability of the commercial market in the rural county, ranging from 46%-261% among qualified sales.

A comparison of the 2021 County Abstract of Assessment for Real Property Form 45, Compared to the 2020 Certificate of Taxes Levied Report (CTL), show the sold commercial properties and the abstract changed similarly. The commercial class as a whole increased less than 1%.

Equalization and Quality of Assessment

Based on the review of assessment practices, it appears that commercial property in Gosper County complies with generally accepted mass appraisal techniques and is uniformly assessed.

Level of Value

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

2021 Agricultural Correlation for Gosper County

Assessment Actions

The first acre for rural residential property, including agricultural homes, was increased from \$15,000 to \$20,000 this year in Gosper County. The second acre and up was raised \$100 to \$1,500 an acre. The assessor also conducted market analysis and raised irrigated, dryland and grassland values in Market Area 4 by 7%. Routine maintenance and pickup work were also 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.

Agricultural land in Gosper County is separated into two market areas. Market Area 1 consists of flat, rich farmland. Irrigation is accessible and well depths are shallow. The terrain in Market Area 4 is rougher than the other area. Well depths can be extreme and it is not always possible for irrigators to pump a sufficient amount of water for crops.

Agricultural land in the entire county was reviewed in 2018 and agricultural homes were physically reviewed in 2015. Deprecation tables and lot values of agricultural homes were updated in 2019 and 2017 costing is used.

Agricultural sales in Gosper County are qualified at a slightly higher than typical rate and sales that are disqualified from sales study measurement have sufficient explanation.

Description of Analysis

Examination of the agricultural sales statistics reveals that all three measures of central tendency are within the acceptable range, as well as the COD. Both market areas are within range and appear to be valued at similar levels. Additional analysis by 80% Majority Land Use (MLU) is largely unreliable due to the small sample size in each market area. Irrigated land has the most 80% MLU sales and is in range for both Market Area 1 and Market Area 4. There are too few dryland and grassland sales to rely upon the statistical sample to represent the population.

Using the Average Acre Value Comparison table, the Gosper County agricultural values for both market areas are equalized with neighboring counties. The 7% increase to irrigated, dryland and grassland values in Market Area 4 places the weighted average in the midrange in comparison to neighboring counties.

Equalization and Quality of Assessment

Review of the assessment practices for Gosper County indicate that agricultural improvements are valued in the same manner as rural residential parcels. It is believed that agricultural improvements are valued at the statutory level.

2021 Agricultural Correlation for Gosper County

Analysis and comparison with surrounding counties support that the agricultural land values are equalized. The quality of assessment complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	15	69.56	72.93	69.56	12.94	104.84
1	11	68.81	74.83	70.25	13.88	106.52
4	4	71.18	67.72	65.90	10.26	102.76
<u>Dry</u>						
County	5	66.49	68.02	67.44	09.22	100.86
1	2	68.85	68.85	66.25	10.73	103.92
4	3	65.49	67.46	67.79	07.96	99.51
<u>Grass</u>						
County	5	65.16	72.04	69.88	14.78	103.09
4	5	65.16	72.04	69.88	14.78	103.09
<u>ALL</u>	36	69.63	72.27	69.21	11.69	104.42

Level of Value

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

2021 Opinions of the Property Tax Administrator for Gosper County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	79	Median	93.23
Total Sales Price	\$17,108,600	Mean	95.34
Total Adj. Sales Price	\$17,108,600	Wgt. Mean	94.62
Total Assessed Value	\$16,188,627	Average Assessed Value of the Base	\$133,773
Avg. Adj. Sales Price	\$216,565	Avg. Assessed Value	\$204,919

Confidence Interval - Current

95% Median C.I	88.19 to 101.35
95% Wgt. Mean C.I	89.94 to 99.30
95% Mean C.I	89.93 to 100.75
% of Value of the Class of all Real Property Value in the County	21.23
% of Records Sold in the Study Period	6.00
% of Value Sold in the Study Period	9.20

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	73	95	95.18
2019	64	96	95.62
2018	71	93	93.09
2017	75	94	94.23

2021 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	10	Median	94.73
Total Sales Price	\$1,313,450	Mean	118.30
Total Adj. Sales Price	\$1,313,450	Wgt. Mean	83.71
Total Assessed Value	\$1,099,489	Average Assessed Value of the Base	\$136,676
Avg. Adj. Sales Price	\$131,345	Avg. Assessed Value	\$109,949

Confidence Interval - Current

95% Median C.I	62.49 to 197.90
95% Wgt. Mean C.I	49.06 to 118.36
95% Mean C.I	69.31 to 167.29
% of Value of the Class of all Real Property Value in the County	1.83
% of Records Sold in the Study Period	9.01
% of Value Sold in the Study Period	7.25

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	7	100	103.98
2019	8	100	98.29
2018	9	100	92.89
2017	8	100	92.28

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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 : 79
Total Sales Price : 17,108,600
Total Adj. Sales Price : 17,108,600
Total Assessed Value : 16,188,627
Avg. Adj. Sales Price : 216,565
Avg. Assessed Value : 204,919

MEDIAN : 93
WGT. MEAN : 95
MEAN : 95
COD : 18.23
PRD : 100.76

COV : 25.75
STD : 24.55
Avg. Abs. Dev : 17.00
MAX Sales Ratio : 228.57
MIN Sales Ratio : 61.25

95% Median C.I. : 88.19 to 101.35
95% Wgt. Mean C.I. : 89.94 to 99.30
95% Mean C.I. : 89.93 to 100.75

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	10	99.86	95.85	96.80	13.04	99.02	67.94	121.31	78.95 to 110.92	143,310	138,730
01-JAN-19 To 31-MAR-19	2	84.34	84.34	96.29	20.20	87.59	67.30	101.37	N/A	352,500	339,432
01-APR-19 To 30-JUN-19	13	101.79	105.13	100.39	16.08	104.72	64.69	161.38	93.68 to 115.72	190,500	191,247
01-JUL-19 To 30-SEP-19	11	90.96	90.78	89.77	17.74	101.13	61.25	125.79	68.25 to 112.12	212,136	190,437
01-OCT-19 To 31-DEC-19	9	93.29	99.25	102.92	13.17	96.43	79.63	136.64	85.76 to 111.63	200,556	206,408
01-JAN-20 To 31-MAR-20	8	89.86	107.28	102.96	32.85	104.20	65.41	228.57	65.41 to 228.57	204,438	210,499
01-APR-20 To 30-JUN-20	9	91.04	90.78	93.41	16.39	97.18	69.48	119.57	70.68 to 110.40	286,300	267,440
01-JUL-20 To 30-SEP-20	17	86.33	86.52	86.71	14.90	99.78	63.39	117.56	72.14 to 100.54	243,724	211,343
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	36	101.36	97.01	95.67	15.61	101.40	61.25	161.38	90.94 to 102.84	193,003	184,644
01-OCT-19 To 30-SEP-20	43	91.04	93.94	93.91	18.24	100.03	63.39	228.57	80.36 to 100.48	236,291	221,894
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	35	100.81	97.92	97.23	15.83	100.71	61.25	161.38	90.96 to 102.84	209,143	203,359
<u>ALL</u>	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	25	92.24	95.77	93.16	20.02	102.80	61.25	161.38	85.76 to 103.94	118,440	110,337
3	44	92.65	95.01	94.77	19.29	100.25	64.69	228.57	78.95 to 101.50	274,116	259,779
4	10	93.26	95.71	95.85	10.09	99.85	67.94	121.31	88.19 to 107.89	208,650	199,992
<u>ALL</u>	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919
06											
07											
<u>ALL</u>	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919

37 Gosper
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 : 79
Total Sales Price : 17,108,600
Total Adj. Sales Price : 17,108,600
Total Assessed Value : 16,188,627
Avg. Adj. Sales Price : 216,565
Avg. Assessed Value : 204,919

MEDIAN : 93
WGT. MEAN : 95
MEAN : 95
COD : 18.23
PRD : 100.76

COV : 25.75
STD : 24.55
Avg. Abs. Dev : 17.00
MAX Sales Ratio : 228.57
MIN Sales Ratio : 61.25

