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DEPARTMENT OF REVENUE

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

HOWARD 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 Howard 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 Howard 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: Neal Dethlefs, Howard 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.

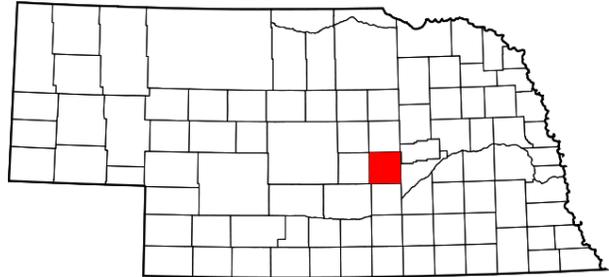
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

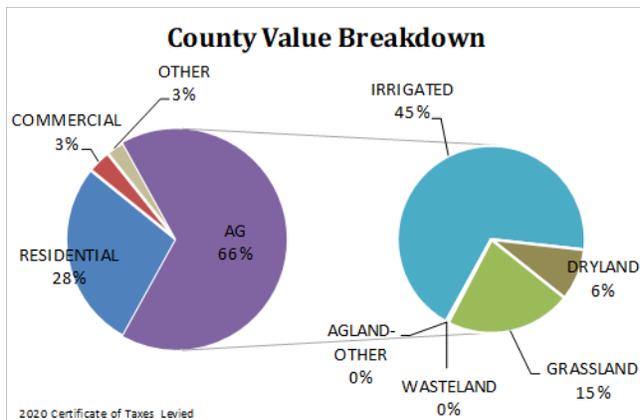
**Further information may be found in Exhibit 94*

County Overview

With a total area of 569 square miles, Howard County has 6,445 residents, per the Census Bureau Quick Facts for 2019, a 3% population increase over the 2010 U.S. Census. Reports indicate that 77% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$121,385 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Howard County are located in and around the county seat of St. Paul. The most current information available from the U.S. Census Bureau shows there are 179 employer establishments with total employment of 1,180, for an 8% increase in employment.



NE Dept. of Revenue, Research Division 2021

| CITY POPULATION CHANGE | | | |
|------------------------|-------|-------|--------|
| | 2010 | 2020 | Change |
| BOELUS | 221 | 189 | -14.5% |
| COTESFIELD | 66 | 46 | -30.3% |
| CUSHING | 31 | 32 | 3.2% |
| DANNEBROG | 352 | 303 | -13.9% |
| ELBA | 243 | 215 | -11.5% |
| FARWELL | 148 | 122 | -17.6% |
| ST PAUL | 2,218 | 2,299 | 3.7% |

Agricultural land contributes the majority of value to the county's overall valuation base. A mix of grass and irrigated land makes up a majority of the land in the county. Howard County is included in both the Central Platte and Lower Loup Natural Resource Districts (NRD). In top livestock inventory items, Howard County ranks fourth in sheep and lambs (USDA AgCensus).

2021 Residential Correlation for Howard County

Assessment Action

For the 2021 assessment year, Valuation Group 1, St. Paul, had new costing implemented. The economic depreciation was lowered by 10% in the small town of Dannebrog. In St. Libory lot values were adjusted based on an analysis, new costing was implemented and the economic depreciation was lowered by 10%.

Pick-up work was completed and placed on the assessment roll.

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.

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires for sales. Review of the qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Howard County identifies nine separate valuation groups. Valuation group 1 aligns with the county seat of St. Paul, while Valuation Group 2 aligns with the small towns. Valuation Groups 7 through 12 include the rural residential in the county. Valuation Group 13 is all properties at the Lake of the Woods.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county keeps the review and inspection cycle of all properties within the required six years. A systematic plan is in place to maintain compliance.

The currency of the appraisal tables are also reviewed. The county updated costing in 2016; land and depreciation tables for the valuation groups have been updated within the six-year cycle. The Howard County Assessor continues to maintain an acceptable level of market value. The county assessor has a written valuation methodology on file.

2021 Residential Correlation for Howard County

Description of Analysis

The residential parcels consist of 12 Valuation Groups based on unique characteristics in the county.

| Valuation Group | Description |
|------------------------|---|
| 1 | St. Paul |
| 2 | Small Town |
| 4 | Agricultural homes and outbuildings in Area 7100 |
| 5 | Agricultural homes and outbuildings in Area 7200 |
| 6 | Agricultural homes and outbuildings in Area 7300 |
| 7 | Residential property on a single lot in Area 7100 |
| 8 | Residential property in a Multiple Lot Subdivision in Area 7100 |
| 9 | Residential property on a single lot in Area 7200 |
| 10 | Residential property in a Multiple Lot Subdivision in Area 7200 |
| 11 | Residential property on a single lot in Area 7300 |
| 12 | Residential property in a Multiple Lot Subdivision in Area 7300 |
| 13 | Lake of the Woods, a unique subdivision located north of St. Paul |

The statistical profile consists of 148 qualified sales with all three measures within the acceptable parameters. Both the COD and PRD are also within acceptable ranges, further providing support of a level of value within the acceptable range. The valuation groups with sufficient sales have medians within the range. Valuation Group 13 with six sales is below the range. Even though this is a small sample of sales for measurement, this valuation group is subject to the same appraisal techniques as the other groups and appears to be at an acceptable level of value.

Comparison of the statistics and the 2021 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

2021 Residential Correlation for Howard County

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

| VALUATION GROUP | | | | | | |
|-----------------|-------|--------|--------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| 1 | 81 | 95.13 | 94.35 | 94.51 | 12.47 | 99.83 |
| 2 | 26 | 94.52 | 96.80 | 89.95 | 21.37 | 107.62 |
| 7 | 13 | 92.96 | 93.94 | 91.81 | 08.99 | 102.32 |
| 8 | 3 | 91.47 | 92.41 | 93.76 | 08.91 | 98.56 |
| 9 | 12 | 91.80 | 87.46 | 84.06 | 12.81 | 104.04 |
| 10 | 3 | 93.56 | 93.91 | 94.90 | 03.20 | 98.96 |
| 11 | 3 | 90.09 | 112.06 | 97.31 | 24.81 | 115.16 |
| 12 | 1 | 84.35 | 84.35 | 84.35 | 00.00 | 100.00 |
| 13 | 6 | 83.85 | 84.84 | 84.74 | 05.93 | 100.12 |
| <u>ALL</u> | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 |

Level of Value

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

2021 Commercial Correlation for Howard County

Assessment Actions

For the 2021 assessment year, the commercial class was physically inspected and reviewed by the contract appraiser as well as the county assessor and staff. Lot values were adjusted; new costing and depreciation were implemented.

Pick-up work was completed and placed on the assessment roll.

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.

that the county assessor uses three valuation groups in the commercial class. Valuation Group 1 is St. Paul, Valuation Group 2 is small towns with Valuation Group 3 all rural commercial.

The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) system cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables; lot values and depreciation have been updated.

Description of Analysis

There are three valuation groups for the commercial class that follow the assessor locations. Valuation Group 2 combines the small towns into one group.

| Valuation Group | Description |
|------------------------|--|
| 1 | St. Paul |
| 2 | Small Towns - Cotesfield, Elba, Farwell, Dannebrog, St. Libory and Cushing |
| 3 | Rural |

The commercial profile consists of 29 qualified sales with both the overall median and weighted mean within the acceptable ranges. The qualitative measures are also within the prescribed parameters. The county is within the six-year review cycle and has kept the costing and depreciation updated. A historical review of Howard County compared to surrounding counties with similar sized communities shows the values have increased over the past decade at a similar rate.

2021 Commercial Correlation for Howard County

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

| VALUATION GROUP RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|--------------------------|-------|--------|--------|----------|-------|--------|
| 1 | 14 | 99.10 | 100.77 | 98.79 | 06.82 | 102.00 |
| 2 | 13 | 99.27 | 100.85 | 98.05 | 13.98 | 102.86 |
| 3 | 2 | 97.11 | 97.11 | 96.58 | 01.11 | 100.55 |
| ____ ALL ____ | 29 | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 |

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Howard County is 99%.

2021 Agricultural Correlation for Howard County

Assessment Actions

An agricultural sales study was performed for the 2021 assessment year with the irrigated values decreasing approximately 2%. Dry and Grass land values remained the same.

Land use was reviewed via 2018 and 2020 aerial imagery, and changes were put on the assessment roll. The river acres were corrected due to previous flooding.

Assessment Practice Review

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

The sales qualification and verification processes are reviewed. The Howard County Assessor uses an acceptable percent of sales for the agricultural land class. Review of the non-qualified sales exhibit convincing reasons for their disqualification. Therefore, it is believed that all arm's-length agricultural sales were available for measurement purposes.

Although three market areas are identified, the same value is currently being applied to all areas. The areas are studied each year for any changes. Land use is current and is updated by aerial imagery comparisons with information contained on property record cards and is supplemented with information supplied from taxpayers. There are eight special value applications on file; however, the county currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file.

All rural improvements are inspected and reviewed within the six-year cycle. The rural improvements including outbuildings are valued with the same cost index and the Computer-Assisted Mass Appraisal (CAMA) depreciation tables are updated when inspected. Home and farm site values are the same for both farm and rural residential dwellings.

Description of Analysis

The agricultural sample consists of 29 sales with all three measures of central tendency for the overall sample within the acceptable parameters. The qualitative measures are also acceptable for the agricultural class.

Review of the 80% Majority Land Use (MLU) substrata indicates the irrigated and grassland subclasses have 10 sales each. The irrigated land sales are within the range, while the grassland is below. The ratios on each side of the grass median range from 53% to 83%, there is no organization in the sales and the market is flat in the region. Of the six surrounding counties five of them, the grass values remained the same. When compared to adjoining counties Howard County's agricultural land values are equalized and are consistent with the region. It is believed that the Howard County Assessor has achieved an acceptable level of value.

2021 Agricultural Correlation for Howard County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

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

| 80%MLU By Market Area | | | | | | |
|-----------------------|-------|--------|-------|----------|-------|--------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
| <u>Irrigated</u> | | | | | | |
| County | 10 | 71.15 | 78.30 | 80.33 | 15.64 | 97.47 |
| 7100 | 10 | 71.15 | 78.30 | 80.33 | 15.64 | 97.47 |
| <u>Grass</u> | | | | | | |
| County | 10 | 64.28 | 67.03 | 64.59 | 13.19 | 103.78 |
| 7100 | 10 | 64.28 | 67.03 | 64.59 | 13.19 | 103.78 |
| <u>ALL</u> | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 |

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Howard County is 71%.

2021 Opinions of the Property Tax Administrator for Howard 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 | 99 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| Agricultural Land | 71 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Howard County

Residential Real Property - Current

| | | | |
|------------------------|--------------|------------------------------------|-----------|
| Number of Sales | 148 | Median | 92.78 |
| Total Sales Price | \$24,973,199 | Mean | 94.05 |
| Total Adj. Sales Price | \$24,973,199 | Wgt. Mean | 91.99 |
| Total Assessed Value | \$22,973,031 | Average Assessed Value of the Base | \$117,984 |
| Avg. Adj. Sales Price | \$168,738 | Avg. Assessed Value | \$155,223 |

Confidence Interval - Current

| | |
|--|----------------|
| 95% Median C.I | 91.35 to 95.67 |
| 95% Wgt. Mean C.I | 89.57 to 94.41 |
| 95% Mean C.I | 91.08 to 97.02 |
| % of Value of the Class of all Real Property Value in the County | 22.98 |
| % of Records Sold in the Study Period | 5.74 |
| % of Value Sold in the Study Period | 7.55 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 146 | 93 | 92.73 |
| 2019 | 140 | 97 | 96.84 |
| 2018 | 118 | 97 | 97.41 |
| 2017 | 142 | 99 | 98.81 |

2021 Commission Summary for Howard County

Commercial Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|-----------|
| Number of Sales | 29 | Median | 99.01 |
| Total Sales Price | \$2,650,400 | Mean | 100.55 |
| Total Adj. Sales Price | \$2,650,400 | Wgt. Mean | 98.37 |
| Total Assessed Value | \$2,607,213 | Average Assessed Value of the Base | \$137,637 |
| Avg. Adj. Sales Price | \$91,393 | Avg. Assessed Value | \$89,904 |

Confidence Interval - Current

| | |
|--|-----------------|
| 95% Median C.I | 96.97 to 101.30 |
| 95% Wgt. Mean C.I | 95.47 to 101.27 |
| 95% Mean C.I | 93.15 to 107.95 |
| % of Value of the Class of all Real Property Value in the County | 4.01 |
| % of Records Sold in the Study Period | 7.51 |
| % of Value Sold in the Study Period | 4.91 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2020 | 25 | 100 | 94.17 |
| 2019 | 24 | 100 | 91.21 |
| 2018 | 15 | 100 | 95.81 |
| 2017 | 22 | 96 | 96.26 |

47 Howard
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 : 148
Total Sales Price : 24,973,199
Total Adj. Sales Price : 24,973,199
Total Assessed Value : 22,973,031
Avg. Adj. Sales Price : 168,738
Avg. Assessed Value : 155,223

MEDIAN : 93
WGT. MEAN : 92
MEAN : 94
COD : 13.87
PRD : 102.24

COV : 19.61
STD : 18.44
Avg. Abs. Dev : 12.87
MAX Sales Ratio : 157.71
MIN Sales Ratio : 49.45

95% Median C.I. : 91.35 to 95.67
95% Wgt. Mean C.I. : 89.57 to 94.41
95% Mean C.I. : 91.08 to 97.02

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | 22 | 99.77 | 103.49 | 100.45 | 13.40 | 103.03 | 74.09 | 150.05 | 90.82 to 111.32 | 166,409 | 167,159 |
| 01-JAN-19 To 31-MAR-19 | 11 | 92.57 | 91.53 | 91.97 | 13.09 | 99.52 | 49.45 | 126.17 | 73.72 to 101.54 | 131,082 | 120,559 |
| 01-APR-19 To 30-JUN-19 | 15 | 102.19 | 103.86 | 101.94 | 07.60 | 101.88 | 89.52 | 127.52 | 95.67 to 109.90 | 161,167 | 164,289 |
| 01-JUL-19 To 30-SEP-19 | 14 | 92.70 | 93.99 | 92.08 | 09.24 | 102.07 | 77.77 | 121.88 | 84.35 to 97.99 | 169,162 | 155,770 |
| 01-OCT-19 To 31-DEC-19 | 21 | 92.62 | 94.31 | 92.07 | 09.54 | 102.43 | 76.55 | 156.58 | 84.40 to 98.08 | 212,567 | 195,700 |
| 01-JAN-20 To 31-MAR-20 | 18 | 94.29 | 98.02 | 97.43 | 12.10 | 100.61 | 73.86 | 131.71 | 92.47 to 107.48 | 128,661 | 125,355 |
| 01-APR-20 To 30-JUN-20 | 19 | 82.13 | 79.57 | 82.14 | 20.25 | 96.87 | 49.80 | 124.04 | 62.78 to 91.47 | 173,082 | 142,168 |
| 01-JUL-20 To 30-SEP-20 | 28 | 90.23 | 89.45 | 84.86 | 14.70 | 105.41 | 61.38 | 157.71 | 80.63 to 92.61 | 179,149 | 152,035 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 62 | 97.40 | 99.31 | 97.57 | 11.66 | 101.78 | 49.45 | 150.05 | 92.85 to 100.96 | 159,495 | 155,625 |
| 01-OCT-19 To 30-SEP-20 | 86 | 91.16 | 90.25 | 88.33 | 14.47 | 102.17 | 49.80 | 157.71 | 87.16 to 92.84 | 175,402 | 154,933 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 61 | 95.13 | 96.09 | 94.29 | 10.47 | 101.91 | 49.45 | 156.58 | 92.55 to 98.08 | 175,272 | 165,262 |
| <u>ALL</u> | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 | 49.45 | 157.71 | 91.35 to 95.67 | 168,738 | 155,223 |

| VALUATION GROUP | | | | | | | | | | Avg. Adj. | Avg. |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 1 | 81 | 95.13 | 94.35 | 94.51 | 12.47 | 99.83 | 51.08 | 131.71 | 91.39 to 98.20 | 148,361 | 140,217 |
| 2 | 26 | 94.52 | 96.80 | 89.95 | 21.37 | 107.62 | 49.45 | 157.71 | 88.25 to 101.54 | 105,337 | 94,755 |
| 7 | 13 | 92.96 | 93.94 | 91.81 | 08.99 | 102.32 | 69.37 | 126.17 | 85.68 to 98.17 | 205,175 | 188,376 |
| 8 | 3 | 91.47 | 92.41 | 93.76 | 08.91 | 98.56 | 80.65 | 105.10 | N/A | 442,167 | 414,556 |
| 9 | 12 | 91.80 | 87.46 | 84.06 | 12.81 | 104.04 | 61.38 | 112.26 | 72.40 to 99.63 | 186,709 | 156,943 |
| 10 | 3 | 93.56 | 93.91 | 94.90 | 03.20 | 98.96 | 89.59 | 98.57 | N/A | 350,000 | 332,149 |
| 11 | 3 | 90.09 | 112.06 | 97.31 | 24.81 | 115.16 | 89.52 | 156.58 | N/A | 253,667 | 246,842 |
| 12 | 1 | 84.35 | 84.35 | 84.35 | 00.00 | 100.00 | 84.35 | 84.35 | N/A | 375,000 | 316,312 |
| 13 | 6 | 83.85 | 84.84 | 84.74 | 05.93 | 100.12 | 75.05 | 92.85 | 75.05 to 92.85 | 299,483 | 253,780 |
| <u>ALL</u> | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 | 49.45 | 157.71 | 91.35 to 95.67 | 168,738 | 155,223 |

