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DEPARTMENT OF REVENUE

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

GRANT 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 Grant 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 Grant 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: Christee Haney, Grant 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.

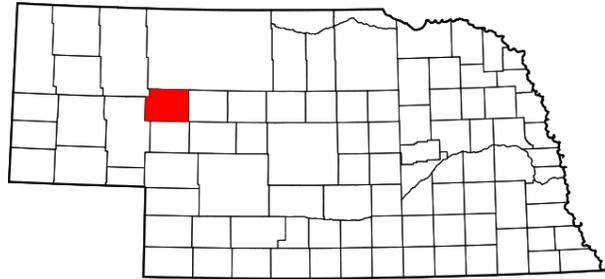
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

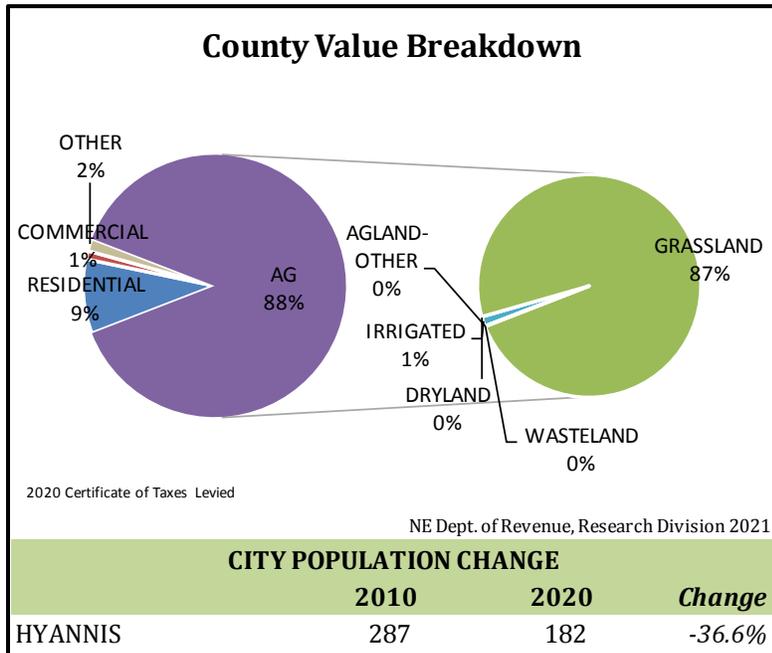
**Further information may be found in Exhibit 94*

County Overview

With a total area of 776 square miles, Grant County has 623 residents, per the Census Bureau Quick Facts for 2019, reflecting an overall population increase over the 2010 U.S. Census of 2%. Reports indicate that 75% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$60,367 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According the U.S. Census Bureau, there are 27 employer establishments with total employment of 89, an 8% decrease in total employment from the prior year.



Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Grant County is included in the Upper Loup Natural Resources District (NRD). The county is located in the heart of the Sand Hills region.

2021 Residential Correlation for Grant County

Assessment Actions

Since all rural improvements were reviewed last year and the village of Hyannis is current in the inspection cycle, the county assessor worked to address outbuilding and garage issues discovered while working with the new Computer- Assisted Mass Appraisal (CAMA) program. The county assessor also analyzed residential lot values by the abstraction method and determined that the current values would not be changed. Pickup work was also completed that found new construction/additions to the farm dwellings and the village of Hyannis.

Assessment Practice Review

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

The sales verification and qualification process for Grant County is primarily based on the personal knowledge of the county assessor. If questions arise regarding a sales transaction, the county assessor contacts the parties involved. All disqualified sales are well-documented. Therefore, it is believed that all arm's-length transactions are made available for measurement purposes.

The last residential lot study was conducted in 2011, but the county assessor does accomplish an annual review of the sales and determines if lot values should be changed. As noted in the Assessment Actions section, the county assessor did analyze the residential lots using the abstraction method, but determined no change was warranted at this time. There is not a viable residential market in Grant County.

There is only one residential valuation group utilized for Grant County. Review of the cost and depreciation tables, as well as the rural site study indicate that these are acceptable within the last two to three years (2018 and 2019, respectively).

The county assessor has not submitted a written valuation methodology, but is updating current assessment information via a sale book. Grant County is current with the six-year inspection and review requirement.

Description of Analysis

There were nine residential sales that were deemed qualified during the timeframe of the residential study period. All three measures of central tendency are above range. A further review of the sales indicates that none are within acceptable range, and the ratios show a span of 63% to 138%. The sample is quite small and not representative of the overall residential base. No rural residential

2021 Residential Correlation for Grant County

sales are found in the sample. Thus, the statistical profile of nine sales is not reliable to establish a point estimate for the level of value.

A comparison of the Grant County 10 year annual percent change (without growth) residential history with other surrounding counties' (Garden, McPherson and Hooker) of similar economies, indicates that the residential valuation change over the same period of time is similar between Grant County and the neighboring counties (Chart 2, found in the Appendix).

Equalization and Quality of Assessment

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

Level of Value

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

2021 Commercial Correlation for Grant County

Assessment Actions

Assessment actions for the current assessment year included reviewing commercial lot values by the abstraction method. It was determined that the current commercial lot values did not require adjustment.

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.

Commercial sales verification and qualification is based primarily on the county assessor's personal knowledge of the small number of commercial transactions that occur within the county. Follow-up questions regarding a sale elicits a telephone call to either the buyer or seller. Disqualified commercial sales include clear documentation of the reason for exclusion. Therefore, all arm's-length sales are available for measurement purposes.

Due to the very small number of commercial transactions that occurred within the county during the three-year timeframe of the sales period study (an average of two to three sales for the study period), the last lot study was conducted in 2011, with a yearly review of the sales. As noted in the assessment actions above the county assessor did analyze commercial lots by the abstraction method but determined that current lot values should remain.

Cost and depreciation schedules are dated 2017. The county assessor utilizes only one valuation group that includes all commercial property within the county.

The six-year review and inspection and cycle is current, the last physical review of commercial property occurred in 2017.

Description of Analysis

Only one qualified commercial sale occurred during the current three year sales study period. A review of the four non-qualified sales indicates that one was a distressed sale from the historical society, two were name changes, and the other transfer was a divorce decree. There is no active commercial market in Grant County and a review of the assessment practices of the county will constitute the primary factor for determining statutory compliance.

Comparison of Grant County's annual percent change to commercial value over the last 10 years with neighboring counties—Arthur, Garden, Hooker and McPherson Counties—indicates a similar change in commercial valuation. Review of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reveals

2021 Commercial Correlation for Grant County

less than one-half of one percent change to the commercial base with no growth. This indicates that the routine maintenance of the commercial property class produced virtually no change to the commercial property class as a whole.

Equalization and Quality of Assessment

Based on the county assessor's assessment practices as describe above, the commercial property class in Grant County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2021 Agricultural Correlation for Grant County

Assessment Actions

Assessment actions taken to address the agricultural land class for assessment year 2021 included a sale review of all qualified sales and a comparison of general market movement in surrounding counties. The county assessor determined that a 7% increase to both irrigated land and grassland was necessary to reflect the market.

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.