95% Median C.I. : 88.19 to 101.35
95% Wgt. Mean C.I. : 89.94 to 99.30
95% Mean C.I. : 89.93 to 100.75

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
___Ranges Excl. Low \$___												
Greater Than 4,999	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919	
Greater Than 14,999	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919	
Greater Than 29,999	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	5	115.04	116.31	114.90	21.34	101.23	79.63	161.38	N/A	51,800	59,517	
60,000 TO 99,999	11	100.19	90.69	90.37	19.21	100.35	61.25	125.79	63.39 to 111.63	80,055	72,348	
100,000 TO 149,999	16	95.83	100.62	101.24	23.78	99.39	65.41	228.57	68.93 to 110.92	123,250	124,781	
150,000 TO 249,999	17	87.82	88.36	88.88	12.95	99.41	64.69	117.56	76.66 to 102.84	201,641	179,217	
250,000 TO 499,999	28	97.46	95.01	95.84	13.62	99.13	68.25	136.64	88.51 to 101.75	332,825	318,965	
500,000 TO 999,999	2	90.13	90.13	89.68	12.47	100.50	78.89	101.37	N/A	625,000	560,499	
1,000,000 +												
___ALL___	79	93.23	95.34	94.62	18.23	100.76	61.25	228.57	88.19 to 101.35	216,565	204,919	

37 Gosper
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 : 10
Total Sales Price : 1,313,450
Total Adj. Sales Price : 1,313,450
Total Assessed Value : 1,099,489
Avg. Adj. Sales Price : 131,345
Avg. Assessed Value : 109,949

MEDIAN : 95
WGT. MEAN : 84
MEAN : 118
COD : 51.48
PRD : 141.32

COV : 57.90
STD : 68.49
Avg. Abs. Dev : 48.77
MAX Sales Ratio : 261.20
MIN Sales Ratio : 45.69

95% Median C.I. : 62.49 to 197.90
95% Wgt. Mean C.I. : 49.06 to 118.36
95% Mean C.I. : 69.31 to 167.29

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	1	197.90	197.90	197.90	00.00	100.00	197.90	197.90	N/A	10,000	19,790
01-JUL-18 To 30-SEP-18	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180
01-OCT-18 To 31-DEC-18	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
01-JAN-19 To 31-MAR-19	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799
01-OCT-19 To 31-DEC-19	2	111.81	111.81	76.56	43.90	146.04	62.73	160.89	N/A	43,650	33,420
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	45.69	45.69	45.69	00.00	100.00	45.69	45.69	N/A	405,650	185,335
01-JUL-20 To 30-SEP-20	2	92.75	92.75	88.53	06.86	104.77	86.39	99.10	N/A	133,750	118,405
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	2	229.55	229.55	235.88	13.79	97.32	197.90	261.20	N/A	12,500	29,485
01-OCT-18 To 30-SEP-19	3	90.36	89.71	104.46	19.84	85.88	62.49	116.27	N/A	176,000	183,845
01-OCT-19 To 30-SEP-20	5	86.39	90.96	64.30	35.09	141.46	45.69	160.89	N/A	152,090	97,797
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	3	197.90	191.79	124.81	24.41	153.67	116.27	261.20	N/A	116,667	145,612
01-JAN-19 To 31-DEC-19	4	76.55	94.12	82.85	41.16	113.60	62.49	160.89	N/A	72,575	60,127
<u>ALL</u>	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949
<u>ALL</u>	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
03	9	90.36	118.53	73.01	56.78	162.35	45.69	261.20	62.49 to 197.90	109,828	80,180
04											
<u>ALL</u>	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949

37 Gosper
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 : 10
Total Sales Price : 1,313,450
Total Adj. Sales Price : 1,313,450
Total Assessed Value : 1,099,489
Avg. Adj. Sales Price : 131,345
Avg. Assessed Value : 109,949

MEDIAN : 95
WGT. MEAN : 84
MEAN : 118
COD : 51.48
PRD : 141.32

COV : 57.90
STD : 68.49
Avg. Abs. Dev : 48.77
MAX Sales Ratio : 261.20
MIN Sales Ratio : 45.69

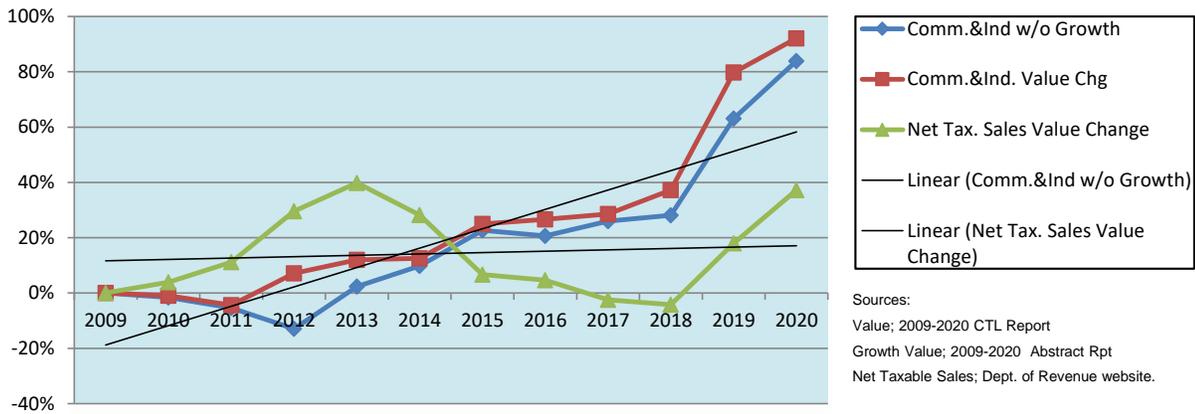
95% Median C.I. : 62.49 to 197.90
95% Wgt. Mean C.I. : 49.06 to 118.36
95% Mean C.I. : 69.31 to 167.29

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	179.40	179.40	177.49	10.32	101.08	160.89	197.90	N/A	11,150	19,790	
Less Than 30,000	3	197.90	206.66	211.15	16.90	97.87	160.89	261.20	N/A	12,433	26,253	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949	
Greater Than 14,999	8	88.38	103.03	82.09	43.79	125.51	45.69	261.20	45.69 to 261.20	161,394	132,489	
Greater Than 29,999	7	86.39	80.43	79.99	22.29	100.55	45.69	116.27	45.69 to 116.27	182,307	145,818	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	179.40	179.40	177.49	10.32	101.08	160.89	197.90	N/A	11,150	19,790	
15,000 TO 29,999	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180	
30,000 TO 59,999	2	80.80	80.80	83.08	22.66	97.26	62.49	99.10	N/A	40,000	33,233	
60,000 TO 99,999	1	62.73	62.73	62.73	00.00	100.00	62.73	62.73	N/A	75,000	47,050	
100,000 TO 149,999												
150,000 TO 249,999	2	88.38	88.38	88.10	02.25	100.32	86.39	90.36	N/A	195,250	172,007	
250,000 TO 499,999	2	80.98	80.98	77.08	43.58	105.06	45.69	116.27	N/A	365,325	281,600	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	3	160.89	148.39	94.69	23.10	156.71	86.39	197.90	N/A	81,600	77,265	
352	1	62.73	62.73	62.73	00.00	100.00	62.73	62.73	N/A	75,000	47,050	
381	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799	
410	1	45.69	45.69	45.69	00.00	100.00	45.69	45.69	N/A	405,650	185,335	
472	1	99.10	99.10	99.10	00.00	100.00	99.10	99.10	N/A	45,000	44,595	
477	1	261.20	261.20	261.20	00.00	100.00	261.20	261.20	N/A	15,000	39,180	
531	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865	
999	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870	
___ ALL ___	10	94.73	118.30	83.71	51.48	141.32	45.69	261.20	62.49 to 197.90	131,345	109,949	

