



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

HARLAN 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 Harlan 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 Harlan 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: Kim Fouts, Harlan 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.

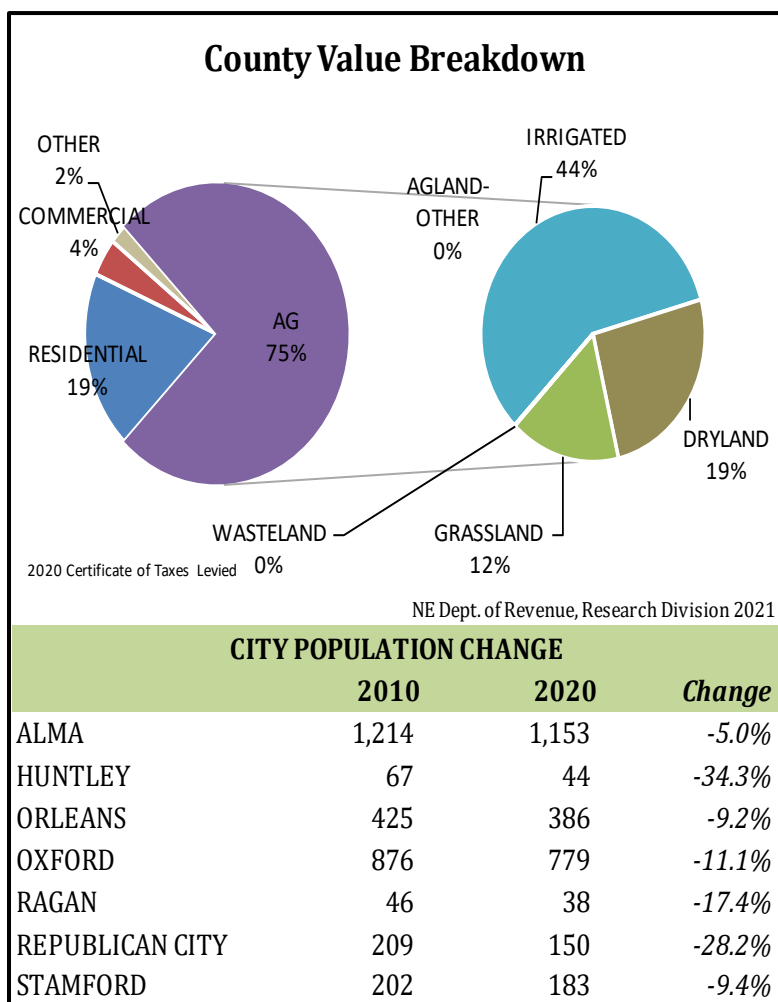
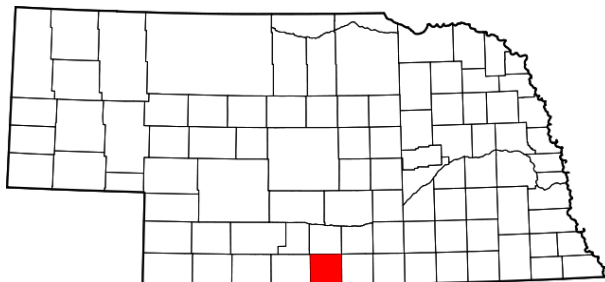
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 553 square miles, Harlan County has 3,380 residents, per the Census Bureau Quick Facts for 2019, a slight population decline from the 2010 U.S. Census. Reports indicate that 80% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$82,856 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial business cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 105 employer establishments with total employment of 672.

Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is an mix of all three primary land uses; irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

2021 Residential Correlation for Harlan County

Assessment Actions

This year the Harlan County Assessor physically reviewed Alma, Hanchetts, Hunter's Hill, Haskins and Oxford. The county assessor also conducted a desk review of all rural residential parcels and completed analysis comparing land values to surrounding counties. Rural residential improvements received a 25% increase and land was increased for the second year in a row as follows:

| | 2019 Value | 2020 Value | 2021 Value |
|---------------------------------------|------------|------------|------------|
| 1 st acre | \$15,000 | \$20,000 | \$25,000 |
| 2 nd acre | \$3,500 | \$5,000 | \$5,000 |
| 3 rd acre | \$1,500 | \$2,500 | \$2,500 |
| 4 th acre and excess acres | \$550 | \$1,300 | \$1,300 |

Additionally, improvements in Taylor Manor and Republican City were increased by 15%.

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.

After review of the qualified and non-qualified sales, it was determined that the Harlan County Assessor uses approximately 65% of residential sales, which is within the typical range across the state. It appears that all arm's-length residential sales were included in the measurement and there was no apparent sales bias.

The county assessor has identified six residential valuation groups based on economic factors within each group. The established review cycle is in compliance with the six-year inspection and review requirement. The Harlan County Assessor utilizes residential depreciation tables that were updated in 2016 and costing tables were also updated to 2015. Lot values were updated between 2016 and 2019 for all valuation groups.

The Harlan County Assessor converted to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system in 2018 and the valuations are still on override. The County Assessor has reported difficulty in working with the CAMA system to use depreciation and costing tables to establish the property values. The Property Assessment Division (Division) is working with the county assessor and will work with the CAMA vendor to develop a plan to eliminate the override values for the 2022 assessment year.

The Harlan County Assessor does not have a written Valuation Methodology.

2021 Residential Correlation for Harlan County

Description of Analysis

The county assessor utilizes six valuation groups based on economic conditions and the influence of the Harlan County Reservoir.

| Valuation Group | Description |
|-----------------|--|
| 1 | Alma |
| 2 | Acreages |
| 3 | Hunter's Hill, North Shore Cabin, Hanchetts, and Haskins |
| 4 | Republican City, Taylor Manor |
| 5 | Oxford, Orleans |
| 6 | Huntley, Ragan, Stamford |

Review of the statistical sales study shows sporadic statistics for the residential class as a whole. Of the three measures of central tendency, only the median is in range, with the weighted mean low and the mean high. Both the COD and PRD are very high. The COD is highly impacted by low dollar outliers and the PRD is showing a regressive pattern, as shown in the screenshot below.

| SALE PRICE * | | | | | | | |
|---------------------|--------|-------|--------|--------|----------|-------|--------|
| RANGE | | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| Low \$ Ranges | | | | | | | |
| Less Than | 5,000 | 3 | 359.88 | 477.98 | 407.95 | 56.35 | 117.17 |
| Less Than | 15,000 | 15 | 201.65 | 241.01 | 194.06 | 60.79 | 124.19 |
| Less Than | 30,000 | 34 | 116.13 | 173.58 | 133.57 | 77.28 | 129.95 |
| Ranges Excl. Low \$ | | | | | | | |
| Greater Than | 4,999 | 157 | 92.65 | 100.74 | 85.73 | 34.36 | 117.51 |
| Greater Than | 14,999 | 145 | 92.12 | 94.03 | 85.02 | 28.61 | 110.60 |
| Greater Than | 29,999 | 126 | 89.88 | 90.07 | 84.05 | 25.86 | 107.16 |

When stratified by valuation group, the most sales occurred in Valuation Group 1. The median is in range; the mean and weighted mean for Valuation Group 1 are slightly high and slightly low, respectively. The COD and PRD are high.

The median for Valuation Group 2 is low. A substat in the appendices of this report shows that qualitative stats are influenced by extreme ratios. The county assessor has made substantial increases the past two years, rural residential acreages have increased approximately 47%. The rural residential land values have been analyzed with neighboring counties and any additional increase would cause Harlan County to be un-equalized with the neighboring counties. In conclusion, in order to avoid further dis-equalizing rural residential, a reappraisal using the new CAMA system is needed.

2021 Residential Correlation for Harlan County

Valuation Group 6 represents very small villages with little market activity. A substat in the appendices of this report shows the extreme sales ratios ranging from 54-841% over a two-year study period; there is no clearly trending pattern with a high COD and PRD. Based on the small sample size and the dispersion in the sample, the median is not a reliable indicator of the assessment level in the class.

Valuation Groups 4 and 5 are the only other valuation groups with a large enough sample for measurement purposes. The median is in range for both groups.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued uniformly. Although the qualitative statistics are above the recommended range, this can only be addressed by working with the new CAMA system to reappraise properties with new costing and depreciation. The Division will work with the county assessor to ensure this is done for future assessment years.

The quality of assessment of the residential property in Harlan County complies with generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 64 | 95.97 | 101.78 | 90.08 | 29.12 | 112.99 |
| 2 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 |
| 3 | 6 | 80.09 | 77.71 | 78.09 | 06.19 | 99.51 |
| 4 | 32 | 92.15 | 94.25 | 88.04 | 31.39 | 107.05 |
| 5 | 34 | 94.81 | 118.37 | 87.41 | 52.04 | 135.42 |
| 6 | 13 | 104.29 | 179.38 | 101.72 | 93.23 | 176.35 |
| ____ALL____ | 160 | 92.75 | 107.81 | 85.96 | 41.47 | 125.42 |

Level of Value

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

2021 Commercial Correlation for Harlan County

Assessment Actions

Routine maintenance and pick-up work was completed in Harlan County this year.

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 Harlan County Assessor has qualified a typical percentage of commercial properties to be used for measurement purposes. Review of the sales qualification process did not indicate any apparent bias. There is one commercial valuation group, which is representative of the limited sales in this property class.

Commercial depreciation tables were updated in 2018, which is when the properties were last inspected by a hired contracting firm. Thus, commercial property in Harlan County is in compliance with the six-year inspection and review cycle. The 2015 Marshall & Swift cost manual is used for the valuation of commercial properties.

The Harlan County assessor does not have a written valuation methodology.

Description of Analysis

The commercial class of property in Harlan County has a median within the acceptable range with 23 sales. However, the small sample size and other statistical measures indicate the data is unstable and unreliable. Both the weighted mean and mean are high, as well as the COD. The PRD is low. The qualitative statistics are heavily influenced by the outlier sales ratios ranging from 22%-307%. Analysis of the sales by sales price does not show a clear progressive pattern as indicated by the low PRD.

A comparison of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) to the sales sample, reveal both the sample and overall commercial population had minimal changes. This is reflective of the reported assessment actions of pick-up work.

Equalization and Quality of Assessment

The sample for the commercial class is not reliable for measurement purposes. However, the assessment practices and additional analysis indicate that the quality of assessment for the commercial class of property complies with generally accepted mass appraisal techniques.

2021 Commercial Correlation for Harlan County

Level of Value

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

2021 Agricultural Correlation for Harlan County

Assessment Actions

Farm sites were increased to \$2,500 and land was increased to \$25,000 on farms.

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 agricultural land in Harlan County is divided into three market areas based on unique characteristics. Market Area 1 is in the northeast part of the county with the prime farmland. Market Area 2 is between Market Area 1 and the Republican River with rolling hills with poorer soil types. Market Area 3 is located south of the Republican River with rough terrain and generally the poorest soil quality in the county.

Agricultural land for the entire county was reviewed in 2015. Agricultural homes were inspected in 2019, lot values were updated in 2020. Depreciation tables are from 2016 and the county assessor uses 2015 costing for agricultural homes.

Description of Analysis

All three measure of central tendency are within the acceptable range for the overall agricultural class in Harlan County. The COD is also within range. When sales are stratified by market area, Market Area 2 and 3 are within range. Market Area 1 is slightly low with few sales.

As a county, 80% MLU dryland sales are in range; over half the of these sales are in Market Area 2, which is also in range. The other market areas have too few 80% MLU dryland sales for reliable analysis.

The 80% MLU irrigated sales are mostly found in Market Area 2 and are slightly high. There are too few 80% MLU grassland sales for reliable analysis.

A more reliable comparison than the median for such small samples is to compare values with the values established in neighboring counties. Using the Average Acre Value Comparison table, the Harlan County agricultural values are equitable with neighboring counties for all three classes of agricultural land.

Equalization and Quality of Assessment

Agricultural land values are equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Harlan County complies with generally accepted mass appraisal techniques.

2021 Agricultural Correlation for Harlan County

| 80%MLU By Market Area | | | | | | |
|-----------------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| ____ Irrigated ____ | | | | | | |
| County | 11 | 75.67 | 75.47 | 69.38 | 17.60 | 108.78 |
| 1 | 1 | 66.11 | 66.11 | 66.11 | 00.00 | 100.00 |
| 2 | 10 | 76.16 | 76.41 | 70.14 | 17.99 | 108.94 |
| ____ Dry ____ | | | | | | |
| County | 13 | 68.65 | 70.66 | 67.52 | 11.68 | 104.65 |
| 1 | 2 | 79.17 | 79.17 | 73.83 | 14.96 | 107.23 |
| 2 | 7 | 68.65 | 68.87 | 65.26 | 10.84 | 105.53 |
| 3 | 4 | 65.94 | 69.55 | 65.89 | 10.80 | 105.55 |
| ____ Grass ____ | | | | | | |
| County | 6 | 68.42 | 87.44 | 70.00 | 37.42 | 124.91 |
| 2 | 5 | 72.83 | 92.13 | 70.75 | 39.75 | 130.22 |
| 3 | 1 | 64.00 | 64.00 | 64.00 | 00.00 | 100.00 |
| ____ ALL ____ | 51 | 72.39 | 74.45 | 69.39 | 19.55 | 107.29 |

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 72%.

2021 Opinions of the Property Tax Administrator for Harlan County

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

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---------------------------|----------------|---|----------------------------|
| Residential Real Property | 93 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| Commercial Real Property | 100 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| Agricultural Land | 72 | 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.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Harlan County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|----------|
| Number of Sales | 160 | Median | 92.75 |
| Total Sales Price | \$13,857,599 | Mean | 107.81 |
| Total Adj. Sales Price | \$13,857,599 | Wgt. Mean | 85.96 |
| Total Assessed Value | \$11,911,302 | Average Assessed Value of the Base | \$64,224 |
| Avg. Adj. Sales Price | \$86,610 | Avg. Assessed Value | \$74,446 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 88.37 to 97.53 |
| 95% Wgt. Mean C.I | 81.42 to 90.49 |
| 95% Mean C.I | 95.13 to 120.49 |
| % of Value of the Class of all Real Property Value in the County | 15.90 |
| % of Records Sold in the Study Period | 6.98 |
| % of Value Sold in the Study Period | 8.09 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 150 | 94 | 93.58 |
| 2019 | 118 | 93 | 93.17 |
| 2018 | 113 | 97 | 96.73 |
| 2017 | 126 | 96 | 95.66 |

2021 Commission Summary for Harlan County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 23 | Median | 96.72 |
| Total Sales Price | \$2,575,295 | Mean | 103.29 |
| Total Adj. Sales Price | \$2,575,295 | Wgt. Mean | 142.03 |
| Total Assessed Value | \$3,657,810 | Average Assessed Value of the Base | \$126,661 |
| Avg. Adj. Sales Price | \$111,969 | Avg. Assessed Value | \$159,035 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 67.14 to 102.08 |
| 95% Wgt. Mean C.I | 70.43 to 213.64 |
| 95% Mean C.I | 75.05 to 131.53 |
| % of Value of the Class of all Real Property Value in the County | 4.08 |
| % of Records Sold in the Study Period | 7.72 |
| % of Value Sold in the Study Period | 9.69 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 14 | 100 | 97.89 |
| 2019 | 16 | 100 | 97.89 |
| 2018 | 18 | 100 | 111.03 |
| 2017 | 24 | 100 | 94.29 |

42 Harlan
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 : 160
 Total Sales Price : 13,857,599
 Total Adj. Sales Price : 13,857,599
 Total Assessed Value : 11,911,302
 Avg. Adj. Sales Price : 86,610
 Avg. Assessed Value : 74,446

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 108
 COD : 41.47
 PRD : 125.42

COV : 75.90
 STD : 81.83
 Avg. Abs. Dev : 38.46
 MAX Sales Ratio : 841.25
 MIN Sales Ratio : 17.36

95% Median C.I. : 88.37 to 97.53
 95% Wgt. Mean C.I. : 81.42 to 90.49
 95% Mean C.I. : 95.13 to 120.49