Comparison of agricultural land sales with the statewide average indicated that the Grant County assessor's land use is above the aggregated average. This was confirmed by analyzing the agricultural land sales that occurred during the sales study period. Eight of the 13 agricultural land sales were deemed to be qualified sales by the county assessor. The remaining five had sufficient documentation explaining the reasons for disqualification. Thus, all arm's-length agricultural sales were available for measurement purposes.

Land use is updated by means of aerial imagery compared to the current property record, and the date of the last review was 2018. The county assessor does not recognize non-agricultural influence within the county and therefore has no special value. All improvements on agricultural land was last reviewed in 2020.

Since Grant County consists almost exclusively of grassland (98%) and ranching operations, the county assessor has determined that there is only one agricultural market area.

Regarding agricultural land intensive use, the county assessor has not identified agricultural land parcels with intensive use in the county. There are no commercial feeding operations in the county.

Description of Analysis

During the sales study period, eight qualified sales occurred. All eight sales were 95% Majority Land Use (MLU) grassland. By study year, six of the qualified sales occurred during the first year of the study and the remaining two are divided among the middle and latest year. For such a small sample, all measures of central tendency are within acceptable range and are supported by the qualitative statistical measures.

With the increased values to irrigated land, especially grassland, agricultural land values in Grant County are equalized with adjoining counties—as shown by the “Grant County 2021 Average Acre Value Comparison” table found in the Appendix.

2021 Agricultural Correlation for Grant County

Equalization and Quality of Assessment

Based on the review of all information, the quality of assessment of agricultural property in Grant County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	8	69.54	74.74	71.80	10.20	104.09
1	8	69.54	74.74	71.80	10.20	104.09
____ ALL ____	8	69.54	74.74	71.80	10.20	104.09

Level of Value

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

2021 Opinions of the Property Tax Administrator for Grant County

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

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

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Grant County

Residential Real Property - Current

Number of Sales	9	Median	112.55
Total Sales Price	\$361,200	Mean	112.85
Total Adj. Sales Price	\$361,200	Wgt. Mean	106.01
Total Assessed Value	\$382,894	Average Assessed Value of the Base	\$26,343
Avg. Adj. Sales Price	\$40,133	Avg. Assessed Value	\$42,544

Confidence Interval - Current

95% Median C.I	98.34 to 132.86
95% Wgt. Mean C.I	78.25 to 133.76
95% Mean C.I	94.66 to 131.04
% of Value of the Class of all Real Property Value in the County	3.87
% of Records Sold in the Study Period	2.56
% of Value Sold in the Study Period	4.14

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	17	100	98.24
2019	16	100	107.56
2018	11	100	98.78
2017	11	100	99.39

2021 Commission Summary for Grant County

Commercial Real Property - Current

Number of Sales	1	Median	93.57
Total Sales Price	\$90,000	Mean	93.57
Total Adj. Sales Price	\$90,000	Wgt. Mean	93.57
Total Assessed Value	\$84,217	Average Assessed Value of the Base	\$31,664
Avg. Adj. Sales Price	\$90,000	Avg. Assessed Value	\$84,217

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	0.97
% of Records Sold in the Study Period	1.37
% of Value Sold in the Study Period	3.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	2	100	80.40
2019	2	100	80.40
2018	1	100	111.32
2017	4	100	145.04

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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 : 9
Total Sales Price : 361,200
Total Adj. Sales Price : 361,200
Total Assessed Value : 382,894
Avg. Adj. Sales Price : 40,133
Avg. Assessed Value : 42,544

MEDIAN : 113
WGT. MEAN : 106
MEAN : 113
COD : 15.62
PRD : 106.45

COV : 20.97
STD : 23.66
Avg. Abs. Dev : 17.58
MAX Sales Ratio : 138.10
MIN Sales Ratio : 62.99

95% Median C.I. : 98.34 to 132.86
95% Wgt. Mean C.I. : 78.25 to 133.76
95% Mean C.I. : 94.66 to 131.04

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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	1	138.10	138.10	138.10	00.00	100.00	138.10	138.10	N/A	40,000	55,239	
01-JAN-19 To 31-MAR-19	2	95.61	95.61	94.55	34.12	101.12	62.99	128.23	N/A	77,500	73,279	
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19	3	112.55	114.13	108.46	09.82	105.23	98.34	131.49	N/A	24,733	26,825	
01-OCT-19 To 31-DEC-19	1	132.86	132.86	132.86	00.00	100.00	132.86	132.86	N/A	20,000	26,571	
01-JAN-20 To 31-MAR-20	1	110.66	110.66	110.66	00.00	100.00	110.66	110.66	N/A	17,000	18,813	
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	1	100.43	100.43	100.43	00.00	100.00	100.43	100.43	N/A	55,000	55,239	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	6	120.39	111.95	104.86	17.16	106.76	62.99	138.10	62.99 to 138.10	44,867	47,045	
01-OCT-19 To 30-SEP-20	3	110.66	114.65	109.37	09.77	104.83	100.43	132.86	N/A	30,667	33,541	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	6	120.39	111.08	101.77	16.43	109.15	62.99	132.86	62.99 to 132.86	41,533	42,267	
<u>ALL</u>	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	
<u>ALL</u>	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	
06												
07												
<u>ALL</u>	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	

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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 : 9	MEDIAN : 113	COV : 20.97	95% Median C.I. : 98.34 to 132.86
Total Sales Price : 361,200	WGT. MEAN : 106	STD : 23.66	95% Wgt. Mean C.I. : 78.25 to 133.76
Total Adj. Sales Price : 361,200	MEAN : 113	Avg. Abs. Dev : 17.58	95% Mean C.I. : 94.66 to 131.04
Total Assessed Value : 382,894			
Avg. Adj. Sales Price : 40,133	COD : 15.62	MAX Sales Ratio : 138.10	
Avg. Assessed Value : 42,544	PRD : 106.45	MIN Sales Ratio : 62.99	

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	1	131.49	131.49	131.49	00.00	100.00	131.49	131.49	N/A	5,500	7,232	
Less Than 30,000	4	121.08	118.34	113.54	11.43	104.23	98.34	132.86	N/A	17,800	20,210	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	
Greater Than 14,999	8	111.61	110.52	105.61	15.61	104.65	62.99	138.10	62.99 to 138.10	44,463	46,958	
Greater Than 29,999	5	112.55	108.46	104.16	18.29	104.13	62.99	138.10	N/A	58,000	60,411	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	131.49	131.49	131.49	00.00	100.00	131.49	131.49	N/A	5,500	7,232	
15,000 TO 29,999	3	110.66	113.95	112.04	10.40	101.70	98.34	132.86	N/A	21,900	24,536	
30,000 TO 59,999	3	112.55	117.03	115.18	11.16	101.61	100.43	138.10	N/A	45,000	51,832	
60,000 TO 99,999	2	95.61	95.61	94.55	34.12	101.12	62.99	128.23	N/A	77,500	73,279	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	9	112.55	112.85	106.01	15.62	106.45	62.99	138.10	98.34 to 132.86	40,133	42,544	

38 Grant
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 : 1
Total Sales Price : 90,000
Total Adj. Sales Price : 90,000
Total Assessed Value : 84,217
Avg. Adj. Sales Price : 90,000
Avg. Assessed Value : 84,217