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	\$ 7,666,201	\$ 63,490		\$ 7,602,711	--	\$ 5,989,758	--
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	--	\$ 5,354,576	--
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
2020	\$ 15,069,713	\$ 642,330	4.26%	\$ 14,427,383	2.34%	\$ 7,349,938	16.33%
Ann %chg	6.04%			Average	0.21%	1.67%	2.30%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.67%	-1.02%	3.93%
2011	-5.38%	-4.37%	11.18%
2012	-12.95%	7.17%	29.56%
2013	2.36%	12.03%	39.83%
2014	9.81%	12.58%	28.17%
2015	22.69%	24.95%	6.63%
2016	20.68%	26.66%	4.60%
2017	26.02%	28.53%	-2.44%
2018	28.15%	37.23%	-4.21%
2019	63.08%	79.72%	17.99%
2020	83.93%	92.12%	37.26%

County Number	37
County Name	Gosper

37 Gosper
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 : 36
Total Sales Price : 29,807,578
Total Adj. Sales Price : 29,807,578
Total Assessed Value : 20,628,743
Avg. Adj. Sales Price : 827,988
Avg. Assessed Value : 573,021

MEDIAN : 70
WGT. MEAN : 69
MEAN : 72
COD : 11.69
PRD : 104.42

COV : 18.80
STD : 13.59
Avg. Abs. Dev : 08.14
MAX Sales Ratio : 131.56
MIN Sales Ratio : 51.28

95% Median C.I. : 66.21 to 73.53
95% Wgt. Mean C.I. : 66.13 to 72.28
95% Mean C.I. : 67.83 to 76.71

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-17 To 31-DEC-17	6	71.13	71.00	72.00	06.85	98.61	61.46	79.83	61.46 to 79.83	469,744	338,208
01-JAN-18 To 31-MAR-18	2	69.56	69.56	70.17	04.82	99.13	66.21	72.90	N/A	735,000	515,727
01-APR-18 To 30-JUN-18	3	73.10	72.27	70.77	04.90	102.12	66.49	77.22	N/A	520,195	368,146
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	3	68.81	87.05	76.82	34.28	113.32	60.79	131.56	N/A	697,022	535,453
01-JAN-19 To 31-MAR-19	3	95.15	92.58	93.83	03.94	98.67	85.68	96.92	N/A	161,667	151,692
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	5	66.82	66.60	66.09	04.49	100.77	60.01	73.53	N/A	799,320	528,252
01-OCT-19 To 31-DEC-19	6	65.47	65.16	66.49	09.47	98.00	51.28	74.70	51.28 to 74.70	1,667,500	1,108,728
01-JAN-20 To 31-MAR-20	3	69.56	67.77	66.63	02.70	101.71	64.06	69.70	N/A	1,346,667	897,239
01-APR-20 To 30-JUN-20	5	74.69	70.74	72.34	06.27	97.79	62.65	75.89	N/A	668,172	483,364
01-JUL-20 To 30-SEP-20											
Study Yrs											
01-OCT-17 To 30-SEP-18	11	71.54	71.08	71.21	06.12	99.82	61.46	79.83	66.21 to 77.22	531,732	378,649
01-OCT-18 To 30-SEP-19	11	68.81	79.27	71.55	21.48	110.79	60.01	131.56	60.79 to 96.92	597,515	427,518
01-OCT-19 To 30-SEP-20	14	68.07	67.72	67.65	08.11	100.10	51.28	75.89	62.65 to 74.70	1,241,847	840,065
Calendar Yrs											
01-JAN-18 To 31-DEC-18	8	70.86	77.14	73.07	16.31	105.57	60.79	131.56	60.79 to 131.56	640,206	467,781
01-JAN-19 To 31-DEC-19	14	66.94	71.55	67.29	13.86	106.33	51.28	96.92	61.26 to 85.68	1,034,757	696,336
ALL	36	69.63	72.27	69.21	11.69	104.42	51.28	131.56	66.21 to 73.53	827,988	573,021

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	68.81	73.91	70.11	13.40	105.42	61.26	131.56	64.35 to 76.24	1,135,887	796,420
4	23	69.70	71.35	68.31	10.75	104.45	51.28	96.92	66.21 to 74.69	653,959	446,752
ALL	36	69.63	72.27	69.21	11.69	104.42	51.28	131.56	66.21 to 73.53	827,988	573,021

37 Gosper
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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Avg. Assessed Value : 573,021

MEDIAN : 70
WGT. MEAN : 69
MEAN : 72
COD : 11.69
PRD : 104.42

COV : 18.80
STD : 13.59
Avg. Abs. Dev : 08.14
MAX Sales Ratio : 131.56
MIN Sales Ratio : 51.28

95% Median C.I. : 66.21 to 73.53
95% Wgt. Mean C.I. : 66.13 to 72.28
95% Mean C.I. : 67.83 to 76.71

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	9	68.81	75.87	69.32	15.51	109.45	61.26	131.56	64.35 to 79.83	1,125,873	780,446
1	9	68.81	75.87	69.32	15.51	109.45	61.26	131.56	64.35 to 79.83	1,125,873	780,446
Dry											
County	3	61.46	65.90	63.40	08.80	103.94	60.01	76.24	N/A	311,758	197,669
1	2	68.85	68.85	66.25	10.73	103.92	61.46	76.24	N/A	254,338	168,507
4	1	60.01	60.01	60.01	00.00	100.00	60.01	60.01	N/A	426,600	255,993
Grass											
County	4	63.91	65.82	68.04	06.42	96.74	60.79	74.69	N/A	735,966	500,781
4	4	63.91	65.82	68.04	06.42	96.74	60.79	74.69	N/A	735,966	500,781
ALL	36	69.63	72.27	69.21	11.69	104.42	51.28	131.56	66.21 to 73.53	827,988	573,021

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	15	69.56	72.93	69.56	12.94	104.84	51.28	131.56	65.59 to 74.70	1,131,190	786,817
1	11	68.81	74.83	70.25	13.88	106.52	61.26	131.56	64.35 to 79.83	1,296,169	910,585
4	4	71.18	67.72	65.90	10.26	102.76	51.28	77.22	N/A	677,500	446,455
Dry											
County	5	66.49	68.02	67.44	09.22	100.86	60.01	76.24	N/A	450,172	303,603
1	2	68.85	68.85	66.25	10.73	103.92	61.46	76.24	N/A	254,338	168,507
4	3	66.49	67.46	67.79	07.96	99.51	60.01	75.89	N/A	580,728	393,666
Grass											
County	5	65.16	72.04	69.88	14.78	103.09	60.79	96.92	N/A	628,772	439,392
4	5	65.16	72.04	69.88	14.78	103.09	60.79	96.92	N/A	628,772	439,392
ALL	36	69.63	72.27	69.21	11.69	104.42	51.28	131.56	66.21 to 73.53	827,988	573,021

Gosper County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	4975	4975	4100	3300	n/a	3100	2900	2750	4739
Dawson	1	4414	4418	4102	3873	3595	3449	3295	3135	4196
Dawson	2	3300	3300	3300	2857	n/a	1640	1510	1480	3112
Phelps	1	5498	5498	4500	4097	3900	3800	3700	3305	5156
Gosper	4	4120	4120	3499	2943	2712	n/a	2515	2354	3489
Phelps	2	4600	4500	4200	4000	3898	3699	3500	3300	4206
Harlan	2	4244	4241	3622	2479	n/a	2540	2420	2422	3697
Furnas	1	3695	3695	2995	2815	n/a	2065	1980	1980	3323
Frontier	1	2885	2881	2811	2833	2785	2785	2731	2683	2856