47 Howard
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 : 148
 Total Sales Price : 24,973,199
 Total Adj. Sales Price : 24,973,199
 Total Assessed Value : 22,973,031
 Avg. Adj. Sales Price : 168,738
 Avg. Assessed Value : 155,223

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 94
 COD : 13.87
 PRD : 102.24

COV : 19.61
 STD : 18.44
 Avg. Abs. Dev : 12.87
 MAX Sales Ratio : 157.71
 MIN Sales Ratio : 49.45

95% Median C.I. : 91.35 to 95.67
 95% Wgt. Mean C.I. : 89.57 to 94.41
 95% Mean C.I. : 91.08 to 97.02

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PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 01 | 146 | 92.78 | 94.28 | 92.40 | 13.83 | 102.03 | 49.45 | 157.71 | 91.35 to 96.42 | 168,149 | 155,366 |
| 06 | 2 | 77.26 | 77.26 | 68.38 | 20.55 | 112.99 | 61.38 | 93.13 | N/A | 211,750 | 144,805 |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 | 49.45 | 157.71 | 91.35 to 95.67 | 168,738 | 155,223 |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | 1 | 157.71 | 157.71 | 157.71 | 00.00 | 100.00 | 157.71 | 157.71 | N/A | 12,500 | 19,714 |
| Less Than 30,000 | 4 | 102.58 | 114.38 | 108.17 | 17.82 | 105.74 | 94.63 | 157.71 | N/A | 21,625 | 23,392 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 | 49.45 | 157.71 | 91.35 to 95.67 | 168,738 | 155,223 |
| Greater Than 14,999 | 147 | 92.72 | 93.61 | 91.96 | 13.50 | 101.79 | 49.45 | 156.58 | 91.35 to 95.55 | 169,801 | 156,145 |
| Greater Than 29,999 | 144 | 92.62 | 93.48 | 91.93 | 13.64 | 101.69 | 49.45 | 156.58 | 90.96 to 95.55 | 172,824 | 158,885 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | 1 | 157.71 | 157.71 | 157.71 | 00.00 | 100.00 | 157.71 | 157.71 | N/A | 12,500 | 19,714 |
| 15,000 TO 29,999 | 3 | 97.57 | 99.93 | 99.80 | 04.43 | 100.13 | 94.63 | 107.59 | N/A | 24,667 | 24,617 |
| 30,000 TO 59,999 | 11 | 100.02 | 105.27 | 104.16 | 18.05 | 101.07 | 63.44 | 150.05 | 89.25 to 127.12 | 41,750 | 43,487 |
| 60,000 TO 99,999 | 31 | 96.57 | 99.18 | 98.90 | 18.25 | 100.28 | 49.45 | 156.58 | 90.10 to 109.90 | 81,238 | 80,347 |
| 100,000 TO 149,999 | 28 | 88.88 | 88.27 | 87.82 | 16.76 | 100.51 | 51.08 | 131.71 | 80.63 to 101.54 | 125,857 | 110,522 |
| 150,000 TO 249,999 | 41 | 92.47 | 90.58 | 90.39 | 09.91 | 100.21 | 63.04 | 121.97 | 87.25 to 96.54 | 189,436 | 171,238 |
| 250,000 TO 499,999 | 32 | 92.04 | 91.82 | 91.58 | 08.41 | 100.26 | 61.38 | 121.97 | 89.52 to 95.55 | 315,413 | 288,850 |
| 500,000 TO 999,999 | 1 | 105.10 | 105.10 | 105.10 | 00.00 | 100.00 | 105.10 | 105.10 | N/A | 525,000 | 551,797 |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 148 | 92.78 | 94.05 | 91.99 | 13.87 | 102.24 | 49.45 | 157.71 | 91.35 to 95.67 | 168,738 | 155,223 |

47 Howard
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 : 29
Total Sales Price : 2,650,400
Total Adj. Sales Price : 2,650,400
Total Assessed Value : 2,607,213
Avg. Adj. Sales Price : 91,393
Avg. Assessed Value : 89,904

MEDIAN : 99
WGT. MEAN : 98
MEAN : 101
COD : 09.72
PRD : 102.22

COV : 19.35
STD : 19.46
Avg. Abs. Dev : 09.62
MAX Sales Ratio : 182.77
MIN Sales Ratio : 67.00

95% Median C.I. : 96.97 to 101.30
95% Wgt. Mean C.I. : 95.47 to 101.27
95% Mean C.I. : 93.15 to 107.95

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| DATE OF SALE * | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 31-DEC-17 | 4 | 87.45 | 87.14 | 83.94 | 18.62 | 103.81 | 67.00 | 106.67 | N/A | 48,500 | 40,710 |
| 01-JAN-18 To 31-MAR-18 | 2 | 110.63 | 110.63 | 117.14 | 14.51 | 94.44 | 94.58 | 126.68 | N/A | 18,500 | 21,671 |
| 01-APR-18 To 30-JUN-18 | 6 | 104.11 | 115.99 | 110.75 | 17.41 | 104.73 | 87.87 | 182.77 | 87.87 to 182.77 | 43,233 | 47,881 |
| 01-JUL-18 To 30-SEP-18 | 2 | 101.84 | 101.84 | 101.30 | 04.78 | 100.53 | 96.97 | 106.70 | N/A | 67,500 | 68,376 |
| 01-OCT-18 To 31-DEC-18 | 2 | 86.61 | 86.61 | 98.59 | 14.32 | 87.85 | 74.21 | 99.01 | N/A | 203,500 | 200,627 |
| 01-JAN-19 To 31-MAR-19 | 2 | 97.49 | 97.49 | 97.21 | 00.35 | 100.29 | 97.15 | 97.83 | N/A | 137,500 | 133,666 |
| 01-APR-19 To 30-JUN-19 | 1 | 100.31 | 100.31 | 100.31 | 00.00 | 100.00 | 100.31 | 100.31 | N/A | 83,000 | 83,259 |
| 01-JUL-19 To 30-SEP-19 | | | | | | | | | | | |
| 01-OCT-19 To 31-DEC-19 | 3 | 97.20 | 97.07 | 97.60 | 01.49 | 99.46 | 94.84 | 99.18 | N/A | 151,667 | 148,028 |
| 01-JAN-20 To 31-MAR-20 | 5 | 99.27 | 99.03 | 98.03 | 01.23 | 101.02 | 96.03 | 101.30 | N/A | 108,000 | 105,874 |
| 01-APR-20 To 30-JUN-20 | 2 | 95.85 | 95.85 | 94.98 | 02.43 | 100.92 | 93.52 | 98.18 | N/A | 132,500 | 125,847 |
| 01-JUL-20 To 30-SEP-20 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 14 | 102.86 | 104.96 | 100.77 | 15.50 | 104.16 | 67.00 | 182.77 | 87.87 to 115.25 | 44,671 | 45,016 |
| 01-OCT-18 To 30-SEP-19 | 5 | 97.83 | 93.70 | 98.28 | 05.71 | 95.34 | 74.21 | 100.31 | N/A | 153,000 | 150,369 |
| 01-OCT-19 To 30-SEP-20 | 10 | 98.53 | 97.81 | 97.23 | 01.89 | 100.60 | 93.52 | 101.30 | 94.84 to 99.70 | 126,000 | 122,515 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 12 | 102.86 | 107.84 | 103.61 | 15.00 | 104.08 | 74.21 | 182.77 | 94.58 to 115.25 | 69,867 | 72,386 |
| 01-JAN-19 To 31-DEC-19 | 6 | 97.52 | 97.75 | 97.75 | 01.39 | 100.00 | 94.84 | 100.31 | 94.84 to 100.31 | 135,500 | 132,446 |
| <u>ALL</u> | 29 | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 | 67.00 | 182.77 | 96.97 to 101.30 | 91,393 | 89,904 |

| VALUATION GROUP | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 1 | 14 | 99.10 | 100.77 | 98.79 | 06.82 | 102.00 | 74.72 | 126.68 | 96.97 to 106.70 | 126,964 | 125,434 |
| 2 | 13 | 99.27 | 100.85 | 98.05 | 13.98 | 102.86 | 67.00 | 182.77 | 87.87 to 104.34 | 42,300 | 41,476 |
| 3 | 2 | 97.11 | 97.11 | 96.58 | 01.11 | 100.55 | 96.03 | 98.18 | N/A | 161,500 | 155,978 |
| <u>ALL</u> | 29 | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 | 67.00 | 182.77 | 96.97 to 101.30 | 91,393 | 89,904 |

47 Howard
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 : 29
Total Sales Price : 2,650,400
Total Adj. Sales Price : 2,650,400
Total Assessed Value : 2,607,213
Avg. Adj. Sales Price : 91,393
Avg. Assessed Value : 89,904

MEDIAN : 99
WGT. MEAN : 98
MEAN : 101
COD : 09.72
PRD : 102.22

COV : 19.35
STD : 19.46
Avg. Abs. Dev : 09.62
MAX Sales Ratio : 182.77
MIN Sales Ratio : 67.00

95% Median C.I. : 96.97 to 101.30
95% Wgt. Mean C.I. : 95.47 to 101.27
95% Mean C.I. : 93.15 to 107.95

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PROPERTY TYPE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-----------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| 02 | 1 | 99.18 | 99.18 | 99.18 | 00.00 | 100.00 | 99.18 | 99.18 | N/A | 181,500 | 180,004 |
| 03 | 28 | 98.94 | 100.60 | 98.31 | 10.07 | 102.33 | 67.00 | 182.77 | 96.97 to 101.30 | 88,175 | 86,686 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | <u>29</u> | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 | 67.00 | 182.77 | 96.97 to 101.30 | 91,393 | 89,904 |

SALE PRICE *

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-----------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | 2 | 97.27 | 97.27 | 97.11 | 09.66 | 100.16 | 87.87 | 106.67 | N/A | 3,050 | 2,962 |
| Less Than 15,000 | 6 | 98.21 | 107.99 | 105.02 | 22.85 | 102.83 | 74.21 | 182.77 | 74.21 to 182.77 | 6,233 | 6,546 |
| Less Than 30,000 | 9 | 97.83 | 104.38 | 103.21 | 22.07 | 101.13 | 67.00 | 182.77 | 74.21 to 126.68 | 11,489 | 11,858 |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 27 | 99.01 | 100.80 | 98.37 | 09.74 | 102.47 | 67.00 | 182.77 | 96.97 to 101.30 | 97,937 | 96,344 |
| Greater Than 14,999 | 23 | 99.01 | 98.61 | 98.28 | 06.34 | 100.34 | 67.00 | 126.68 | 97.15 to 100.31 | 113,609 | 111,649 |
| Greater Than 29,999 | 20 | 99.10 | 98.83 | 98.17 | 04.22 | 100.67 | 74.72 | 115.25 | 97.15 to 100.31 | 127,350 | 125,025 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | 2 | 97.27 | 97.27 | 97.11 | 09.66 | 100.16 | 87.87 | 106.67 | N/A | 3,050 | 2,962 |
| 5,000 TO 14,999 | 4 | 98.21 | 113.35 | 106.56 | 29.49 | 106.37 | 74.21 | 182.77 | N/A | 7,825 | 8,338 |
| 15,000 TO 29,999 | 3 | 97.83 | 97.17 | 102.19 | 20.33 | 95.09 | 67.00 | 126.68 | N/A | 22,000 | 22,481 |
| 30,000 TO 59,999 | 3 | 101.30 | 101.64 | 101.77 | 01.67 | 99.87 | 99.27 | 104.34 | N/A | 34,167 | 34,771 |
| 60,000 TO 99,999 | 8 | 99.53 | 99.99 | 99.85 | 02.79 | 100.14 | 94.84 | 106.70 | 94.84 to 106.70 | 74,688 | 74,573 |
| 100,000 TO 149,999 | 2 | 94.99 | 94.99 | 96.75 | 21.34 | 98.18 | 74.72 | 115.25 | N/A | 115,000 | 111,262 |
| 150,000 TO 249,999 | 5 | 97.20 | 97.13 | 97.02 | 01.92 | 100.11 | 93.52 | 99.70 | N/A | 193,400 | 187,628 |
| 250,000 TO 499,999 | 2 | 98.08 | 98.08 | 98.30 | 00.95 | 99.78 | 97.15 | 99.01 | N/A | 325,000 | 319,467 |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | <u>29</u> | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 | 67.00 | 182.77 | 96.97 to 101.30 | 91,393 | 89,904 |

47 Howard
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 : 29
 Total Sales Price : 2,650,400
 Total Adj. Sales Price : 2,650,400
 Total Assessed Value : 2,607,213
 Avg. Adj. Sales Price : 91,393
 Avg. Assessed Value : 89,904

MEDIAN : 99
 WGT. MEAN : 98
 MEAN : 101
 COD : 09.72
 PRD : 102.22

COV : 19.35
 STD : 19.46
 Avg. Abs. Dev : 09.62
 MAX Sales Ratio : 182.77
 MIN Sales Ratio : 67.00

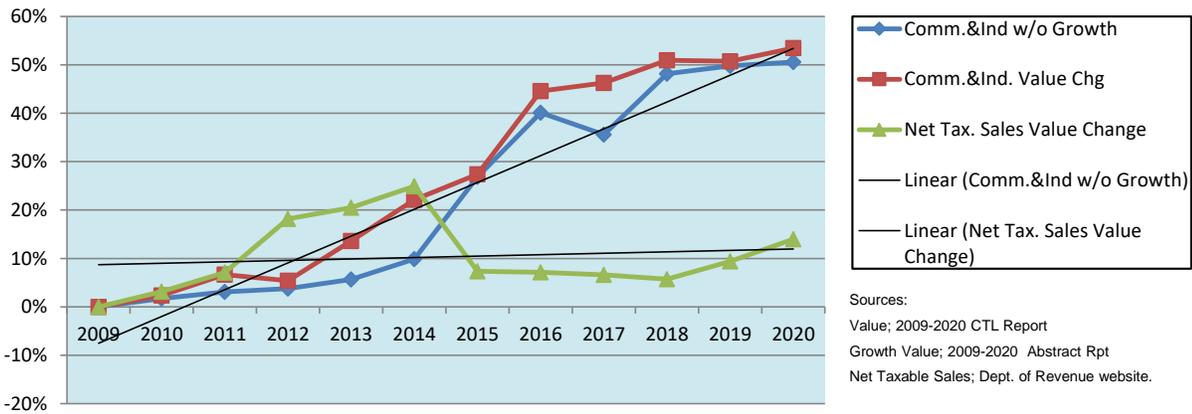
95% Median C.I. : 96.97 to 101.30
 95% Wgt. Mean C.I. : 95.47 to 101.27
 95% Mean C.I. : 93.15 to 107.95