MEDIAN : 94
WGT. MEAN : 94
MEAN : 94
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 93.57
MIN Sales Ratio : 93.57

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

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18											
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18											
01-JAN-19 To 31-DEC-19											
<u>ALL</u>	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
<u>ALL</u>	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
04											
<u>ALL</u>	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217

38 Grant
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

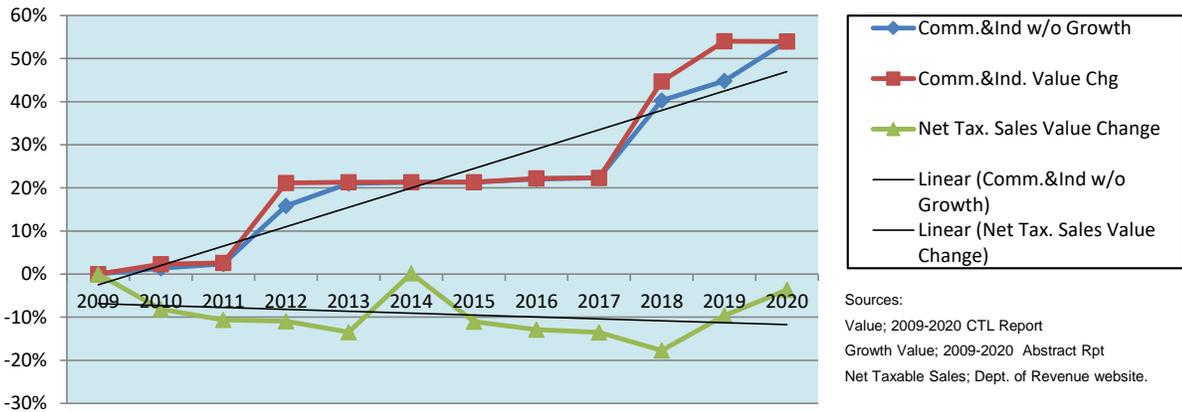
Number of Sales : 1	MEDIAN : 94	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 90,000	WGT. MEAN : 94	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 90,000	MEAN : 94	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 84,217			
Avg. Adj. Sales Price : 90,000	COD : 00.00	MAX Sales Ratio : 93.57	
Avg. Assessed Value : 84,217	PRD : 100.00	MIN Sales Ratio : 93.57	

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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	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	
Greater Than 14,999	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	
Greater Than 29,999	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999												
60,000 TO 99,999	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
471	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	
___ ALL ___	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217	

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	\$ 1,493,199	\$ -		\$ 1,493,199	--	\$ 5,317,338	--
2009	\$ 1,494,314	\$ -	0.00%	\$ 1,494,314	--	\$ 4,623,926	--
2010	\$ 1,528,386	\$ 13,633	0.89%	\$ 1,514,753	1.37%	\$ 4,248,324	-8.12%
2011	\$ 1,533,299	\$ 3,315	0.22%	\$ 1,529,984	0.10%	\$ 4,132,436	-2.73%
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107	12.90%	\$ 4,118,971	-0.33%
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
2018	\$ 2,162,727	\$ 66,066	3.05%	\$ 2,096,661	14.67%	\$ 3,804,447	-4.87%
2019	\$ 2,301,628	\$ 137,326	5.97%	\$ 2,164,302	0.07%	\$ 4,178,131	9.82%
2020	\$ 2,301,378	\$ -	0.00%	\$ 2,301,378	-0.01%	\$ 4,453,746	6.60%
Ann %chg	4.41%			Average	2.97%	-1.01%	-0.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.37%	2.28%	-8.12%
2011	2.39%	2.61%	-10.63%
2012	15.85%	21.12%	-10.92%
2013	21.01%	21.34%	-13.48%
2014	21.34%	21.34%	0.15%
2015	21.34%	21.34%	-11.02%
2016	22.06%	22.24%	-12.90%
2017	22.35%	22.35%	-13.51%
2018	40.31%	44.73%	-17.72%
2019	44.84%	54.03%	-9.64%
2020	54.01%	54.01%	-3.68%

County Number	38
County Name	Grant

38 Grant
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 : 8
Total Sales Price : 3,421,662
Total Adj. Sales Price : 3,421,662
Total Assessed Value : 2,456,855
Avg. Adj. Sales Price : 427,708
Avg. Assessed Value : 307,107

MEDIAN : 70
WGT. MEAN : 72
MEAN : 75
COD : 10.20
PRD : 104.09

COV : 17.92
STD : 13.39
Avg. Abs. Dev : 07.09
MAX Sales Ratio : 106.93
MIN Sales Ratio : 67.05

95% Median C.I. : 67.05 to 106.93
95% Wgt. Mean C.I. : 66.57 to 77.03
95% Mean C.I. : 63.54 to 85.94

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	67.15	67.41	67.41	00.49	100.00	67.05	68.03	N/A	405,304	273,218
01-APR-18 To 30-JUN-18	2	74.84	74.84	74.83	00.35	100.01	74.58	75.09	N/A	368,000	275,383
01-JUL-18 To 30-SEP-18	1	70.70	70.70	70.70	00.00	100.00	70.70	70.70	N/A	758,224	536,064
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	106.93	106.93	106.93	00.00	100.00	106.93	106.93	N/A	165,527	177,000
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	6	69.37	70.43	70.35	04.35	100.11	67.05	75.09	67.05 to 75.09	451,689	317,747
01-OCT-18 To 30-SEP-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
01-OCT-19 To 30-SEP-20	1	106.93	106.93	106.93	00.00	100.00	106.93	106.93	N/A	165,527	177,000
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	6	69.37	70.43	70.35	04.35	100.11	67.05	75.09	67.05 to 75.09	451,689	317,747
01-JAN-19 To 31-DEC-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
<u>ALL</u>	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107
<u>ALL</u>	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107
1	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107
<u>ALL</u>	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107

38 Grant
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 : 8	MEDIAN : 70	COV : 17.92	95% Median C.I. : 67.05 to 106.93
Total Sales Price : 3,421,662	WGT. MEAN : 72	STD : 13.39	95% Wgt. Mean C.I. : 66.57 to 77.03
Total Adj. Sales Price : 3,421,662	MEAN : 75	Avg. Abs. Dev : 07.09	95% Mean C.I. : 63.54 to 85.94
Total Assessed Value : 2,456,855			
Avg. Adj. Sales Price : 427,708	COD : 10.20	MAX Sales Ratio : 106.93	
Avg. Assessed Value : 307,107	PRD : 104.09	MIN Sales Ratio : 67.05	

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Grass____											
County	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107
1	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107
____ALL____	8	69.54	74.74	71.80	10.20	104.09	67.05	106.93	67.05 to 106.93	427,708	307,107

Grant County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	1605	1605	1605	1605	1605	1605
Cherry	1	0	2100	n/a	2093	2100	2100	2095	2100	2081
Hooker	1	n/a	n/a	n/a	1800	1800	1800	1800	1800	1800
Arthur	1	n/a	2100	2100	2100	2100	2100	2100	2100	2100
Garden	1	2245	2245	n/a	2200	2200	2190	2190	2190	2208
Sheridan	1	1835	1835	1780	1725	1700	1700	1685	1635	1765