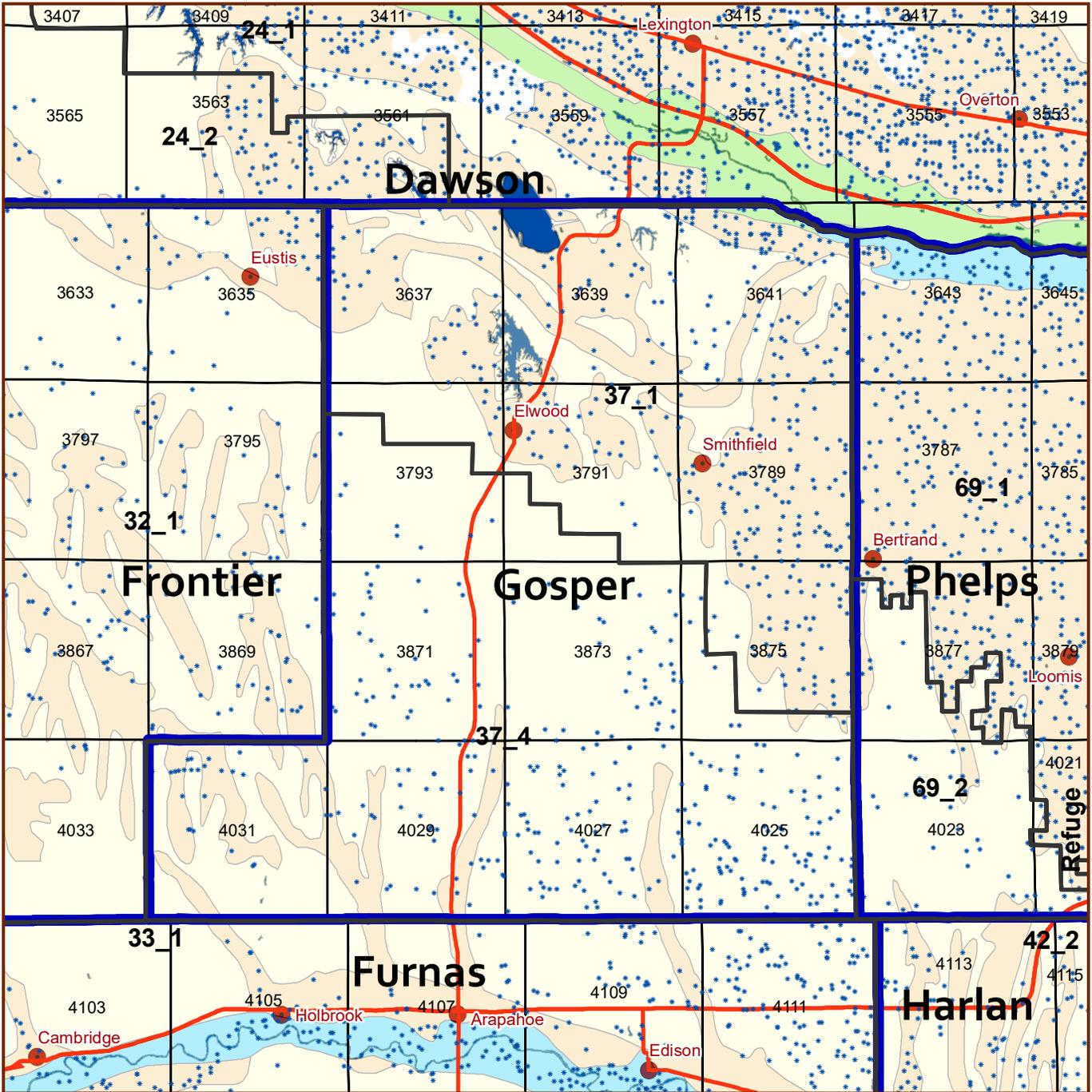
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1821	1730	1635	1501	1280	1215	1215	1715
Dawson	1	n/a	2201	2211	2005	1994	1800	1555	1540	1958
Dawson	2	n/a	1345	1345	1200	1200	1045	890	735	1132
Phelps	1	2450	2450	2350	2150	2050	1950	1750	1500	2338
Gosper	4	n/a	1744	1626	1525	n/a	1177	1156	1156	1613
Phelps	2	n/a	2039	1849	1650	1466	1276	1150	1099	1706
Harlan	2	1848	1848	1562	1204	1159	1335	1365	1365	1724
Furnas	1	1625	1625	1115	1115	1115	n/a	1015	1015	1426
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	975	984	975	975	1349	n/a	975	1335	978
Dawson	1	1075	1075	1065	1020	985	978	950	940	1051
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Phelps	1	1293	1249	1200	1148	1100	1050	891	1050	1191
Gosper	4	883	884	883	1252	1252	n/a	884	1252	884
Phelps	2	1300	1250	1200	1150	n/a	1048	1050	1050	1156
Harlan	2	950	950	950	950	950	950	n/a	950	950
Furnas	1	799	800	800	800	800	n/a	800	n/a	800
Frontier	1	585	585	585	n/a	585	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1053	1060	35
Gosper	4	n/a	n/a	100
Phelps	2	n/a	1050	35
Harlan	2	n/a	n/a	100
Furnas	1	800	800	75
Frontier	1	1070	n/a	n/a

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.

GOSPER COUNTY



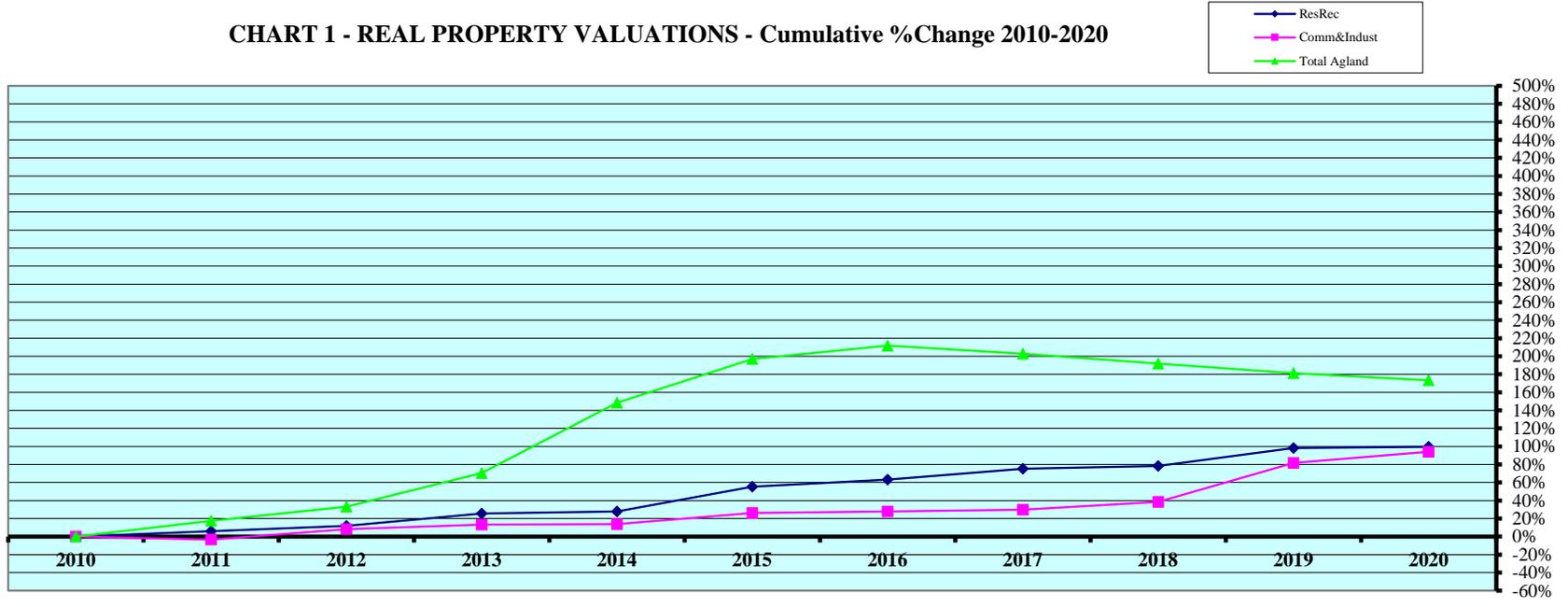
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	84,152,891	--	--	--	7,764,205	--	--	--	214,344,846	--	--	--
2011	89,242,857	5,089,966	6.05%	6.05%	7,501,160	-263,045	-3.39%	-3.39%	251,719,582	37,374,736	17.44%	17.44%
2012	94,249,458	5,006,601	5.61%	12.00%	8,406,154	904,994	12.06%	8.27%	285,545,717	33,826,135	13.44%	33.22%
2013	105,600,515	11,351,057	12.04%	25.49%	8,787,701	381,547	4.54%	13.18%	365,506,555	79,960,838	28.00%	70.52%
2014	107,510,698	1,910,183	1.81%	27.76%	8,830,606	42,905	0.49%	13.73%	532,385,563	166,879,008	45.66%	148.38%
2015	130,631,142	23,120,444	21.51%	55.23%	9,800,805	970,199	10.99%	26.23%	636,694,704	104,309,141	19.59%	197.04%
2016	137,211,166	6,580,024	5.04%	63.05%	9,935,099	134,294	1.37%	27.96%	668,460,489	31,765,785	4.99%	211.86%
2017	147,368,493	10,157,327	7.40%	75.12%	10,081,819	146,720	1.48%	29.85%	648,862,016	-19,598,473	-2.93%	202.72%
2018	150,150,807	2,782,314	1.89%	78.43%	10,764,057	682,238	6.77%	38.64%	625,713,454	-23,148,562	-3.57%	191.92%
2019	166,906,485	16,755,678	11.16%	98.34%	14,097,216	3,333,159	30.97%	81.57%	602,718,054	-22,995,400	-3.68%	181.19%
2020	167,910,715	1,004,230	0.60%	99.53%	15,069,713	972,497	6.90%	94.09%	586,119,124	-16,598,930	-2.75%	173.45%