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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. | | |
| ____ Qtrts ____ | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | 19 | 81.79 | 102.74 | 78.74 | 40.91 | 130.48 | 42.12 | 359.88 | 75.14 to 113.74 | 80,858 | 63,665 |
| 01-JAN-19 To 31-MAR-19 | 22 | 95.95 | 105.62 | 90.11 | 34.92 | 117.21 | 29.82 | 267.03 | 76.69 to 126.73 | 89,727 | 80,856 |
| 01-APR-19 To 30-JUN-19 | 24 | 95.17 | 107.54 | 88.51 | 33.04 | 121.50 | 47.54 | 411.93 | 77.65 to 108.78 | 75,362 | 66,704 |
| 01-JUL-19 To 30-SEP-19 | 24 | 96.11 | 104.66 | 81.83 | 34.33 | 127.90 | 41.60 | 252.40 | 71.22 to 134.80 | 78,487 | 64,222 |
| 01-OCT-19 To 31-DEC-19 | 14 | 94.18 | 155.35 | 88.22 | 100.01 | 176.09 | 25.64 | 841.25 | 46.06 to 232.81 | 88,076 | 77,704 |
| 01-JAN-20 To 31-MAR-20 | 11 | 83.44 | 92.96 | 85.27 | 32.18 | 109.02 | 51.48 | 181.04 | 56.68 to 126.10 | 106,627 | 90,919 |
| 01-APR-20 To 30-JUN-20 | 19 | 94.98 | 113.87 | 90.03 | 40.84 | 126.48 | 59.18 | 372.03 | 70.93 to 104.98 | 84,903 | 76,435 |
| 01-JUL-20 To 30-SEP-20 | 27 | 91.50 | 93.37 | 85.00 | 33.61 | 109.85 | 17.36 | 201.65 | 69.91 to 103.51 | 97,622 | 82,977 |
| ____ Study Yrs ____ | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 89 | 93.50 | 105.26 | 85.12 | 35.54 | 123.66 | 29.82 | 411.93 | 82.47 to 104.29 | 80,929 | 68,884 |
| 01-OCT-19 To 30-SEP-20 | 71 | 92.28 | 111.01 | 86.86 | 48.75 | 127.80 | 17.36 | 841.25 | 79.27 to 98.25 | 93,731 | 81,417 |
| ____ Calendar Yrs ____ | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 84 | 95.97 | 114.18 | 87.09 | 44.68 | 131.11 | 25.64 | 841.25 | 89.73 to 104.45 | 82,136 | 71,535 |
| ____ ALL ____ | 160 | 92.75 | 107.81 | 85.96 | 41.47 | 125.42 | 17.36 | 841.25 | 88.37 to 97.53 | 86,610 | 74,446 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 1 | 64 | 95.97 | 101.78 | 90.08 | 29.12 | 112.99 | 41.60 | 267.03 | 85.64 to 103.66 | 90,739 | 81,735 |
| 2 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |
| 3 | 6 | 80.09 | 77.71 | 78.09 | 06.19 | 99.51 | 69.91 | 83.44 | 69.91 to 83.44 | 245,250 | 191,508 |
| 4 | 32 | 92.15 | 94.25 | 88.04 | 31.39 | 107.05 | 17.36 | 198.56 | 72.41 to 109.06 | 93,591 | 82,395 |
| 5 | 34 | 94.81 | 118.37 | 87.41 | 52.04 | 135.42 | 25.64 | 411.93 | 79.59 to 108.19 | 37,518 | 32,797 |
| 6 | 13 | 104.29 | 179.38 | 101.72 | 93.23 | 176.35 | 53.52 | 841.25 | 77.43 to 160.06 | 34,292 | 34,883 |
| ____ ALL ____ | 160 | 92.75 | 107.81 | 85.96 | 41.47 | 125.42 | 17.36 | 841.25 | 88.37 to 97.53 | 86,610 | 74,446 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 01 | 154 | 92.68 | 108.23 | 85.91 | 42.08 | 125.98 | 17.36 | 841.25 | 87.89 to 97.53 | 88,072 | 75,659 |
| 06 | | | | | | | | | | | |
| 07 | 6 | 103.35 | 97.06 | 88.21 | 23.15 | 110.03 | 50.26 | 134.80 | 50.26 to 134.80 | 49,083 | 43,296 |
| ____ ALL ____ | 160 | 92.75 | 107.81 | 85.96 | 41.47 | 125.42 | 17.36 | 841.25 | 88.37 to 97.53 | 86,610 | 74,446 |

42 Harlan
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 : 160
 Total Sales Price : 13,857,599
 Total Adj. Sales Price : 13,857,599
 Total Assessed Value : 11,911,302
 Avg. Adj. Sales Price : 86,610
 Avg. Assessed Value : 74,446

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 108
 COD : 41.47
 PRD : 125.42

COV : 75.90
 STD : 81.83
 Avg. Abs. Dev : 38.46
 MAX Sales Ratio : 841.25
 MIN Sales Ratio : 17.36

95% Median C.I. : 88.37 to 97.53
 95% Wgt. Mean C.I. : 81.42 to 90.49
 95% Mean C.I. : 95.13 to 120.49

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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 | 3 | 359.88 | 477.98 | 407.95 | 56.35 | 117.17 | 232.81 | 841.25 | N/A | 3,283 | 13,394 |
| Less Than 15,000 | 15 | 201.65 | 241.01 | 194.06 | 60.79 | 124.19 | 59.18 | 841.25 | 122.80 to 267.03 | 7,895 | 15,321 |
| Less Than 30,000 | 34 | 116.13 | 173.58 | 133.57 | 77.28 | 129.95 | 17.36 | 841.25 | 95.36 to 160.06 | 15,683 | 20,948 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 157 | 92.65 | 100.74 | 85.73 | 34.36 | 117.51 | 17.36 | 411.93 | 85.64 to 96.46 | 88,202 | 75,612 |
| Greater Than 14,999 | 145 | 92.12 | 94.03 | 85.02 | 28.61 | 110.60 | 17.36 | 372.03 | 82.47 to 95.70 | 94,753 | 80,562 |
| Greater Than 29,999 | 126 | 89.88 | 90.07 | 84.05 | 25.86 | 107.16 | 25.64 | 198.56 | 79.27 to 94.25 | 105,749 | 88,882 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | 3 | 359.88 | 477.98 | 407.95 | 56.35 | 117.17 | 232.81 | 841.25 | N/A | 3,283 | 13,394 |
| 5,000 TO 14,999 | 12 | 150.56 | 181.77 | 174.66 | 50.92 | 104.07 | 59.18 | 411.93 | 88.37 to 260.92 | 9,048 | 15,803 |
| 15,000 TO 29,999 | 19 | 101.30 | 120.35 | 116.30 | 43.73 | 103.48 | 17.36 | 372.03 | 92.70 to 148.45 | 21,832 | 25,390 |
| 30,000 TO 59,999 | 37 | 108.78 | 107.29 | 108.53 | 21.46 | 98.86 | 39.64 | 181.04 | 97.55 to 116.03 | 42,679 | 46,318 |
| 60,000 TO 99,999 | 41 | 89.92 | 89.57 | 89.06 | 28.06 | 100.57 | 29.82 | 198.56 | 75.14 to 99.99 | 73,604 | 65,551 |
| 100,000 TO 149,999 | 19 | 75.55 | 73.44 | 73.84 | 15.92 | 99.46 | 25.64 | 101.72 | 68.51 to 80.68 | 125,489 | 92,657 |
| 150,000 TO 249,999 | 20 | 74.79 | 79.94 | 79.34 | 18.61 | 100.76 | 42.12 | 130.10 | 69.67 to 92.12 | 185,675 | 147,321 |
| 250,000 TO 499,999 | 9 | 81.79 | 79.11 | 79.51 | 15.39 | 99.50 | 53.47 | 103.66 | 58.14 to 103.30 | 292,190 | 232,314 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 160 | 92.75 | 107.81 | 85.96 | 41.47 | 125.42 | 17.36 | 841.25 | 88.37 to 97.53 | 86,610 | 74,446 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 11 | Median : | 77 | COV : | 48.66 | 95% Median C.I. : | 53.47 to 113.74 |
| Total Sales Price : | 1,862,500 | Wgt. Mean : | 71 | STD : | 39.70 | 95% Wgt. Mean C.I. : | 58.90 to 83.49 |
| Total Adj. Sales Price : | 1,862,500 | Mean : | 82 | Avg. Abs. Dev : | 25.24 | 95% Mean C.I. : | 54.91 to 108.25 |
| Total Assessed Value : | 1,326,025 | | | | | | |
| Avg. Adj. Sales Price : | 169,318 | COD : | 32.81 | MAX Sales Ratio : | 181.04 | | |
| Avg. Assessed Value : | 120,548 | PRD : | 114.58 | MIN Sales Ratio : | 29.82 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| ____Qrtrs____ | | | | | | | | | | | |
| 10/01/2018 To 12/31/2018 | 1 | 113.74 | 113.74 | 113.74 | | 100.00 | 113.74 | 113.74 | N/A | 90,000 | 102,368 |
| 01/01/2019 To 03/31/2019 | 2 | 53.50 | 53.50 | 62.25 | 44.26 | 85.94 | 29.82 | 77.17 | N/A | 127,750 | 79,525 |
| 04/01/2019 To 06/30/2019 | 1 | 80.68 | 80.68 | 80.68 | | 100.00 | 80.68 | 80.68 | N/A | 125,000 | 100,855 |
| 07/01/2019 To 09/30/2019 | 3 | 65.79 | 73.46 | 69.37 | 19.41 | 105.90 | 58.14 | 96.46 | N/A | 193,333 | 134,106 |
| 10/01/2019 To 12/31/2019 | | | | | | | | | | | |
| 01/01/2020 To 03/31/2020 | 2 | 122.61 | 122.61 | 79.96 | 47.66 | 153.34 | 64.18 | 181.04 | N/A | 118,500 | 94,753 |
| 04/01/2020 To 06/30/2020 | | | | | | | | | | | |
| 07/01/2020 To 09/30/2020 | 2 | 65.20 | 65.20 | 64.68 | 17.99 | 100.80 | 53.47 | 76.92 | N/A | 287,500 | 185,965 |
| ____Study Yrs____ | | | | | | | | | | | |
| 10/01/2018 To 09/30/2019 | 7 | 77.17 | 74.54 | 72.78 | 25.39 | 102.42 | 29.82 | 113.74 | 29.82 to 113.74 | 150,071 | 109,227 |
| 10/01/2019 To 09/30/2020 | 4 | 70.55 | 93.90 | 69.14 | 49.72 | 135.81 | 53.47 | 181.04 | N/A | 203,000 | 140,359 |
| ____Calendar Yrs____ | | | | | | | | | | | |
| 01/01/2019 To 12/31/2019 | 6 | 71.48 | 68.01 | 68.95 | 23.45 | 98.64 | 29.82 | 96.46 | 29.82 to 96.46 | 160,083 | 110,370 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 2 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|-----------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 11 | Median : | 77 | COV : | 48.66 | 95% Median C.I. : | 53.47 to 113.74 |
| Total Sales Price : | 1,862,500 | Wgt. Mean : | 71 | STD : | 39.70 | 95% Wgt. Mean C.I. : | 58.90 to 83.49 |
| Total Adj. Sales Price : | 1,862,500 | Mean : | 82 | Avg. Abs. Dev : | 25.24 | 95% Mean C.I. : | 54.91 to 108.25 |
| Total Assessed Value : | 1,326,025 | | | | | | |
| Avg. Adj. Sales Price : | 169,318 | COD : | 32.81 | MAX Sales Ratio : | 181.04 | | |
| Avg. Assessed Value : | 120,548 | PRD : | 114.58 | MIN Sales Ratio : | 29.82 | | |

What IF

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 01 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|-----------------|
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| __Ranges Excl. Low \$__ | | | | | | | | | | | |
| Greater Than 4,999 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |
| Greater Than 15,000 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |
| Greater Than 30,000 | 11 | 76.92 | 81.58 | 71.20 | 32.81 | 114.58 | 29.82 | 181.04 | 53.47 to 113.74 | 169,318 | 120,548 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 1 | 181.04 | 181.04 | 181.04 | | 100.00 | 181.04 | 181.04 | N/A | 32,000 | 57,934 |
| 60,000 TO 99,999 | 2 | 71.78 | 71.78 | 74.12 | 58.46 | 96.84 | 29.82 | 113.74 | N/A | 85,250 | 63,187 |
| 100,000 TO 149,999 | 2 | 88.57 | 88.57 | 88.73 | 08.91 | 99.82 | 80.68 | 96.46 | N/A | 127,500 | 113,129 |
| 150,000 TO 249,999 | 3 | 65.79 | 69.05 | 68.65 | 06.58 | 100.58 | 64.18 | 77.17 | N/A | 193,333 | 132,729 |
| 250,000 TO 499,999 | 3 | 58.14 | 62.84 | 62.70 | 13.45 | 100.22 | 53.47 | 76.92 | N/A | 275,000 | 172,424 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 2 | Total | Increase | 0% |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|---------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 13 | Median : | 104 | COV : | 119.50 | 95% Median C.I. : | 77.43 to 160.06 |
| Total Sales Price : | 445,799 | Wgt. Mean : | 102 | STD : | 214.36 | 95% Wgt. Mean C.I. : | 70.96 to 132.48 |
| Total Adj. Sales Price : | 445,799 | Mean : | 179 | Avg. Abs. Dev : | 97.23 | 95% Mean C.I. : | 49.83 to 308.93 |
| Total Assessed Value : | 453,475 | | | | | | |
| Avg. Adj. Sales Price : | 34,292 | COD : | 93.23 | MAX Sales Ratio : | 841.25 | | |
| Avg. Assessed Value : | 34,883 | PRD : | 176.35 | MIN Sales Ratio : | 53.52 | | |

What IF

DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|--------------------------|-------|--------|--------|----------|--------|--------|--------|--------|-----------------|----------------------|-----------------|
| ____Qrtrs____ | | | | | | | | | | | |
| 10/01/2018 To 12/31/2018 | 2 | 98.76 | 98.76 | 86.77 | 20.06 | 113.82 | 78.95 | 118.57 | N/A | 76,000 | 65,945 |
| 01/01/2019 To 03/31/2019 | 1 | 109.45 | 109.45 | 109.45 | | 100.00 | 109.45 | 109.45 | N/A | 23,500 | 25,720 |
| 04/01/2019 To 06/30/2019 | 4 | 102.80 | 110.77 | 105.36 | 20.83 | 105.13 | 77.43 | 160.06 | N/A | 29,950 | 31,554 |
| 07/01/2019 To 09/30/2019 | | | | | | | | | | | |
| 10/01/2019 To 12/31/2019 | 1 | 841.25 | 841.25 | 841.25 | | 100.00 | 841.25 | 841.25 | N/A | 2,000 | 16,825 |
| 01/01/2020 To 03/31/2020 | | | | | | | | | | | |
| 04/01/2020 To 06/30/2020 | 3 | 97.69 | 180.88 | 123.26 | 102.06 | 146.75 | 72.93 | 372.03 | N/A | 32,667 | 40,265 |
| 07/01/2020 To 09/30/2020 | 2 | 98.99 | 98.99 | 63.43 | 45.93 | 156.06 | 53.52 | 144.45 | N/A | 25,250 | 16,015 |
| ____Study Yrs____ | | | | | | | | | | | |
| 10/01/2018 To 09/30/2019 | 7 | 104.29 | 107.15 | 96.11 | 17.86 | 111.49 | 77.43 | 160.06 | 77.43 to 160.06 | 42,186 | 40,546 |
| 10/01/2019 To 09/30/2020 | 6 | 121.07 | 263.65 | 112.72 | 156.05 | 233.90 | 53.52 | 841.25 | 53.52 to 841.25 | 25,083 | 28,275 |
| ____Calendar Yrs____ | | | | | | | | | | | |
| 01/01/2019 To 12/31/2019 | 6 | 106.87 | 232.30 | 116.15 | 129.09 | 200.00 | 77.43 | 841.25 | 77.43 to 841.25 | 24,217 | 28,127 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 6 | 13 | 104.29 | 179.38 | 101.72 | 93.23 | 176.35 | 53.52 | 841.25 | 77.43 to 160.06 | 34,292 | 34,883 |

RESIDENTIAL IMPROVED

Type : Qualified

| | | | | | | | |
|--------------------------|---------|-------------|--------|-------------------|--------|----------------------|-----------------|
| Number of Sales : | 13 | Median : | 104 | COV : | 119.50 | 95% Median C.I. : | 77.43 to 160.06 |
| Total Sales Price : | 445,799 | Wgt. Mean : | 102 | STD : | 214.36 | 95% Wgt. Mean C.I. : | 70.96 to 132.48 |
| Total Adj. Sales Price : | 445,799 | Mean : | 179 | Avg. Abs. Dev : | 97.23 | 95% Mean C.I. : | 49.83 to 308.93 |
| Total Assessed Value : | 453,475 | | | | | | |
| Avg. Adj. Sales Price : | 34,292 | COD : | 93.23 | MAX Sales Ratio : | 841.25 | | |
| Avg. Assessed Value : | 34,883 | PRD : | 176.35 | MIN Sales Ratio : | 53.52 | | |