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a							
Cherry	1	n/a	725	725	725	725	725	725	725	725
Hooker	1	n/a	n/a							
Arthur	1	n/a	n/a							
Garden	1	n/a	710	n/a	710	710	n/a	705	705	710
Sheridan	1	n/a	575	565	565	550	530	520	510	552

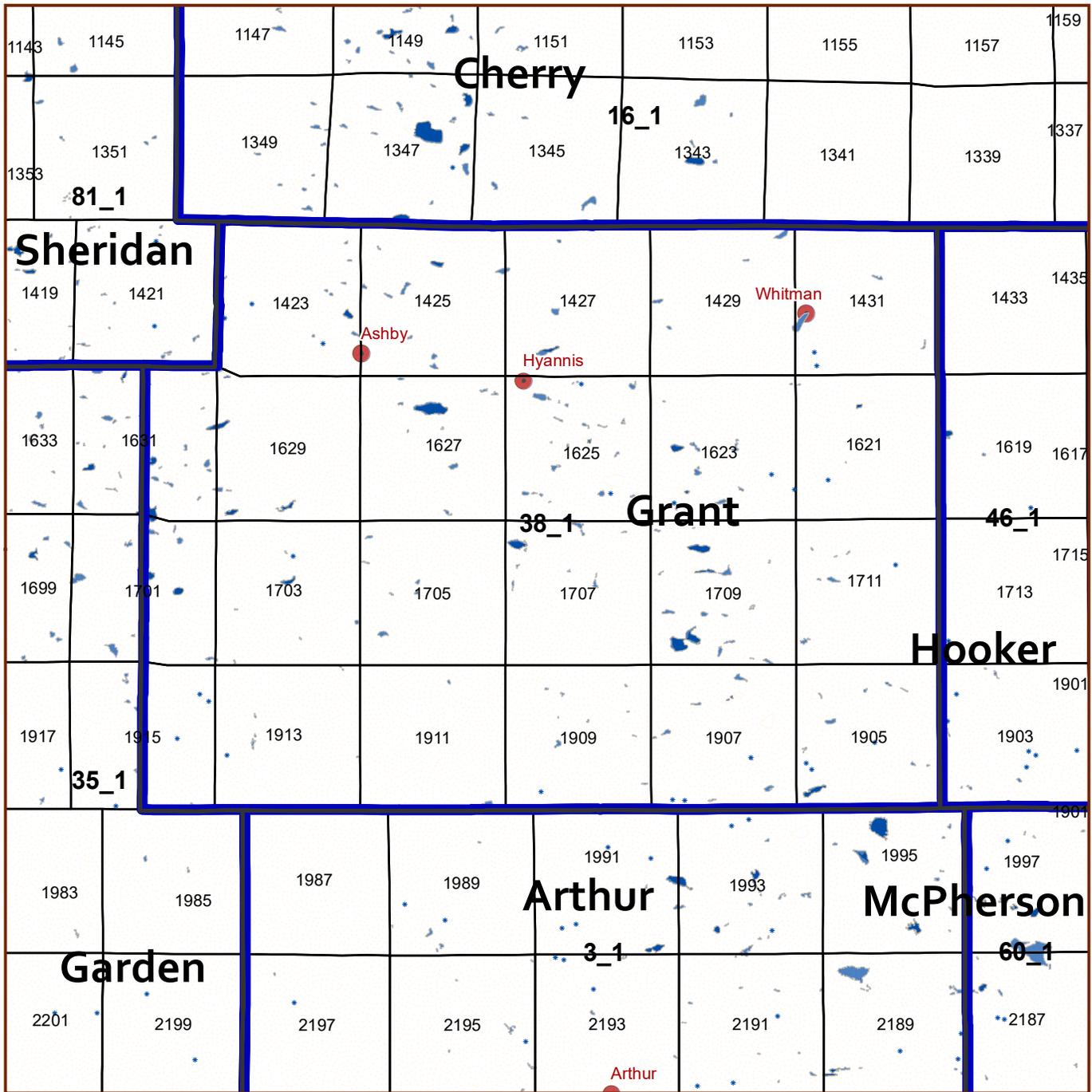
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	432	432	432	432	432	432	n/a	n/a	432
Cherry	1	549	550	550	549	550	425	425	425	440
Hooker	1	450	450	450	450	450	450	450	450	450
Arthur	1	432	432	430	431	431	430	n/a	430	430
Garden	1	430	n/a	433	430	430	420	420	420	421
Sheridan	1	475	475	470	470	n/a	440	435	420	441

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1	n/a	n/a	10
Cherry	1	725	n/a	73
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Garden	1	706	n/a	50
Sheridan	1	n/a	n/a	55

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.

GRANT COUNTY



Legend

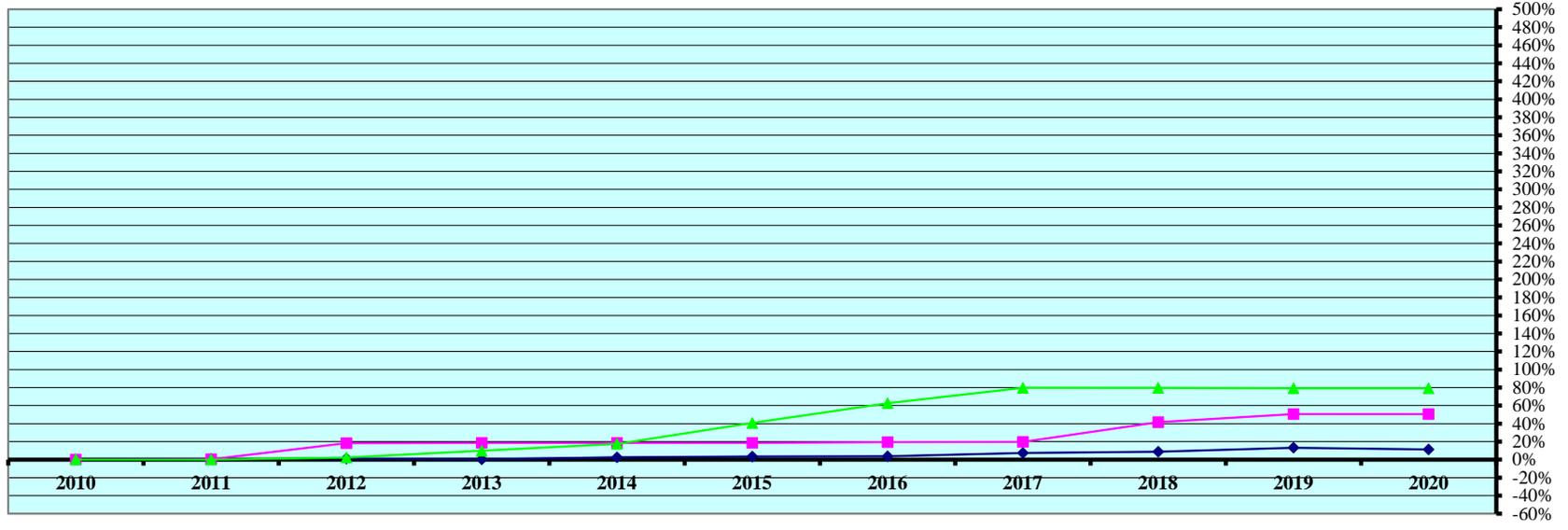
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	8,004,768	--	--	--	1,528,386	--	--	--	110,406,085	--	--	--
2011	8,047,494	42,726	0.53%	0.53%	1,533,299	4,913	0.32%	0.32%	110,403,267	-2,818	0.00%	0.00%
2012	8,111,106	63,612	0.79%	1.33%	1,809,918	276,619	18.04%	18.42%	112,842,964	2,439,697	2.21%	2.21%
2013	8,031,517	-79,589	-0.98%	0.33%	1,813,265	3,347	0.18%	18.64%	121,287,975	8,445,011	7.48%	9.86%
2014	8,205,071	173,554	2.16%	2.50%	1,813,265	0	0.00%	18.64%	129,645,719	8,357,744	6.89%	17.43%
2015	8,286,469	81,398	0.99%	3.52%	1,813,265	0	0.00%	18.64%	155,308,056	25,662,337	19.79%	40.67%
2016	8,302,950	16,481	0.20%	3.73%	1,826,591	13,326	0.73%	19.51%	179,479,581	24,171,525	15.56%	62.56%
2017	8,586,030	283,080	3.41%	7.26%	1,828,354	1,763	0.10%	19.63%	198,290,010	18,810,429	10.48%	79.60%
2018	8,697,939	111,909	1.30%	8.66%	2,162,727	334,373	18.29%	41.50%	198,290,506	496	0.00%	79.60%
2019	9,057,226	359,287	4.13%	13.15%	2,301,628	138,901	6.42%	50.59%	197,931,968	-358,538	-0.18%	79.28%
2020	8,921,023	-136,203	-1.50%	11.45%	2,301,378	-250	-0.01%	50.58%	197,955,647	23,679	0.01%	79.30%