Rate Annual %chg: Residential & Recreational **7.15%**

Commercial & Industrial **6.86%**

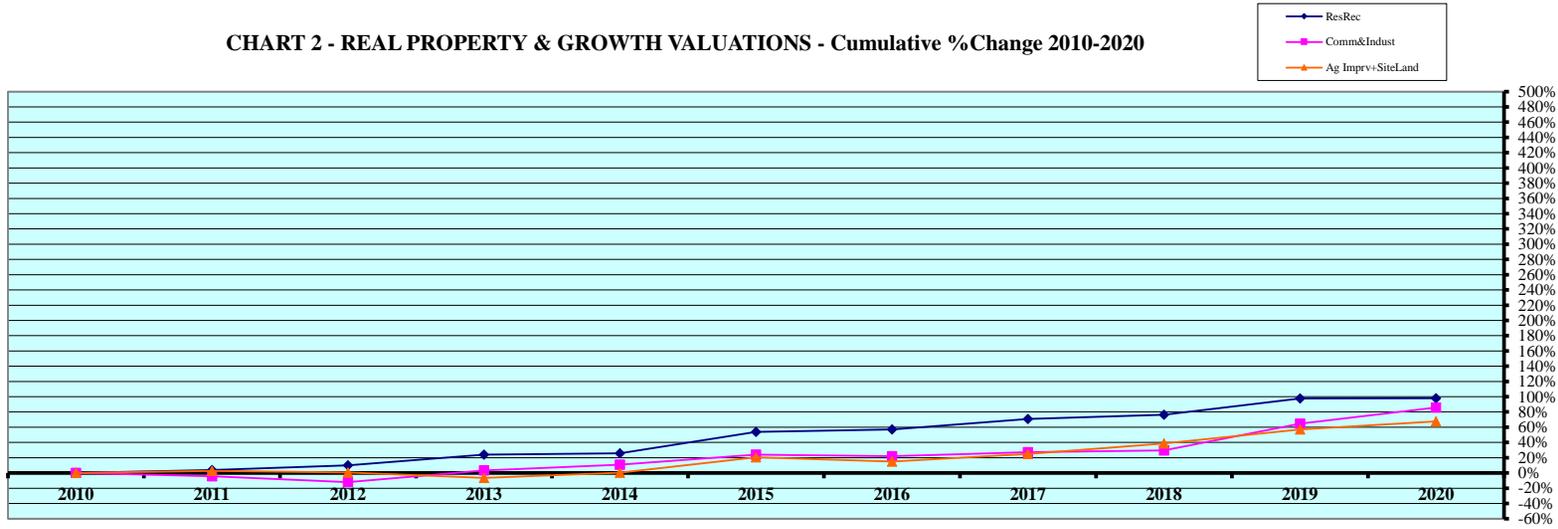
Agricultural Land **10.58%**

Cnty# **37**
County **GOSPER**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	84,152,891	1,185,664	1.41%	82,967,227	--	--	7,764,205	50,777	0.65%	7,713,428	--	--	
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	3.75%	7,501,160	79,088	1.05%	7,422,072	-4.41%	-4.41%	
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	9.94%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-12.06%	
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	24.12%	8,787,701	758,519	8.63%	8,029,182	-4.48%	3.41%	
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	25.82%	8,830,606	216,887	2.46%	8,613,719	-1.98%	10.94%	
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	53.88%	9,800,805	176,741	1.80%	9,624,064	8.99%	23.95%	
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	57.05%	9,935,099	468,988	4.72%	9,466,111	-3.41%	21.92%	
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	70.89%	10,081,819	197,043	1.95%	9,884,776	-0.51%	27.31%	
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	76.37%	10,764,057	711,551	6.61%	10,052,506	-0.29%	29.47%	
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	97.54%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	64.76%	
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	97.97%	15,069,713	642,330	4.26%	14,427,383	2.34%	85.82%	
Rate Ann%chg	7.15%			Resid & Recreat w/o growth			6.86%			C & I w/o growth			0.61%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	--	--
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	2.74%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	0.50%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-6.50%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	0.21%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	20.59%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	14.84%
2017	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	25.04%
2018	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	38.63%
2019	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	57.16%
2020	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	67.59%
Rate Ann%chg	7.08%	2.15%	5.49%	Ag Imprv+Site w/o growth			2.65%	

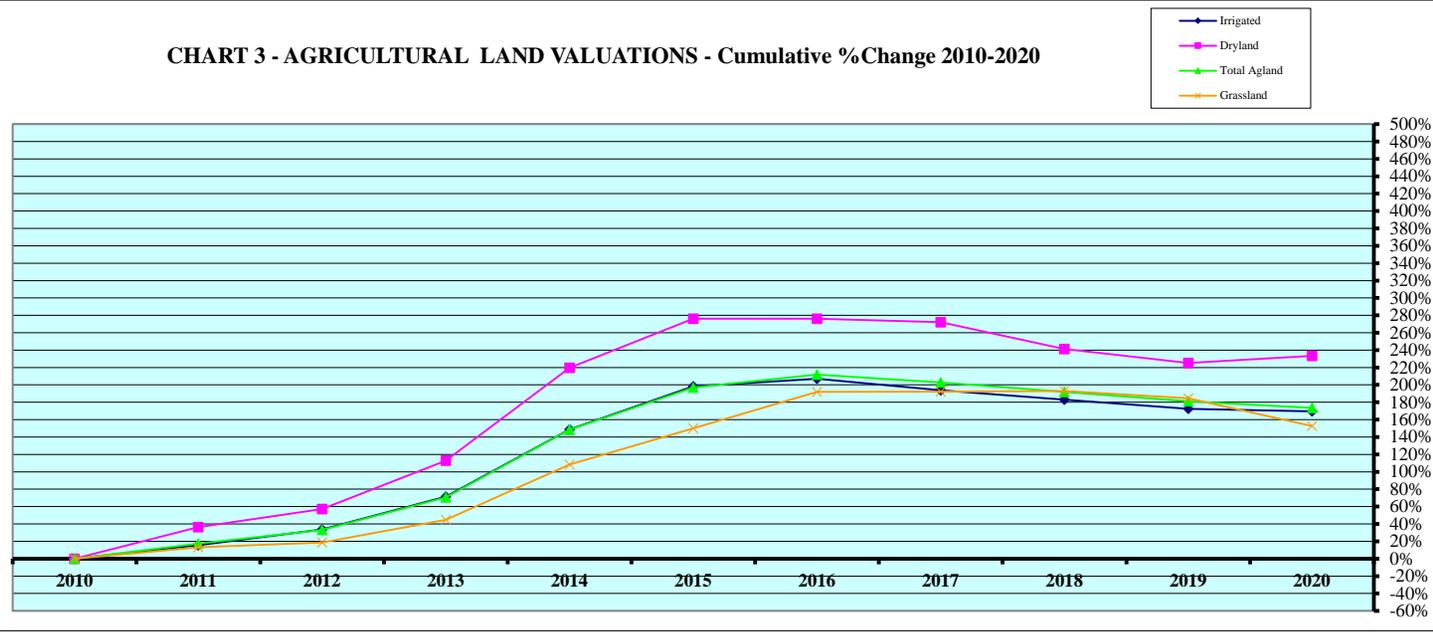
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 37
County GOSPER