What IF

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|-----------------|
| 01 | 13 | 104.29 | 179.38 | 101.72 | 93.23 | 176.35 | 53.52 | 841.25 | 77.43 to 160.06 | 34,292 | 34,883 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Value |
|-------------------------|-------|--------|--------|----------|--------|--------|--------|--------|-----------------|----------------------|-----------------|
| Less Than 5,000 | 1 | 841.25 | 841.25 | 841.25 | | 100.00 | 841.25 | 841.25 | N/A | 2,000 | 16,825 |
| Less Than 15,000 | 2 | 492.85 | 492.85 | 330.27 | 70.69 | 149.23 | 144.45 | 841.25 | N/A | 3,750 | 12,385 |
| Less Than 30,000 | 7 | 144.45 | 260.89 | 167.26 | 105.32 | 155.98 | 97.69 | 841.25 | 97.69 to 841.25 | 15,078 | 25,221 |
| __Ranges Excl. Low \$__ | | | | | | | | | | | |
| Greater Than 4,999 | 12 | 102.80 | 124.22 | 98.39 | 42.72 | 126.25 | 53.52 | 372.03 | 77.43 to 144.45 | 36,983 | 36,388 |
| Greater Than 15,000 | 11 | 101.30 | 122.38 | 97.81 | 43.43 | 125.12 | 53.52 | 372.03 | 72.93 to 160.06 | 39,845 | 38,973 |
| Greater Than 30,000 | 6 | 78.19 | 84.28 | 81.39 | 20.87 | 103.55 | 53.52 | 118.57 | 53.52 to 118.57 | 56,708 | 46,155 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 841.25 | 841.25 | 841.25 | | 100.00 | 841.25 | 841.25 | N/A | 2,000 | 16,825 |
| 5,000 TO 14,999 | 1 | 144.45 | 144.45 | 144.45 | | 100.00 | 144.45 | 144.45 | N/A | 5,500 | 7,945 |
| 15,000 TO 29,999 | 5 | 109.45 | 168.11 | 154.80 | 60.87 | 108.60 | 97.69 | 372.03 | N/A | 19,610 | 30,355 |
| 30,000 TO 59,999 | 4 | 90.86 | 88.45 | 86.92 | 25.29 | 101.76 | 53.52 | 118.57 | N/A | 38,313 | 33,301 |
| 60,000 TO 99,999 | 1 | 72.93 | 72.93 | 72.93 | | 100.00 | 72.93 | 72.93 | N/A | 65,000 | 47,405 |
| 100,000 TO 149,999 | 1 | 78.95 | 78.95 | 78.95 | | 100.00 | 78.95 | 78.95 | N/A | 122,000 | 96,320 |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

| Strata Heading | Strata | Change Value | Change Type | Percent Change |
|-----------------|--------|--------------|-------------|----------------|
| VALUATION GROUP | 6 | Total | Increase | 0% |

42 Harlan
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 : 23
 Total Sales Price : 2,575,295
 Total Adj. Sales Price : 2,575,295
 Total Assessed Value : 3,657,810
 Avg. Adj. Sales Price : 111,969
 Avg. Assessed Value : 159,035

MEDIAN : 97
 WGT. MEAN : 142
 MEAN : 103
 COD : 42.85
 PRD : 72.72

COV : 63.23
 STD : 65.31
 Avg. Abs. Dev : 41.44
 MAX Sales Ratio : 307.34
 MIN Sales Ratio : 22.31

95% Median C.I. : 67.14 to 102.08
 95% Wgt. Mean C.I. : 70.43 to 213.64
 95% Mean C.I. : 75.05 to 131.53

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------------|-------------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qtrts</u> | | | | | | | | | | | |
| 01-OCT-17 To 31-DEC-17 | | | | | | | | | | | |
| 01-JAN-18 To 31-MAR-18 | 5 | 98.48 | 141.73 | 105.59 | 46.99 | 134.23 | 91.85 | 307.34 | N/A | 89,658 | 94,671 |
| 01-APR-18 To 30-JUN-18 | 1 | 98.51 | 98.51 | 98.51 | 00.00 | 100.00 | 98.51 | 98.51 | N/A | 80,000 | 78,805 |
| 01-JUL-18 To 30-SEP-18 | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | | | | | | | | | | | |
| 01-JAN-19 To 31-MAR-19 | 1 | 96.72 | 96.72 | 96.72 | 00.00 | 100.00 | 96.72 | 96.72 | N/A | 294,658 | 285,000 |
| 01-APR-19 To 30-JUN-19 | 4 | 57.36 | 59.78 | 64.14 | 43.31 | 93.20 | 22.31 | 102.08 | N/A | 35,875 | 23,009 |
| 01-JUL-19 To 30-SEP-19 | 2 | 117.30 | 117.30 | 116.65 | 14.75 | 100.56 | 100.00 | 134.59 | N/A | 37,383 | 43,609 |
| 01-OCT-19 To 31-DEC-19 | 2 | 113.41 | 113.41 | 153.33 | 36.51 | 73.96 | 72.00 | 154.81 | N/A | 28,000 | 42,932 |
| 01-JAN-20 To 31-MAR-20 | 2 | 136.53 | 136.53 | 209.82 | 70.99 | 65.07 | 39.61 | 233.44 | N/A | 513,000 | 1,076,388 |
| 01-APR-20 To 30-JUN-20 | 2 | 51.64 | 51.64 | 52.02 | 01.99 | 99.27 | 50.61 | 52.67 | N/A | 55,000 | 28,609 |
| 01-JUL-20 To 30-SEP-20 | 4 | 90.78 | 98.75 | 101.01 | 40.46 | 97.76 | 37.62 | 175.84 | N/A | 85,520 | 86,385 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 6 | 98.50 | 134.53 | 104.52 | 39.16 | 128.71 | 91.85 | 307.34 | 91.85 to 307.34 | 88,049 | 92,027 |
| 01-OCT-18 To 30-SEP-19 | 7 | 96.72 | 81.49 | 90.51 | 29.49 | 90.03 | 22.31 | 134.59 | 22.31 to 134.59 | 73,275 | 66,322 |
| 01-OCT-19 To 30-SEP-20 | 10 | 79.21 | 99.82 | 172.18 | 62.25 | 57.97 | 37.62 | 233.44 | 39.61 to 175.84 | 153,408 | 264,140 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 6 | 98.50 | 134.53 | 104.52 | 39.16 | 128.71 | 91.85 | 307.34 | 91.85 to 307.34 | 88,049 | 92,027 |
| 01-JAN-19 To 31-DEC-19 | 9 | 96.72 | 88.58 | 96.69 | 32.44 | 91.61 | 22.31 | 154.81 | 47.57 to 134.59 | 63,214 | 61,124 |
| <u>ALL</u> | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |

VALUATION GROUP

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|-------|-------|--------|-----------------|-------------------------|-------------------|
| 1 | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |
| <u>ALL</u> | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |

PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|-------|-------|--------|-----------------|-------------------------|-------------------|
| 02 | | | | | | | | | | | |
| 03 | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |

42 Harlan
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 : 23
 Total Sales Price : 2,575,295
 Total Adj. Sales Price : 2,575,295
 Total Assessed Value : 3,657,810
 Avg. Adj. Sales Price : 111,969
 Avg. Assessed Value : 159,035

MEDIAN : 97
 WGT. MEAN : 142
 MEAN : 103
 COD : 42.85
 PRD : 72.72

COV : 63.23
 STD : 65.31
 Avg. Abs. Dev : 41.44
 MAX Sales Ratio : 307.34
 MIN Sales Ratio : 22.31

95% Median C.I. : 67.14 to 102.08
 95% Wgt. Mean C.I. : 70.43 to 213.64
 95% Mean C.I. : 75.05 to 131.53

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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 | 1 | 72.00 | 72.00 | 72.00 | 00.00 | 100.00 | 72.00 | 72.00 | N/A | 1,000 | 720 |
| Less Than 15,000 | 1 | 72.00 | 72.00 | 72.00 | 00.00 | 100.00 | 72.00 | 72.00 | N/A | 1,000 | 720 |
| Less Than 30,000 | 5 | 98.48 | 131.68 | 136.37 | 57.20 | 96.56 | 67.14 | 307.34 | N/A | 18,278 | 24,926 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 22 | 97.13 | 104.71 | 142.06 | 43.45 | 73.71 | 22.31 | 307.34 | 52.67 to 113.44 | 117,013 | 166,231 |
| Greater Than 14,999 | 22 | 97.13 | 104.71 | 142.06 | 43.45 | 73.71 | 22.31 | 307.34 | 52.67 to 113.44 | 117,013 | 166,231 |
| Greater Than 29,999 | 18 | 95.93 | 95.41 | 142.24 | 38.79 | 67.08 | 22.31 | 233.44 | 50.61 to 102.08 | 137,995 | 196,288 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | 1 | 72.00 | 72.00 | 72.00 | 00.00 | 100.00 | 72.00 | 72.00 | N/A | 1,000 | 720 |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | 4 | 105.96 | 146.60 | 137.08 | 60.20 | 106.94 | 67.14 | 307.34 | N/A | 22,598 | 30,978 |
| 30,000 TO 59,999 | 8 | 97.57 | 88.39 | 93.99 | 35.34 | 94.04 | 22.31 | 154.81 | 22.31 to 154.81 | 40,846 | 38,390 |
| 60,000 TO 99,999 | 3 | 86.42 | 79.20 | 80.07 | 17.68 | 98.91 | 52.67 | 98.51 | N/A | 82,027 | 65,675 |
| 100,000 TO 149,999 | 4 | 65.73 | 86.23 | 85.31 | 72.45 | 101.08 | 37.62 | 175.84 | N/A | 116,500 | 99,384 |
| 150,000 TO 249,999 | 1 | 97.53 | 97.53 | 97.53 | 00.00 | 100.00 | 97.53 | 97.53 | N/A | 249,400 | 243,238 |
| 250,000 TO 499,999 | 1 | 96.72 | 96.72 | 96.72 | 00.00 | 100.00 | 96.72 | 96.72 | N/A | 294,658 | 285,000 |
| 500,000 TO 999,999 | 1 | 233.44 | 233.44 | 233.44 | 00.00 | 100.00 | 233.44 | 233.44 | N/A | 901,000 | 2,103,258 |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |

42 Harlan
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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

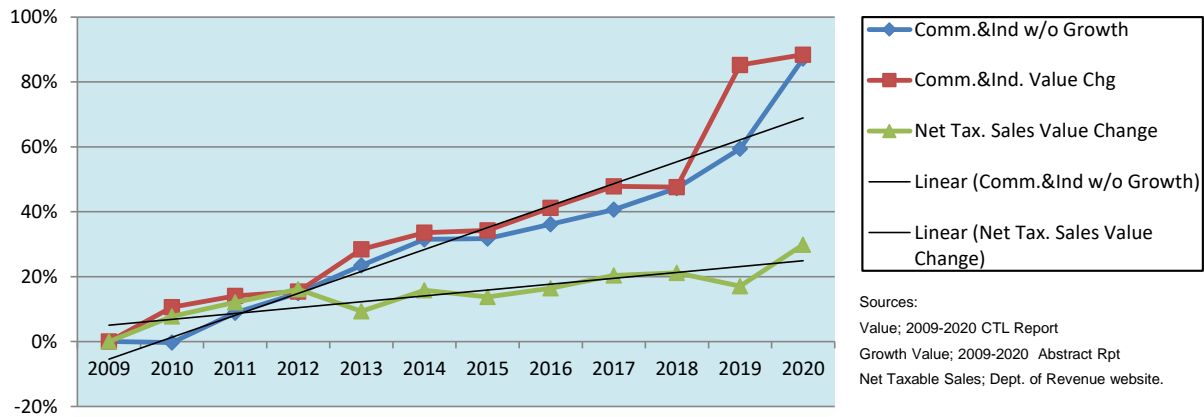
| | | | |
|------------------------------------|-----------------|--------------------------|--------------------------------------|
| Number of Sales : 23 | MEDIAN : 97 | COV : 63.23 | 95% Median C.I. : 67.14 to 102.08 |
| Total Sales Price : 2,575,295 | WGT. MEAN : 142 | STD : 65.31 | 95% Wgt. Mean C.I. : 70.43 to 213.64 |
| Total Adj. Sales Price : 2,575,295 | MEAN : 103 | Avg. Abs. Dev : 41.44 | 95% Mean C.I. : 75.05 to 131.53 |
| Total Assessed Value : 3,657,810 | | | |
| Avg. Adj. Sales Price : 111,969 | COD : 42.85 | MAX Sales Ratio : 307.34 | |
| Avg. Assessed Value : 159,035 | PRD : 72.72 | MIN Sales Ratio : 22.31 | |

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OCCUPANCY CODE

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|-------------------------|-------------------|
| 341 | 1 | 102.08 | 102.08 | 102.08 | 00.00 | 100.00 | 102.08 | 102.08 | N/A | 48,000 | 48,997 |
| 344 | 2 | 104.29 | 104.29 | 101.67 | 08.78 | 102.58 | 95.13 | 113.44 | N/A | 35,000 | 35,585 |
| 349 | 1 | 97.53 | 97.53 | 97.53 | 00.00 | 100.00 | 97.53 | 97.53 | N/A | 249,400 | 243,238 |
| 353 | 5 | 67.14 | 82.15 | 76.93 | 48.57 | 106.79 | 37.62 | 154.81 | N/A | 67,300 | 51,774 |
| 406 | 4 | 59.79 | 69.12 | 70.20 | 57.17 | 98.46 | 22.31 | 134.59 | N/A | 26,500 | 18,604 |
| 410 | 1 | 39.61 | 39.61 | 39.61 | 00.00 | 100.00 | 39.61 | 39.61 | N/A | 125,000 | 49,518 |
| 419 | 1 | 96.72 | 96.72 | 96.72 | 00.00 | 100.00 | 96.72 | 96.72 | N/A | 294,658 | 285,000 |
| 442 | 1 | 91.85 | 91.85 | 91.85 | 00.00 | 100.00 | 91.85 | 91.85 | N/A | 135,000 | 124,002 |
| 494 | 1 | 307.34 | 307.34 | 307.34 | 00.00 | 100.00 | 307.34 | 307.34 | N/A | 18,892 | 58,062 |
| 530 | 3 | 98.48 | 120.25 | 131.20 | 30.27 | 91.65 | 86.42 | 175.84 | N/A | 72,360 | 94,935 |
| 555 | 1 | 50.61 | 50.61 | 50.61 | 00.00 | 100.00 | 50.61 | 50.61 | N/A | 35,000 | 17,712 |
| 595 | 1 | 233.44 | 233.44 | 233.44 | 00.00 | 100.00 | 233.44 | 233.44 | N/A | 901,000 | 2,103,258 |
| 999 | 1 | 100.00 | 100.00 | 100.00 | 00.00 | 100.00 | 100.00 | 100.00 | N/A | 38,765 | 38,765 |
| <u>ALL</u> | 23 | 96.72 | 103.29 | 142.03 | 42.85 | 72.72 | 22.31 | 307.34 | 67.14 to 102.08 | 111,969 | 159,035 |

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 | \$ 18,796,625 | \$ - | | \$ 18,796,625 | -- | \$ 12,190,279 | -- |
| 2009 | \$ 19,542,515 | \$ 828,825 | 4.24% | \$ 18,713,690 | -- | \$ 12,471,032 | -- |
| 2010 | \$ 21,615,250 | \$ 2,129,370 | 9.85% | \$ 19,485,880 | -0.29% | \$ 13,436,600 | 7.74% |
| 2011 | \$ 22,291,590 | \$ 1,017,650 | 4.57% | \$ 21,273,940 | -1.58% | \$ 13,978,335 | 4.03% |
| 2012 | \$ 22,552,465 | \$ 83,857 | 0.37% | \$ 22,468,608 | 0.79% | \$ 14,481,200 | 3.60% |
| 2013 | \$ 25,098,790 | \$ 970,544 | 3.87% | \$ 24,128,246 | 6.99% | \$ 13,639,920 | -5.81% |
| 2014 | \$ 26,104,780 | \$ 401,052 | 1.54% | \$ 25,703,728 | 2.41% | \$ 14,446,347 | 5.91% |
| 2015 | \$ 26,239,590 | \$ 492,752 | 1.88% | \$ 25,746,838 | -1.37% | \$ 14,188,555 | -1.78% |
| 2016 | \$ 27,595,415 | \$ 988,274 | 3.58% | \$ 26,607,141 | 1.40% | \$ 14,518,506 | 2.33% |
| 2017 | \$ 28,900,485 | \$ 1,413,930 | 4.89% | \$ 27,486,555 | -0.39% | \$ 15,011,538 | 3.40% |
| 2018 | \$ 28,854,111 | \$ 66,485 | 0.23% | \$ 28,787,626 | -0.39% | \$ 15,110,945 | 0.66% |
| 2019 | \$ 36,204,658 | \$ 5,038,245 | 13.92% | \$ 31,166,413 | 8.01% | \$ 14,601,403 | -3.37% |
| 2020 | \$ 36,823,359 | \$ 234,706 | 0.64% | \$ 36,588,653 | 1.06% | \$ 16,196,955 | 10.93% |
| Ann %chg | 6.36% | | | Average | 1.56% | 1.59% | 1.67% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2009 | - | - | - |
| 2010 | -0.29% | 10.61% | 7.74% |
| 2011 | 8.86% | 14.07% | 12.09% |
| 2012 | 14.97% | 15.40% | 16.12% |
| 2013 | 23.47% | 28.43% | 9.37% |
| 2014 | 31.53% | 33.58% | 15.84% |
| 2015 | 31.75% | 34.27% | 13.77% |
| 2016 | 36.15% | 41.21% | 16.42% |
| 2017 | 40.65% | 47.89% | 20.37% |
| 2018 | 47.31% | 47.65% | 21.17% |
| 2019 | 59.48% | 85.26% | 17.08% |
| 2020 | 87.23% | 88.43% | 29.88% |

| | |
|---------------|--------|
| County Number | 42 |
| County Name | Harlan |

42 Harlan

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 : 51 | MEDIAN : 72 | COV : 30.32 | 95% Median C.I. : 66.65 to 73.58 |
| Total Sales Price : 21,425,226 | WGT. MEAN : 69 | STD : 22.57 | 95% Wgt. Mean C.I. : 64.77 to 74.01 |
| Total Adj. Sales Price : 21,425,226 | MEAN : 74 | Avg. Abs. Dev : 14.15 | 95% Mean C.I. : 68.26 to 80.64 |
| Total Assessed Value : 14,866,149 | | | |
| Avg. Adj. Sales Price : 420,102 | COD : 19.55 | MAX Sales Ratio : 158.33 | |
| Avg. Assessed Value : 291,493 | PRD : 107.29 | MIN Sales Ratio : 32.08 | |