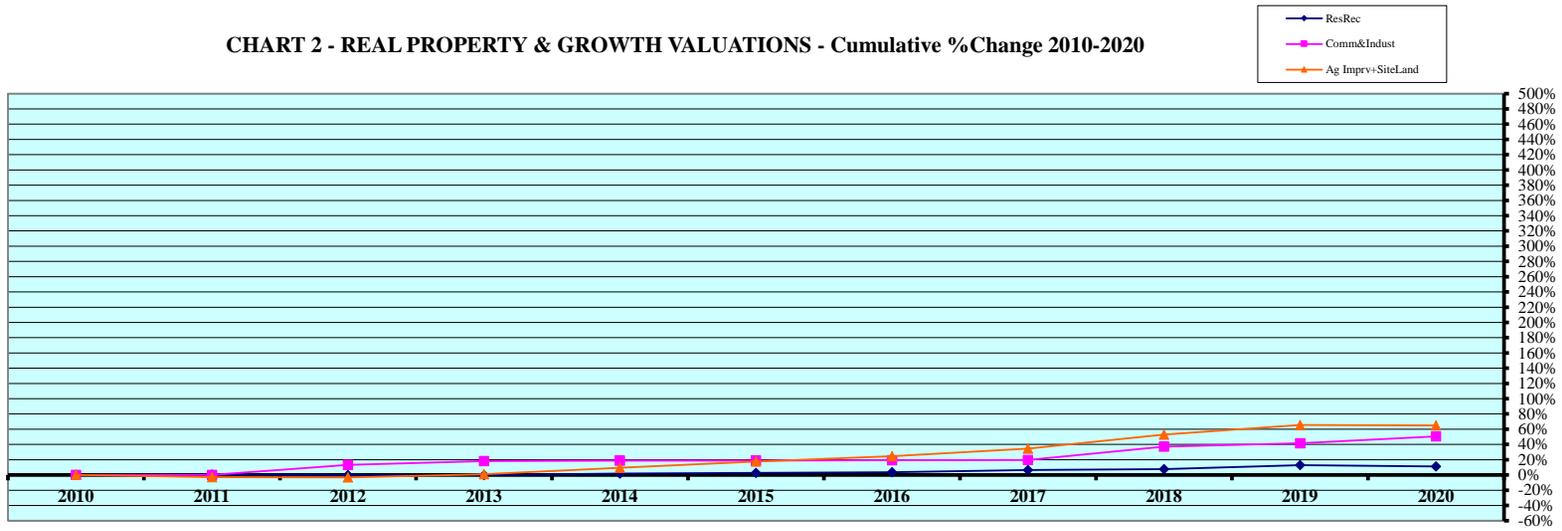
Rate Annual %chg: Residential & Recreational **1.09%** Commercial & Industrial **4.18%** Agricultural Land **6.01%**

Cnty# **38**
County **GRANT**

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	8,004,768	6,817	0.09%	7,997,951	--	--	1,528,386	13,633	0.89%	1,514,753	--	--	
2011	8,047,494	3,708	0.05%	8,043,786	0.49%	0.49%	1,533,299	3,315	0.22%	1,529,984	0.10%	0.10%	
2012	8,111,106	121,382	1.50%	7,989,724	-0.72%	-0.19%	1,809,918	78,811	4.35%	1,731,107	12.90%	13.26%	
2013	8,031,517	40,205	0.50%	7,991,312	-1.48%	-0.17%	1,813,265	5,000	0.28%	1,808,265	-0.09%	18.31%	
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	1.68%	1,813,265	0	0.00%	1,813,265	0.00%	18.64%	
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	2.79%	1,813,265	0	0.00%	1,813,265	0.00%	18.64%	
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	3.47%	1,826,591	2,588	0.14%	1,824,003	0.59%	19.34%	
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	6.61%	1,828,354	0	0.00%	1,828,354	0.10%	19.63%	
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	7.59%	2,162,727	66,066	3.05%	2,096,661	14.67%	37.18%	
2019	9,057,226	23,465	0.26%	9,033,761	3.86%	12.85%	2,301,628	137,326	5.97%	2,164,302	0.07%	41.61%	
2020	8,921,023	22,364	0.25%	8,898,659	-1.75%	11.17%	2,301,378	0	0.00%	2,301,378	-0.01%	50.58%	
Rate Ann%chg	1.09%			Resid & Recreat w/o growth			4.18%			C & I w/o growth			2.83%

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	6,542,906	2,244,611	8,787,517	247,329	2.81%	8,540,188	--	--
2011	6,304,396	2,243,577	8,547,973	0	0.00%	8,547,973	-2.73%	-2.73%
2012	6,614,035	2,250,074	8,864,109	360,487	4.07%	8,503,622	-0.52%	-3.23%
2013	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	0.01%	0.88%
2014	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	9.47%
2015	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	17.54%
2016	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	24.66%
2017	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	34.46%
2018	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	52.98%
2019	11,359,515	3,285,884	14,645,399	97,002	0.66%	14,548,397	0.03%	65.56%
2020	11,665,585	3,494,915	15,160,500	678,095	4.47%	14,482,405	-1.11%	64.81%
Rate Ann%chg	5.95%	4.53%	5.61%	Ag Imprv+Site w/o growth			0.13%	