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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 |
|------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|----------------------|----------------|
| 326 | 1 | 74.72 | 74.72 | 74.72 | 00.00 | 100.00 | 74.72 | 74.72 | N/A | 105,000 | 78,459 |
| 342 | 1 | 97.15 | 97.15 | 97.15 | 00.00 | 100.00 | 97.15 | 97.15 | N/A | 250,000 | 242,875 |
| 344 | 3 | 101.30 | 107.17 | 98.16 | 10.91 | 109.18 | 93.52 | 126.68 | N/A | 80,167 | 78,689 |
| 349 | 1 | 99.01 | 99.01 | 99.01 | 00.00 | 100.00 | 99.01 | 99.01 | N/A | 400,000 | 396,058 |
| 350 | 3 | 98.87 | 97.96 | 97.90 | 01.80 | 100.06 | 94.84 | 100.18 | N/A | 72,000 | 70,489 |
| 352 | 1 | 99.18 | 99.18 | 99.18 | 00.00 | 100.00 | 99.18 | 99.18 | N/A | 181,500 | 180,004 |
| 353 | 3 | 101.84 | 127.96 | 109.20 | 27.33 | 117.18 | 99.27 | 182.77 | N/A | 15,267 | 16,672 |
| 380 | 1 | 97.83 | 97.83 | 97.83 | 00.00 | 100.00 | 97.83 | 97.83 | N/A | 25,000 | 24,457 |
| 381 | 1 | 96.03 | 96.03 | 96.03 | 00.00 | 100.00 | 96.03 | 96.03 | N/A | 240,000 | 230,470 |
| 384 | 1 | 96.97 | 96.97 | 96.97 | 00.00 | 100.00 | 96.97 | 96.97 | N/A | 75,000 | 72,729 |
| 406 | 8 | 97.45 | 93.78 | 104.72 | 13.20 | 89.55 | 67.00 | 115.25 | 67.00 to 115.25 | 35,575 | 37,253 |
| 426 | 1 | 103.87 | 103.87 | 103.87 | 00.00 | 100.00 | 103.87 | 103.87 | N/A | 80,500 | 83,619 |
| 429 | 1 | 98.18 | 98.18 | 98.18 | 00.00 | 100.00 | 98.18 | 98.18 | N/A | 83,000 | 81,486 |
| 442 | 1 | 106.70 | 106.70 | 106.70 | 00.00 | 100.00 | 106.70 | 106.70 | N/A | 60,000 | 64,022 |
| 470 | 2 | 98.45 | 98.45 | 98.34 | 01.27 | 100.11 | 97.20 | 99.70 | N/A | 181,750 | 178,731 |
| <u>ALL</u> | 29 | 99.01 | 100.55 | 98.37 | 09.72 | 102.22 | 67.00 | 182.77 | 96.97 to 101.30 | 91,393 | 89,904 |

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 | \$ 24,167,831 | \$ 495,248 | | \$ 23,672,583 | -- | \$ 30,883,648 | -- |
| 2009 | \$ 29,357,282 | \$ 550,018 | 1.87% | \$ 28,807,264 | -- | \$ 32,284,057 | -- |
| 2010 | \$ 30,042,850 | \$ 184,371 | 0.61% | \$ 29,858,479 | 1.71% | \$ 33,294,630 | 3.13% |
| 2011 | \$ 31,311,062 | \$ 1,045,208 | 3.34% | \$ 30,265,854 | 0.74% | \$ 34,579,090 | 3.86% |
| 2012 | \$ 30,940,991 | \$ 478,739 | 1.55% | \$ 30,462,252 | -2.71% | \$ 38,159,288 | 10.35% |
| 2013 | \$ 33,346,953 | \$ 2,320,952 | 6.96% | \$ 31,026,001 | 0.27% | \$ 38,894,787 | 1.93% |
| 2014 | \$ 35,857,594 | \$ 3,594,306 | 10.02% | \$ 32,263,288 | -3.25% | \$ 40,332,970 | 3.70% |
| 2015 | \$ 37,395,066 | \$ 148,974 | 0.40% | \$ 37,246,092 | 3.87% | \$ 34,660,599 | -14.06% |
| 2016 | \$ 42,445,569 | \$ 1,318,709 | 3.11% | \$ 41,126,860 | 9.98% | \$ 34,583,777 | -0.22% |
| 2017 | \$ 42,935,611 | \$ 3,134,538 | 7.30% | \$ 39,801,073 | -6.23% | \$ 34,410,344 | -0.50% |
| 2018 | \$ 44,308,548 | \$ 815,533 | 1.84% | \$ 43,493,015 | 1.30% | \$ 34,129,680 | -0.82% |
| 2019 | \$ 44,248,624 | \$ 271,376 | 0.61% | \$ 43,977,248 | -0.75% | \$ 35,319,560 | 3.49% |
| 2020 | \$ 45,052,230 | \$ 846,064 | 1.88% | \$ 44,206,166 | -0.10% | \$ 36,787,980 | 4.16% |
| Ann %chg | 4.19% | | | Average | 0.49% | 0.90% | 1.09% |

| Tax Year | Cumulative Change | | |
|----------|---------------------|-----------------|---------------------|
| | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2009 | - | - | - |
| 2010 | 1.71% | 2.34% | 3.13% |
| 2011 | 3.09% | 6.66% | 7.11% |
| 2012 | 3.76% | 5.39% | 18.20% |
| 2013 | 5.68% | 13.59% | 20.48% |
| 2014 | 9.90% | 22.14% | 24.93% |
| 2015 | 26.87% | 27.38% | 7.36% |
| 2016 | 40.09% | 44.58% | 7.12% |
| 2017 | 35.57% | 46.25% | 6.59% |
| 2018 | 48.15% | 50.93% | 5.72% |
| 2019 | 49.80% | 50.72% | 9.40% |
| 2020 | 50.58% | 53.46% | 13.95% |

| | |
|---------------|--------|
| County Number | 47 |
| County Name | Howard |

47 Howard
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 : 29
Total Sales Price : 17,874,624
Total Adj. Sales Price : 17,874,624
Total Assessed Value : 13,417,514
Avg. Adj. Sales Price : 616,366
Avg. Assessed Value : 462,673

MEDIAN : 71
WGT. MEAN : 75
MEAN : 73
COD : 13.63
PRD : 97.16

COV : 16.81
STD : 12.26
Avg. Abs. Dev : 09.66
MAX Sales Ratio : 104.15
MIN Sales Ratio : 53.27

95% Median C.I. : 66.45 to 77.77
95% Wgt. Mean C.I. : 68.08 to 82.05
95% Mean C.I. : 68.27 to 77.59

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| <u>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 31-DEC-17 | 5 | 68.26 | 73.14 | 80.59 | 10.81 | 90.76 | 63.81 | 94.88 | N/A | 928,047 | 747,949 |
| 01-JAN-18 To 31-MAR-18 | 2 | 72.99 | 72.99 | 74.70 | 11.30 | 97.71 | 64.74 | 81.23 | N/A | 386,613 | 288,797 |
| 01-APR-18 To 30-JUN-18 | 2 | 58.17 | 58.17 | 58.82 | 01.46 | 98.89 | 57.32 | 59.02 | N/A | 765,393 | 450,204 |
| 01-JUL-18 To 30-SEP-18 | 1 | 75.26 | 75.26 | 75.26 | 00.00 | 100.00 | 75.26 | 75.26 | N/A | 100,000 | 75,260 |
| 01-OCT-18 To 31-DEC-18 | 2 | 87.52 | 87.52 | 83.36 | 19.00 | 104.99 | 70.89 | 104.15 | N/A | 1,333,334 | 1,111,490 |
| 01-JAN-19 To 31-MAR-19 | 5 | 76.50 | 75.03 | 73.71 | 06.09 | 101.79 | 67.68 | 84.33 | N/A | 402,535 | 296,728 |
| 01-APR-19 To 30-JUN-19 | 4 | 68.97 | 71.04 | 67.35 | 13.27 | 105.48 | 59.29 | 86.94 | N/A | 568,390 | 382,823 |
| 01-JUL-19 To 30-SEP-19 | 1 | 54.63 | 54.63 | 54.63 | 00.00 | 100.00 | 54.63 | 54.63 | N/A | 200,000 | 109,256 |
| 01-OCT-19 To 31-DEC-19 | 2 | 68.08 | 68.08 | 67.28 | 21.75 | 101.19 | 53.27 | 82.88 | N/A | 236,700 | 159,260 |
| 01-JAN-20 To 31-MAR-20 | 2 | 66.56 | 66.56 | 66.54 | 00.17 | 100.03 | 66.45 | 66.66 | N/A | 743,975 | 495,034 |
| 01-APR-20 To 30-JUN-20 | 3 | 86.76 | 84.51 | 85.59 | 04.32 | 98.74 | 77.77 | 89.01 | N/A | 572,042 | 489,583 |
| 01-JUL-20 To 30-SEP-20 | | | | | | | | | | | |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-17 To 30-SEP-18 | 10 | 67.36 | 70.33 | 75.14 | 11.97 | 93.60 | 57.32 | 94.88 | 59.02 to 81.23 | 704,425 | 529,301 |
| 01-OCT-18 To 30-SEP-19 | 12 | 72.17 | 74.08 | 74.76 | 13.29 | 99.09 | 54.63 | 104.15 | 64.49 to 84.33 | 596,075 | 445,598 |
| 01-OCT-19 To 30-SEP-20 | 7 | 77.77 | 74.69 | 75.52 | 13.27 | 98.90 | 53.27 | 89.01 | 53.27 to 89.01 | 525,354 | 396,762 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-18 To 31-DEC-18 | 7 | 70.89 | 73.23 | 74.47 | 16.04 | 98.33 | 57.32 | 104.15 | 57.32 to 104.15 | 724,383 | 539,463 |
| 01-JAN-19 To 31-DEC-19 | 12 | 71.72 | 70.84 | 69.41 | 12.94 | 102.06 | 53.27 | 86.94 | 59.29 to 82.88 | 413,303 | 286,893 |
| <u>ALL</u> | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 | 53.27 | 104.15 | 66.45 to 77.77 | 616,366 | 462,673 |

| AREA (MARKET) | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------|-------|--------|-------|----------|-------|-------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 7100 | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 | 53.27 | 104.15 | 66.45 to 77.77 | 616,366 | 462,673 |
| <u>ALL</u> | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 | 53.27 | 104.15 | 66.45 to 77.77 | 616,366 | 462,673 |

47 Howard
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 : 29
Total Sales Price : 17,874,624
Total Adj. Sales Price : 17,874,624
Total Assessed Value : 13,417,514
Avg. Adj. Sales Price : 616,366
Avg. Assessed Value : 462,673

MEDIAN : 71
WGT. MEAN : 75
MEAN : 73
COD : 13.63
PRD : 97.16

COV : 16.81
STD : 12.26
Avg. Abs. Dev : 09.66
MAX Sales Ratio : 104.15
MIN Sales Ratio : 53.27

95% Median C.I. : 66.45 to 77.77
95% Wgt. Mean C.I. : 68.08 to 82.05
95% Mean C.I. : 68.27 to 77.59

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95%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|-----------------------|----------------------|----------------|
| Irrigated | | | | | | | | | | | |
| County | 1 | 64.49 | 64.49 | 64.49 | 00.00 | 100.00 | 64.49 | 64.49 | N/A | 1,056,000 | 681,012 |
| 7100 | 1 | 64.49 | 64.49 | 64.49 | 00.00 | 100.00 | 64.49 | 64.49 | N/A | 1,056,000 | 681,012 |
| Grass | | | | | | | | | | | |
| County | 7 | 64.74 | 67.53 | 65.07 | 12.19 | 103.78 | 53.27 | 82.88 | 53.27 to 82.88 | 315,887 | 205,538 |
| 7100 | 7 | 64.74 | 67.53 | 65.07 | 12.19 | 103.78 | 53.27 | 82.88 | 53.27 to 82.88 | 315,887 | 205,538 |
| ALL | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 | 53.27 | 104.15 | 66.45 to 77.77 | 616,366 | 462,673 |

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 | 10 | 71.15 | 78.30 | 80.33 | 15.64 | 97.47 | 64.49 | 104.15 | 66.45 to 94.88 | 966,809 | 776,618 |
| 7100 | 10 | 71.15 | 78.30 | 80.33 | 15.64 | 97.47 | 64.49 | 104.15 | 66.45 to 94.88 | 966,809 | 776,618 |
| Grass | | | | | | | | | | | |
| County | 10 | 64.28 | 67.03 | 64.59 | 13.19 | 103.78 | 53.27 | 82.88 | 57.32 to 81.23 | 420,897 | 271,850 |
| 7100 | 10 | 64.28 | 67.03 | 64.59 | 13.19 | 103.78 | 53.27 | 82.88 | 57.32 to 81.23 | 420,897 | 271,850 |
| ALL | 29 | 70.89 | 72.93 | 75.06 | 13.63 | 97.16 | 53.27 | 104.15 | 66.45 to 77.77 | 616,366 | 462,673 |

Howard County 2021 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---------|----------|------|------|------|------|------|------|------|------|------------------|
| Howard | 7200 | 4750 | 4750 | 4300 | 4100 | 3725 | 3625 | 3425 | 3425 | 4298 |
| Sherman | 1 | 3670 | 3670 | 3540 | 3540 | 3415 | 3415 | 3340 | 3337 | 3472 |
| Valley | 1 | 3480 | 3480 | 3480 | 2995 | 2830 | 2830 | 2490 | 2490 | 3155 |
| Greeley | 2 | 5090 | 4700 | 4490 | 4375 | 4260 | 4230 | 4210 | 3750 | 4339 |
| | | | | | | | | | | |
| Howard | 7300 | 4750 | 4750 | 4300 | 4100 | 3725 | 3625 | 3425 | 3425 | 4292 |
| Greeley | 2 | 5090 | 4700 | 4490 | 4375 | 4260 | 4230 | 4210 | 3750 | 4339 |
| Nance | 1 | 4906 | 4893 | 4876 | 4876 | 4870 | 4893 | 4800 | 4796 | 4868 |
| Nance | 2 | 5300 | 5300 | 5300 | 5250 | 5250 | 5250 | 5200 | 5200 | 5265 |
| Merrick | 1 | 4700 | 4400 | 4100 | 3900 | 3800 | 3700 | 3550 | 3150 | 4060 |
| | | | | | | | | | | |
| Howard | 7100 | 4750 | 4750 | 4300 | 4100 | 3725 | 3625 | 3425 | 3425 | 3971 |
| Merrick | 1 | 4700 | 4400 | 4100 | 3900 | 3800 | 3700 | 3550 | 3150 | 4060 |
| Hall | 1 | 5498 | 5278 | 3997 | 3982 | 3868 | 3868 | 3651 | 3615 | 4769 |
| Buffalo | 1 | 4849 | 4841 | 4681 | 4569 | 3646 | 4280 | 3974 | 3973 | 4484 |
| Sherman | 1 | 3670 | 3670 | 3540 | 3540 | 3415 | 3415 | 3340 | 3337 | 3472 |