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DATE OF SALE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 31-DEC-17 | 6 | 69.31 | 69.31 | 69.43 | 07.57 | 99.83 | 62.13 | 75.67 | 62.13 to 75.67 | 604,287 | 419,582 |
| 01-JAN-18 To 31-MAR-18 | 8 | 66.48 | 66.54 | 67.06 | 13.06 | 99.22 | 36.38 | 91.00 | 36.38 to 91.00 | 424,422 | 284,607 |
| 01-APR-18 To 30-JUN-18 | 5 | 70.61 | 61.98 | 54.18 | 14.59 | 114.40 | 32.08 | 73.01 | N/A | 361,689 | 195,964 |
| 01-JUL-18 To 30-SEP-18 | 2 | 96.44 | 96.44 | 61.03 | 54.17 | 158.02 | 44.20 | 148.68 | N/A | 397,333 | 242,485 |
| 01-OCT-18 To 31-DEC-18 | 4 | 70.73 | 71.56 | 69.15 | 08.33 | 103.49 | 63.02 | 81.78 | N/A | 425,688 | 294,381 |
| 01-JAN-19 To 31-MAR-19 | 6 | 75.76 | 88.04 | 74.45 | 30.21 | 118.25 | 49.37 | 158.33 | 49.37 to 158.33 | 361,629 | 269,236 |
| 01-APR-19 To 30-JUN-19 | | | | | | | | | | | |
| 01-JUL-19 To 30-SEP-19 | 3 | 75.49 | 83.14 | 90.99 | 16.17 | 91.37 | 68.65 | 105.29 | N/A | 272,584 | 248,025 |
| 01-OCT-19 To 31-DEC-19 | 4 | 66.43 | 73.81 | 71.49 | 27.32 | 103.25 | 54.43 | 107.95 | N/A | 375,531 | 268,469 |
| 01-JAN-20 To 31-MAR-20 | 7 | 73.56 | 75.26 | 68.72 | 21.28 | 109.52 | 47.62 | 103.63 | 47.62 to 103.63 | 595,187 | 409,005 |
| 01-APR-20 To 30-JUN-20 | 4 | 67.76 | 71.00 | 71.28 | 08.37 | 99.61 | 64.00 | 84.47 | N/A | 125,725 | 89,611 |
| 01-JUL-20 To 30-SEP-20 | 2 | 88.12 | 88.12 | 82.46 | 13.02 | 106.86 | 76.65 | 99.59 | N/A | 469,700 | 387,322 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 21 | 67.33 | 69.09 | 65.04 | 18.40 | 106.23 | 32.08 | 148.68 | 63.95 to 72.83 | 458,296 | 298,054 |
| 01-OCT-18 To 30-SEP-19 | 13 | 73.58 | 81.84 | 75.41 | 20.94 | 108.53 | 49.37 | 158.33 | 68.33 to 96.51 | 360,790 | 272,078 |
| 01-OCT-19 To 30-SEP-20 | 17 | 73.56 | 75.43 | 71.30 | 19.45 | 105.79 | 47.62 | 107.95 | 57.58 to 98.61 | 418,279 | 298,235 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 19 | 68.33 | 69.55 | 63.88 | 19.51 | 108.88 | 32.08 | 148.68 | 63.02 to 73.01 | 405,328 | 258,904 |
| 01-JAN-19 To 31-DEC-19 | 13 | 75.49 | 82.53 | 76.47 | 25.13 | 107.92 | 49.37 | 158.33 | 56.88 to 105.29 | 345,358 | 264,105 |
| <u>ALL</u> | 51 | 72.39 | 74.45 | 69.39 | 19.55 | 107.29 | 32.08 | 158.33 | 66.65 to 73.58 | 420,102 | 291,493 |

AREA (MARKET)

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|-------------------------|-------------------|
| 1 | 8 | 67.83 | 70.82 | 68.23 | 06.96 | 103.80 | 65.35 | 91.00 | 65.35 to 91.00 | 706,644 | 482,131 |
| 2 | 35 | 73.56 | 76.35 | 70.00 | 24.16 | 109.07 | 32.08 | 158.33 | 66.65 to 76.65 | 390,635 | 273,434 |
| 3 | 8 | 69.74 | 69.79 | 68.52 | 07.69 | 101.85 | 61.83 | 84.47 | 61.83 to 84.47 | 262,481 | 179,864 |
| <u>ALL</u> | 51 | 72.39 | 74.45 | 69.39 | 19.55 | 107.29 | 32.08 | 158.33 | 66.65 to 73.58 | 420,102 | 291,493 |

42 Harlan**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 : 51 | MEDIAN : 72 | COV : 30.32 | 95% Median C.I. : 66.65 to 73.58 |
| Total Sales Price : 21,425,226 | WGT. MEAN : 69 | STD : 22.57 | 95% Wgt. Mean C.I. : 64.77 to 74.01 |
| Total Adj. Sales Price : 21,425,226 | MEAN : 74 | Avg. Abs. Dev : 14.15 | 95% Mean C.I. : 68.26 to 80.64 |
| Total Assessed Value : 14,866,149 | | | |
| Avg. Adj. Sales Price : 420,102 | COD : 19.55 | MAX Sales Ratio : 158.33 | |
| Avg. Assessed Value : 291,493 | PRD : 107.29 | MIN Sales Ratio : 32.08 | |

*Printed:3/18/2021 11:00:02AM***95%MLU By Market Area**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| ____Irrigated____ | | | | | | | | | | | |
| County | 2 | 87.83 | 87.83 | 82.04 | 09.88 | 107.06 | 79.15 | 96.51 | N/A | 479,888 | 393,702 |
| 2 | 2 | 87.83 | 87.83 | 82.04 | 09.88 | 107.06 | 79.15 | 96.51 | N/A | 479,888 | 393,702 |
| ____Dry____ | | | | | | | | | | | |
| County | 9 | 75.49 | 74.49 | 71.96 | 10.39 | 103.52 | 62.13 | 91.00 | 64.10 to 84.47 | 221,744 | 159,569 |
| 1 | 2 | 79.17 | 79.17 | 73.83 | 14.96 | 107.23 | 67.33 | 91.00 | N/A | 392,900 | 290,071 |
| 2 | 6 | 72.07 | 71.27 | 68.98 | 08.76 | 103.32 | 62.13 | 81.78 | 62.13 to 81.78 | 178,649 | 123,235 |
| 3 | 1 | 84.47 | 84.47 | 84.47 | 00.00 | 100.00 | 84.47 | 84.47 | N/A | 138,000 | 116,571 |
| ____Grass____ | | | | | | | | | | | |
| County | 5 | 72.83 | 93.41 | 79.87 | 37.99 | 116.95 | 63.95 | 158.33 | N/A | 125,891 | 100,550 |
| 2 | 4 | 90.39 | 100.77 | 83.80 | 35.82 | 120.25 | 63.95 | 158.33 | N/A | 126,114 | 105,688 |
| 3 | 1 | 64.00 | 64.00 | 64.00 | 00.00 | 100.00 | 64.00 | 64.00 | N/A | 125,000 | 80,000 |
| ____ALL____ | 51 | 72.39 | 74.45 | 69.39 | 19.55 | 107.29 | 32.08 | 158.33 | 66.65 to 73.58 | 420,102 | 291,493 |

80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| ____Irrigated____ | | | | | | | | | | | |
| County | 11 | 75.67 | 75.47 | 69.38 | 17.60 | 108.78 | 44.20 | 99.59 | 47.62 to 98.61 | 785,767 | 545,159 |
| 1 | 1 | 66.11 | 66.11 | 66.11 | 00.00 | 100.00 | 66.11 | 66.11 | N/A | 1,628,000 | 1,076,290 |
| 2 | 10 | 76.16 | 76.41 | 70.14 | 17.99 | 108.94 | 44.20 | 99.59 | 47.62 to 98.61 | 701,544 | 492,046 |
| ____Dry____ | | | | | | | | | | | |
| County | 13 | 68.65 | 70.66 | 67.52 | 11.68 | 104.65 | 54.43 | 91.00 | 62.13 to 81.78 | 251,379 | 169,733 |
| 1 | 2 | 79.17 | 79.17 | 73.83 | 14.96 | 107.23 | 67.33 | 91.00 | N/A | 392,900 | 290,071 |
| 2 | 7 | 68.65 | 68.87 | 65.26 | 10.84 | 105.53 | 54.43 | 81.78 | 54.43 to 81.78 | 205,803 | 134,302 |
| 3 | 4 | 65.94 | 69.55 | 65.89 | 10.80 | 105.55 | 61.83 | 84.47 | N/A | 260,375 | 171,568 |
| ____Grass____ | | | | | | | | | | | |
| County | 6 | 68.42 | 87.44 | 70.00 | 37.42 | 124.91 | 57.58 | 158.33 | 57.58 to 158.33 | 188,243 | 131,777 |
| 2 | 5 | 72.83 | 92.13 | 70.75 | 39.75 | 130.22 | 57.58 | 158.33 | N/A | 200,891 | 142,133 |
| 3 | 1 | 64.00 | 64.00 | 64.00 | 00.00 | 100.00 | 64.00 | 64.00 | N/A | 125,000 | 80,000 |
| ____ALL____ | 51 | 72.39 | 74.45 | 69.39 | 19.55 | 107.29 | 32.08 | 158.33 | 66.65 to 73.58 | 420,102 | 291,493 |

Harlan County 2021 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|----------|----------|------|------|------|------|------|------|------|------|------------------|
| Harlan | 1 | 4779 | 4780 | 3990 | 2730 | n/a | 2540 | 2420 | 2423 | 4387 |
| Phelps | 2 | 4600 | 4500 | 4200 | 4000 | 3898 | 3699 | 3500 | 3300 | 4206 |
| Kearney | 1 | 4800 | 4799 | 4750 | 4541 | 4000 | 3014 | 3001 | 3000 | 4471 |
| Franklin | 2 | 4273 | 4245 | 3958 | 4019 | 1210 | 3499 | 3559 | 3497 | 4091 |
| | | | | | | | | | | |
| Harlan | 2 | 4244 | 4241 | 3622 | 2479 | n/a | 2540 | 2420 | 2422 | 3697 |
| Phelps | 2 | 4600 | 4500 | 4200 | 4000 | 3898 | 3699 | 3500 | 3300 | 4206 |
| Franklin | 2 | 4273 | 4245 | 3958 | 4019 | 1210 | 3499 | 3559 | 3497 | 4091 |
| Furnas | 1 | 3695 | 3695 | 2995 | 2815 | n/a | 2065 | 1980 | 1980 | 3323 |
| Gosper | 4 | 4120 | 4120 | 3499 | 2943 | 2712 | n/a | 2515 | 2354 | 3489 |
| | | | | | | | | | | |
| Harlan | 3 | 3219 | 3215 | 2722 | 1921 | n/a | n/a | 2248 | 2249 | 2882 |
| Franklin | 1 | 2983 | 2985 | 2847 | 2857 | n/a | 2370 | 2345 | 2310 | 2896 |
| Furnas | 1 | 3695 | 3695 | 2995 | 2815 | n/a | 2065 | 1980 | 1980 | 3323 |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|----------|----------|------|------|------|------|------|------|------|------|------------------|
| Harlan | 1 | n/a | 2460 | 2195 | 1717 | n/a | 1710 | 1565 | 1565 | 2307 |
| Phelps | 2 | n/a | 2039 | 1849 | 1650 | 1466 | 1276 | 1150 | 1099 | 1706 |
| Kearney | 1 | n/a | 2770 | 2500 | 2500 | 2200 | 1785 | 1785 | 1785 | 2594 |
| Franklin | 2 | 2680 | 2650 | 2300 | 2280 | 1970 | 1960 | 1615 | 1615 | 2410 |
| | | | | | | | | | | |
| Harlan | 2 | 1848 | 1848 | 1562 | 1204 | 1159 | 1335 | 1365 | 1365 | 1724 |
| Phelps | 2 | n/a | 2039 | 1849 | 1650 | 1466 | 1276 | 1150 | 1099 | 1706 |
| Franklin | 2 | 2680 | 2650 | 2300 | 2280 | 1970 | 1960 | 1615 | 1615 | 2410 |
| Furnas | 1 | 1625 | 1625 | 1115 | 1115 | 1115 | n/a | 1015 | 1015 | 1426 |
| Gosper | 4 | n/a | 1744 | 1626 | 1525 | n/a | 1177 | 1156 | 1156 | 1613 |
| | | | | | | | | | | |
| Harlan | 3 | 1848 | 1848 | 1568 | 1204 | n/a | n/a | 1365 | 1365 | 1724 |
| Franklin | 1 | 2150 | 2140 | 2100 | 2070 | 1360 | 1345 | 1125 | 1120 | 1783 |
| Furnas | 1 | 1625 | 1625 | 1115 | 1115 | 1115 | n/a | 1015 | 1015 | 1426 |

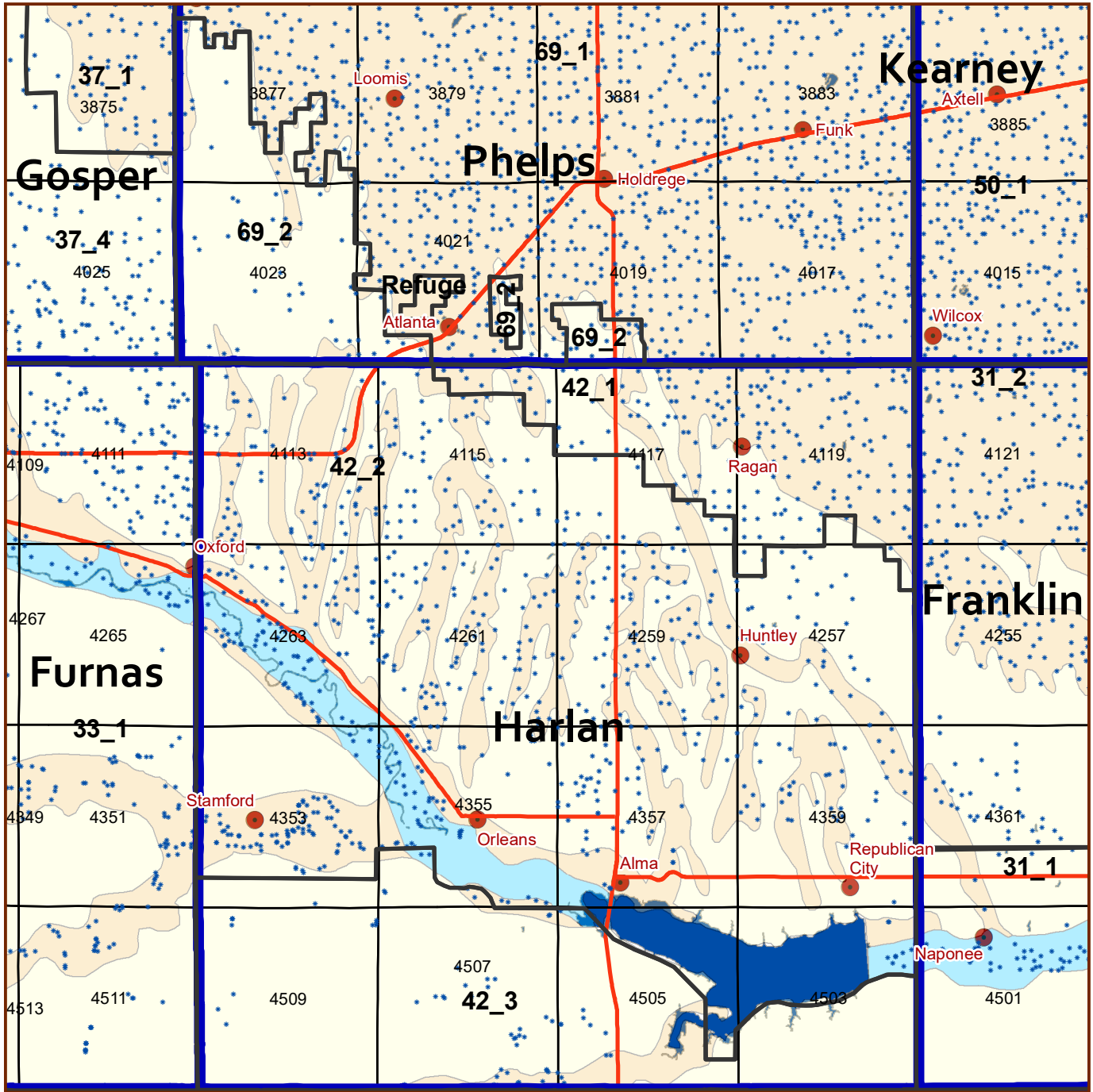
| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|----------|----------|------|------|------|------|------|------|------|------|--------------------|
| Harlan | 1 | 950 | 950 | 950 | 950 | n/a | n/a | n/a | 950 | 950 |
| Phelps | 2 | 1300 | 1250 | 1200 | 1150 | n/a | 1048 | 1050 | 1050 | 1156 |
| Kearney | 1 | 1300 | 1300 | 1300 | 1300 | 1300 | 1300 | 1300 | 1300 | 1300 |
| Franklin | 2 | 1085 | 1085 | 1075 | 1065 | 1060 | 1060 | 1045 | 1045 | 1077 |
| | | | | | | | | | | |
| Harlan | 2 | 950 | 950 | 950 | 950 | 950 | 950 | n/a | 950 | 950 |
| Phelps | 2 | 1300 | 1250 | 1200 | 1150 | n/a | 1048 | 1050 | 1050 | 1156 |
| Franklin | 2 | 1085 | 1085 | 1075 | 1065 | 1060 | 1060 | 1045 | 1045 | 1077 |
| Furnas | 1 | 799 | 800 | 800 | 800 | 800 | n/a | 800 | n/a | 800 |
| Gosper | 4 | 883 | 884 | 883 | 1252 | 1252 | n/a | 884 | 1252 | 884 |
| | | | | | | | | | | |
| Harlan | 3 | 950 | 950 | 950 | 950 | 950 | n/a | n/a | n/a | 950 |
| Franklin | 1 | 1085 | 1085 | 1075 | 1065 | 1060 | 1060 | 1045 | 1045 | 1075 |
| Furnas | 1 | 799 | 800 | 800 | 800 | 800 | n/a | 800 | n/a | 800 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|----------|----------|------|--------|-------|
| Harlan | 1 | n/a | n/a | 100 |
| Phelps | 2 | n/a | 1050 | 35 |
| Kearney | 1 | n/a | n/a | 150 |
| Franklin | 2 | 1079 | 550 | 150 |
| | | | | |
| Harlan | 2 | n/a | n/a | 100 |
| Phelps | 2 | n/a | 1050 | 35 |
| Franklin | 2 | 1079 | 550 | 150 |
| Furnas | 1 | 800 | 800 | 75 |
| Gosper | 4 | n/a | n/a | 100 |
| | | | | |
| Harlan | 3 | n/a | n/a | 100 |
| Franklin | 1 | 1078 | 550 | 150 |
| Furnas | 1 | 800 | 800 | 75 |

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.