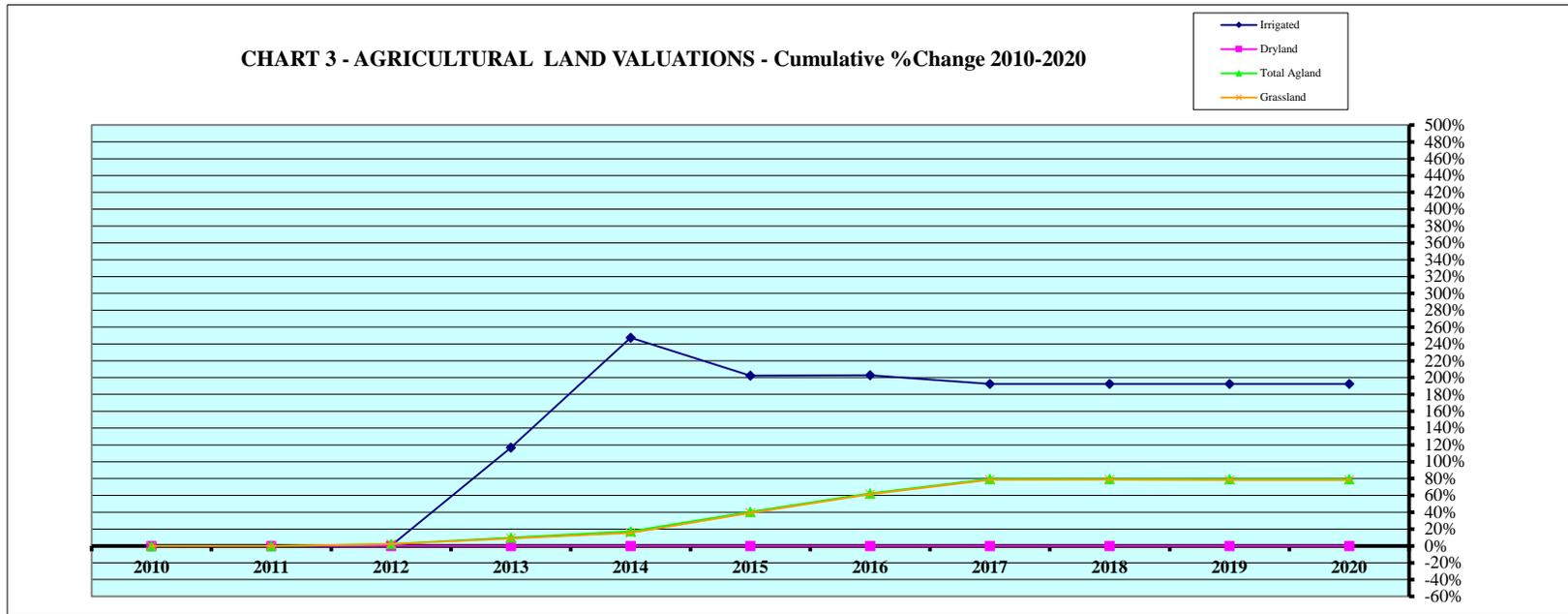
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	965,119	--	--	--	0	--	--	--	109,347,126	--	--	--
2011	965,119	0	0.00%	0.00%	0	0	--	--	109,344,308	-2,818	0.00%	0.00%
2012	968,802	3,683	0.38%	0.38%	0	0	--	--	111,780,317	2,436,009	2.23%	2.23%
2013	2,093,090	1,124,288	116.05%	116.87%	0	0	--	--	119,100,516	7,320,199	6.55%	8.92%
2014	3,352,750	1,259,660	60.18%	247.39%	0	0	--	--	126,199,216	7,098,700	5.96%	15.41%
2015	2,917,624	-435,126	-12.98%	202.31%	0	0	--	--	152,289,669	26,090,453	20.67%	39.27%
2016	2,922,094	4,470	0.15%	202.77%	0	0	--	--	176,449,068	24,159,399	15.86%	61.37%
2017	2,822,235	-99,859	-3.42%	192.42%	0	0	--	--	195,368,636	18,919,568	10.72%	78.67%
2018	2,822,235	0	0.00%	192.42%	0	0	--	--	195,369,127	491	0.00%	78.67%
2019	2,822,235	0	0.00%	192.42%	0	0	--	--	195,001,510	-367,617	-0.19%	78.33%
2020	2,822,460	225	0.01%	192.45%	0	0	--	--	195,030,516	29,006	0.01%	78.36%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	93,840	--	--	--	0	--	--	--	110,406,085	--	--	--
2011	93,840	0	0.00%	0.00%	0	0	--	--	110,403,267	-2,818	0.00%	0.00%
2012	93,845	5	0.01%	0.01%	0	0	--	--	112,842,964	2,439,697	2.21%	2.21%
2013	93,149	-696	-0.74%	-0.74%	1,220	1,220	--	--	121,287,975	8,445,011	7.48%	9.86%
2014	93,753	604	0.65%	-0.09%	0	-1,220	-100.00%	--	129,645,719	8,357,744	6.89%	17.43%
2015	100,763	7,010	7.48%	7.38%	0	0	--	--	155,308,056	25,662,337	19.79%	40.67%
2016	101,025	262	0.26%	7.66%	7,394	7,394	--	--	179,479,581	24,171,525	15.56%	62.56%
2017	99,139	-1,886	-1.87%	5.65%	0	-7,394	-100.00%	--	198,290,010	18,810,429	10.48%	79.60%
2018	99,144	5	0.01%	5.65%	0	0	--	--	198,290,506	496	0.00%	79.60%
2019	108,223	9,079	9.16%	15.33%	0	0	--	--	197,931,968	-358,538	-0.18%	79.28%
2020	102,671	-5,552	-5.13%	9.41%	0	0	--	--	197,955,647	23,679	0.01%	79.30%

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Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	965,119	2,193	440			0	0				81,700,995	133,333	613		
2011	965,119	2,193	440	0.00%	0.00%	0	0				89,688,965	135,300	663	8.18%	9.46%
2012	968,802	2,153	450	2.27%	2.27%	0	0				89,574,800	130,628	686	3.44%	13.24%
2013	2,160,090	2,160	1,000	122.22%	127.27%	0	0				97,239,960	127,646	762	11.09%	25.80%
2014	3,352,750	2,682	1,250	25.00%	184.09%	0	0				128,539,130	127,483	1,008	32.36%	66.50%
2015	2,917,504	1,945	1,500	20.00%	240.91%	0	0				149,636,865	127,257	1,176	16.62%	94.17%
2016	2,923,684	1,949	1,500	0.00%	240.91%	0	0				164,929,515	127,713	1,291	9.83%	113.25%
2017	2,848,605	1,899	1,500	0.00%	240.91%	0	0				174,353,050	127,360	1,369	6.01%	126.06%
2018	2,822,235	1,881	1,500	0.00%	240.91%	0	0				167,960,980	130,138	1,291	-5.72%	113.13%
2019	2,822,235	1,881	1,500	0.00%	240.91%	0	0				167,183,410	129,675	1,289	-0.11%	112.90%
2020	2,836,155	1,891	1,500	0.00%	240.91%	0	0				195,209,811	483,193	404	-68.66%	-34.07%

Rate Annual %chg Average Value/Acre:

13.05%

-4.08%

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	93,840	9,384	10			0	0				110,406,085	497,564	222		
2011	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	0.00%	0.00%
2012	93,845	9,385	10	0.00%	0.00%	0	0				112,842,964	497,539	227	2.21%	2.21%
2013	93,687	9,369	10	0.00%	0.00%	0	0				112,842,964	497,535	244	7.52%	9.90%
2014	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	17.46%
2015	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	41.26%
2016	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	63.27%
2017	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	80.41%
2018	99,139	9,911	10	0.00%	0.03%	0	0				198,289,202	495,377	400	-0.01%	80.39%
2019	99,144	9,912	10	0.00%	0.03%	0	0				198,289,698	495,378	400	0.00%	80.39%
2020	99,144	9,912	10	0.00%	0.03%	3,527	353	10			198,148,637	495,348	400	-0.07%	80.28%

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Rate Annual %chg Average Value/Acre:

6.07%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
614	GRANT	8,679,995	11,116,721	55,512,818	8,921,023	2,301,378	0	0	197,955,647	11,665,585	3,494,915	0	299,648,082
cnty sectorvalue % of total value:		2.90%	3.71%	18.53%	2.98%	0.77%			66.06%	3.89%	1.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
182	HYANNIS	591,599	468,832	2,034,823	4,694,494	1,388,149	0	0	0	0	0	0	9,177,897
29.64%	%sector of county sector	6.82%	4.22%	3.67%	52.62%	60.32%							3.06%
	%sector of municipality	6.45%	5.11%	22.17%	51.15%	15.12%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
182	Total Municipalities	591,599	468,832	2,034,823	4,694,494	1,388,149	0	0	0	0	0	0	9,177,897
29.64%	%all municip.sectors of cnty	6.82%	4.22%	3.67%	52.62%	60.32%							3.06%

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

CHART 5

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

Total Real Property Sum Lines 17, 25, & 30	Records : 1,734	Value : 238,930,435	Growth 835,940	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	49	80,938	68	258,445	0	0	117	339,383	
02. Res Improve Land	183	263,529	25	65,603	1	1,225	209	330,357	
03. Res Improvements	188	5,405,519	45	3,137,966	1	33,302	234	8,576,787	
04. Res Total	237	5,749,986	113	3,462,014	1	34,527	351	9,246,527	18,090
% of Res Total	67.52	62.19	32.19	37.44	0.28	0.37	20.24	3.87	2.16
05. Com UnImp Land	8	12,366	2	5,730	3	5,932	13	24,028	
06. Com Improve Land	48	45,050	7	60,270	2	4,013	57	109,333	
07. Com Improvements	48	1,579,780	9	528,580	3	69,759	60	2,178,119	
08. Com Total	56	1,637,196	11	594,580	6	79,704	73	2,311,480	0
% of Com Total	76.71	70.83	15.07	25.72	8.22	3.45	4.21	0.97	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	237	5,749,986	113	3,462,014	1	34,527	351	9,246,527	18,090
% of Res & Rec Total	67.52	62.19	32.19	37.44	0.28	0.37	20.24	3.87	2.16
Com & Ind Total	56	1,637,196	11	594,580	6	79,704	73	2,311,480	0
% of Com & Ind Total	76.71	70.83	15.07	25.72	8.22	3.45	4.21	0.97	0.00
17. Taxable Total	293	7,387,182	124	4,056,594	7	114,231	424	11,558,007	18,090
% of Taxable Total	69.10	63.91	29.25	35.10	1.65	0.99	24.45	4.84	2.16

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	48	8	72	128

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	16,515	1,173	187,030,993	1,174	187,047,508
28. Ag-Improved Land	0	0	1	19,408	130	25,373,343	131	25,392,751
29. Ag Improvements	0	0	3	55,630	133	14,876,539	136	14,932,169

30. Ag Total				1,310	227,372,428
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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	1	2.00	1,000	
37. FarmSite Improvements	0	0.00	0	3	0.00	55,630	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	9,000	3	3.00	9,000	
32. HomeSite Improv Land	104	168.00	504,000	104	168.00	504,000	
33. HomeSite Improvements	105	0.00	11,623,007	105	0.00	11,623,007	606,905
34. HomeSite Total				108	171.00	12,136,007	
35. FarmSite UnImp Land	4	9.00	4,500	4	9.00	4,500	
36. FarmSite Improv Land	111	365.00	182,500	112	367.00	183,500	
37. FarmSite Improvements	122	0.00	3,253,532	125	0.00	3,309,162	210,945
38. FarmSite Total				129	376.00	3,497,162	
39. Road & Ditches	304	1,548.99	0	304	1,548.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				237	2,095.99	15,633,169	817,850

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	11	655.84	99,302	11	655.84	99,302

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	400.74	21.30%	643,188	21.30%	1,605.00
49. 3A1	37.32	1.98%	59,898	1.98%	1,604.98
50. 3A	278.20	14.78%	446,511	14.78%	1,605.00
51. 4A1	127.54	6.78%	204,702	6.78%	1,605.00
52. 4A	1,037.84	55.16%	1,665,731	55.16%	1,605.00
53. Total	1,881.64	100.00%	3,020,030	100.00%	1,605.00
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	47,100.84	9.75%	20,347,574	9.75%	432.00
64. 1G	68.43	0.01%	29,562	0.01%	432.00
65. 2G1	135.53	0.03%	58,551	0.03%	432.02
66. 2G	474.20	0.10%	204,854	0.10%	432.00
67. 3G1	12,003.30	2.48%	5,185,425	2.49%	432.00
68. 3G	423,438.82	87.63%	182,790,593	87.62%	431.68
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	483,221.12	100.00%	208,616,559	100.00%	431.72
Irrigated Total					
	1,881.64	0.38%	3,020,030	1.43%	1,605.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	483,221.12	97.55%	208,616,559	98.53%	431.72
72. Waste	10,264.84	2.07%	102,670	0.05%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	632.03	0.13%	267,056	0.13%	422.54
75. Market Area Total	495,367.60	100.00%	211,739,259	100.00%	427.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,881.64	3,020,030	1,881.64	3,020,030
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	80.84	34,923	483,140.28	208,581,636	483,221.12	208,616,559
79. Waste	0.00	0	0.00	0	10,264.84	102,670	10,264.84	102,670
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	315.69	132,140	2.93	1,266	313.41	133,650	632.03	267,056
82. Total	0.00	0	80.84	34,923	495,286.76	211,704,336	495,367.60	211,739,259

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,881.64	0.38%	3,020,030	1.43%	1,605.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	483,221.12	97.55%	208,616,559	98.53%	431.72
Waste	10,264.84	2.07%	102,670	0.05%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	632.03	0.13%	267,056	0.13%	422.54
Total	495,367.60	100.00%	211,739,259	100.00%	427.44

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 Ashby Outlots (6)	29	91,371	18	49,950	21	1,312,760	50	1,454,081	0
83.2 Ashby Res (4)	3	1,313	26	23,398	26	524,822	29	549,533	0
83.3 Hyannis Outlots (3)	24	119,718	1	3,000	17	1,487,503	41	1,610,221	18,090
83.4 Hyannis Res (1)	27	69,203	135	214,921	139	4,557,097	166	4,841,221	0
83.5 Whitman Outlots (9)	14	39,013	5	12,090	5	191,459	19	242,562	0
83.6 Whitman Res (7)	20	18,765	24	26,998	26	503,146	46	548,909	0
84 Residential Total	117	339,383	209	330,357	234	8,576,787	351	9,246,527	18,090