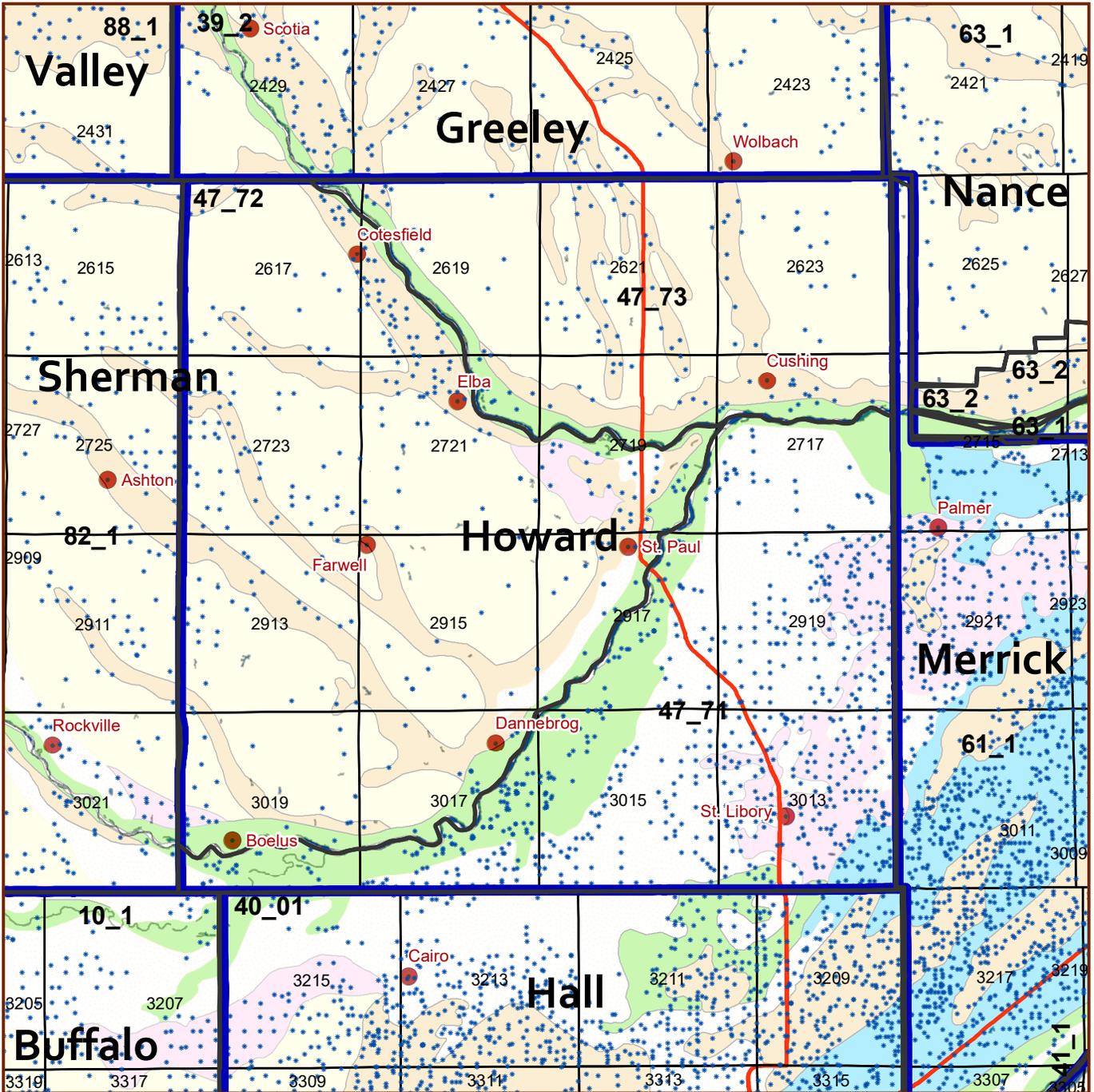
| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|---------|----------|------|------|------|------|------|------|------|------|------------------|
| Howard | 7200 | 2500 | 2500 | 2400 | 2400 | 2300 | 2200 | 2100 | 2000 | 2235 |
| Sherman | 1 | n/a | 1910 | 1810 | 1810 | 1710 | 1710 | 1615 | 1615 | 1711 |
| Valley | 1 | n/a | 1740 | 1740 | 1740 | 1705 | 1705 | 1705 | 1595 | 1695 |
| Greeley | 2 | n/a | 2165 | 2165 | 2165 | 2075 | 2050 | 1800 | 1715 | 1993 |
| | | | | | | | | | | |
| Howard | 7300 | 2500 | 2500 | 2400 | 2400 | 2300 | 2200 | 2100 | 2000 | 2280 |
| Greeley | 2 | n/a | 2165 | 2165 | 2165 | 2075 | 2050 | 1800 | 1715 | 1993 |
| Nance | 1 | 2549 | 2550 | 2494 | 2493 | 2487 | 2470 | 2425 | 2375 | 2482 |
| Nance | 2 | 3975 | 3950 | 3925 | 3925 | 3875 | 3850 | 3800 | 3800 | 3895 |
| Merrick | 1 | 2800 | 2575 | 2400 | 2300 | 2175 | 2075 | 1900 | 1840 | 2286 |
| | | | | | | | | | | |
| Howard | 7100 | 2500 | 2500 | 2400 | 2400 | 2300 | 2200 | 2100 | 2000 | 2271 |
| Merrick | 1 | 2800 | 2575 | 2400 | 2300 | 2175 | 2075 | 1900 | 1840 | 2286 |
| Hall | 1 | 2719 | 2742 | 2328 | 2328 | 2147 | 2052 | 1888 | 1898 | 2405 |
| Buffalo | 1 | 2280 | 2279 | 2125 | 2125 | 1980 | 1970 | 1850 | 1850 | 2033 |
| Sherman | 1 | n/a | 1910 | 1810 | 1810 | 1710 | 1710 | 1615 | 1615 | 1711 |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---------|----------|------|------|------|------|------|------|------|------|--------------------|
| Howard | 7200 | 1275 | 1175 | 1175 | 1175 | 1150 | 1150 | 1150 | n/a | 1186 |
| Sherman | 1 | 1395 | 1388 | 1345 | 1345 | 1220 | n/a | n/a | 1061 | 1337 |
| Valley | 1 | 1100 | 1100 | 1000 | 996 | 1000 | 997 | 635 | 665 | 991 |
| Greeley | 2 | 1300 | 1295 | 1280 | 1275 | 1243 | 1240 | n/a | 1265 | 1275 |
| | | | | | | | | | | |
| Howard | 7300 | 1275 | 1175 | 1175 | 1175 | 1150 | 1150 | 1150 | n/a | 1173 |
| Greeley | 2 | 1300 | 1295 | 1280 | 1275 | 1243 | 1240 | n/a | 1265 | 1275 |
| Nance | 1 | 1451 | 1450 | 1441 | 1426 | 1402 | 1388 | 1385 | 1350 | 1426 |
| Nance | 2 | 1726 | 1702 | 1676 | 1650 | 1651 | 1575 | n/a | 1575 | 1682 |
| Merrick | 1 | 1636 | 1575 | 1578 | 1502 | 1459 | n/a | 1340 | 1200 | 1579 |
| | | | | | | | | | | |
| Howard | 7100 | 1275 | 1175 | 1175 | 1175 | 1150 | 1150 | 1150 | n/a | 1194 |
| Merrick | 1 | 1636 | 1575 | 1578 | 1502 | 1459 | n/a | 1340 | 1200 | 1579 |
| Hall | 1 | 1410 | 1412 | 1351 | 1349 | 1274 | 1275 | 1275 | 1275 | 1378 |
| Buffalo | 1 | 1320 | 1319 | 1290 | 1275 | 1254 | 1230 | 1200 | n/a | 1277 |
| Sherman | 1 | 1395 | 1388 | 1345 | 1345 | 1220 | n/a | n/a | 1061 | 1337 |

| County | Mkt Area | CRP | TIMBER | WASTE |
|---------|----------|------|--------|-------|
| Howard | 7200 | 1172 | n/a | 786 |
| Sherman | 1 | 1430 | n/a | 90 |
| Valley | 1 | 1008 | 1046 | 250 |
| Greeley | 2 | 1307 | n/a | 200 |
| | | | | |
| Howard | 7300 | 1163 | n/a | 783 |
| Greeley | 2 | 1307 | n/a | 200 |
| Nance | 1 | 1603 | 1300 | 278 |
| Nance | 2 | 2000 | 1600 | 276 |
| Merrick | 1 | 1214 | 500 | 546 |
| | | | | |
| Howard | 7100 | 1187 | n/a | 750 |
| Merrick | 1 | 1214 | 500 | 546 |
| Hall | 1 | n/a | n/a | 100 |
| Buffalo | 1 | 1223 | 514 | 475 |
| Sherman | 1 | 1430 | n/a | 90 |

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.

HOWARD COUNTY



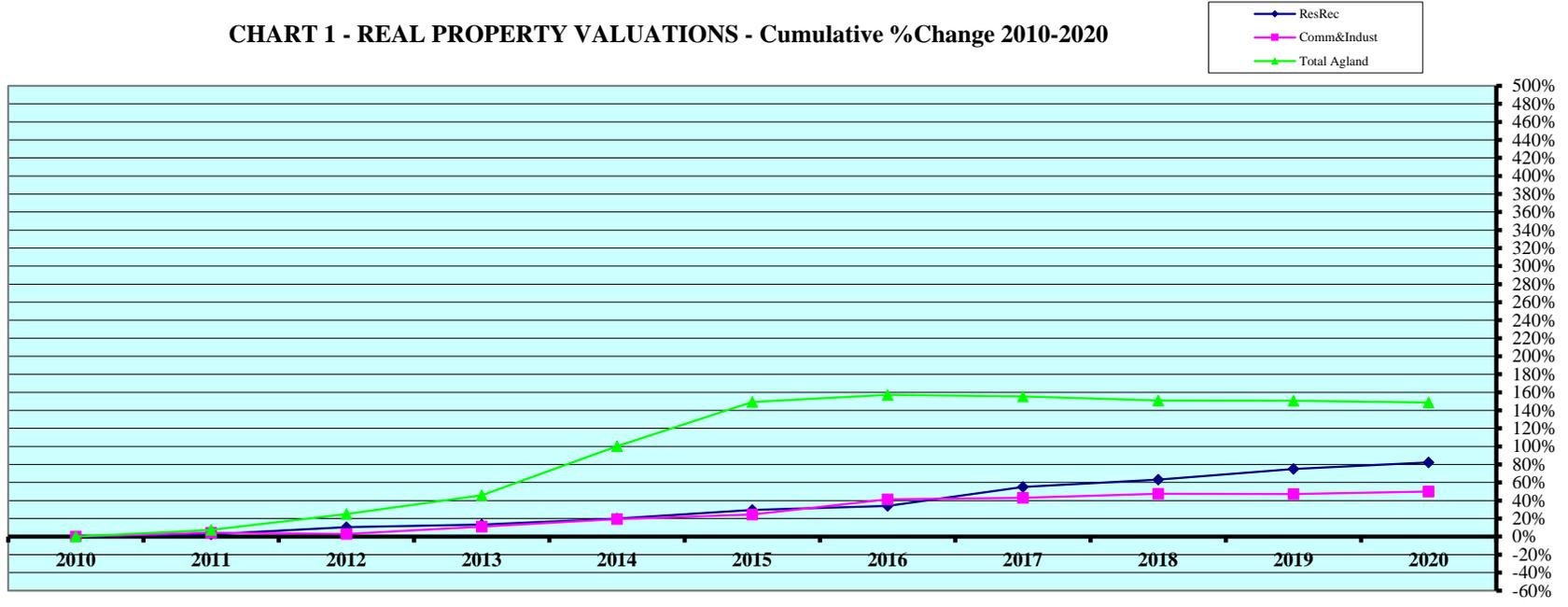
Legend

- 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 | 157,749,513 | -- | -- | -- | 30,042,850 | -- | -- | -- | 347,888,605 | -- | -- | -- |
| 2011 | 161,901,694 | 4,152,181 | 2.63% | 2.63% | 31,311,062 | 1,268,212 | 4.22% | 4.22% | 374,007,369 | 26,118,764 | 7.51% | 7.51% |
| 2012 | 174,424,013 | 12,522,319 | 7.73% | 10.57% | 30,940,991 | -370,071 | -1.18% | 2.99% | 435,090,320 | 61,082,951 | 16.33% | 25.07% |
| 2013 | 178,579,326 | 4,155,313 | 2.38% | 13.20% | 33,346,953 | 2,405,962 | 7.78% | 11.00% | 507,036,796 | 71,946,476 | 16.54% | 45.75% |
| 2014 | 189,176,901 | 10,597,575 | 5.93% | 19.92% | 35,857,594 | 2,510,641 | 7.53% | 19.35% | 696,405,034 | 189,368,238 | 37.35% | 100.18% |
| 2015 | 204,444,175 | 15,267,274 | 8.07% | 29.60% | 37,395,066 | 1,537,472 | 4.29% | 24.47% | 866,831,944 | 170,426,910 | 24.47% | 149.17% |
| 2016 | 211,522,217 | 7,078,042 | 3.46% | 34.09% | 42,445,569 | 5,050,503 | 13.51% | 41.28% | 894,949,900 | 28,117,956 | 3.24% | 157.25% |
| 2017 | 244,532,836 | 33,010,619 | 15.61% | 55.01% | 42,935,611 | 490,042 | 1.15% | 42.91% | 888,295,102 | -6,654,798 | -0.74% | 155.34% |
| 2018 | 257,600,841 | 13,068,005 | 5.34% | 63.30% | 44,308,548 | 1,372,937 | 3.20% | 47.48% | 873,283,535 | -15,011,567 | -1.69% | 151.02% |
| 2019 | 275,995,470 | 18,394,629 | 7.14% | 74.96% | 44,248,624 | -59,924 | -0.14% | 47.29% | 871,576,502 | -1,707,033 | -0.20% | 150.53% |
| 2020 | 287,531,968 | 11,536,498 | 4.18% | 82.27% | 45,052,230 | 803,606 | 1.82% | 49.96% | 864,756,150 | -6,820,352 | -0.78% | 148.57% |

Rate Annual %chg: Residential & Recreational **6.19%**

Commercial & Industrial **4.14%**

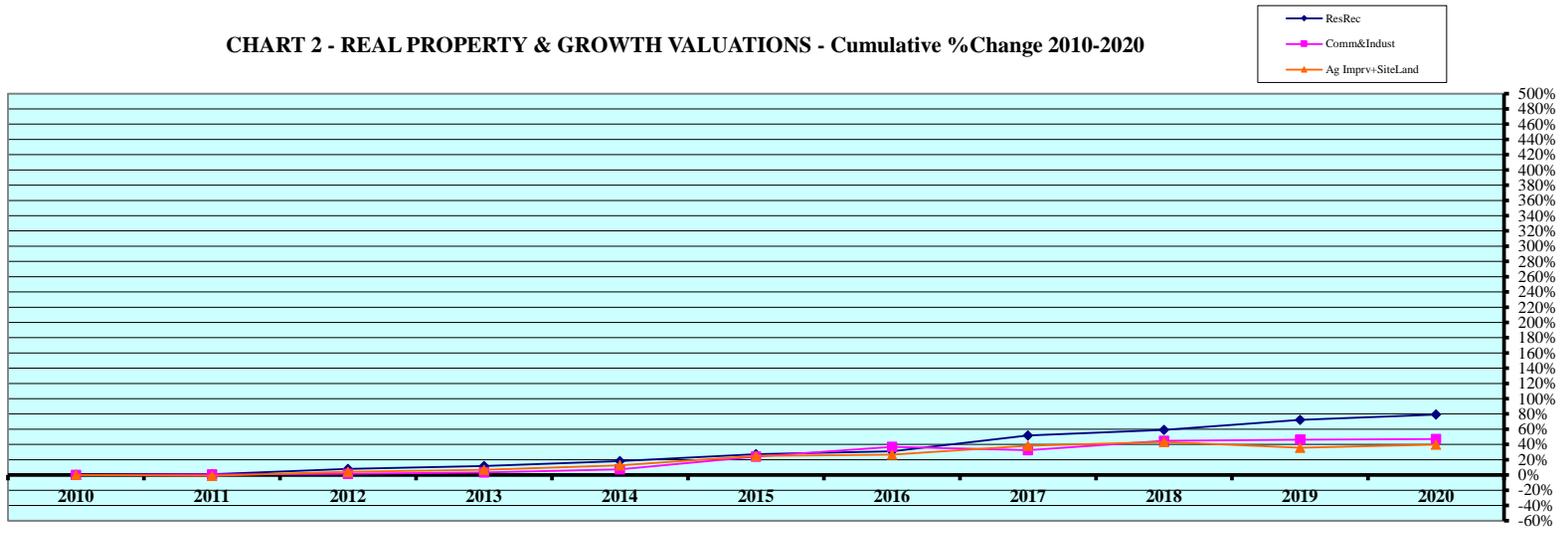
Agricultural Land **9.53%**

Cnty# **47**
County **HOWARD**

CHART 1

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

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



| Tax Year | Residential & Recreational ⁽¹⁾ | | | | | | Commercial & Industrial ⁽¹⁾ | | | | | |
|--------------|---|--------------|----------------------------|----------------------|--------------------|---------------------|--|--------------|-------------------|----------------------|--------------------|---------------------|
| | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth | Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2010 | 157,749,513 | 2,599,031 | 1.65% | 155,150,482 | -- | -- | 30,042,850 | 184,371 | 0.61% | 29,858,479 | -- | -- |
| 2011 | 161,901,694 | 2,656,395 | 1.64% | 159,245,299 | 0.95% | 0.95% | 31,311,062 | 1,045,208 | 3.34% | 30,265,854 | 0.74% | 0.74% |
| 2012 | 174,424,013 | 4,264,008 | 2.44% | 170,160,005 | 5.10% | 7.87% | 30,940,991 | 478,739 | 1.55% | 30,462,252 | -2.71% | 1.40% |
| 2013 | 178,579,326 | 2,438,651 | 1.37% | 176,140,675 | 0.98% | 11.66% | 33,346,953 | 2,320,952 | 6.96% | 31,026,001 | 0.27% | 3.27% |
| 2014 | 189,176,901 | 2,833,190 | 1.50% | 186,343,711 | 4.35% | 18.13% | 35,857,594 | 3,594,306 | 10.02% | 32,263,288 | -3.25% | 7.39% |
| 2015 | 204,444,175 | 3,712,607 | 1.82% | 200,731,568 | 6.11% | 27.25% | 37,395,066 | 148,974 | 0.40% | 37,246,092 | 3.87% | 23.98% |
| 2016 | 211,522,217 | 4,853,424 | 2.29% | 206,668,793 | 1.09% | 31.01% | 42,445,569 | 1,318,709 | 3.11% | 41,126,860 | 9.98% | 36.89% |
| 2017 | 244,532,836 | 4,891,657 | 2.00% | 239,641,179 | 13.29% | 51.91% | 42,935,611 | 3,134,538 | 7.30% | 39,801,073 | -6.23% | 32.48% |
| 2018 | 257,600,841 | 6,789,868 | 2.64% | 250,810,973 | 2.57% | 58.99% | 44,308,548 | 815,533 | 1.84% | 43,493,015 | 1.30% | 44.77% |
| 2019 | 275,995,470 | 4,073,266 | 1.48% | 271,922,204 | 5.56% | 72.38% | 44,248,624 | 271,376 | 0.61% | 43,977,248 | -0.75% | 46.38% |
| 2020 | 287,531,968 | 4,942,872 | 1.72% | 282,589,096 | 2.39% | 79.14% | 45,052,230 | 846,064 | 1.88% | 44,206,166 | -0.10% | 47.14% |
| Rate Ann%chg | 6.19% | | Resid & Recreat w/o growth | | | 4.24% | 4.14% | | C & I w/o growth | | | 0.31% |