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	143,196,150	--	--	--	25,049,845	--	--	--	46,072,676	--	--	--
2011	165,449,320	22,253,170	15.54%	15.54%	34,147,382	9,097,537	36.32%	36.32%	52,096,094	6,023,418	13.07%	13.07%
2012	191,425,302	25,975,982	15.70%	33.68%	39,384,627	5,237,245	15.34%	57.23%	54,705,374	2,609,280	5.01%	18.74%
2013	245,437,128	54,011,826	28.22%	71.40%	53,290,100	13,905,473	35.31%	112.74%	66,737,031	12,031,657	21.99%	44.85%
2014	356,286,958	110,849,830	45.16%	148.81%	80,073,130	26,783,030	50.26%	219.66%	95,982,653	29,245,622	43.82%	108.33%
2015	427,235,827	70,948,869	19.91%	198.36%	94,227,908	14,154,778	17.68%	276.16%	115,187,918	19,205,265	20.01%	150.01%
2016	439,689,364	12,453,537	2.91%	207.05%	94,186,617	-41,291	-0.04%	276.00%	134,539,257	19,351,339	16.80%	192.02%
2017	420,731,309	-18,958,055	-4.31%	193.81%	93,244,242	-942,375	-1.00%	272.23%	134,672,424	133,167	0.10%	192.30%
2018	405,180,936	-15,550,373	-3.70%	182.96%	85,510,350	-7,733,892	-8.29%	241.36%	134,978,472	306,048	0.23%	192.97%
2019	390,119,633	-15,061,303	-3.72%	172.44%	81,470,681	-4,039,669	-4.72%	225.23%	131,054,016	-3,924,456	-2.91%	184.45%
2020	386,044,796	-4,074,837	-1.04%	169.59%	83,539,687	2,069,006	2.54%	233.49%	116,453,493	-14,600,523	-11.14%	152.76%

Rate Ann.%chg: Irrigated **10.43%** Dryland **12.80%** Grassland **9.72%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	16,207	--	--	--	9,968	--	--	--	214,344,846	--	--	--
2011	16,583	376	2.32%	2.32%	10,203	235	2.36%	2.36%	251,719,582	37,374,736	17.44%	17.44%
2012	18,039	1,456	8.78%	11.30%	12,375	2,172	21.29%	24.15%	285,545,717	33,826,135	13.44%	33.22%
2013	29,781	11,742	65.09%	83.75%	12,515	140	1.13%	25.55%	365,506,555	79,960,838	28.00%	70.52%
2014	30,253	472	1.58%	86.67%	12,569	54	0.43%	26.09%	532,385,563	166,879,008	45.66%	148.38%
2015	30,190	-63	-0.21%	86.28%	12,861	292	2.32%	29.02%	636,694,704	104,309,141	19.59%	197.04%
2016	31,895	1,705	5.65%	96.80%	13,356	495	3.85%	33.99%	668,460,489	31,765,785	4.99%	211.86%
2017	25,425	-6,470	-20.29%	56.88%	188,616	175,260	1312.22%	1792.22%	648,862,016	-19,598,473	-2.93%	202.72%
2018	25,493	68	0.27%	57.30%	18,203	-170,413	-90.35%	82.61%	625,713,454	-23,148,562	-3.57%	191.92%
2019	50,945	25,452	99.84%	214.34%	22,779	4,576	25.14%	128.52%	602,718,054	-22,995,400	-3.68%	181.19%
2020	57,124	6,179	12.13%	252.46%	24,024	1,245	5.47%	141.01%	586,119,124	-16,598,930	-2.75%	173.45%

Cnty# **37**
County **GOSPER**

Rate Ann.%chg: Total Agric Land **10.58%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	143,245,715	93,244	1,536			25,052,335	52,314	479			81,700,995	133,333	613		
2011	165,728,776	93,271	1,777	15.66%	15.66%	34,047,747	52,448	649	35.56%	35.56%	89,688,965	135,300	663	8.18%	9.46%
2012	191,633,950	93,024	2,060	15.94%	34.10%	39,431,146	53,174	742	14.23%	54.85%	89,574,800	130,628	686	3.44%	13.24%
2013	245,635,250	92,977	2,642	28.24%	71.97%	53,233,182	53,190	1,001	34.96%	108.99%	97,239,960	127,646	762	11.09%	25.80%
2014	355,622,026	92,885	3,829	44.92%	149.22%	80,091,533	53,326	1,502	50.07%	213.63%	128,539,130	127,483	1,008	32.36%	66.50%
2015	424,116,401	93,487	4,537	18.49%	195.31%	95,382,023	53,324	1,789	19.10%	273.53%	149,636,865	127,257	1,176	16.62%	94.17%
2016	439,976,584	94,185	4,671	2.97%	204.08%	94,140,719	52,627	1,789	0.00%	273.54%	164,929,515	127,713	1,291	9.83%	113.25%
2017	420,761,564	94,117	4,471	-4.30%	191.01%	93,248,525	53,059	1,757	-1.75%	266.99%	174,353,050	127,360	1,369	6.01%	126.06%
2018	405,044,419	93,638	4,326	-3.24%	181.57%	85,534,076	53,222	1,607	-8.55%	235.60%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	390,199,482	93,676	4,165	-3.70%	171.14%	81,452,364	53,143	1,533	-4.63%	220.06%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	387,004,443	93,692	4,131	-0.84%	168.88%	83,562,193	54,315	1,538	0.38%	221.26%	116,454,526	130,910	890	-31.00%	45.18%

Rate Annual %chg Average Value/Acre:

10.40%

12.38%

3.80%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	16,264	542	30			9,968	83	120			214,432,131	280,646	764		
2011	15,907	530	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	17.50%
2012	18,039	601	30	0.00%	0.00%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	33.29%
2013	29,986	600	50	66.71%	66.71%	12,515	104	120	0.00%	0.00%	285,884,122	280,417	1,304	28.04%	70.66%
2014	29,681	593	50	0.00%	66.71%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	148.49%
2015	30,253	605	50	0.00%	66.71%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	196.33%
2016	30,287	606	50	0.00%	66.72%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	212.27%
2017	23,988	479	50	0.04%	66.79%	188,501	293	643	435.58%	435.51%	648,927,883	280,075	2,317	-2.89%	203.24%
2018	25,493	509	50	0.00%	66.79%	18,203	152	120	-81.33%	-0.01%	625,609,024	279,683	2,237	-3.46%	192.76%
2019	50,945	509	100	99.84%	233.32%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	182.07%
2020	56,944	569	100	0.00%	233.32%	24,025	160	150	-0.01%	25.12%	587,102,131	279,647	2,099	-2.59%	174.77%

37
GOSPER

Rate Annual %chg Average Value/Acre:

10.64%

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,112	Value : 829,222,017	Growth 2,650,847	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	53	144,430	0	0	220	2,053,733	273	2,198,163	
02. Res Improve Land	320	1,417,374	0	0	597	38,932,791	917	40,350,165	
03. Res Improvements	338	29,149,814	0	0	667	104,247,650	1,005	133,397,464	
04. Res Total	391	30,711,618	0	0	887	145,234,174	1,278	175,945,792	2,013,292
% of Res Total	30.59	17.46	0.00	0.00	69.41	82.54	41.07	21.22	75.95
05. Com UnImp Land	4	18,021	0	0	6	42,557	10	60,578	
06. Com Improve Land	54	305,719	0	0	35	763,621	89	1,069,340	
07. Com Improvements	56	4,957,733	0	0	43	7,924,262	99	12,881,995	
08. Com Total	60	5,281,473	0	0	49	8,730,440	109	14,011,913	84,000
% of Com Total	55.05	37.69	0.00	0.00	44.95	62.31	3.50	1.69	3.17
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,939	0	0	0	0	1	9,939	
11. Ind Improvements	2	1,149,175	0	0	0	0	2	1,149,175	
12. Ind Total	2	1,159,114	0	0	0	0	2	1,159,114	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.14	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	29,700	36	29,700	
15. Rec Improvements	0	0	0	0	38	69,245	38	69,245	
16. Rec Total	0	0	0	0	38	98,945	38	98,945	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.22	0.01	0.00
Res & Rec Total	391	30,711,618	0	0	925	145,333,119	1,316	176,044,737	2,013,292
% of Res & Rec Total	29.71	17.45	0.00	0.00	70.29	82.55	42.29	21.23	75.95
Com & Ind Total	62	6,440,587	0	0	49	8,730,440	111	15,171,027	84,000
% of Com & Ind Total	55.86	42.45	0.00	0.00	44.14	57.55	3.57	1.83	3.17
17. Taxable Total	453	37,152,205	0	0	974	154,063,559	1,427	191,215,764	2,097,292
% of Taxable Total	31.74	19.43	0.00	0.00	68.26	80.57	45.85	23.06	79.12