HARLAN COUNTY



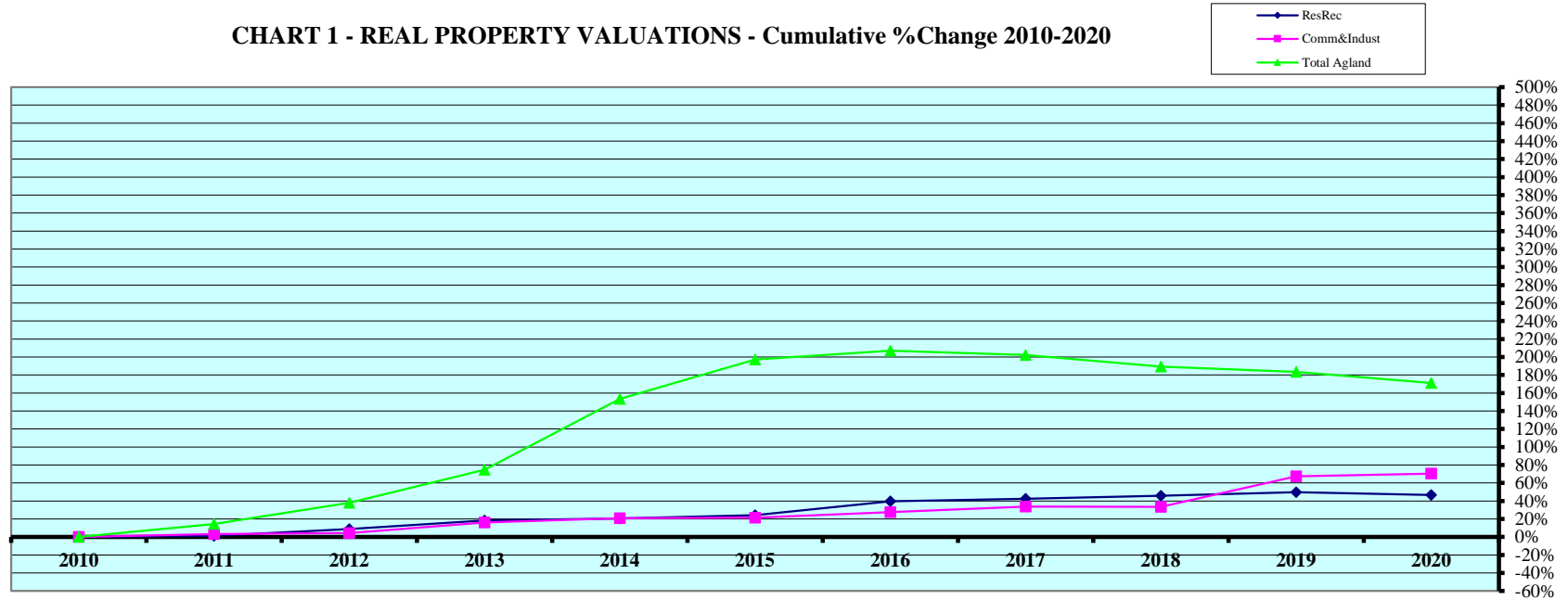
Legend

- 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 | 95,192,475 | -- | -- | -- | 21,615,250 | -- | -- | -- | 251,096,585 | -- | -- | -- |
| 2011 | 96,467,885 | 1,275,410 | 1.34% | 1.34% | 22,291,590 | 676,340 | 3.13% | 3.13% | 287,282,840 | 36,186,255 | 14.41% | 14.41% |
| 2012 | 103,501,220 | 7,033,335 | 7.29% | 8.73% | 22,552,465 | 260,875 | 1.17% | 4.34% | 346,448,595 | 59,165,755 | 20.59% | 37.97% |
| 2013 | 112,688,625 | 9,187,405 | 8.88% | 18.38% | 25,098,790 | 2,546,325 | 11.29% | 16.12% | 438,670,205 | 92,221,610 | 26.62% | 74.70% |
| 2014 | 114,787,435 | 2,098,810 | 1.86% | 20.58% | 26,104,780 | 1,005,990 | 4.01% | 20.77% | 636,641,120 | 197,970,915 | 45.13% | 153.54% |
| 2015 | 118,201,012 | 3,413,577 | 2.97% | 24.17% | 26,239,590 | 134,810 | 0.52% | 21.39% | 746,298,200 | 109,657,080 | 17.22% | 197.22% |
| 2016 | 133,042,105 | 14,841,093 | 12.56% | 39.76% | 27,595,415 | 1,355,825 | 5.17% | 27.67% | 771,001,320 | 24,703,120 | 3.31% | 207.05% |
| 2017 | 135,547,439 | 2,505,334 | 1.88% | 42.39% | 28,900,485 | 1,305,070 | 4.73% | 33.70% | 758,910,610 | -12,090,710 | -1.57% | 202.24% |
| 2018 | 138,915,666 | 3,368,227 | 2.48% | 45.93% | 28,854,111 | -46,374 | -0.16% | 33.49% | 726,428,055 | -32,482,555 | -4.28% | 189.30% |
| 2019 | 142,554,781 | 3,639,115 | 2.62% | 49.75% | 36,204,658 | 7,350,547 | 25.47% | 67.50% | 711,628,044 | -14,800,011 | -2.04% | 183.41% |
| 2020 | 139,511,120 | -3,043,661 | -2.14% | 46.56% | 36,823,359 | 618,701 | 1.71% | 70.36% | 680,938,399 | -30,689,645 | -4.31% | 171.19% |

Rate Annual %chg: Residential & Recreational **3.90%**

Commercial & Industrial **5.47%**

Agricultural Land **10.49%**

Cnty# **42**
County **HARLAN**

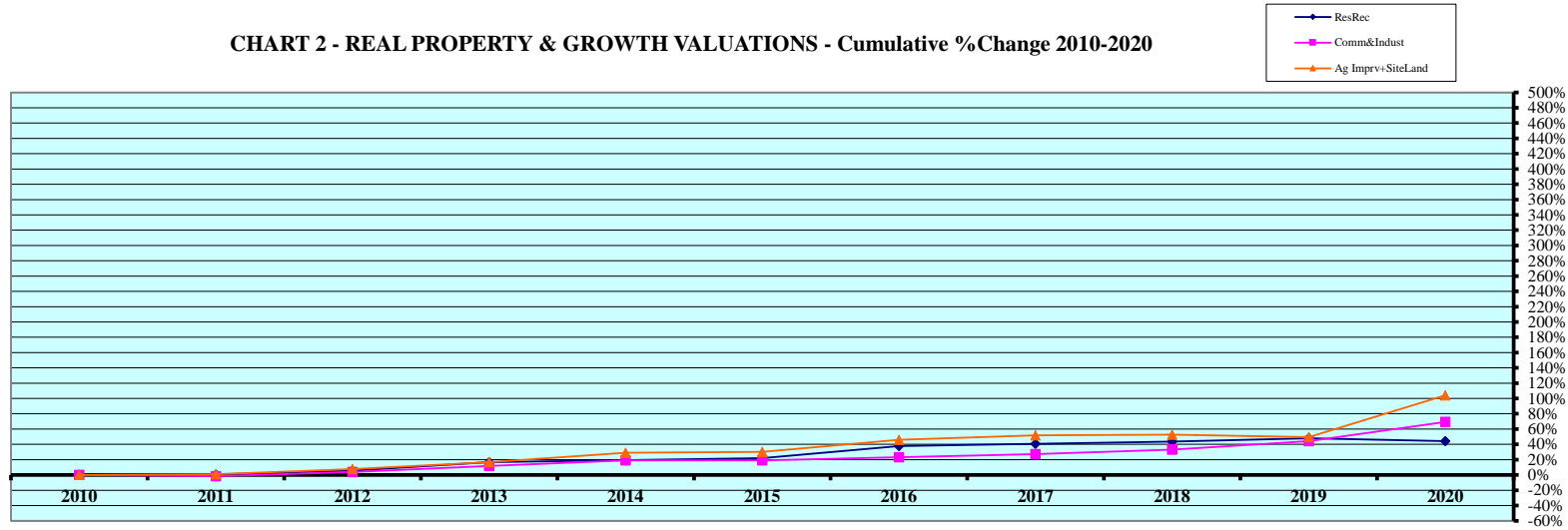
CHART 1

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

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2021

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 | 95,192,475 | 1,293,040 | 1.36% | 93,899,435 | ... | ... | 21,615,250 | 2,129,370 | 9.85% | 19,485,880 | ... | ... |
| 2011 | 96,467,885 | 660,135 | 0.68% | 95,807,750 | 0.65% | 0.65% | 22,291,590 | 1,017,650 | 4.57% | 21,273,940 | -1.58% | -1.58% |
| 2012 | 103,501,220 | 3,014,816 | 2.91% | 100,486,404 | 4.17% | 5.56% | 22,552,465 | 83,857 | 0.37% | 22,468,608 | 0.79% | 3.95% |
| 2013 | 112,688,625 | 1,624,682 | 1.44% | 111,063,943 | 7.31% | 16.67% | 25,098,790 | 970,544 | 3.87% | 24,128,246 | 6.99% | 11.63% |
| 2014 | 114,787,435 | 1,123,449 | 0.98% | 113,663,986 | 0.87% | 19.40% | 26,104,780 | 401,052 | 1.54% | 25,703,728 | 2.41% | 18.91% |
| 2015 | 118,201,012 | 1,976,790 | 1.67% | 116,224,222 | 1.25% | 22.09% | 26,239,590 | 492,752 | 1.88% | 25,746,838 | -1.37% | 19.11% |
| 2016 | 133,042,105 | 1,844,993 | 1.39% | 131,197,112 | 10.99% | 37.82% | 27,595,415 | 988,274 | 3.58% | 26,607,141 | 1.40% | 23.09% |
| 2017 | 135,547,439 | 1,758,472 | 1.30% | 133,788,967 | 0.56% | 40.55% | 28,900,485 | 1,413,930 | 4.89% | 27,486,555 | -0.39% | 27.16% |
| 2018 | 138,915,666 | 2,169,904 | 1.56% | 136,745,762 | 0.88% | 43.65% | 28,854,111 | 66,485 | 0.23% | 28,787,626 | -0.39% | 33.18% |
| 2019 | 142,554,781 | 1,713,147 | 1.20% | 140,841,634 | 1.39% | 47.95% | 36,204,658 | 5,038,245 | 13.92% | 31,166,413 | 8.01% | 44.19% |
| 2020 | 139,511,120 | 2,365,594 | 1.70% | 137,145,526 | -3.79% | 44.07% | 36,823,359 | 234,706 | 0.64% | 36,588,653 | 1.06% | 69.27% |
| Rate Ann%chg | 3.90% Resid & Recreat w/o growth | | | | | | 5.47% C & I w/o growth | | | | | |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | | Cmltv%chg w/o grwth |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv&Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | |
| 2010 | 17,147,110 | 8,107,540 | 25,254,650 | 577,185 | 2.29% | 24,677,465 | ... | ... |
| 2011 | 14,315,975 | 11,558,960 | 25,874,935 | 394,790 | 1.53% | 25,480,145 | 0.89% | 0.89% |
| 2012 | 18,941,605 | 9,377,945 | 28,319,550 | 1,141,104 | 4.03% | 27,178,446 | 5.04% | 7.62% |
| 2013 | 20,979,055 | 11,375,715 | 32,354,770 | 2,857,976 | 8.83% | 29,496,794 | 4.16% | 16.80% |
| 2014 | 21,682,575 | 11,831,315 | 33,513,890 | 909,536 | 2.71% | 32,604,354 | 0.77% | 29.10% |
| 2015 | 22,110,135 | 12,405,605 | 34,515,740 | 1,612,339 | 4.67% | 32,903,401 | -1.82% | 30.29% |
| 2016 | 24,757,805 | 13,894,130 | 38,651,935 | 1,785,535 | 4.62% | 36,866,400 | 6.81% | 45.98% |
| 2017 | 24,738,110 | 14,472,190 | 39,210,300 | 868,285 | 2.21% | 38,342,015 | -0.80% | 51.82% |
| 2018 | 24,365,115 | 14,431,335 | 38,796,450 | 261,725 | 0.67% | 38,534,725 | -1.72% | 52.58% |
| 2019 | 23,298,319 | 15,208,053 | 38,506,372 | 798,311 | 2.07% | 37,708,061 | -2.81% | 49.31% |
| 2020 | 35,781,392 | 16,256,939 | 52,038,331 | 492,146 | 0.95% | 51,546,185 | 33.86% | 104.11% |
| Rate Ann%chg | 7.63% | 7.20% | 7.50% | Ag Imprv+Site w/o growth | | | 4.44% | |

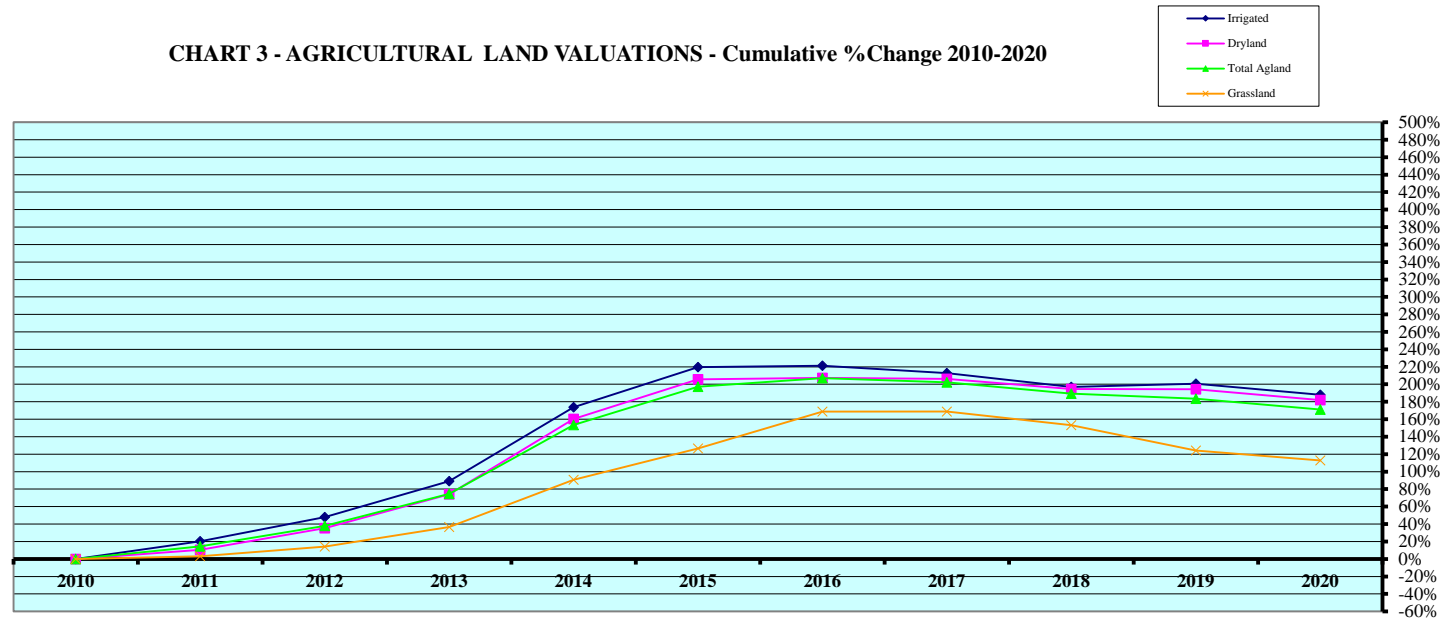
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 42
County HARLAN