| Tax Year | Ag Improvements & Site Land ⁽¹⁾ | | | | | | | |
|--------------|--|-----------------------------|---------------------------|--------------------------|-------------------|----------------------|--------------------|---------------------|
| | Agric. Dwelling & Homesite Value | Ag Outbldg & Farmsite Value | Ag Imprv+Site Total Value | Growth Value | % growth of value | Value Exclud. Growth | Ann.%chg w/o grwth | Cmltv%chg w/o grwth |
| 2010 | 54,904,083 | 24,089,259 | 78,993,342 | 1,779,800 | 2.25% | 77,213,542 | -- | -- |
| 2011 | 55,178,876 | 24,505,190 | 79,684,066 | 1,522,615 | 1.91% | 78,161,451 | -1.05% | -1.05% |
| 2012 | 55,655,280 | 28,649,847 | 84,305,127 | 1,969,154 | 2.34% | 82,335,973 | 3.33% | 4.23% |
| 2013 | 56,596,889 | 29,399,145 | 85,996,034 | 1,702,503 | 1.98% | 84,293,531 | -0.01% | 6.71% |
| 2014 | 60,422,489 | 30,612,568 | 91,035,057 | 2,080,936 | 2.29% | 88,954,121 | 3.44% | 12.61% |
| 2015 | 66,436,653 | 35,119,980 | 101,556,633 | 2,837,793 | 2.79% | 98,718,840 | 8.44% | 24.97% |
| 2016 | 66,531,323 | 34,967,929 | 101,499,252 | 1,392,750 | 1.37% | 100,106,502 | -1.43% | 26.73% |
| 2017 | 76,146,290 | 35,354,794 | 111,501,084 | 2,122,806 | 1.90% | 109,378,278 | 7.76% | 38.47% |
| 2018 | 79,474,142 | 35,782,607 | 115,256,749 | 2,103,044 | 1.82% | 113,153,705 | 1.48% | 43.24% |
| 2019 | 74,439,541 | 34,620,960 | 109,060,501 | 1,918,499 | 1.76% | 107,142,002 | -7.04% | 35.63% |
| 2020 | 76,830,051 | 35,233,432 | 112,063,483 | 1,572,555 | 1.40% | 110,490,928 | 1.31% | 39.87% |
| Rate Ann%chg | 3.42% | 3.88% | 3.56% | Ag Imprv+Site w/o growth | | 1.62% | | |

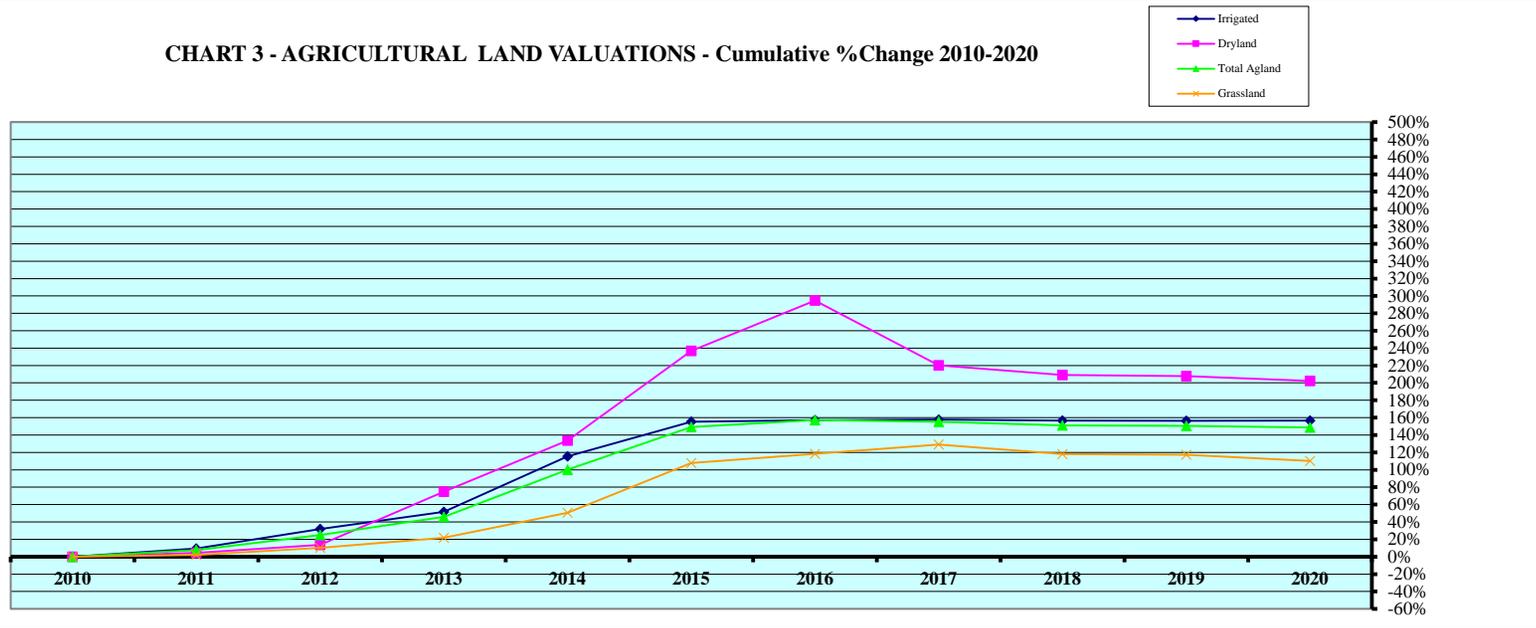
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 47
County HOWARD

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 | 231,574,313 | -- | -- | -- | 25,620,027 | -- | -- | -- | 90,087,410 | -- | -- | -- |
| 2011 | 253,640,437 | 22,066,124 | 9.53% | 9.53% | 26,757,080 | 1,137,053 | 4.44% | 4.44% | 92,039,923 | 1,952,513 | 2.17% | 2.17% |
| 2012 | 305,191,848 | 51,551,411 | 20.32% | 31.79% | 29,113,903 | 2,356,823 | 8.81% | 13.64% | 99,195,676 | 7,155,753 | 7.77% | 10.11% |
| 2013 | 350,969,293 | 45,777,445 | 15.00% | 51.56% | 44,826,167 | 15,712,264 | 53.97% | 74.97% | 109,802,599 | 10,606,923 | 10.69% | 21.88% |
| 2014 | 499,243,266 | 148,273,973 | 42.25% | 115.59% | 59,847,264 | 15,021,097 | 33.51% | 133.60% | 135,653,900 | 25,851,301 | 23.54% | 50.58% |
| 2015 | 590,929,597 | 91,686,331 | 18.37% | 155.18% | 86,263,975 | 26,416,711 | 44.14% | 236.71% | 187,217,417 | 51,563,517 | 38.01% | 107.82% |
| 2016 | 595,421,815 | 4,492,218 | 0.76% | 157.12% | 101,119,138 | 14,855,163 | 17.22% | 294.69% | 196,632,837 | 9,415,420 | 5.03% | 118.27% |
| 2017 | 596,946,008 | 1,524,193 | 0.26% | 157.78% | 82,000,812 | -19,118,326 | -18.91% | 220.07% | 206,348,232 | 9,715,395 | 4.94% | 129.05% |
| 2018 | 594,339,718 | -2,606,290 | -0.44% | 156.65% | 79,211,328 | -2,789,484 | -3.40% | 209.18% | 196,515,487 | -9,832,745 | -4.77% | 118.14% |
| 2019 | 593,663,937 | -675,781 | -0.11% | 156.36% | 78,834,496 | -376,832 | -0.48% | 207.71% | 195,861,740 | -653,747 | -0.33% | 117.41% |
| 2020 | 594,461,323 | 797,386 | 0.13% | 156.70% | 77,445,938 | -1,388,558 | -1.76% | 202.29% | 189,317,394 | -6,544,346 | -3.34% | 110.15% |

Rate Ann.%chg: Irrigated **9.89%** Dryland **11.70%** Grassland **7.71%**

| 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 | 516,834 | -- | -- | -- | 90,021 | -- | -- | -- | 347,888,605 | -- | -- | -- |
| 2011 | 1,387,977 | 871,143 | 168.55% | 168.55% | 181,952 | 91,931 | 102.12% | 102.12% | 374,007,369 | 26,118,764 | 7.51% | 7.51% |
| 2012 | 1,405,341 | 17,364 | 1.25% | 171.91% | 183,552 | 1,600 | 0.88% | 103.90% | 435,090,320 | 61,082,951 | 16.33% | 25.07% |
| 2013 | 1,260,473 | -144,868 | -10.31% | 143.88% | 178,264 | -5,288 | -2.88% | 98.02% | 507,036,796 | 71,946,476 | 16.54% | 45.75% |
| 2014 | 1,417,850 | 157,377 | 12.49% | 174.33% | 242,754 | 64,490 | 36.18% | 169.66% | 696,405,034 | 189,368,238 | 37.35% | 100.18% |
| 2015 | 2,075,534 | 657,684 | 46.39% | 301.59% | 345,421 | 102,667 | 42.29% | 283.71% | 866,831,944 | 170,426,910 | 24.47% | 149.17% |
| 2016 | 1,531,119 | -544,415 | -26.23% | 196.25% | 244,991 | -100,430 | -29.07% | 172.15% | 894,949,900 | 28,117,956 | 3.24% | 157.25% |
| 2017 | 1,388,259 | -142,860 | -9.33% | 168.61% | 1,611,791 | 1,366,800 | 557.90% | 1690.46% | 888,295,102 | -6,654,798 | -0.74% | 155.34% |
| 2018 | 1,389,360 | 1,101 | 0.08% | 168.82% | 1,827,642 | 215,851 | 13.39% | 1930.24% | 873,283,535 | -15,011,567 | -1.69% | 151.02% |
| 2019 | 1,389,850 | 490 | 0.04% | 168.92% | 1,826,479 | -1,163 | -0.06% | 1928.95% | 871,576,502 | -1,707,033 | -0.20% | 150.53% |
| 2020 | 1,671,004 | 281,154 | 20.23% | 223.32% | 1,860,491 | 34,012 | 1.86% | 1966.73% | 864,756,150 | -6,820,352 | -0.78% | 148.57% |

Cnty# **47**
County **HOWARD**

Rate Ann.%chg: Total Agric Land **9.53%**

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 | 231,481,824 | 133,178 | 1,738 | | | 25,698,171 | 38,436 | 669 | | | 81,700,995 | 133,333 | 613 | | |
| 2011 | 253,537,927 | 133,712 | 1,896 | 9.09% | 9.09% | 26,759,948 | 38,032 | 704 | 5.24% | 5.24% | 89,688,965 | 135,300 | 663 | 8.18% | 9.46% |
| 2012 | 305,154,316 | 133,679 | 2,283 | 20.39% | 31.33% | 29,139,032 | 37,589 | 775 | 10.17% | 15.95% | 89,574,800 | 130,628 | 686 | 3.44% | 13.24% |
| 2013 | 351,066,456 | 135,663 | 2,588 | 13.36% | 48.88% | 44,986,700 | 37,180 | 1,210 | 56.08% | 80.97% | 97,239,960 | 127,646 | 762 | 11.09% | 25.80% |
| 2014 | 499,118,856 | 136,625 | 3,653 | 41.17% | 110.18% | 59,847,768 | 36,645 | 1,633 | 34.98% | 144.27% | 128,539,130 | 127,483 | 1,008 | 32.36% | 66.50% |
| 2015 | 590,882,003 | 137,029 | 4,312 | 18.04% | 148.09% | 86,822,326 | 37,766 | 2,299 | 40.77% | 243.85% | 149,636,865 | 127,257 | 1,176 | 16.62% | 94.17% |
| 2016 | 595,399,864 | 137,603 | 4,327 | 0.34% | 148.94% | 102,324,301 | 43,620 | 2,346 | 2.04% | 250.86% | 164,929,515 | 127,713 | 1,291 | 9.83% | 113.25% |
| 2017 | 596,812,268 | 137,979 | 4,325 | -0.04% | 148.85% | 82,325,258 | 34,863 | 2,361 | 0.66% | 253.19% | 174,353,050 | 127,360 | 1,369 | 6.01% | 126.06% |
| 2018 | 594,364,306 | 138,224 | 4,300 | -0.59% | 147.39% | 79,193,771 | 34,462 | 2,298 | -2.68% | 243.71% | 167,960,980 | 130,138 | 1,291 | -5.72% | 113.13% |
| 2019 | 593,852,318 | 138,791 | 4,279 | -0.49% | 146.17% | 78,774,117 | 34,293 | 2,297 | -0.04% | 243.58% | 167,183,410 | 129,675 | 1,289 | -0.11% | 112.90% |
| 2020 | 596,941,405 | 138,859 | 4,299 | 0.47% | 147.33% | 77,525,501 | 34,289 | 2,261 | -1.57% | 238.17% | 189,319,491 | 159,885 | 1,184 | -8.16% | 93.24% |

Rate Annual %chg Average Value/Acre:

9.48%

12.96%

6.81%

| 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 | 507,051 | 3,475 | 146 | | | 60,324 | 402 | 150 | | | 347,917,366 | 336,271 | 1,035 | | |
| 2011 | 1,427,397 | 3,553 | 402 | 175.27% | 175.27% | 181,952 | 455 | 400 | 166.65% | 166.65% | 374,129,566 | 336,112 | 1,113 | 7.58% | 7.58% |
| 2012 | 1,396,451 | 3,476 | 402 | 0.00% | 175.27% | 179,952 | 450 | 400 | 0.00% | 166.65% | 435,086,749 | 335,816 | 1,296 | 16.40% | 25.22% |
| 2013 | 1,260,273 | 3,136 | 402 | 0.05% | 175.40% | 170,608 | 427 | 400 | 0.00% | 166.65% | 435,086,749 | 335,706 | 1,511 | 16.61% | 46.02% |
| 2014 | 1,441,000 | 2,865 | 503 | 25.14% | 244.63% | 200,220 | 400 | 500 | 25.00% | 233.32% | 696,261,558 | 336,024 | 2,072 | 37.15% | 100.27% |
| 2015 | 2,093,722 | 2,763 | 758 | 50.66% | 419.23% | 289,969 | 387 | 750 | 50.00% | 399.98% | 866,885,317 | 335,717 | 2,582 | 24.62% | 149.57% |
| 2016 | 1,529,521 | 1,993 | 768 | 1.31% | 426.02% | 238,241 | 318 | 750 | 0.00% | 399.98% | 895,361,625 | 336,244 | 2,663 | 3.12% | 157.37% |
| 2017 | 1,390,009 | 1,808 | 769 | 0.17% | 426.93% | 1,616,291 | 781 | 2,070 | 176.02% | 1280.05% | 888,230,892 | 336,139 | 2,642 | -0.77% | 155.40% |
| 2018 | 1,381,112 | 1,790 | 772 | 0.33% | 428.68% | 1,827,641 | 757 | 2,414 | 16.60% | 1509.15% | 873,090,198 | 336,092 | 2,598 | -1.69% | 151.08% |
| 2019 | 1,389,850 | 1,802 | 771 | -0.02% | 428.59% | 1,826,479 | 756 | 2,417 | 0.14% | 1511.42% | 871,676,889 | 336,112 | 2,593 | -0.17% | 150.66% |
| 2020 | 1,668,738 | 2,174 | 768 | -0.47% | 426.08% | 1,860,491 | 762 | 2,440 | 0.95% | 1526.68% | 867,315,626 | 335,968 | 2,582 | -0.46% | 149.51% |

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HOWARD

Rate Annual %chg Average Value/Acre:

9.57%

(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 |
|------------------------------------|------------------------------|---------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|----------|---------------|
| 6,274 | HOWARD | 39,705,992 | 7,374,659 | 22,312,232 | 277,980,945 | 45,052,230 | 0 | 9,551,023 | 864,756,150 | 76,830,051 | 35,233,432 | 0 | 1,378,796,714 |
| cnty sectorvalue % of total value: | | 2.88% | 0.53% | 1.62% | 20.16% | 3.27% | | 0.69% | 62.72% | 5.57% | 2.56% | | 100.00% |
| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
| 189 | BOELUS | 159,863 | 111,379 | 5,804 | 4,357,999 | 961,101 | 0 | 0 | 0 | 0 | 0 | 0 | 5,596,146 |
| 3.01% | %sector of county sector | 0.40% | 1.51% | 0.03% | 1.57% | 2.13% | | | | | | | 0.41% |
| | %sector of municipality | 2.86% | 1.99% | 0.10% | 77.88% | 17.17% | | | | | | | 100.00% |
| 46 | COTESFIELD | 6,860 | 194,872 | 618,273 | 860,793 | 37,643 | 0 | 0 | 411,092 | 44,410 | 18,534 | 0 | 2,192,477 |
| 0.73% | %sector of county sector | 0.02% | 2.64% | 2.77% | 0.31% | 0.08% | | | 0.05% | 0.06% | 0.05% | | 0.16% |
| | %sector of municipality | 0.31% | 8.89% | 28.20% | 39.26% | 1.72% | | | 18.75% | 2.03% | 0.85% | | 100.00% |
| 32 | CUSHING | 2,871 | 252 | 109 | 729,079 | 24,671 | 0 | 0 | 380,174 | 0 | 0 | 0 | 1,137,156 |
| 0.51% | %sector of county sector | 0.01% | 0.00% | 0.00% | 0.26% | 0.05% | | | 0.04% | | | | 0.08% |
| | %sector of municipality | 0.25% | 0.02% | 0.01% | 64.11% | 2.17% | | | 33.43% | | | | 100.00% |
| 303 | DANNEBROG | 65,912 | 295,973 | 23,059 | 8,402,107 | 1,439,766 | 0 | 0 | 0 | 0 | 0 | 0 | 10,226,817 |
| 4.83% | %sector of county sector | 0.17% | 4.01% | 0.10% | 3.02% | 3.20% | | | | | | | 0.74% |
| | %sector of municipality | 0.64% | 2.89% | 0.23% | 82.16% | 14.08% | | | | | | | 100.00% |
| 215 | ELBA | 312,274 | 209,266 | 414,035 | 5,294,087 | 1,126,737 | 0 | 0 | 216,305 | 0 | 13,300 | 0 | 7,586,004 |
| 3.43% | %sector of county sector | 0.79% | 2.84% | 1.86% | 1.90% | 2.50% | | | 0.03% | | 0.04% | | 0.55% |
| | %sector of municipality | 4.12% | 2.76% | 5.46% | 69.79% | 14.85% | | | 2.85% | | 0.18% | | 100.00% |
| 122 | FARWELL | 880,622 | 41,107 | 17,757 | 2,992,145 | 1,364,668 | 0 | 0 | 0 | 0 | 0 | 0 | 5,296,299 |
| 1.94% | %sector of county sector | 2.22% | 0.56% | 0.08% | 1.08% | 3.03% | | | | | | | 0.38% |
| | %sector of municipality | 16.63% | 0.78% | 0.34% | 56.50% | 25.77% | | | | | | | 100.00% |
| 2,299 | ST PAUL | 1,815,649 | 1,301,111 | 1,586,733 | 94,167,832 | 29,876,777 | 0 | 0 | 77,926 | 0 | 0 | 0 | 128,826,028 |
| 36.64% | %sector of county sector | 4.57% | 17.64% | 7.11% | 33.88% | 66.32% | | | 0.17% | | | | 285.95% |
| | %sector of municipality | 1.41% | 1.01% | 1.23% | 73.10% | 23.19% | | | 0.06% | | | | 100.00% |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | %sector of county sector | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of municipality | | | | | | | | | | | | |
| 3,206 | Total Municipalities | 3,244,051 | 2,153,960 | 2,665,770 | 116,804,042 | 34,831,363 | 0 | 0 | 1,085,497 | 44,410 | 31,834 | 0 | 160,860,927 |
| 51.10% | %all municip.sectors of cnty | 8.17% | 29.21% | 11.95% | 42.02% | 77.31% | | | 0.13% | 0.06% | 0.09% | | 11.67% |

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

CHART 5

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

| | | | | |
|--|------------------------|------------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 5,672 | Value : 1,324,715,476 | Growth 7,751,491 | 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 | 157 | 1,380,806 | 0 | 0 | 137 | 2,889,058 | 294 | 4,269,864 | |
| 02. Res Improve Land | 1,321 | 12,275,319 | 0 | 0 | 839 | 33,446,775 | 2,160 | 45,722,094 | |
| 03. Res Improvements | 1,337 | 111,425,063 | 0 | 0 | 899 | 133,071,044 | 2,236 | 244,496,107 | |
| 04. Res Total | 1,494 | 125,081,188 | 0 | 0 | 1,036 | 169,406,877 | 2,530 | 294,488,065 | 4,458,258 |
| % of Res Total | 59.05 | 42.47 | 0.00 | 0.00 | 40.95 | 57.53 | 44.61 | 22.23 | 57.51 |
| 05. Com UnImp Land | 53 | 640,816 | 0 | 0 | 4 | 188,736 | 57 | 829,552 | |
| 06. Com Improve Land | 277 | 4,547,357 | 0 | 0 | 38 | 2,913,012 | 315 | 7,460,369 | |
| 07. Com Improvements | 281 | 35,423,324 | 0 | 0 | 48 | 9,414,803 | 329 | 44,838,127 | |
| 08. Com Total | 334 | 40,611,497 | 0 | 0 | 52 | 12,516,551 | 386 | 53,128,048 | 1,289,800 |
| % of Com Total | 86.53 | 76.44 | 0.00 | 0.00 | 13.47 | 23.56 | 6.81 | 4.01 | 16.64 |
| 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 | 25 | 3,208,567 | 25 | 3,208,567 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 25 | 3,426,136 | 25 | 3,426,136 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 25 | 3,275,998 | 25 | 3,275,998 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 50 | 9,910,701 | 50 | 9,910,701 | 31,280 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.88 | 0.75 | 0.40 |
| Res & Rec Total | 1,494 | 125,081,188 | 0 | 0 | 1,086 | 179,317,578 | 2,580 | 304,398,766 | 4,489,538 |
| % of Res & Rec Total | 57.91 | 41.09 | 0.00 | 0.00 | 42.09 | 58.91 | 45.49 | 22.98 | 57.92 |
| Com & Ind Total | 334 | 40,611,497 | 0 | 0 | 52 | 12,516,551 | 386 | 53,128,048 | 1,289,800 |
| % of Com & Ind Total | 86.53 | 76.44 | 0.00 | 0.00 | 13.47 | 23.56 | 6.81 | 4.01 | 16.64 |
| 17. Taxable Total | 1,828 | 165,692,685 | 0 | 0 | 1,138 | 191,834,129 | 2,966 | 357,526,814 | 5,779,338 |
| % of Taxable Total | 61.63 | 46.34 | 0.00 | 0.00 | 38.37 | 53.66 | 52.29 | 26.99 | 74.56 |

Schedule II : Tax Increment Financing (TIF)

| | Urban | | | SubUrban | | |
|------------------|---------|------------|--------------|----------|------------|--------------|
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 15 | 201,198 | 3,756,423 | 0 | 0 | 0 |
| 19. Commercial | 1 | 10,846 | 220,312 | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| | Rural | | | Total | | |
| | Records | Value Base | Value Excess | Records | Value Base | Value Excess |
| 18. Residential | 0 | 0 | 0 | 15 | 201,198 | 3,756,423 |
| 19. Commercial | 0 | 0 | 0 | 1 | 10,846 | 220,312 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 16 | 212,044 | 3,976,735 |

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

| | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 135 | 0 | 306 | 441 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|---------|----------|-------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 7 | 207,102 | 0 | 0 | 1,696 | 504,402,759 | 1,703 | 504,609,861 |
| 28. Ag-Improved Land | 0 | 0 | 0 | 0 | 956 | 372,724,650 | 956 | 372,724,650 |
| 29. Ag Improvements | 0 | 0 | 0 | 0 | 1,003 | 89,854,151 | 1,003 | 89,854,151 |

| | | | | | | |
|--------------|--|--|--|--|-------|-------------|
| 30. Ag Total | | | | | 2,706 | 967,188,662 |
|--------------|--|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|--------------|------------------|--------------------|------------------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 1 | 3.80 | 13,300 | 0 | 0.00 | 0 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 4 | 4.00 | 72,000 | 4 | 4.00 | 72,000 | |
| 32. HomeSite Improv Land | 621 | 645.50 | 11,584,500 | 621 | 645.50 | 11,584,500 | |
| 33. HomeSite Improvements | 645 | 629.50 | 66,526,752 | 645 | 629.50 | 66,526,752 | 1,972,153 |
| 34. HomeSite Total | | | | 649 | 649.50 | 78,183,252 | |
| 35. FarmSite UnImp Land | 28 | 56.10 | 221,610 | 29 | 59.90 | 234,910 | |
| 36. FarmSite Improv Land | 870 | 3,607.18 | 12,881,863 | 870 | 3,607.18 | 12,881,863 | |
| 37. FarmSite Improvements | 958 | 0.00 | 23,327,399 | 958 | 0.00 | 23,327,399 | 0 |
| 38. FarmSite Total | | | | 987 | 3,667.08 | 36,444,172 | |
| 39. Road & Ditches | 0 | 5,829.55 | 0 | 0 | 5,829.55 | 0 | |
| 40. Other- Non Ag Use | 0 | 258.75 | 113,793 | 0 | 258.75 | 113,793 | |
| 41. Total Section VI | | | | 1,636 | 10,404.88 | 114,741,217 | 1,972,153 |

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 | 3 | 580.00 | 696,298 | 3 | 580.00 | 696,298 |

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 | 8 | 124.52 | 250,065 | 8 | 124.52 | 250,065 |
| 44. Market Value | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7100

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 4,955.09 | 10.58% | 23,536,762 | 12.66% | 4,750.02 |
| 46. 1A | 3,878.62 | 8.28% | 18,423,528 | 9.91% | 4,750.02 |
| 47. 2A1 | 3,025.30 | 6.46% | 13,008,790 | 7.00% | 4,300.00 |
| 48. 2A | 14,842.70 | 31.69% | 60,855,074 | 32.73% | 4,100.00 |
| 49. 3A1 | 3,259.34 | 6.96% | 12,141,073 | 6.53% | 3,725.01 |
| 50. 3A | 1,034.55 | 2.21% | 3,750,249 | 2.02% | 3,625.01 |
| 51. 4A1 | 12,247.07 | 26.15% | 41,946,250 | 22.56% | 3,425.00 |
| 52. 4A | 3,587.72 | 7.66% | 12,287,977 | 6.61% | 3,425.01 |
| 53. Total | 46,830.39 | 100.00% | 185,949,703 | 100.00% | 3,970.71 |
| Dry | | | | | |
| 54. 1D1 | 51.35 | 0.61% | 128,375 | 0.68% | 2,500.00 |
| 55. 1D | 1,263.14 | 15.12% | 3,157,855 | 16.64% | 2,500.00 |
| 56. 2D1 | 763.83 | 9.14% | 1,833,194 | 9.66% | 2,400.00 |
| 57. 2D | 2,053.70 | 24.59% | 4,928,880 | 25.98% | 2,400.00 |
| 58. 3D1 | 1,339.47 | 16.04% | 3,080,781 | 16.24% | 2,300.00 |
| 59. 3D | 331.14 | 3.96% | 728,508 | 3.84% | 2,200.00 |
| 60. 4D1 | 140.70 | 1.68% | 295,470 | 1.56% | 2,100.00 |
| 61. 4D | 2,410.07 | 28.85% | 4,820,144 | 25.41% | 2,000.00 |
| 62. Total | 8,353.40 | 100.00% | 18,973,207 | 100.00% | 2,271.32 |
| Grass | | | | | |
| 63. 1G1 | 10,716.61 | 23.08% | 13,663,797 | 24.64% | 1,275.01 |
| 64. 1G | 19,679.23 | 42.38% | 23,123,223 | 41.70% | 1,175.01 |
| 65. 2G1 | 4,344.38 | 9.36% | 5,104,687 | 9.21% | 1,175.01 |
| 66. 2G | 4,477.55 | 9.64% | 5,261,178 | 9.49% | 1,175.01 |
| 67. 3G1 | 5,879.14 | 12.66% | 6,761,078 | 12.19% | 1,150.01 |
| 68. 3G | 41.15 | 0.09% | 47,324 | 0.09% | 1,150.04 |
| 69. 4G1 | 1,292.72 | 2.78% | 1,486,642 | 2.68% | 1,150.01 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 46,430.78 | 100.00% | 55,447,929 | 100.00% | 1,194.21 |
| Irrigated Total | | | | | |
| | 46,830.39 | 45.46% | 185,949,703 | 70.96% | 3,970.71 |
| Dry Total | | | | | |
| | 8,353.40 | 8.11% | 18,973,207 | 7.24% | 2,271.32 |
| Grass Total | | | | | |
| | 46,430.78 | 45.07% | 55,447,929 | 21.16% | 1,194.21 |
| 72. Waste | 984.64 | 0.96% | 738,491 | 0.28% | 750.01 |
| 73. Other | 422.18 | 0.41% | 926,038 | 0.35% | 2,193.47 |
| 74. Exempt | 393.81 | 0.38% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 103,021.39 | 100.00% | 262,035,368 | 100.00% | 2,543.50 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7200

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 25,469.85 | 33.03% | 120,982,023 | 36.50% | 4,750.01 |
| 46. 1A | 18,308.09 | 23.74% | 86,963,649 | 26.24% | 4,750.01 |
| 47. 2A1 | 3,518.49 | 4.56% | 15,129,507 | 4.57% | 4,300.00 |
| 48. 2A | 6,952.14 | 9.02% | 28,503,770 | 8.60% | 4,100.00 |
| 49. 3A1 | 210.81 | 0.27% | 785,271 | 0.24% | 3,725.02 |
| 50. 3A | 7,342.16 | 9.52% | 26,615,389 | 8.03% | 3,625.01 |
| 51. 4A1 | 9,481.63 | 12.30% | 32,474,667 | 9.80% | 3,425.01 |
| 52. 4A | 5,830.04 | 7.56% | 19,967,973 | 6.02% | 3,425.01 |
| 53. Total | 77,113.21 | 100.00% | 331,422,249 | 100.00% | 4,297.87 |
| Dry | | | | | |
| 54. 1D1 | 81.77 | 0.51% | 204,425 | 0.57% | 2,500.00 |
| 55. 1D | 3,707.21 | 23.13% | 9,268,025 | 25.87% | 2,500.00 |
| 56. 2D1 | 585.81 | 3.66% | 1,405,944 | 3.92% | 2,400.00 |
| 57. 2D | 1,400.84 | 8.74% | 3,362,016 | 9.39% | 2,400.00 |
| 58. 3D1 | 275.96 | 1.72% | 634,708 | 1.77% | 2,300.00 |
| 59. 3D | 2,674.19 | 16.68% | 5,883,218 | 16.42% | 2,200.00 |
| 60. 4D1 | 4,594.91 | 28.67% | 9,649,311 | 26.94% | 2,100.00 |
| 61. 4D | 2,706.90 | 16.89% | 5,413,800 | 15.11% | 2,000.00 |
| 62. Total | 16,027.59 | 100.00% | 35,821,447 | 100.00% | 2,234.99 |
| Grass | | | | | |
| 63. 1G1 | 8,609.92 | 14.60% | 10,976,459 | 15.69% | 1,274.86 |
| 64. 1G | 848.24 | 1.44% | 996,706 | 1.42% | 1,175.03 |
| 65. 2G1 | 19,803.89 | 33.59% | 23,269,871 | 33.26% | 1,175.02 |
| 66. 2G | 22,097.20 | 37.48% | 25,964,334 | 37.12% | 1,175.01 |
| 67. 3G1 | 6,733.40 | 11.42% | 7,743,520 | 11.07% | 1,150.02 |
| 68. 3G | 13.91 | 0.02% | 16,001 | 0.02% | 1,150.32 |
| 69. 4G1 | 858.24 | 1.46% | 986,989 | 1.41% | 1,150.02 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 58,964.80 | 100.00% | 69,953,880 | 100.00% | 1,186.37 |
| Irrigated Total | | | | | |
| | 77,113.21 | 50.37% | 331,422,249 | 75.59% | 4,297.87 |
| Dry Total | | | | | |
| | 16,027.59 | 10.47% | 35,821,447 | 8.17% | 2,234.99 |
| Grass Total | | | | | |
| | 58,964.80 | 38.52% | 69,953,880 | 15.96% | 1,186.37 |
| 72. Waste | 734.61 | 0.48% | 577,465 | 0.13% | 786.08 |
| 73. Other | 246.27 | 0.16% | 667,329 | 0.15% | 2,709.75 |
| 74. Exempt | 2,679.11 | 1.75% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 153,086.48 | 100.00% | 438,442,370 | 100.00% | 2,864.02 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7300