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	19,780	1,353,998	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	7	19,780	1,353,998
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				7	19,780	1,353,998

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	3	8,478	3	8,478	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	32	0	238	270

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	101,689	1	2,603	1,368	466,514,927	1,371	466,619,219
28. Ag-Improved Land	0	0	0	0	299	144,547,786	299	144,547,786
29. Ag Improvements	1	41,585	0	0	310	26,789,185	311	26,830,770

30. Ag Total				1,682	637,997,775
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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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,585	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	9	10.00	200,000	9	10.00	200,000	
32. HomeSite Improv Land	179	187.00	3,740,000	179	187.00	3,740,000	
33. HomeSite Improvements	180	0.00	20,330,240	180	0.00	20,330,240	553,555
34. HomeSite Total				189	197.00	24,270,240	
35. FarmSite UnImp Land	68	170.85	386,991	68	170.85	386,991	
36. FarmSite Improv Land	256	1,291.83	2,294,997	256	1,291.83	2,294,997	
37. FarmSite Improvements	286	0.00	6,458,945	287	0.00	6,500,530	0
38. FarmSite Total				355	1,462.68	9,182,518	
39. Road & Ditches	1,351	4,523.94	0	1,353	4,529.39	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				544	6,189.07	33,452,758	553,555

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	34,056.34	62.49%	169,430,643	65.60%	4,975.01
46. 1A	12,662.46	23.23%	62,996,037	24.39%	4,975.02
47. 2A1	1,926.61	3.54%	7,899,101	3.06%	4,100.00
48. 2A	2,753.12	5.05%	9,085,289	3.52%	3,300.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	790.63	1.45%	2,450,953	0.95%	3,100.00
51. 4A1	533.94	0.98%	1,548,420	0.60%	2,899.99
52. 4A	1,776.34	3.26%	4,885,016	1.89%	2,750.05
53. Total	54,499.44	100.00%	258,295,459	100.00%	4,739.41
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,351.43	68.36%	9,744,103	72.57%	1,820.84
56. 2D1	250.38	3.20%	433,251	3.23%	1,730.37
57. 2D	1,256.30	16.05%	2,054,137	15.30%	1,635.07
58. 3D1	44.52	0.57%	66,809	0.50%	1,500.65
59. 3D	68.56	0.88%	87,757	0.65%	1,280.00
60. 4D1	314.65	4.02%	382,302	2.85%	1,215.01
61. 4D	542.44	6.93%	659,115	4.91%	1,215.09
62. Total	7,828.28	100.00%	13,427,474	100.00%	1,715.25
Grass					
63. 1G1	5,284.71	9.60%	5,153,124	9.58%	975.10
64. 1G	4,907.05	8.92%	4,828,953	8.98%	984.08
65. 2G1	19,278.03	35.03%	18,803,054	34.95%	975.36
66. 2G	490.99	0.89%	478,806	0.89%	975.18
67. 3G1	34.94	0.06%	47,145	0.09%	1,349.31
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,845.17	45.14%	24,227,345	45.04%	975.13
70. 4G	193.50	0.35%	258,228	0.48%	1,334.51
71. Total	55,034.39	100.00%	53,796,655	100.00%	977.51
Irrigated Total					
Irrigated Total	54,499.44	46.24%	258,295,459	79.34%	4,739.41
Dry Total					
Dry Total	7,828.28	6.64%	13,427,474	4.12%	1,715.25
Grass Total					
Grass Total	55,034.39	46.69%	53,796,655	16.52%	977.51
72. Waste	433.69	0.37%	43,369	0.01%	100.00
73. Other	65.49	0.06%	9,830	0.00%	150.10
74. Exempt	442.71	0.38%	321,636	0.10%	726.52
75. Market Area Total	117,861.29	100.00%	325,572,787	100.00%	2,762.34

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,465.80	3.73%	6,039,099	4.41%	4,120.00
46. 1A	21,175.09	53.95%	87,241,368	63.69%	4,120.00
47. 2A1	266.27	0.68%	931,681	0.68%	3,499.01
48. 2A	6,739.29	17.17%	19,833,734	14.48%	2,943.00
49. 3A1	107.11	0.27%	290,483	0.21%	2,712.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,694.97	4.32%	4,262,853	3.11%	2,515.00
52. 4A	7,803.99	19.88%	18,370,612	13.41%	2,354.00
53. Total	39,252.52	100.00%	136,969,830	100.00%	3,489.45
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,420.27	65.49%	53,052,931	70.80%	1,744.00
56. 2D1	615.89	1.33%	1,001,439	1.34%	1,626.00
57. 2D	8,302.55	17.87%	12,661,469	16.90%	1,525.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	7,709	0.01%	1,176.95
60. 4D1	2,711.69	5.84%	3,134,709	4.18%	1,156.00
61. 4D	4,392.85	9.46%	5,078,163	6.78%	1,156.01
62. Total	46,449.80	100.00%	74,936,420	100.00%	1,613.28
Grass					
63. 1G1	5,936.83	7.83%	5,242,224	7.82%	883.00
64. 1G	11,211.81	14.78%	9,906,328	14.78%	883.56
65. 2G1	49,678.92	65.50%	43,867,152	65.44%	883.01
66. 2G	0.42	0.00%	526	0.00%	1,252.38
67. 3G1	14.41	0.02%	18,040	0.03%	1,251.91
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,886.19	11.72%	7,853,682	11.72%	883.81
70. 4G	119.87	0.16%	150,078	0.22%	1,252.01
71. Total	75,848.45	100.00%	67,038,030	100.00%	883.84
Irrigated Total					
Irrigated Total	39,252.52	24.26%	136,969,830	49.10%	3,489.45
Dry Total					
Dry Total	46,449.80	28.71%	74,936,420	26.86%	1,613.28
Grass Total					
Grass Total	75,848.45	46.88%	67,038,030	24.03%	883.84
72. Waste	137.55	0.09%	13,755	0.00%	100.00
73. Other	94.53	0.06%	14,195	0.01%	150.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,782.85	100.00%	278,972,230	100.00%	1,724.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 451

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 454

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	64,675	0.00	0	93,738.96	395,200,614	93,751.96	395,265,289
77. Dry Land	19.31	37,014	0.00	0	54,258.77	88,326,880	54,278.08	88,363,894
78. Grass	0.00	0	2.67	2,603	130,880.17	120,832,082	130,882.84	120,834,685
79. Waste	0.00	0	0.00	0	571.24	57,124	571.24	57,124
80. Other	0.00	0	0.00	0	160.02	24,025	160.02	24,025
81. Exempt	0.00	0	0.00	0	442.71	321,636	442.71	321,636
82. Total	32.31	101,689	2.67	2,603	279,609.16	604,440,725	279,644.14	604,545,017

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,751.96	33.53%	395,265,289	65.38%	4,216.07
Dry Land	54,278.08	19.41%	88,363,894	14.62%	1,627.98
Grass	130,882.84	46.80%	120,834,685	19.99%	923.23
Waste	571.24	0.20%	57,124	0.01%	100.00
Other	160.02	0.06%	24,025	0.00%	150.14
Exempt	442.71	0.16%	321,636	0.05%	726.52
Total	279,644.14	100.00%	604,545,017	100.00%	2,161.84