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 | 137,980,695 | -- | -- | -- | 61,992,690 | -- | -- | -- | 50,882,310 | -- | -- | -- |
| 2011 | 166,017,535 | 28,036,840 | 20.32% | 20.32% | 68,510,245 | 6,517,555 | 10.51% | 10.51% | 52,513,540 | 1,631,230 | 3.21% | 3.21% |
| 2012 | 204,155,445 | 38,137,910 | 22.97% | 47.96% | 83,895,035 | 15,384,790 | 22.46% | 35.33% | 58,158,215 | 5,644,675 | 10.75% | 14.30% |
| 2013 | 260,750,135 | 56,594,690 | 27.72% | 88.98% | 107,932,340 | 24,037,305 | 28.65% | 74.10% | 69,506,430 | 11,348,215 | 19.51% | 36.60% |
| 2014 | 377,692,590 | 116,942,455 | 44.85% | 173.73% | 161,422,915 | 53,490,575 | 49.56% | 160.39% | 97,045,315 | 27,538,885 | 39.62% | 90.73% |
| 2015 | 441,021,515 | 63,328,925 | 16.77% | 219.63% | 189,506,555 | 28,083,640 | 17.40% | 205.69% | 115,290,230 | 18,244,915 | 18.80% | 126.58% |
| 2016 | 443,247,230 | 2,225,715 | 0.50% | 221.24% | 190,529,975 | 1,023,420 | 0.54% | 207.34% | 136,744,915 | 21,454,685 | 18.61% | 168.75% |
| 2017 | 431,755,325 | -11,491,905 | -2.59% | 212.91% | 189,887,870 | -642,105 | -0.34% | 206.31% | 136,788,115 | 43,200 | 0.03% | 168.83% |
| 2018 | 409,624,290 | -22,131,035 | -5.13% | 196.87% | 182,603,230 | -7,284,640 | -3.84% | 194.56% | 128,772,950 | -8,015,165 | -5.86% | 153.08% |
| 2019 | 414,704,809 | 5,080,519 | 1.24% | 200.55% | 182,429,275 | -173,955 | -0.10% | 194.28% | 114,019,660 | -14,753,290 | -11.46% | 124.09% |
| 2020 | 397,280,218 | -17,424,591 | -4.20% | 187.92% | 174,853,983 | -7,575,292 | -4.15% | 182.06% | 108,299,298 | -5,720,362 | -5.02% | 112.84% |

Rate Ann.%chg: Irrigated 11.15% Dryland 10.93% Grassland 7.85%

| 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 | 240,890 | -- | -- | -- | 0 | -- | -- | -- | 251,096,585 | -- | -- | -- |
| 2011 | 241,520 | 630 | 0.26% | 0.26% | 0 | 0 | | | 287,282,840 | 36,186,255 | 14.41% | 14.41% |
| 2012 | 239,900 | -1,620 | -0.67% | -0.41% | 0 | 0 | | | 346,448,595 | 59,165,755 | 20.59% | 37.97% |
| 2013 | 481,300 | 241,400 | 100.63% | 99.80% | 0 | 0 | | | 438,670,205 | 92,221,610 | 26.62% | 74.70% |
| 2014 | 480,300 | -1,000 | -0.21% | 99.39% | 0 | 0 | | | 636,641,120 | 197,970,915 | 45.13% | 153.54% |
| 2015 | 479,900 | -400 | -0.08% | 99.22% | 0 | 0 | | | 746,298,200 | 109,657,080 | 17.22% | 197.22% |
| 2016 | 479,200 | -700 | -0.15% | 98.93% | 0 | 0 | | | 771,001,320 | 24,703,120 | 3.31% | 207.05% |
| 2017 | 479,300 | 100 | 0.02% | 98.97% | 0 | 0 | | | 758,910,610 | -12,090,710 | -1.57% | 202.24% |
| 2018 | 478,900 | -400 | -0.08% | 98.80% | 4,948,685 | 4,948,685 | | | 726,428,055 | -32,482,555 | -4.28% | 189.30% |
| 2019 | 474,300 | -4,600 | -0.96% | 96.89% | 0 | -4,948,685 | -100.00% | | 711,628,044 | -14,800,011 | -2.04% | 183.41% |
| 2020 | 504,900 | 30,600 | 6.45% | 109.60% | 0 | 0 | | | 680,938,399 | -30,689,645 | -4.31% | 171.19% |

Cnty# 42
County HARLAN

Rate Ann.%chg: Total Agric Land 10.49%

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 | 137,994,145 | 103,488 | 1,333 | | | 61,944,660 | 95,939 | 646 | | | 81,700,995 | 133,333 | 613 | | |
| 2011 | 165,832,440 | 103,478 | 1,603 | 20.19% | 20.19% | 68,544,755 | 95,758 | 716 | 10.86% | 10.86% | 89,688,965 | 135,300 | 663 | 8.18% | 9.46% |
| 2012 | 204,018,065 | 103,612 | 1,969 | 22.87% | 47.67% | 83,777,180 | 95,943 | 873 | 21.99% | 35.24% | 89,574,800 | 130,628 | 686 | 3.44% | 13.24% |
| 2013 | 261,565,670 | 103,871 | 2,518 | 27.89% | 88.85% | 107,536,605 | 96,059 | 1,119 | 28.21% | 73.38% | 97,239,960 | 127,646 | 762 | 11.09% | 25.80% |
| 2014 | 377,686,500 | 103,465 | 3,650 | 44.96% | 173.76% | 161,417,200 | 96,769 | 1,668 | 49.00% | 158.35% | 128,539,130 | 127,483 | 1,008 | 32.36% | 66.50% |
| 2015 | 441,050,635 | 103,389 | 4,266 | 16.86% | 219.92% | 189,521,200 | 97,079 | 1,952 | 17.04% | 202.36% | 149,636,865 | 127,257 | 1,176 | 16.62% | 94.17% |
| 2016 | 442,771,605 | 103,801 | 4,266 | -0.01% | 219.90% | 191,189,350 | 98,217 | 1,947 | -0.29% | 201.49% | 164,929,515 | 127,713 | 1,291 | 9.83% | 113.25% |
| 2017 | 431,899,675 | 103,880 | 4,158 | -2.53% | 211.80% | 189,860,640 | 98,008 | 1,937 | -0.48% | 200.03% | 174,353,050 | 127,360 | 1,369 | 6.01% | 126.06% |
| 2018 | 409,846,435 | 102,622 | 3,994 | -3.94% | 199.51% | 182,452,100 | 98,054 | 1,861 | -3.95% | 188.19% | 167,960,980 | 130,138 | 1,291 | -5.72% | 113.13% |
| 2019 | 414,691,444 | 103,931 | 3,990 | -0.09% | 199.23% | 182,437,055 | 97,979 | 1,862 | 0.07% | 188.38% | 167,183,410 | 129,675 | 1,289 | -0.11% | 112.90% |
| 2020 | 397,230,888 | 103,873 | 3,824 | -4.16% | 186.79% | 174,857,448 | 98,097 | 1,782 | -4.27% | 176.07% | 108,306,898 | 114,007 | 950 | -26.31% | 55.04% |

Rate Annual %chg Average Value/Acre:

11.11%

10.69%

4.48%

| 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 | 241,660 | 4,820 | 50 | | | 150 | 3 | 50 | | | 251,055,260 | 320,499 | 783 | | |
| 2011 | 240,790 | 4,807 | 50 | -0.09% | -0.09% | 150 | 3 | 50 | 0.00% | 0.00% | 287,112,000 | 320,477 | 896 | 14.37% | 14.37% |
| 2012 | 239,900 | 4,798 | 50 | -0.18% | -0.27% | 0 | 0 | | | | 346,047,820 | 320,274 | 1,080 | 20.60% | 37.93% |
| 2013 | 479,900 | 4,799 | 100 | 100.00% | 99.45% | 0 | 0 | | | | 346,047,820 | 320,522 | 1,370 | 26.79% | 74.88% |
| 2014 | 480,900 | 4,809 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 636,647,555 | 320,523 | 1,986 | 44.99% | 153.57% |
| 2015 | 479,900 | 4,799 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 746,341,965 | 320,523 | 2,329 | 17.23% | 197.26% |
| 2016 | 474,600 | 4,746 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 770,647,070 | 320,540 | 2,404 | 3.25% | 206.92% |
| 2017 | 478,700 | 4,787 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 758,995,930 | 320,638 | 2,367 | -1.54% | 202.19% |
| 2018 | 478,900 | 4,789 | 100 | 0.00% | 99.45% | 4,948,685 | 1,297 | 3,815 | | 7530.97% | 726,486,640 | 320,698 | 2,265 | -4.30% | 189.19% |
| 2019 | 474,300 | 4,743 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 711,612,459 | 320,663 | 2,219 | -2.04% | 183.30% |
| 2020 | 503,800 | 5,038 | 100 | 0.00% | 99.45% | 0 | 0 | | | | 680,899,034 | 321,015 | 2,121 | -4.42% | 170.78% |

42
HARLAN

Rate Annual %chg Average Value/Acre:

10.47%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

| Pop. | County: | Personal Prop | StateAsd PP | StateAsdReal | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|-----------|-------------|
| 3,423 | HARLAN | 37,022,251 | 6,780,539 | 11,219,003 | 128,129,505 | 36,823,359 | 0 | 11,381,615 | 680,938,399 | 35,781,392 | 16,256,939 | 3,012,710 | 967,345,712 |
| cnty sectorvalue % of total value: | | 3.83% | 0.70% | 1.16% | 13.25% | 3.81% | | 1.18% | 70.39% | 3.70% | 1.68% | 0.31% | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 1,153 | ALMA | 728,373 | 356,244 | 57,136 | 47,231,529 | 15,328,084 | 0 | 0 | 62,328 | 0 | 0 | 0 | 63,763,694 |
| 33.68% | %sector of county sector | 1.97% | 5.25% | 0.51% | 36.86% | 41.63% | | | 0.01% | | | | 6.59% |
| | %sector of municipality | 1.14% | 0.56% | 0.09% | 74.07% | 24.04% | | | 0.10% | | | | 100.00% |
| 44 | HUNTLEY | 35,557 | 56,776 | 13,328 | 833,003 | 135,972 | 0 | 0 | 97,445 | 0 | 0 | 0 | 1,172,081 |
| 1.29% | %sector of county sector | 0.10% | 0.84% | 0.12% | 0.65% | 0.37% | | | 0.01% | | | | 0.12% |
| | %sector of municipality | 3.03% | 4.84% | 1.14% | 71.07% | 11.60% | | | 8.31% | | | | 100.00% |
| 386 | ORLEANS | 142,537 | 433,473 | 80,077 | 8,409,290 | 1,173,117 | 0 | 0 | 0 | 0 | 4,000 | 0 | 10,242,494 |
| 11.28% | %sector of county sector | 0.39% | 6.39% | 0.71% | 6.56% | 3.19% | | | | | 0.02% | | 1.06% |
| | %sector of municipality | 1.39% | 4.23% | 0.78% | 82.10% | 11.45% | | | | | 0.04% | | 100.00% |
| 779 | OXFORD | 166,517 | 154,904 | 431,925 | 5,221,524 | 1,049,518 | 0 | 0 | 85,589 | 41,450 | 9,695 | 0 | 7,161,122 |
| 22.76% | %sector of county sector | 0.45% | 2.28% | 3.85% | 4.08% | 2.85% | | | 0.01% | 0.12% | 0.06% | | 0.74% |
| | %sector of municipality | 2.33% | 2.16% | 6.03% | 72.91% | 14.66% | | | 1.20% | 0.58% | 0.14% | | 100.00% |
| 38 | RAGAN | 59,673 | 196,514 | 34,836 | 753,380 | 2,513,953 | 0 | 0 | 101,526 | 0 | 0 | 0 | 3,659,882 |
| 1.11% | %sector of county sector | 0.16% | 2.90% | 0.31% | 0.59% | 6.83% | | | 0.01% | | | | 0.38% |
| | %sector of municipality | 1.63% | 5.37% | 0.95% | 20.58% | 68.69% | | | 2.77% | | | | 100.00% |
| 150 | REPUBLICAN CITY | 24,173 | 381,536 | 72,401 | 13,179,622 | 2,293,831 | 0 | 161,195 | 0 | 0 | 0 | 0 | 16,112,758 |
| 4.38% | %sector of county sector | 0.07% | 5.63% | 0.65% | 10.29% | 6.23% | | 1.42% | | | | | 1.67% |
| | %sector of municipality | 0.15% | 2.37% | 0.45% | 81.80% | 14.24% | | 1.00% | | | | | 100.00% |
| 183 | STAMFORD | 31,856 | 105,011 | 36,340 | 3,020,979 | 289,496 | 0 | 0 | 0 | 0 | 0 | 0 | 3,483,682 |
| 5.35% | %sector of county sector | 0.09% | 1.55% | 0.32% | 2.36% | 0.79% | | | | | | | 9.46% |
| | %sector of municipality | 0.91% | 3.01% | 1.04% | 86.72% | 8.31% | | | | | | | 100.00% |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 2,733 | Total Municipalities | 1,188,686 | 1,684,458 | 726,043 | 78,649,327 | 22,783,971 | 0 | 161,195 | 346,888 | 41,450 | 13,695 | 0 | 105,595,713 |
| 79.84% | %all municip.sectors of cnty | 3.21% | 24.84% | 6.47% | 61.38% | 61.87% | | 1.42% | 0.05% | 0.12% | 0.08% | | 10.92% |

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 : 4,993

Value : 925,879,969

Growth 5,080,010

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|----------------------|---------|-------------|----------|------------|---------|------------|---------|-------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 255 | 1,098,568 | 56 | 759,825 | 19 | 107,249 | 330 | 1,965,642 | |
| 02. Res Improve Land | 1,256 | 7,656,388 | 215 | 5,572,918 | 146 | 5,010,390 | 1,617 | 18,239,696 | |
| 03. Res Improvements | 1,259 | 71,942,137 | 216 | 24,341,171 | 154 | 19,169,082 | 1,629 | 115,452,390 | |
| 04. Res Total | 1,514 | 80,697,093 | 272 | 30,673,914 | 173 | 24,286,721 | 1,959 | 135,657,728 | 2,833,588 |
| % of Res Total | 77.28 | 59.49 | 13.88 | 22.61 | 8.83 | 17.90 | 39.23 | 14.65 | 55.78 |
| 05. Com UnImp Land | 41 | 103,675 | 1 | 1,500 | 3 | 26,160 | 45 | 131,335 | |
| 06. Com Improve Land | 222 | 1,337,154 | 4 | 34,775 | 8 | 83,480 | 234 | 1,455,409 | |
| 07. Com Improvements | 230 | 22,540,215 | 8 | 3,177,727 | 15 | 10,440,205 | 253 | 36,158,147 | |
| 08. Com Total | 271 | 23,981,044 | 9 | 3,214,002 | 18 | 10,549,845 | 298 | 37,744,891 | 1,001,023 |
| % of Com Total | 90.94 | 63.53 | 3.02 | 8.52 | 6.04 | 27.95 | 5.97 | 4.08 | 19.71 |
| 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 | 10 | 0 | 3 | 18,500 | 0 | 0 | 13 | 18,500 | |
| 15. Rec Improvements | 13 | 177,408 | 320 | 11,348,810 | 0 | 0 | 333 | 11,526,218 | |
| 16. Rec Total | 13 | 177,408 | 320 | 11,367,310 | 0 | 0 | 333 | 11,544,718 | 245,693 |
| % of Rec Total | 3.90 | 1.54 | 96.10 | 98.46 | 0.00 | 0.00 | 6.67 | 1.25 | 4.84 |
| Res & Rec Total | 1,527 | 80,874,501 | 592 | 42,041,224 | 173 | 24,286,721 | 2,292 | 147,202,446 | 3,079,281 |
| % of Res & Rec Total | 66.62 | 54.94 | 25.83 | 28.56 | 7.55 | 16.50 | 45.90 | 15.90 | 60.62 |
| Com & Ind Total | 271 | 23,981,044 | 9 | 3,214,002 | 18 | 10,549,845 | 298 | 37,744,891 | 1,001,023 |
| % of Com & Ind Total | 90.94 | 63.53 | 3.02 | 8.52 | 6.04 | 27.95 | 5.97 | 4.08 | 19.71 |
| 17. Taxable Total | 1,798 | 104,855,545 | 601 | 45,255,226 | 191 | 34,836,566 | 2,590 | 184,947,337 | 4,080,304 |
| % of Taxable Total | 69.42 | 56.69 | 23.20 | 24.47 | 7.37 | 18.84 | 51.87 | 19.98 | 80.32 |