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ashby Comm (5)	3	5,828	11	6,463	11	152,694	14	164,985	0
85.2	Hyannis Comm (2)	7	15,993	36	93,194	39	1,927,937	46	2,037,124	0
85.3	Whitman Comm (8)	3	2,207	10	9,676	10	97,488	13	109,371	0
86	Commercial Total	13	24,028	57	109,333	60	2,178,119	73	2,311,480	0

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	47,100.84	9.75%	20,347,574	9.75%	432.00
88. 1G	68.43	0.01%	29,562	0.01%	432.00
89. 2G1	135.53	0.03%	58,551	0.03%	432.02
90. 2G	474.20	0.10%	204,854	0.10%	432.00
91. 3G1	12,003.30	2.48%	5,185,425	2.49%	432.00
92. 3G	423,438.82	87.63%	182,790,593	87.62%	431.68
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	483,221.12	100.00%	208,616,559	100.00%	431.72
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	483,221.12	100.00%	208,616,559	100.00%	431.72
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	483,221.12	100.00%	208,616,559	100.00%	431.72

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

38 Grant

	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	8,921,023	9,246,527	325,504	3.65%	18,090	3.45%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,665,585	12,136,007	470,422	4.03%	606,905	-1.17%
04. Total Residential (sum lines 1-3)	20,586,608	21,382,534	795,926	3.87%	624,995	0.83%
05. Commercial	2,301,378	2,311,480	10,102	0.44%	0	0.44%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	2,301,378	2,311,480	10,102	0.44%	0	0.44%
08. Ag-Farmsite Land, Outbuildings	3,494,915	3,497,162	2,247	0.06%	210,945	-5.97%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	3,494,915	3,497,162	2,247	0.06%	210,945	-5.97%
12. Irrigated	2,822,460	3,020,030	197,570	7.00%		
13. Dryland	0	0	0			
14. Grassland	195,030,516	208,616,559	13,586,043	6.97%		
15. Wasteland	102,671	102,670	-1	0.00%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	197,955,647	211,739,259	13,783,612	6.96%		
18. Total Value of all Real Property (Locally Assessed)	224,338,548	238,930,435	14,591,887	6.50%	835,940	6.13%

2021 Assessment Survey for Grant County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	One
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$99,185: This budget includes that of Assessor, Clerk, Clerk of the District Court, Register of Deeds and Election Commission.
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	None
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$20,830
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$6,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500 includes travel, dues, etc.
12.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No, the village of Hyannis and one full section surrounding the village is the only area not zoned.

3.	What municipalities in the county are zoned?
	None.
4.	When was zoning implemented?
	2020

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None.
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
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?
	N/A

2021 Residential Assessment Survey for Grant County

1.	Valuation data collection done by:						
	The county assessor.						
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>All county residential property that includes Hyannis, villages, and rural residential.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Dwellings and improvements associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All county residential property that includes Hyannis, villages, and rural residential.	AG	Dwellings and improvements associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>						
1	All county residential property that includes Hyannis, villages, and rural residential.						
AG	Dwellings and improvements associated with agricultural land.						
3.	List and describe the approach(es) used to estimate the market value of residential properties.						
	Primarily the cost approach. The sales comparison approach is not used since there are so few sales.						
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?						
	The county uses the tables provided by the CAMA vendor.						
5.	Are individual depreciation tables developed for each valuation group?						
	There is only one valuation group used to represent all residential property in Grant County.						
6.	Describe the methodology used to determine the residential lot values?						
	Residential lots are valued by the square foot method.						
7.	How are rural residential site values developed?						
	The outlot values established by the prior assessor was retained. In 2020 the county assessor changed all first acre site values to \$3,000, additional acres up to ten were valued at \$500 per acre and the acres above ten are valued at \$250 per acre.						
8.	Are there form 191 applications on file?						
	No.						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?						
	No lots are held for sale in the county.						

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	2018	2018	2011	2018
	AG	2019	2019	2019	2020

The lot value study was originally conducted in 2011; an annual review shows no current need for change.

2021 Commercial Assessment Survey for Grant County

1.	Valuation data collection done by:													
	The county assessor.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial property in Grant county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property in Grant county.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property in Grant county.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County in order to utilize the sales comparison approach, nor is there enough income and expense information to make the income approach meaningful.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	There are no unique commercial properties within the county.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The county uses the tables provided by the CAMA vendor.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	Only one valuation group is used for commercial property.													
6.	Describe the methodology used to determine the commercial lot values.													
	The square foot method is used to determine commercial lot values.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	2017	2011	2017
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2017	2017	2011	2017										
	Lot values from 2011 were reviewed but not changed.													

2021 Agricultural Assessment Survey for Grant County

1.	Valuation data collection done by:							
	The county assessor.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018						
	Land use is updated via aerial imagery (gWorks).							
3.	Describe the process used to determine and monitor market areas.							
	The homogenous nature of the county requires only one market area for agricultural land.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The amount of acres involved. Rural residential is considered to be 20 acres or less.							
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?							
	The county assessor has begun to analyze feeding operations as other land use (agricultural).							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There is no land enrolled in the Wetland Reserve Program in Grant County.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							
	N/A							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	There are no non-agricultural influences in Grant County.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							

8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

Grant County Plan of Assessment
FY2021-2023

Christee L Haney, Assessor

July 31, 2020

GRANT COUNTY

PLAN OF ASSESSMENT 2021-2023

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

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

Assessment levels required for real property are as follows:

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

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:

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

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	319		9,190,086		668,678	8,521,408
Commercial	76		2,301,628		120,786	2,180,842
Agricultural	1304		213,054,425		198,847,137	14,207,288
Game & Parks	11		93,228		93,228	0
Exempt	128		0		0	0
Total	1838		224,639,367		199,729,829	24,909,538

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2020 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2020.

CURRENT RESOURCES:

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor's budget for FY 2020-2021 is \$20,830.00

I was re-elected to the office as Clerk Ex Officio in the General Election in November 2018. I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder.

In January 2020, the Assessors office changed to the MIPS, Inc. software for assessing purposes.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor is also Register of Deeds which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

Income Approach: The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process. I also include a letter explaining what took place as far as values and how sales affected those. I stay transparent with my taxpayers and keep them as informed as possible.

Level of Value, Quality and Uniformity for assessment year 2019:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2020 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2020.

Assessment Actions Planned for Assessment Year 2021:

Since we changed over to MIPS, Inc. assessing software we will be checking all records for coding changes.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will

be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2022:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2023:

Commercial: Keeping with the “6-year inspection cycle” I will visually inspect all commercial properties in Grant County by the end of 2023 to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the County Abstract. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Residential: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agriculture: The assessor will continue to monitor and review the Ag parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios are reflecting values with appropriate

uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Other functions performed by the assessor's office, but not limited to:

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year. I usually include a letter explaining what the changes were.

Form 45 County Abstract of Assessment for Personal Property: Compile all personal property valuation information and file by July 20 annually.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Christee L. Haney
Grant County Assessor