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 Acreage	168	1,227,424	162	3,275,000	174	28,320,050	342	32,822,474	175,975
83.2 Elwood	41	210,916	310	1,578,284	334	30,594,444	375	32,383,644	162,995
83.3 Johnson Lake	18	499,325	439	35,117,491	488	70,105,795	506	105,722,611	1,642,557
83.4 Market Area 1	12	118,255	10	200,000	11	2,567,620	23	2,885,875	30,630
83.5 Market Area 4	10	94,085	7	140,000	8	825,740	18	1,059,825	0
83.6 Smithfield	24	48,158	25	69,090	28	1,053,060	52	1,170,308	1,135
84 Residential Total	273	2,198,163	953	40,379,865	1,043	133,466,709	1,316	176,044,737	2,013,292

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Elwood	4	16,921	54	353,951	56	6,126,633	60	6,497,505	0
85.2	Johnson Lake	2	17,135	20	499,591	21	2,722,947	23	3,239,673	0
85.3	Market Area 1	2	9,900	2	97,034	3	4,152,815	5	4,259,749	0
85.4	Rural Coml	2	16,622	7	111,345	13	667,800	15	795,767	84,000
85.5	Smithfield	0	0	7	17,358	8	360,975	8	378,333	0
86	Commercial Total	10	60,578	90	1,079,279	101	14,031,170	111	15,171,027	84,000

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	5,284.71	9.60%	5,153,124	9.58%	975.10
88. 1G	4,907.05	8.92%	4,828,953	8.98%	984.08
89. 2G1	19,278.03	35.03%	18,803,054	34.95%	975.36
90. 2G	490.99	0.89%	478,806	0.89%	975.18
91. 3G1	34.94	0.06%	47,145	0.09%	1,349.31
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,845.17	45.14%	24,227,345	45.04%	975.13
94. 4G	193.50	0.35%	258,228	0.48%	1,334.51
95. Total	55,034.39	100.00%	53,796,655	100.00%	977.51
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,034.39	100.00%	53,796,655	100.00%	977.51
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,034.39	100.00%	53,796,655	100.00%	977.51

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,936.83	7.83%	5,242,224	7.82%	883.00
88. 1G	11,211.81	14.78%	9,906,328	14.78%	883.56
89. 2G1	49,678.92	65.50%	43,867,152	65.44%	883.01
90. 2G	0.42	0.00%	526	0.00%	1,252.38
91. 3G1	14.41	0.02%	18,040	0.03%	1,251.91
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,886.19	11.72%	7,853,682	11.72%	883.81
94. 4G	119.87	0.16%	150,078	0.22%	1,252.01
95. Total	75,848.45	100.00%	67,038,030	100.00%	883.84
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	75,848.45	100.00%	67,038,030	100.00%	883.84
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,848.45	100.00%	67,038,030	100.00%	883.84

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

Market Area 451

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

Market Area 454

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

37 Gosper

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	167,811,770	175,945,792	8,134,022	4.85%	2,013,292	3.65%
02. Recreational	98,945	98,945	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	23,362,765	24,270,240	907,475	3.88%	553,555	1.51%
04. Total Residential (sum lines 1-3)	191,273,480	200,314,977	9,041,497	4.73%	2,566,847	3.39%
05. Commercial	13,910,599	14,011,913	101,314	0.73%	84,000	0.12%
06. Industrial	1,159,114	1,159,114	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	15,069,713	15,171,027	101,314	0.67%	84,000	0.11%
08. Ag-Farmsite Land, Outbuildings	8,501,192	9,182,518	681,326	8.01%	0	8.01%
09. Minerals	8,478	8,478	0	0.00%	0	0.00%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	8,509,670	9,190,996	681,326	8.01%	0	8.01%
12. Irrigated	386,044,796	395,265,289	9,220,493	2.39%		
13. Dryland	83,539,687	88,363,894	4,824,207	5.77%		
14. Grassland	116,453,493	120,834,685	4,381,192	3.76%		
15. Wasteland	57,124	57,124	0	0.00%		
16. Other Agland	24,024	24,025	1	0.00%		
17. Total Agricultural Land	586,119,124	604,545,017	18,425,893	3.14%		
18. Total Value of all Real Property (Locally Assessed)	800,971,987	829,222,017	28,250,030	3.53%	2,650,847	3.20%

2021 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1 to help staff the office for the rural portion of the 6-year review for approximately 6 months
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$126,878.68
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,500
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$19,510 for the CAMA and GIS systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$800
12.	Amount of last year's assessor's budget not used:
	\$1,636.32 over 3% increase with board approval, due to hiring new staff member prior to former assessor's retirement

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2021 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:												
	The assessor, deputy assessor, and part-time lister												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.												
2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.												
3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.												
4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	Yes, depreciation tables are developed using local market information.												
5.	Are individual depreciation tables developed for each valuation group?												
	Yes. Also county has identified subgroups at the Lake.												
6.	Describe the methodology used to determine the residential lot values?												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot.												
7.	How are rural residential site values developed?												
	1st acre--\$20,000 Additional acres \$1,500/acre												
8.	Are there form 191 applications on file?												

No

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

No applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2017	2019	2020
2	2019	2017	2019	2020
3	2019	2017	2019	2016
4	2019	2017	2019	2015
AG	2019	2017	2019	2015

2021 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:			
	The assessor, deputy assessor, and part-time lister			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.			
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	Depreciation tables are developed using local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	N/A			
6.	Describe the methodology used to determine the commercial lot values.			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2019	2017	2019
				<u>Date of Last Inspection</u>
				2015-2020
	Commercial properties in Elwood and Smithfield were inspected in 2020.			

2021 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:									
	The assessor, deputy assessor, and part-time lister									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 60%;"><u>Description of unique characteristics</u></th> <th style="width: 25%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2018	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2018								
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2018								
3.	Describe the process used to determine and monitor market areas.									
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past several assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. As the market has flattened and started to decline a difference in selling price has once again emerged between the flat land in area 1 and the more topographical rough land in area 4.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Improvements are costed and depreciated like other like properties. The land value for the feedlots have been the same for a number of years. For 2019, the feedlot site values were updated to the same value as the excess acre site values.									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	There are 11 acres of WRP land in Gosper County that have recently been identified and the assessor is in the process of developing WRP values.									
7a.	Are any other agricultural subclasses used? If yes, please explain.									
	Irrigated grass									
	<i>If your county has special value applications, please answer the following</i>									

8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 10, 2020**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Flood Plain Administrator and the Liaison for the Census for Gosper County.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy were actively involved in completing the information for this website. We will continue to check this website for accuracy. A new soil survey was made available to all counties. We were able to install this survey and recount all soils to the new survey before January 1, 2017.

2020 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	95	17.09	108.98
Commercial	100	54.32	127.14
Agricultural	69	15.84	104.47

2021 Assessment Year

6-year review should begin

Residential

1. All residential building to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/17 pricing.
3. Sales ratio studies completed to determine the level of value.

Commercial

1. All commercial buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/17 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2021 using the 06/17 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

Plans for the 6-Year Review should be in place. Discussion with Commissioners concerning use of a county pickup for 3 to 4 months to keep costs down and/or using Gene & Sue Witte to help with the review.

2022 Assessment Year

6-Year Review should be completed.

Residential

1. All residential buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

2023 Assessment Year

Residential

1. All residential building to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Sales ratio studied completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “Expanded What If” program for agricultural sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015. This battery backup was hit by lightning the end of May 2019 and was replaced June 2019. The older PC in the office failed and was replaced in May 2018.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2020-21 Assessor’s Budget

Salaries	\$100,748.68
Telephone	600.00
PTAS/CAMA	6,480.00
Comp Expense General	500.00
Repair	500.00
Lodging	200.00
Mileage	650.00
GIS support/fees	12,530.00
Dues, Registration	250.00
Reappraisal	2,500.00
Schooling	600.00
Office Supplies	1,100.00
Furniture	<u>220.00</u>
Total Request	\$126,878.68