Schedule II : Tax Increment Financing (TIF)

| | Records | Urban Value Base | Value Excess | | Records | SubUrban Value Base | Value Excess |
|------------------|---------|---------------------|--------------|--|---------|------------------------|--------------|
| 18. Residential | 1 | 640 | 237,736 | | 0 | 0 | 0 |
| 19. Commercial | 5 | 225,990 | 3,742,449 | | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | | 0 | 0 | 0 |
| | Records | Rural Value Base | Value Excess | | Records | Total Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | | 1 | 640 | 237,736 |
| 19. Commercial | 0 | 0 | 0 | | 5 | 225,990 | 3,742,449 |
| 20. Industrial | 0 | 0 | 0 | | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | | 0 | 0 | 0 |
| 22. Total Sch II | | | | | 6 | 226,630 | 3,980,185 |

Schedule III : Mineral Interest Records

| Mineral Interest | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|----------------|---------|-------------------|---------|----------------|---------|----------------|--------|
| 23. Producing | 0 | 0 | 0 | 0 | 18 | 1,405,420 | 18 | 1,405,420 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 0 | 0 | 18 | 1,405,420 | 0 |

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|------------------|---------------------|------------------|------------------|
| 26. Exempt | 0 | 0 | 0 | 0 |

Schedule V : Agricultural Records

| | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value |
|----------------------|---------|----------------|---------|-------------------|---------|----------------|---------|----------------|
| 27. Ag-Vacant Land | 10 | 397,397 | 7 | 168,847 | 1,834 | 537,404,818 | 1,851 | 537,971,062 |
| 28. Ag-Improved Land | 2 | 69,148 | 6 | 173,474 | 503 | 154,639,323 | 511 | 154,881,945 |
| 29. Ag Improvements | 4 | 198,785 | 6 | 421,351 | 524 | 46,054,069 | 534 | 46,674,205 |

30. Ag Total

2,385

739,527,212

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | |
|---------------------------|---------|----------|------------|----------|----------|------------|---------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 32. HomeSite Improv Land | 1 | 1.00 | 25,000 | 4 | 4.00 | 100,000 | |
| 33. HomeSite Improvements | 4 | 0.00 | 182,860 | 4 | 0.00 | 377,140 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 1 | 4.00 | 4,000 | 5 | 7.00 | 17,500 | |
| 36. FarmSite Improv Land | 1 | 4.00 | 10,000 | 6 | 11.00 | 50,000 | |
| 37. FarmSite Improvements | 2 | 0.00 | 15,925 | 2 | 0.00 | 44,211 | |
| 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 | | | Growth |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 2 | 2.00 | 50,000 | 2 | 2.00 | 50,000 | |
| 32. HomeSite Improv Land | 315 | 323.50 | 8,066,000 | 320 | 328.50 | 8,191,000 | |
| 33. HomeSite Improvements | 317 | 0.00 | 29,991,767 | 325 | 0.00 | 30,551,767 | 174,790 |
| 34. HomeSite Total | | | | 327 | 330.50 | 38,792,767 | |
| 35. FarmSite UnImp Land | 74 | 163.60 | 425,000 | 80 | 174.60 | 446,500 | |
| 36. FarmSite Improv Land | 479 | 1,501.30 | 3,107,180 | 486 | 1,516.30 | 3,167,180 | |
| 37. FarmSite Improvements | 439 | 0.00 | 16,062,302 | 443 | 0.00 | 16,122,438 | 824,916 |
| 38. FarmSite Total | | | | 523 | 1,690.90 | 19,736,118 | |
| 39. Road & Ditches | 0 | 6,397.30 | 0 | 0 | 6,397.30 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 850 | 8,418.70 | 58,528,885 | 999,706 |

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 1,074.00 | 4.57% | 5,132,646 | 4.97% | 4,779.00 |
| 46. 1A | 17,731.00 | 75.37% | 84,746,745 | 82.12% | 4,779.58 |
| 47. 2A1 | 1,054.00 | 4.48% | 4,205,460 | 4.08% | 3,990.00 |
| 48. 2A | 669.00 | 2.84% | 1,826,160 | 1.77% | 2,729.69 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 226.00 | 0.96% | 574,040 | 0.56% | 2,540.00 |
| 51. 4A1 | 402.00 | 1.71% | 972,940 | 0.94% | 2,420.25 |
| 52. 4A | 2,368.00 | 10.07% | 5,736,560 | 5.56% | 2,422.53 |
| 53. Total | 23,524.00 | 100.00% | 103,194,551 | 100.00% | 4,386.78 |
| Dry | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 7,775.00 | 79.08% | 19,126,500 | 84.32% | 2,460.00 |
| 56. 2D1 | 453.00 | 4.61% | 994,335 | 4.38% | 2,195.00 |
| 57. 2D | 303.00 | 3.08% | 520,251 | 2.29% | 1,717.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 37.00 | 0.38% | 63,270 | 0.28% | 1,710.00 |
| 60. 4D1 | 345.00 | 3.51% | 539,925 | 2.38% | 1,565.00 |
| 61. 4D | 919.00 | 9.35% | 1,438,235 | 6.34% | 1,565.00 |
| 62. Total | 9,832.00 | 100.00% | 22,682,516 | 100.00% | 2,307.01 |
| Grass | | | | | |
| 63. 1G1 | 651.00 | 11.78% | 618,450 | 11.78% | 950.00 |
| 64. 1G | 2,510.00 | 45.42% | 2,384,500 | 45.42% | 950.00 |
| 65. 2G1 | 2,115.60 | 38.28% | 2,009,820 | 38.28% | 950.00 |
| 66. 2G | 245.00 | 4.43% | 232,750 | 4.43% | 950.00 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 5.00 | 0.09% | 4,750 | 0.09% | 950.00 |
| 71. Total | 5,526.60 | 100.00% | 5,250,270 | 100.00% | 950.00 |
| | | | | | |
| Irrigated Total | 23,524.00 | 60.30% | 103,194,551 | 78.69% | 4,386.78 |
| Dry Total | 9,832.00 | 25.20% | 22,682,516 | 17.30% | 2,307.01 |
| Grass Total | 5,526.60 | 14.17% | 5,250,270 | 4.00% | 950.00 |
| 72. Waste | 129.00 | 0.33% | 12,900 | 0.01% | 100.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 39,011.60 | 100.00% | 131,140,237 | 100.00% | 3,361.57 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 6,347.70 | 8.29% | 26,938,526 | 9.52% | 4,243.82 |
| 46. 1A | 43,617.39 | 56.98% | 184,964,075 | 65.36% | 4,240.60 |
| 47. 2A1 | 5,418.00 | 7.08% | 19,624,845 | 6.94% | 3,622.16 |
| 48. 2A | 2,985.00 | 3.90% | 7,400,346 | 2.62% | 2,479.18 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 328.00 | 0.43% | 833,120 | 0.29% | 2,540.00 |
| 51. 4A1 | 3,082.70 | 4.03% | 7,460,234 | 2.64% | 2,420.03 |
| 52. 4A | 14,765.00 | 19.29% | 35,754,000 | 12.64% | 2,421.54 |
| 53. Total | 76,543.79 | 100.00% | 282,975,146 | 100.00% | 3,696.91 |
| Dry | | | | | |
| 54. 1D1 | 5.00 | 0.01% | 9,240 | 0.01% | 1,848.00 |
| 55. 1D | 44,280.00 | 74.37% | 81,830,313 | 79.70% | 1,848.02 |
| 56. 2D1 | 1,297.00 | 2.18% | 2,026,555 | 1.97% | 1,562.49 |
| 57. 2D | 1,481.00 | 2.49% | 1,783,124 | 1.74% | 1,204.00 |
| 58. 3D1 | 57.00 | 0.10% | 66,063 | 0.06% | 1,159.00 |
| 59. 3D | 72.00 | 0.12% | 96,140 | 0.09% | 1,335.28 |
| 60. 4D1 | 3,304.00 | 5.55% | 4,509,960 | 4.39% | 1,365.00 |
| 61. 4D | 9,046.36 | 15.19% | 12,348,281 | 12.03% | 1,365.00 |
| 62. Total | 59,542.36 | 100.00% | 102,669,676 | 100.00% | 1,724.31 |
| Grass | | | | | |
| 63. 1G1 | 6,063.00 | 8.55% | 5,759,850 | 8.55% | 950.00 |
| 64. 1G | 40,025.46 | 56.44% | 38,024,188 | 56.44% | 950.00 |
| 65. 2G1 | 21,610.00 | 30.47% | 20,529,500 | 30.47% | 950.00 |
| 66. 2G | 3,078.00 | 4.34% | 2,924,100 | 4.34% | 950.00 |
| 67. 3G1 | 4.60 | 0.01% | 4,370 | 0.01% | 950.00 |
| 68. 3G | 57.00 | 0.08% | 54,150 | 0.08% | 950.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 75.00 | 0.11% | 71,250 | 0.11% | 950.00 |
| 71. Total | 70,913.06 | 100.00% | 67,367,408 | 100.00% | 950.00 |
| | | | | | |
| Irrigated Total | 76,543.79 | 36.24% | 282,975,146 | 62.41% | 3,696.91 |
| Dry Total | 59,542.36 | 28.19% | 102,669,676 | 22.64% | 1,724.31 |
| Grass Total | 70,913.06 | 33.57% | 67,367,408 | 14.86% | 950.00 |
| 72. Waste | 4,222.00 | 2.00% | 422,200 | 0.09% | 100.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 211,221.21 | 100.00% | 453,434,430 | 100.00% | 2,146.73 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------------------|-----------|-------------|------------|-------------|-------------------------|
| 45. 1A1 | 689.00 | 18.03% | 2,218,099 | 20.13% | 3,219.30 |
| 46. 1A | 1,715.20 | 44.87% | 5,514,598 | 50.05% | 3,215.13 |
| 47. 2A1 | 225.00 | 5.89% | 612,450 | 5.56% | 2,722.00 |
| 48. 2A | 34.00 | 0.89% | 65,321 | 0.59% | 1,921.21 |
| 49. 3A1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 50. 3A | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 51. 4A1 | 141.00 | 3.69% | 317,020 | 2.88% | 2,248.37 |
| 52. 4A | 1,018.00 | 26.63% | 2,289,685 | 20.78% | 2,249.20 |
| 53. Total | 3,822.20 | 100.00% | 11,017,173 | 100.00% | 2,882.42 |
| Dry | | | | | |
| 54. 1D1 | 2.00 | 0.01% | 3,696 | 0.01% | 1,848.00 |
| 55. 1D | 21,371.00 | 74.30% | 39,494,847 | 79.66% | 1,848.06 |
| 56. 2D1 | 232.00 | 0.81% | 363,776 | 0.73% | 1,568.00 |
| 57. 2D | 317.00 | 1.10% | 381,668 | 0.77% | 1,204.00 |
| 58. 3D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 1,365.00 | 4.75% | 1,863,390 | 3.76% | 1,365.12 |
| 61. 4D | 5,476.00 | 19.04% | 7,474,740 | 15.08% | 1,365.00 |
| 62. Total | 28,763.00 | 100.00% | 49,582,117 | 100.00% | 1,723.82 |
| Grass | | | | | |
| 63. 1G1 | 1,324.00 | 3.52% | 1,257,800 | 3.52% | 950.00 |
| 64. 1G | 23,634.60 | 62.81% | 22,452,870 | 62.81% | 950.00 |
| 65. 2G1 | 10,139.00 | 26.94% | 9,632,050 | 26.94% | 950.00 |
| 66. 2G | 1,090.00 | 2.90% | 1,035,500 | 2.90% | 950.00 |
| 67. 3G1 | 1,441.00 | 3.83% | 1,368,950 | 3.83% | 950.00 |
| 68. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 69. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 37,628.60 | 100.00% | 35,747,170 | 100.00% | 950.00 |
| | | | | | |
| Irrigated Total | 3,822.20 | 5.38% | 11,017,173 | 11.43% | 2,882.42 |
| Dry Total | 28,763.00 | 40.52% | 49,582,117 | 51.42% | 1,723.82 |
| Grass Total | 37,628.60 | 53.01% | 35,747,170 | 37.07% | 950.00 |
| 72. Waste | 772.00 | 1.09% | 77,200 | 0.08% | 100.00 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 70,985.80 | 100.00% | 96,423,660 | 100.00% | 1,358.35 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|---------------|--------|---------|----------|---------|------------|-------------|------------|-------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 67.79 | 252,931 | 0.00 | 0 | 103,822.20 | 396,933,939 | 103,889.99 | 397,186,870 |
| 77. Dry Land | 60.00 | 115,714 | 95.00 | 159,621 | 97,982.36 | 174,658,974 | 98,137.36 | 174,934,309 |
| 78. Grass | 62.00 | 58,900 | 16.00 | 15,200 | 113,990.26 | 108,290,748 | 114,068.26 | 108,364,848 |
| 79. Waste | 0.00 | 0 | 0.00 | 0 | 5,123.00 | 512,300 | 5,123.00 | 512,300 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 82. Total | 189.79 | 427,545 | 111.00 | 174,821 | 320,917.82 | 680,395,961 | 321,218.61 | 680,998,327 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|-----------|------------|-------------|-------------|-------------|-------------------------|
| Irrigated | 103,889.99 | 32.34% | 397,186,870 | 58.32% | 3,823.15 |
| Dry Land | 98,137.36 | 30.55% | 174,934,309 | 25.69% | 1,782.55 |
| Grass | 114,068.26 | 35.51% | 108,364,848 | 15.91% | 950.00 |
| Waste | 5,123.00 | 1.59% | 512,300 | 0.08% | 100.00 |
| Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Exempt | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 321,218.61 | 100.00% | 680,998,327 | 100.00% | 2,120.05 |

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 Acreages | 26 | 128,958 | 152 | 5,119,197 | 160 | 19,451,430 | 186 | 24,699,585 | 473,969 |
| 83.2 Alma | 45 | 772,964 | 535 | 6,460,190 | 537 | 40,855,474 | 582 | 48,088,628 | 875,050 |
| 83.3 B&r Trl Park | 0 | 0 | 0 | 0 | 92 | 1,269,538 | 92 | 1,269,538 | 44,156 |
| 83.4 Hanchetts | 6 | 69,060 | 33 | 1,032,318 | 33 | 7,405,833 | 39 | 8,507,211 | 182,879 |
| 83.5 Hunters Hill | 4 | 223,000 | 17 | 949,585 | 17 | 2,799,132 | 21 | 3,971,717 | 56,946 |
| 83.6 Huntley/ragan | 1 | 350 | 1 | 1,470 | 1 | 5,016 | 2 | 6,836 | 5,016 |
| 83.7 N Shore Cabin | 3 | 27,265 | 25 | 1,417,040 | 25 | 2,288,460 | 28 | 3,732,765 | 0 |
| 83.8 N Shore Marina | 0 | 0 | 2 | 18,500 | 132 | 5,193,876 | 132 | 5,212,376 | 145,401 |
| 83.9 Orleans | 67 | 80,832 | 249 | 262,495 | 249 | 8,288,893 | 316 | 8,632,220 | 96,822 |
| 83.10 Oxford | 17 | 17,315 | 98 | 141,853 | 99 | 5,049,798 | 116 | 5,208,966 | 35,402 |
| 83.11 Patterson | 0 | 0 | 1 | 0 | 97 | 4,938,001 | 97 | 4,938,001 | 40,211 |
| 83.12 Republican City | 18 | 64,917 | 230 | 752,784 | 233 | 14,771,909 | 251 | 15,589,610 | 372,386 |
| 83.13 Stam/hunt/ragan | 104 | 161,519 | 162 | 193,478 | 162 | 4,249,845 | 266 | 4,604,842 | 30,007 |
| 83.14 Taylor Manor | 39 | 419,462 | 125 | 1,909,286 | 125 | 10,411,403 | 164 | 12,740,151 | 721,036 |
| 84 Residential Total | 330 | 1,965,642 | 1,630 | 18,258,196 | 1,962 | 126,978,608 | 2,292 | 147,202,446 | 3,079,281 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--------------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 | Acreages | 6 | 34,190 | 17 | 146,595 | 24 | 10,464,614 | 30 | 10,645,399 | 30,748 |
| 85.2 | Alma | 11 | 67,463 | 104 | 926,208 | 106 | 13,004,935 | 117 | 13,998,606 | 252,283 |
| 85.3 | B&r Trl Park | 0 | 0 | 1 | 22,750 | 1 | 477,920 | 1 | 500,670 | 0 |
| 85.4 | Huntley/ragan | 10 | 3,635 | 16 | 22,235 | 16 | 2,624,055 | 26 | 2,649,925 | 0 |
| 85.5 | N Shore Cabin | 0 | 0 | 0 | 0 | 2 | 2,511,407 | 2 | 2,511,407 | 608,132 |
| 85.6 | Orleans | 12 | 7,917 | 42 | 30,966 | 46 | 1,188,626 | 58 | 1,227,509 | 0 |
| 85.7 | Oxford | 2 | 2,680 | 5 | 18,620 | 5 | 1,028,218 | 7 | 1,049,518 | 0 |
| 85.8 | Patterson | 0 | 0 | 0 | 0 | 2 | 2,103,942 | 2 | 2,103,942 | 0 |
| 85.9 | Republican City | 3 | 15,355 | 29 | 236,335 | 31 | 2,138,974 | 34 | 2,390,664 | 0 |
| 85.10 | Stam/hunt/ragan | 1 | 95 | 17 | 16,925 | 17 | 382,336 | 18 | 399,356 | 109,860 |
| 85.11 | Taylor Manor | 0 | 0 | 3 | 34,775 | 3 | 233,120 | 3 | 267,895 | 0 |
| 86 | Commercial Total | 45 | 131,335 | 234 | 1,455,409 | 253 | 36,158,147 | 298 | 37,744,891 | 1,001,023 |