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 5,822.11 | 37.91% | 27,655,074 | 41.95% | 4,750.01 |
| 46. 1A | 2,745.68 | 17.88% | 13,042,015 | 19.79% | 4,750.01 |
| 47. 2A1 | 1,157.73 | 7.54% | 4,978,239 | 7.55% | 4,300.00 |
| 48. 2A | 1,235.14 | 8.04% | 5,064,074 | 7.68% | 4,100.00 |
| 49. 3A1 | 58.59 | 0.38% | 218,250 | 0.33% | 3,725.04 |
| 50. 3A | 503.35 | 3.28% | 1,824,655 | 2.77% | 3,625.02 |
| 51. 4A1 | 1,622.10 | 10.56% | 5,555,713 | 8.43% | 3,425.01 |
| 52. 4A | 2,212.72 | 14.41% | 7,578,598 | 11.50% | 3,425.01 |
| 53. Total | 15,357.42 | 100.00% | 65,916,618 | 100.00% | 4,292.17 |
| Dry | | | | | |
| 54. 1D1 | 34.44 | 0.34% | 86,100 | 0.38% | 2,500.00 |
| 55. 1D | 4,272.94 | 42.55% | 10,682,350 | 46.65% | 2,500.00 |
| 56. 2D1 | 506.28 | 5.04% | 1,215,072 | 5.31% | 2,400.00 |
| 57. 2D | 308.57 | 3.07% | 740,568 | 3.23% | 2,400.00 |
| 58. 3D1 | 89.02 | 0.89% | 204,746 | 0.89% | 2,300.00 |
| 59. 3D | 493.78 | 4.92% | 1,086,316 | 4.74% | 2,200.00 |
| 60. 4D1 | 2,095.16 | 20.87% | 4,399,836 | 19.22% | 2,100.00 |
| 61. 4D | 2,241.24 | 22.32% | 4,482,480 | 19.58% | 2,000.00 |
| 62. Total | 10,041.43 | 100.00% | 22,897,468 | 100.00% | 2,280.30 |
| Grass | | | | | |
| 63. 1G1 | 3,865.14 | 7.23% | 4,928,123 | 7.86% | 1,275.02 |
| 64. 1G | 194.56 | 0.36% | 228,615 | 0.36% | 1,175.04 |
| 65. 2G1 | 5,550.44 | 10.39% | 6,521,851 | 10.41% | 1,175.02 |
| 66. 2G | 23,931.44 | 44.79% | 28,119,497 | 44.87% | 1,175.00 |
| 67. 3G1 | 18,957.19 | 35.48% | 21,801,009 | 34.79% | 1,150.01 |
| 68. 3G | 905.40 | 1.69% | 1,041,222 | 1.66% | 1,150.01 |
| 69. 4G1 | 21.63 | 0.04% | 24,876 | 0.04% | 1,150.07 |
| 70. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 71. Total | 53,425.80 | 100.00% | 62,665,193 | 100.00% | 1,172.94 |
| Irrigated Total | | | | | |
| | 15,357.42 | 19.39% | 65,916,618 | 43.37% | 4,292.17 |
| Dry Total | | | | | |
| | 10,041.43 | 12.68% | 22,897,468 | 15.07% | 2,280.30 |
| Grass Total | | | | | |
| | 53,425.80 | 67.46% | 62,665,193 | 41.24% | 1,172.94 |
| 72. Waste | 302.40 | 0.38% | 236,678 | 0.16% | 782.67 |
| 73. Other | 72.50 | 0.09% | 253,750 | 0.17% | 3,500.00 |
| 74. Exempt | 657.94 | 0.83% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 79,199.55 | 100.00% | 151,969,707 | 100.00% | 1,918.82 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|--------------|----------------|-------------|----------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 35.40 | 167,660 | 0.00 | 0 | 139,265.62 | 583,120,910 | 139,301.02 | 583,288,570 |
| 77. Dry Land | 9.50 | 23,750 | 0.00 | 0 | 34,412.92 | 77,668,372 | 34,422.42 | 77,692,122 |
| 78. Grass | 3.00 | 2,392 | 0.00 | 0 | 158,818.38 | 188,064,610 | 158,821.38 | 188,067,002 |
| 79. Waste | 0.00 | 0 | 0.00 | 0 | 2,021.65 | 1,552,634 | 2,021.65 | 1,552,634 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 740.95 | 1,847,117 | 740.95 | 1,847,117 |
| 81. Exempt | 33.66 | 0 | 0.00 | 0 | 3,697.20 | 0 | 3,730.86 | 0 |
| 82. Total | 47.90 | 193,802 | 0.00 | 0 | 335,259.52 | 852,253,643 | 335,307.42 | 852,447,445 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 139,301.02 | 41.54% | 583,288,570 | 68.43% | 4,187.25 |
| Dry Land | 34,422.42 | 10.27% | 77,692,122 | 9.11% | 2,257.02 |
| Grass | 158,821.38 | 47.37% | 188,067,002 | 22.06% | 1,184.14 |
| Waste | 2,021.65 | 0.60% | 1,552,634 | 0.18% | 768.00 |
| Other | 740.95 | 0.22% | 1,847,117 | 0.22% | 2,492.90 |
| Exempt | 3,730.86 | 1.11% | 0 | 0.00% | 0.00 |
| Total | 335,307.42 | 100.00% | 852,447,445 | 100.00% | 2,542.29 |

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 7100 | 10 | 1,099,043 | 8 | 1,678,106 | 13 | 2,302,106 | 23 | 5,079,255 | 26,371 |
| 83.2 7200 | 12 | 1,932,717 | 6 | 645,610 | 8 | 559,151 | 20 | 3,137,478 | 307,123 |
| 83.3 7300 | 3 | 151,788 | 4 | 459,157 | 4 | 354,298 | 7 | 965,243 | 0 |
| 83.4 Lake Of The Woods | 36 | 546,295 | 73 | 2,389,500 | 73 | 12,125,261 | 109 | 15,061,056 | 225,145 |
| 83.5 Multi Lot (7100) | 16 | 408,365 | 43 | 2,051,200 | 43 | 9,750,765 | 59 | 12,210,330 | 1,007,943 |
| 83.6 Multi Lot (7200) | 20 | 741,570 | 59 | 2,461,268 | 59 | 12,001,713 | 79 | 15,204,551 | 111,558 |
| 83.7 Multi Lot (7300) | 0 | 0 | 4 | 148,355 | 4 | 1,012,361 | 4 | 1,160,716 | 69,824 |
| 83.8 Rural | 1 | 32,340 | 1 | 201,773 | 40 | 881,312 | 41 | 1,115,425 | 0 |
| 83.9 Single Lot (7100) | 12 | 357,707 | 259 | 12,040,286 | 263 | 42,535,706 | 275 | 54,933,699 | 475,184 |
| 83.10 Single Lot (7200) | 31 | 653,577 | 239 | 10,293,219 | 245 | 34,280,830 | 276 | 45,227,626 | 627,655 |
| 83.11 Single Lot (7300) | 3 | 38,710 | 56 | 2,614,151 | 60 | 7,749,723 | 63 | 10,402,584 | 85,199 |
| 83.12 Small Town | 116 | 353,468 | 578 | 3,687,848 | 590 | 33,391,426 | 706 | 37,432,742 | 149,733 |
| 83.13 St Paul | 59 | 1,162,851 | 855 | 10,477,757 | 859 | 90,827,453 | 918 | 102,468,061 | 1,403,803 |
| 84 Residential Total | 319 | 7,478,431 | 2,185 | 49,148,230 | 2,261 | 247,772,105 | 2,580 | 304,398,766 | 4,489,538 |

Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> | <u>I</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> | | <u>Improved Land</u> | | <u>Improvements</u> | | <u>Total</u> | | <u>Growth</u> |
|--------------|----------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
| | | | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | <u>Records</u> | <u>Value</u> | |
| 85.1 | | 7100 | 0 | 0 | 1 | 1,217,800 | 1 | 298,214 | 1 | 1,516,014 | 0 |
| 85.2 | | 7200 | 1 | 141,200 | 2 | 563,979 | 2 | 657,350 | 3 | 1,362,529 | 118,582 |
| 85.3 | | Rural | 2 | 46,970 | 23 | 993,759 | 28 | 6,148,154 | 30 | 7,188,883 | 485,141 |
| 85.4 | | Small Town | 30 | 56,030 | 127 | 357,273 | 134 | 7,015,149 | 164 | 7,428,452 | 265,385 |
| 85.5 | | St Paul | 24 | 585,352 | 162 | 4,327,558 | 164 | 30,719,260 | 188 | 35,632,170 | 420,692 |
| 86 | | Commercial Total | 57 | 829,552 | 315 | 7,460,369 | 329 | 44,838,127 | 386 | 53,128,048 | 1,289,800 |

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

Market Area 7100

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 10,629.09 | 23.22% | 13,552,206 | 24.78% | 1,275.01 |
| 88. 1G | 19,244.79 | 42.03% | 22,612,756 | 41.35% | 1,175.01 |
| 89. 2G1 | 4,311.96 | 9.42% | 5,066,593 | 9.27% | 1,175.01 |
| 90. 2G | 4,420.23 | 9.65% | 5,193,825 | 9.50% | 1,175.01 |
| 91. 3G1 | 5,846.96 | 12.77% | 6,724,070 | 12.30% | 1,150.01 |
| 92. 3G | 41.15 | 0.09% | 47,324 | 0.09% | 1,150.04 |
| 93. 4G1 | 1,290.97 | 2.82% | 1,484,629 | 2.72% | 1,150.01 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 45,785.15 | 100.00% | 54,681,403 | 100.00% | 1,194.30 |
| CRP | | | | | |
| 96. 1C1 | 87.52 | 13.56% | 111,591 | 14.56% | 1,275.03 |
| 97. 1C | 434.44 | 67.29% | 510,467 | 66.59% | 1,175.00 |
| 98. 2C1 | 32.42 | 5.02% | 38,094 | 4.97% | 1,175.02 |
| 99. 2C | 57.32 | 8.88% | 67,353 | 8.79% | 1,175.03 |
| 100. 3C1 | 32.18 | 4.98% | 37,008 | 4.83% | 1,150.03 |
| 101. 3C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 102. 4C1 | 1.75 | 0.27% | 2,013 | 0.26% | 1,150.29 |
| 103. 4C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 104. Total | 645.63 | 100.00% | 766,526 | 100.00% | 1,187.25 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 45,785.15 | 98.61% | 54,681,403 | 98.62% | 1,194.30 |
| CRP Total | 645.63 | 1.39% | 766,526 | 1.38% | 1,187.25 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 46,430.78 | 100.00% | 55,447,929 | 100.00% | 1,194.21 |

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

Market Area 7200

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 8,590.76 | 14.65% | 10,952,029 | 15.74% | 1,274.86 |
| 88. 1G | 847.99 | 1.45% | 996,412 | 1.43% | 1,175.03 |
| 89. 2G1 | 19,689.42 | 33.58% | 23,135,366 | 33.26% | 1,175.02 |
| 90. 2G | 22,020.59 | 37.55% | 25,874,316 | 37.19% | 1,175.01 |
| 91. 3G1 | 6,615.06 | 11.28% | 7,607,427 | 10.94% | 1,150.02 |
| 92. 3G | 13.91 | 0.02% | 16,001 | 0.02% | 1,150.32 |
| 93. 4G1 | 858.24 | 1.46% | 986,989 | 1.42% | 1,150.02 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 58,635.97 | 100.00% | 69,568,540 | 100.00% | 1,186.45 |
| CRP | | | | | |
| 96. 1C1 | 19.16 | 5.83% | 24,430 | 6.34% | 1,275.05 |
| 97. 1C | 0.25 | 0.08% | 294 | 0.08% | 1,176.00 |
| 98. 2C1 | 114.47 | 34.81% | 134,505 | 34.91% | 1,175.02 |
| 99. 2C | 76.61 | 23.30% | 90,018 | 23.36% | 1,175.02 |
| 100. 3C1 | 118.34 | 35.99% | 136,093 | 35.32% | 1,150.02 |
| 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 | 328.83 | 100.00% | 385,340 | 100.00% | 1,171.85 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 58,635.97 | 99.44% | 69,568,540 | 99.45% | 1,186.45 |
| CRP Total | 328.83 | 0.56% | 385,340 | 0.55% | 1,171.85 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 58,964.80 | 100.00% | 69,953,880 | 100.00% | 1,186.37 |

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

Market Area 7300

| Pure Grass | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|------------|-------------|-------------------------|
| 87. 1G1 | 3,865.14 | 7.25% | 4,928,123 | 7.88% | 1,275.02 |
| 88. 1G | 154.95 | 0.29% | 182,073 | 0.29% | 1,175.04 |
| 89. 2G1 | 5,539.35 | 10.39% | 6,508,820 | 10.41% | 1,175.02 |
| 90. 2G | 23,916.93 | 44.87% | 28,102,447 | 44.95% | 1,175.00 |
| 91. 3G1 | 18,894.02 | 35.45% | 21,728,362 | 34.76% | 1,150.01 |
| 92. 3G | 905.40 | 1.70% | 1,041,222 | 1.67% | 1,150.01 |
| 93. 4G1 | 21.63 | 0.04% | 24,876 | 0.04% | 1,150.07 |
| 94. 4G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 95. Total | 53,297.42 | 100.00% | 62,515,923 | 100.00% | 1,172.96 |
| CRP | | | | | |
| 96. 1C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 97. 1C | 39.61 | 30.85% | 46,542 | 31.18% | 1,175.01 |
| 98. 2C1 | 11.09 | 8.64% | 13,031 | 8.73% | 1,175.02 |
| 99. 2C | 14.51 | 11.30% | 17,050 | 11.42% | 1,175.05 |
| 100. 3C1 | 63.17 | 49.21% | 72,647 | 48.67% | 1,150.02 |
| 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 | 128.38 | 100.00% | 149,270 | 100.00% | 1,162.72 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| Grass Total | 53,297.42 | 99.76% | 62,515,923 | 99.76% | 1,172.96 |
| CRP Total | 128.38 | 0.24% | 149,270 | 0.24% | 1,162.72 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| <hr/> | | | | | |
| 114. Market Area Total | 53,425.80 | 100.00% | 62,665,193 | 100.00% | 1,172.94 |

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

47 Howard

| | 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 | 277,980,945 | 294,488,065 | 16,507,120 | 5.94% | 4,458,258 | 4.33% |
| 02. Recreational | 9,551,023 | 9,910,701 | 359,678 | 3.77% | 31,280 | 3.44% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 76,830,051 | 78,183,252 | 1,353,201 | 1.76% | 1,972,153 | -0.81% |
| 04. Total Residential (sum lines 1-3) | 364,362,019 | 382,582,018 | 18,219,999 | 5.00% | 6,461,691 | 3.23% |
| 05. Commercial | 45,052,230 | 53,128,048 | 8,075,818 | 17.93% | 1,289,800 | 15.06% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Total Commercial (sum lines 5-6) | 45,052,230 | 53,128,048 | 8,075,818 | 17.93% | 1,289,800 | 15.06% |
| 08. Ag-Farmsite Land, Outbuildings | 35,118,973 | 36,444,172 | 1,325,199 | 3.77% | 0 | 3.77% |
| 09. Minerals | 0 | 0 | 0 | | 0 | |
| 10. Non Ag Use Land | 114,459 | 113,793 | -666 | -0.58% | | |
| 11. Total Non-Agland (sum lines 8-10) | 35,233,432 | 36,557,965 | 1,324,533 | 3.76% | 0 | 3.76% |
| 12. Irrigated | 594,461,323 | 583,288,570 | -11,172,753 | -1.88% | | |
| 13. Dryland | 77,445,938 | 77,692,122 | 246,184 | 0.32% | | |
| 14. Grassland | 189,317,394 | 188,067,002 | -1,250,392 | -0.66% | | |
| 15. Wasteland | 1,671,004 | 1,552,634 | -118,370 | -7.08% | | |
| 16. Other Agland | 1,860,491 | 1,847,117 | -13,374 | -0.72% | | |
| 17. Total Agricultural Land | 864,756,150 | 852,447,445 | -12,308,705 | -1.42% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 1,309,403,831 | 1,324,715,476 | 15,311,645 | 1.17% | 7,751,491 | 0.58% |

2021 Assessment Survey for Howard County

A. Staffing and Funding Information

| | |
|------------|--|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | None |
| 3. | Other full-time employees: |
| | 1 |
| 4. | Other part-time employees: |
| | 1 - summer help to assist with property reviews |
| 5. | Number of shared employees: |
| | None |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$158,301 |
| 7. | Adopted budget, or granted budget if different from above: |
| | same as above |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | None |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | None |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$9,500 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$2,700 |
| 12. | Amount of last year's assessor's budget not used: |
| | \$9,335 |