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 | 651.00 | 11.78% | 618,450 | 11.78% | 950.00 |
| 88. 1G | 2,510.00 | 45.42% | 2,384,500 | 45.42% | 950.00 |
| 89. 2G1 | 2,115.60 | 38.28% | 2,009,820 | 38.28% | 950.00 |
| 90. 2G | 245.00 | 4.43% | 232,750 | 4.43% | 950.00 |
| 91. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 5.00 | 0.09% | 4,750 | 0.09% | 950.00 |
| 95. Total | 5,526.60 | 100.00% | 5,250,270 | 100.00% | 950.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| Grass Total | 5,526.60 | 100.00% | 5,250,270 | 100.00% | 950.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| 114. Market Area Total | 5,526.60 | 100.00% | 5,250,270 | 100.00% | 950.00 |

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

Market Area 2

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 6,063.00 | 8.55% | 5,759,850 | 8.55% | 950.00 |
| 88. 1G | 40,025.46 | 56.44% | 38,024,188 | 56.44% | 950.00 |
| 89. 2G1 | 21,610.00 | 30.47% | 20,529,500 | 30.47% | 950.00 |
| 90. 2G | 3,078.00 | 4.34% | 2,924,100 | 4.34% | 950.00 |
| 91. 3G1 | 4.60 | 0.01% | 4,370 | 0.01% | 950.00 |
| 92. 3G | 57.00 | 0.08% | 54,150 | 0.08% | 950.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 75.00 | 0.11% | 71,250 | 0.11% | 950.00 |
| 95. Total | 70,913.06 | 100.00% | 67,367,408 | 100.00% | 950.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| Grass Total | 70,913.06 | 100.00% | 67,367,408 | 100.00% | 950.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| 114. Market Area Total | 70,913.06 | 100.00% | 67,367,408 | 100.00% | 950.00 |

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

Market Area 3

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 1,324.00 | 3.52% | 1,257,800 | 3.52% | 950.00 |
| 88. 1G | 23,634.60 | 62.81% | 22,452,870 | 62.81% | 950.00 |
| 89. 2G1 | 10,139.00 | 26.94% | 9,632,050 | 26.94% | 950.00 |
| 90. 2G | 1,090.00 | 2.90% | 1,035,500 | 2.90% | 950.00 |
| 91. 3G1 | 1,441.00 | 3.83% | 1,368,950 | 3.83% | 950.00 |
| 92. 3G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 93. 4G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 37,628.60 | 100.00% | 35,747,170 | 100.00% | 950.00 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98. 2C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 99. 2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Grass Total | 37,628.60 | 100.00% | 35,747,170 | 100.00% | 950.00 |
| CRP Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 114. Market Area Total | 37,628.60 | 100.00% | 35,747,170 | 100.00% | 950.00 |

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

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| | 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 | 128,129,505 | 135,657,728 | 7,528,223 | 5.88% | 2,833,588 | 3.66% |
| 02. Recreational | 11,381,615 | 11,544,718 | 163,103 | 1.43% | 245,693 | -0.73% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 35,781,392 | 38,792,767 | 3,011,375 | 8.42% | 174,790 | 7.93% |
| 04. Total Residential (sum lines 1-3) | 175,292,512 | 185,995,213 | 10,702,701 | 6.11% | 3,254,071 | 4.25% |
| 05. Commercial | 36,823,359 | 37,744,891 | 921,532 | 2.50% | 1,001,023 | -0.22% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Total Commercial (sum lines 5-6) | 36,823,359 | 37,744,891 | 921,532 | 2.50% | 1,001,023 | -0.22% |
| 08. Ag-Farmsite Land, Outbuildings | 16,256,939 | 19,736,118 | 3,479,179 | 21.40% | 824,916 | 16.33% |
| 09. Minerals | 3,012,710 | 1,405,420 | -1,607,290 | -53.35 | 0 | -53.35% |
| 10. Non Ag Use Land | 0 | 0 | 0 | | | |
| 11. Total Non-Agland (sum lines 8-10) | 19,269,649 | 21,141,538 | 1,871,889 | 9.71% | 824,916 | 5.43% |
| 12. Irrigated | 397,280,218 | 397,186,870 | -93,348 | -0.02% | | |
| 13. Dryland | 174,853,983 | 174,934,309 | 80,326 | 0.05% | | |
| 14. Grassland | 108,299,298 | 108,364,848 | 65,550 | 0.06% | | |
| 15. Wasteland | 504,900 | 512,300 | 7,400 | 1.47% | | |
| 16. Other Agland | 0 | 0 | 0 | | | |
| 17. Total Agricultural Land | 680,938,399 | 680,998,327 | 59,928 | 0.01% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 912,323,919 | 925,879,969 | 13,556,050 | 1.49% | 5,080,010 | 0.93% |

2021 Assessment Survey for Harlan County

A. Staffing and Funding Information

| | |
|-----|---|
| 1. | Deputy(ies) on staff: |
| | 0 |
| 2. | Appraiser(s) on staff: |
| | 0 |
| 3. | Other full-time employees: |
| | 1 |
| 4. | Other part-time employees: |
| | 0 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$151,639 |
| 7. | Adopted budget, or granted budget if different from above: |
| | \$151,639 |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$10,000 |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | Yes- \$10,000 |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$45,000 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$5,000 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$4,000 |

B. Computer, Automation Information and GIS

| | |
|-----|--|
| 1. | Administrative software: |
| | Vanguard |
| 2. | CAMA software: |
| | Vanguard |
| 3. | Personal Property software: |
| | Vanguard |
| 4. | Are cadastral maps currently being used? |
| | Yes |
| 5. | If so, who maintains the Cadastral Maps? |
| | The assessor and staff |
| 6. | Does the county have GIS software? |
| | Yes |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes, harlan.gworks.com |
| 8. | Who maintains the GIS software and maps? |
| | The assessor and staff send information to GIS (splits, combined parcels, etc) |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | Agridata and GIS |
| 10. | When was the aerial imagery last updated? |
| | Agridata 2019, GIS 2020 |

C. Zoning Information

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

| | |
|-----------|---|
| 3. | What municipalities in the county are zoned? |
| | Alma |
| 4. | When was zoning implemented? |
| | 2002 |

D. Contracted Services

| | |
|-----------|--|
| 1. | Appraisal Services: |
| | Pritchard & Abbott, Stanard Appraisal (Commercial pickup work this year) |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | N/A |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Yes, for the appraisal of oil and gas minerals and the commercial class |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | The contract does not specify requirements; however, the appraisal firms employ qualified professionals. |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes |

2021 Residential Assessment Survey for Harlan County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | |
|------------------------|--|------------------------|--|---|---|---|---|---|---|---|--|---|---|---|--|----|-------------------------------------|
| | The 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="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>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td></tr> <tr> <td style="text-align: center;">2</td><td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td></tr> <tr> <td style="text-align: center;">3</td><td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td></tr> <tr> <td style="text-align: center;">4</td><td>Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td></tr> <tr> <td style="text-align: center;">5</td><td>Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td></tr> <tr> <td style="text-align: center;">6</td><td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td></tr> <tr> <td style="text-align: center;">AG</td><td>Agricultural Homes and Outbuildings</td></tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here. | 2 | Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir. | 3 | Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four. | 4 | Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins. | 5 | Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4. | 6 | Huntley, Ragan, and Stamford - very small villages with little activity and no organized market. | AG | Agricultural Homes and Outbuildings |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | |
| 1 | Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here. | | | | | | | | | | | | | | | | |
| 2 | Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir. | | | | | | | | | | | | | | | | |
| 3 | Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four. | | | | | | | | | | | | | | | | |
| 4 | Lake trailers - includes Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins. | | | | | | | | | | | | | | | | |
| 5 | Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4. | | | | | | | | | | | | | | | | |
| 6 | Huntley, Ragan, and Stamford - very small villages with little activity and no organized market. | | | | | | | | | | | | | | | | |
| AG | Agricultural Homes and Outbuildings | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | | | |
| | Only the cost approach is used. | | | | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | | | | |
| | Depreciation tables are developed using local market information. | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? | | | | | | | | | | | | | | | | |
| | Yes | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | | | | | |
| | Residential lot values are valued using a sales price per square foot analysis. | | | | | | | | | | | | | | | | |
| 7. | How are rural residential site values developed? | | | | | | | | | | | | | | | | |
| | In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

| 8. | Are there form 191 applications on file? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---|------------------------|--------------------------------|--------------------------------|--|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|---|------|------|------|------|---|------|------|------|------|---|------|------|-----------|-----------|---|------|------|-----------|-----------|---|------|------|-----------|-----------|---|------|------|-----------|-----------|----|------|------|------|------|
| | No | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9. | Describe the methodology used to determine value for vacant lots being held for sale or resale? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. | <table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2016</td> <td>2015</td> <td>2020</td> <td>2020</td> </tr> <tr> <td>2</td> <td>2016</td> <td>2015</td> <td>2020</td> <td>2016</td> </tr> <tr> <td>3</td> <td>2016</td> <td>2015</td> <td>2017-2020</td> <td>2017-2020</td> </tr> <tr> <td>4</td> <td>2016</td> <td>2015</td> <td>2017-2019</td> <td>2017-2019</td> </tr> <tr> <td>5</td> <td>2016</td> <td>2015</td> <td>2017-2020</td> <td>2017-2020</td> </tr> <tr> <td>6</td> <td>2016</td> <td>2015</td> <td>2018-2019</td> <td>2018-2019</td> </tr> <tr> <td>AG</td> <td>2016</td> <td>2015</td> <td>2020</td> <td>2019</td> </tr> </tbody> </table> | | | | | <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 | 2016 | 2015 | 2020 | 2020 | 2 | 2016 | 2015 | 2020 | 2016 | 3 | 2016 | 2015 | 2017-2020 | 2017-2020 | 4 | 2016 | 2015 | 2017-2019 | 2017-2019 | 5 | 2016 | 2015 | 2017-2020 | 2017-2020 | 6 | 2016 | 2015 | 2018-2019 | 2018-2019 | AG | 2016 | 2015 | 2020 | 2019 |
| <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 | 2016 | 2015 | 2020 | 2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 2016 | 2015 | 2020 | 2016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 2016 | 2015 | 2017-2020 | 2017-2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 2016 | 2015 | 2017-2019 | 2017-2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 2016 | 2015 | 2017-2020 | 2017-2020 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 2016 | 2015 | 2018-2019 | 2018-2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AG | 2016 | 2015 | 2020 | 2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

2021 Commercial Assessment Survey for Harlan County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | |
|------------------------|---|------------------------|--------------------------------|--------------------------------|------------------------|--|------------------------|--|--------------------------------|---|------|------|------|------|
| | A hired contracting firm | | | | | | | | | | | | | |
| 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;"> <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> <tr> <td style="text-align: center;">1</td><td>There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.</td></tr> </table> | | | | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values. | | | | | | |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | |
| 1 | There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values. | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | | | | | | | | | | |
| | All three approaches to value are developed for commercial property. | | | | | | | | | | | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | | | | | | | | | | | |
| | A county wide reappraisal was completed by Stanard Appraisal in 2018; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state. | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | |
| | Depreciation is developed using local market information. | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | | | | | | | | | | | | | |
| | N/A | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | | | | | | | | | | | |
| | Commercial lots are valued by the square foot. | | | | | | | | | | | | | |
| 7. | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th><th style="text-align: center;"><u>Date of Depreciation</u></th><th style="text-align: center;"><u>Date of Costing</u></th><th style="text-align: center;"><u>Date of Lot Value Study</u></th><th style="text-align: center;"><u>Date of Last Inspection</u></th></tr> <tr> <td style="text-align: center;">1</td><td style="text-align: center;">2018</td><td style="text-align: center;">2015</td><td style="text-align: center;">2018</td><td style="text-align: center;">2018</td></tr> </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 | 2018 | 2015 | 2018 | 2018 |
| <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 | 2018 | 2015 | 2018 | 2018 | | | | | | | | | | |
| | Vanguard costing is updated once every ten years. However, factors are applied in the interim years. | | | | | | | | | | | | | |

2021 Agricultural Assessment Survey for Harlan County

| 1. | Valuation data collection done by: | | | | | | | | | | | | |
|--------------------|--|--------------------------------|--|--------------------------------|----|--|------|----|---|------|----|--|------|
| | The assessor | | | | | | | | | | | | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th><th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th><th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td><td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td><td style="text-align: center;">2015</td></tr> <tr> <td style="text-align: center;">02</td><td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td><td style="text-align: center;">2015</td></tr> <tr> <td style="text-align: center;">03</td><td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td><td style="text-align: center;">2015</td></tr> </tbody> </table> | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | 01 | The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county. | 2015 | 02 | Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area. | 2015 | 03 | South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible. | 2015 |
| <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> | | | | | | | | | | | |
| 01 | The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county. | 2015 | | | | | | | | | | | |
| 02 | Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area. | 2015 | | | | | | | | | | | |
| 03 | South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible. | 2015 | | | | | | | | | | | |
| | Irrigated acres are reviewed and updated to match to the NRD records annually. | | | | | | | | | | | | |
| 3. | Describe the process used to determine and monitor market areas. | | | | | | | | | | | | |
| | The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas. | | | | | | | | | | | | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | | | | | | | | | | | | |
| | Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county. | | | | | | | | | | | | |
| 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, farm home sites and rural residential home sites 1st acres are valued the same. | | | | | | | | | | | | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | | | | | | | | | | | | |
| | Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis. | | | | | | | | | | | | |
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | | | | | | | | | | | | |
| | N/A | | | | | | | | | | | | |
| 7a. | Are any other agricultural subclasses used? If yes, please explain. | | | | | | | | | | | | |
| | CREP, CRP, EQIP | | | | | | | | | | | | |

| | |
|------------|---|
| | <u>If your county has special value applications, please answer the following</u> |
| 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? |
| | . |
| | <u>If your county recognizes a special value, please answer the following</u> |
| 8c. | Describe the non-agricultural influences recognized within the county. |
| | N/A |
| 8d. | Where is the influenced area located within the county? |
| | N/A |
| 8e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | N/A |

**2020
PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (2003).

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

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

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|--------------|---------|--------------------|-------------------------|
| Residential | 2370 | 40% | 17% |
| Commercial | 295 | 6% | 4% |
| Recreational | 333 | 7% | 2% |
| Agricultural | 2370 | 46% | 77% |
| Mineral | 18 | 0 | 0 |
| Exempt | 195 | 0 | 0 |

Agricultural land - taxable acres 321,015.36

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2020 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

- A. Staff/Budget/Training
 - 1 Assessor
 - 1 Assessment Clerk

Harlan County budget \$151,639 for 2020-2021.

The Assessor & Deputy are required to obtain 60 hours of continuing education every 4 years. The assessor & deputy are still working on meeting all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

- B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 30 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012.

- C. Property Record Cards

We utilize the property record cards available from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Vanguard System June 14, 2018 and have been working through all the transfer challenges.

- D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On June 14, 2018 we changed to the new CAMA system Vanguard. We are currently working on setting depreciation tables for residential parcels.

- E. Web based – property record information access is provided by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

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

| <u>Property Class</u> | <u>Median</u> | <u>COD*</u> | <u>PRD*</u> |
|-----------------------|---------------|-------------|-------------|
| Residential | 94 | 34.31 | 121.08 |
| Commercial | N/A | N/A | N/A |
| Agricultural Land | 73 | 22.29 | 109.15 |
| Special Value Agland | N/A | N/A | N/A |

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2020 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2020:

Continue with the CAMA system with Vanguard that was implemented in June 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP, EQIP & AWEF. Update Ag land acre values with new sales data. Do normal pick-up work and sales reviews. Review Alma & Hanchett's, Hunters & Haskins Hill and Oxford. Work on setting depreciation tables for Residential in the new CAMA system.

Assessment Actions Planned for Assessment Year 2021:

Review residential parcels in Taylor Manor & conduct an Ag Land review. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

Assessment Actions Planned for Assessment Year 2022:

We will review the Rural Residential parcels. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report

3. Personal Property; administer annual filing of 575 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 216 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 07/30/2020

Assessor