B. Computer, Automation Information and GIS

| | |
|-----|--|
| 1. | Administrative software: |
| | TerraScan |
| 2. | CAMA software: |
| | TerraScan |
| 3. | Personal Property software: |
| | TerraScan |
| 4. | Are cadastral maps currently being used? |
| | No |
| 5. | If so, who maintains the Cadastral Maps? |
| | None |
| 6. | Does the county have GIS software? |
| | Yes |
| 7. | Is GIS available to the public? If so, what is the web address? |
| | Yes howard.gworks.com |
| 8. | Who maintains the GIS software and maps? |
| | gWorks, assessor, and staff |
| 9. | What type of aerial imagery is used in the cyclical review of properties? |
| | gworks |
| 10. | When was the aerial imagery last updated? |
| | 2020 |

C. Zoning Information

| | |
|----|---|
| 1. | Does the county have zoning? |
| | Yes |
| 2. | If so, is the zoning countywide? |
| | Yes, adopted 2015 |

| | |
|-----------|--|
| 3. | What municipalities in the county are zoned? |
| | St. Paul, Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell are zoned. |
| 4. | When was zoning implemented? |
| | 1973 for St. Paul and Boelus. 2015 for everything else |

D. Contracted Services

| | |
|-----------|----------------------------|
| 1. | Appraisal Services: |
| | Yes, as needed. |
| 2. | GIS Services: |
| | gWorks Inc. |
| 3. | Other services: |
| | None |

E. Appraisal /Listing Services

| | |
|-----------|--|
| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
| | Will try and have Stanard do some commercial for 2021. |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | Recommendation of the assessor |
| 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, on the properties they reviewed. |

2021 Residential Assessment Survey for Howard County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | | |
|------------------------|--|------------------------|--|---|--|---|---|---|---|---|---|---|---|----|---|----|---|----|---|----|---|
| | Assessor and staff | | | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation group recognized by the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>St. Paul - City and county seat located on US Highway 281; population of 2,299; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island. The residential housing market is active and stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business; stable housing markets</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Residential property on a single lot in Area 7100</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Residential property in a Multiple Lot Subdivision in Area 7100</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Residential property on a single lot in Area 7200</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Residential property in a Multiple Lot Subdivision in Area 7200</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Residential property on a single lot in Area 7300</td> </tr> <tr> <td style="text-align: center;">12</td> <td>Residential property in a Multiple Lot Subdivision in Area 7300</td> </tr> <tr> <td style="text-align: center;">13</td> <td>Lake of the Woods, a unique Subdivision located North of St. Paul</td> </tr> </tbody> </table> | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | St. Paul - City and county seat located on US Highway 281; population of 2,299; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island. The residential housing market is active and stable. | 2 | Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business; stable housing markets | 7 | Residential property on a single lot in Area 7100 | 8 | Residential property in a Multiple Lot Subdivision in Area 7100 | 9 | Residential property on a single lot in Area 7200 | 10 | Residential property in a Multiple Lot Subdivision in Area 7200 | 11 | Residential property on a single lot in Area 7300 | 12 | Residential property in a Multiple Lot Subdivision in Area 7300 | 13 | Lake of the Woods, a unique Subdivision located North of St. Paul |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | | | | | |
| 1 | St. Paul - City and county seat located on US Highway 281; population of 2,299; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island. The residential housing market is active and stable. | | | | | | | | | | | | | | | | | | | | |
| 2 | Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business; stable housing markets | | | | | | | | | | | | | | | | | | | | |
| 7 | Residential property on a single lot in Area 7100 | | | | | | | | | | | | | | | | | | | | |
| 8 | Residential property in a Multiple Lot Subdivision in Area 7100 | | | | | | | | | | | | | | | | | | | | |
| 9 | Residential property on a single lot in Area 7200 | | | | | | | | | | | | | | | | | | | | |
| 10 | Residential property in a Multiple Lot Subdivision in Area 7200 | | | | | | | | | | | | | | | | | | | | |
| 11 | Residential property on a single lot in Area 7300 | | | | | | | | | | | | | | | | | | | | |
| 12 | Residential property in a Multiple Lot Subdivision in Area 7300 | | | | | | | | | | | | | | | | | | | | |
| 13 | Lake of the Woods, a unique Subdivision located North of St. Paul | | | | | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | | | | | | | | | | | | | | | | | | | | |
| | Cost and sales comparison approaches are used to value the residential class in the county. | | | | | | | | | | | | | | | | | | | | |
| 4. | For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor? | | | | | | | | | | | | | | | | | | | | |
| | A combination of tables provided by the CAMA vendor and depreciation studies based on local market information are used. | | | | | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation group? | | | | | | | | | | | | | | | | | | | | |
| | Depreciation tables are developed on a county-wide basis and then modified with economic depreciation developed for individual valuation groups. | | | | | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the residential lot values? | | | | | | | | | | | | | | | | | | | | |
| | Sales comparison and availability determine residential lot values. | | | | | | | | | | | | | | | | | | | | |
| 7. | How are rural residential site values developed? | | | | | | | | | | | | | | | | | | | | |
| | A land value is developed with the cost of each of the amenities studied and applied to the land value. | | | | | | | | | | | | | | | | | | | | |

8. Are there form 191 applications on file?

No

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

All lots are treated the same; no applications to combine lots have been received.

10.

| <u>Valuation Group</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |
|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
| 1 | 2016 | 2020 | 2017 | 2016 |
| 2 | 2018 | 2016 | 2018 | 2018 |
| 7 | 2020 | 2016 | 2019 | 2020 |
| 8 | 2020 | 2016 | 2019 | 2020 |
| 9 | 2019 | 2016 | 2019 | 2018 |
| 10 | 2019 | 2016 | 2019 | 2018 |
| 11 | 2018 | 2016 | 2018 | 2017 |
| 12 | 2018 | 2016 | 2018 | 2017 |
| 13 | 2019 | 2016 | 2019 | 2018 |

2021 Commercial Assessment Survey for Howard County

| 1. | Valuation data collection done by: | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|---|------------------------|--------------------------------|--------------------------------|------------------------|--|------------------------|--|--------------------------------|---|------|--|------|------|---|------|------|------|------|---|------|------|------|------|
| | Assessor and staff | | | | | | | | | | | | | | | | | | | | | | | |
| 2. | List the valuation group recognized in the County and describe the unique characteristics of each: | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>St Paul - Village and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural - all commercial parcels not located within the boundaries of a town</td> </tr> </tbody> </table> | | | | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 1 | St Paul - Village and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island | 2 | Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business | 3 | Rural - all commercial parcels not located within the boundaries of a town | | | | | | | | | | | | |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u> | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | St Paul - Village and county seat located on US Highway 281; population of 2,290; K-12 public school system; active trade center for an agricultural area located 20 miles north of Grand Island | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Small Towns - communities consisting of Boelus, Cotesfield, Cushing, Dannebrog, Elba, St. Libory, and Farwell; limited trade and business | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Rural - all commercial parcels not located within the boundaries of a town | | | | | | | | | | | | | | | | | | | | | | | |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | | | | | | | | | | | | | | | | | | | | | | | |
| | All three approaches to value are used for commercial property: sales comparison, income, and cost approaches. | | | | | | | | | | | | | | | | | | | | | | | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | | | | | | | | | | | | | | | | | | | | | | | |
| | Physical inspection, joint review with commercial appraiser, and state sales file query. | | | | | | | | | | | | | | | | | | | | | | | |
| 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? | | | | | | | | | | | | | | | | | | | | | | | |
| | A combination of tables provided by the CAMA vendor and depreciation studies based on local market information | | | | | | | | | | | | | | | | | | | | | | | |
| 5. | Are individual depreciation tables developed for each valuation grouping? | | | | | | | | | | | | | | | | | | | | | | | |
| | Depreciation tables are developed on a county-wide bases and modified with economic depreciation developed for each valuation group | | | | | | | | | | | | | | | | | | | | | | | |
| 6. | Describe the methodology used to determine the commercial lot values. | | | | | | | | | | | | | | | | | | | | | | | |
| | Sales comparison | | | | | | | | | | | | | | | | | | | | | | | |
| 7. | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table> | | | | <u>Valuation Group</u> | <u>Date of Depreciation</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> | 1 | 2020 | 2020 | 2020 | 2020 | 2 | 2020 | 2020 | 2020 | 2020 | 3 | 2020 | 2020 | 2020 | 2020 |
| <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 | 2020 | 2020 | 2020 | 2020 | | | | | | | | | | | | | | | | | | | | |
| 2 | 2020 | 2020 | 2020 | 2020 | | | | | | | | | | | | | | | | | | | | |
| 3 | 2020 | 2020 | 2020 | 2020 | | | | | | | | | | | | | | | | | | | | |

2021 Agricultural Assessment Survey for Howard County

| | | |
|-----------|--|--|
| 1. | Valuation data collection done by: | |
| | Assessor and staff | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | |
| | <u>Market Area</u> | <u>Description of unique characteristics</u> |
| | | <u>Year Land Use Completed</u> |
| | 7100 | This area includes the southerly portion of the county lying south of the Middle Loup and Loup Rivers. This area is characterized by the sandy soils common in the Sandhills of Nebraska, with significant groundwater irrigation development utilizing center pivot systems. The southeast portion of the area is included in the Central Platte Natural Resource District (Platte River drainage area). The northwest portion of the area is included in the Lower Loup Natural Resource District (Loup River drainage area). |
| | 7200 | This area includes the westerly portion of the county located west of the Middle Loup and North Loup Rivers. The topography ranges from near level along the river valley to rolling uplands, much of which is suitable for center pivot irrigation. The soils in this area are silty. The area is nearly an equal mix of irrigated land and grassland, with a small amount of dry cropland. The area is included in the Lower Loup Natural Resource District (Loup River drainage area). |
| | 7300 | This area includes the area located north and east of the North Loup and Loup Rivers. The area is transitional from the sandy soils to the southeast and the silty soils to the southwest. The area consists of more uplands with a limited amount of irrigation and dry cropland. The area is primarily grassland, with most of the irrigation close to the river. Most of the area is utilized as grassland due to topography not suitable for dryland or irrigated cropping. The area is included in the Lower Loup Natural Resource District (Loup River drainage area). |
| | Although separate market areas have been identified, the same value is currently being applied to all areas; will continue to monitor the market for changes | |
| 3. | Describe the process used to determine and monitor market areas. | |
| | River boundaries, common geographic characteristics, topography, and market characteristics | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | |
| | Through review of 521's, questionnaires and discussions with owner help differentiate agricultural land from recreational and residential land. | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value? | |
| | Yes | |
| 6. | What separate market analysis has been conducted where intensive use is identified in the county? | |
| | | |

| | |
|------------|---|
| | Feedlots are valued the same as farm sites based on a sales study that was done involving three feedlot sales that took place in Howard County. |
| 7. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. |
| | Through review of questionnaires, discussions with sellers, buyers, and real estate agents. It is now valued as a flat rate, 1500 per acre based on sales outside of the county, but in the surrounding area. |
| 7a. | Are any other agricultural subclasses used? If yes, please explain. |
| | No |
| | <u>If your county has special value applications, please answer the following</u> |
| 8a. | How many parcels have a special valuation application on file? |
| | 8 |
| 8b. | What process was used to determine if non-agricultural influences exist in the county? |
| | No information exists that would meet the need for special value. All sales and surrounding areas are reviewed. |
| | <u>If your county recognizes a special value, please answer the following</u> |
| 8c. | Describe the non-agricultural influences recognized within the county. |
| | There are no areas of influence. |
| 8d. | Where is the influenced area located within the county? |
| | The parcels with applications on file are scattered throughout the county. |
| 8e. | Describe in detail how the special values were arrived at in the influenced area(s). |
| | Analysis of agricultural sales; parcels are valued as ag land as there is no indication of non-agricultural influence present in the market. |

2020 Plan of Assessment for Howard County

Assessment years 2021, 2022, 2023

Date: June 15, 2020

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 and 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 Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

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 horticulture land

General Description of Real Property in Howard County

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

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|--------------|---------|--------------------|-------------------------|
| Residential | 2557 | 45% | 21.9% |
| Commercial | 385 | 7% | 3.4% |
| Agricultural | 2705 | 48% | 74.7% |

Agricultural land – value for taxable acres for 2020 assessment was \$867,315,626

Agricultural land is 66% of the real property valuation base in Howard County and of that 68.8% is assessed as irrigated, 21.9% is assessed as grass and 9% is assessed as dry.

For assessment year 2020, an estimated 130 permits were filed for new property construction/additions in the county.

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

Current Resources

There are currently three full time employees on staff including the assessor. Also, there is one part-time summer help. The assessor and deputy are certified by the Property Tax Administrator.

The certificate holders will continue to keep their certifications current by attending continuing education and obtaining the number of hours required by the Property Tax Division. At least part of these hours will be courses offered by IAAO or the equivalent. The assessor or a staff member will attend all the district meetings and workshops provided. Current statutes and regulations will continue to be followed to the best of our ability and the office will keep current on any changes that may be made to them.

The county started a GIS project in 2005, which was greatly needed as Howard County does not have Cadastral Maps. The Howard County Assessor's office is currently working on correcting and completing the county map. GIS Workshop completed our land use conversion prior to January 1, 2010 and also put Howard County Assessor data on line. Our website is <http://howard.gworks.com>. The Howard County Board accepted GIS Workshop's proposal for maintenance for the mapping and the website. With the GIS Workshop completion of the mapping information, maps will be printed in the future when the information is available.

Office Budget for July 1, 2019 – June 30, 2020 was \$155,819. Office Budget for July 1, 2020 – June 30, 2021 is approximately \$158,301.

Terra Scan is the vendor for the assessment administration and CAMA. Howard County has the GIS mapping on a public website, which has the mapping and assessment information available.

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2-4 week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified by sales questionnaires by telephone calls to sellers, buyers and realtors involved in the sale. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Most residential sales are inspected and new photos taken if necessary. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2016 Marshall & Swift costing was implemented for 2017 for Residential properties.

It is the goal of the office to review at approximately 20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties to ensure that the level of value and quality of assessment in Howard County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Howard County.

By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

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

| <u>Property Class</u> | <u>Median</u> | <u>COD</u> | <u>PRD</u> |
|-----------------------|---------------|------------|------------|
| Residential | 93 | 13.02 | 101.69 |
| Commercial | 100 | 25.12 | 110.21 |
| Agricultural Land | 70 | 13.43 | 100.91 |

For more information regarding statistical measures see 2020 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2021:

Residential:

All residential pick-up work and building permits will be reviewed and completed by March 1, 2021. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A physical review of all commercial properties in the county will be completed for 2021. The Commercial appraisal will be done by Stanard Appraisal and Assessor's staff. The review and market study will be completed for adjusting values for 2021. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2021

Agricultural Land:

A market analysis will be conducted for 2021 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also, with changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment actions planned for assessment year 2022:

Residential:

A physical review will be completed for the city of St Paul. A sales study will be completed for the land and improvements. All residential pick-up work and building permits will be reviewed and completed by March 1, 2022. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. Corrections of listing errors will be done when correct information is obtained.

Commercial:

A ratio study will be completed for 2022 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2022.

Agricultural:

A market analysis will be conducted for 2022 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will continue to do a land use study to update our property record cards with possible changes.

Assessment actions planned for assessment year 2023:

Residential:

A physical review will be completed for all improved parcels in Market Area 7300 and all of the small towns in the county. This review will be of all improvements, including homes, garages and outbuildings. A ratio study will be done on all residential properties and adjustments will be made if they are out of compliance. All residential pick-up work and building permits will be reviewed and completed by March 1, 2023. Corrections of listing errors will be done when information is obtained.

Commercial:

A ratio study will be completed for 2023 to see if any commercial properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2023.

Agricultural Land:

A market analysis will be conducted for 2023 and agricultural land values will be assessed by market values and market areas will be reviewed. Corrections of listing errors will be done when information is obtained. We will continue to do a land use study to update our property record cards with possible changes.

Other functions performed by the Assessor's Office, but not limited to:

1. Appraisal cards are updated yearly. Ownership changes are made as the transfers are given to the assessor's office from the register of deeds and the sales are worked and forwarded to the property tax division electronically on a monthly basis. Splits and subdivision changes are made as they become available to the assessor's office from the county clerk. These will be updated in the GIS system at the same time they are changed on the appraisal cards and in the computer administrative package. Assessor's website is updated daily by gWorks.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract for Real & Personal property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update & w/Abstract
 - d. Certification of Value to Political Subdivision
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of all exempt property and taxable government owned property
 - i. Annual Plan of Assessment Report
3. Personal Property: administer annual filing of approximately 746 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 approximately 320 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 and Appraisal Education – attend meetings, workshops and education classes to obtain required hours of continuing education to maintain assessor certification. The staff of the assessor's office with an assessor's certificate will meet their 60 hours of education in the 4-year period to maintain it.

Conclusion:

The Howard County Assessor's Office will strive for a uniform and proportionate valuing of property throughout the county.

Amendment

Neal Dethlefs
Howard County Assessor
(308)754-4261

February 22, 2021

Re: Special Value for 2021

I have reviewed the Special Valuation parcels for Howard County for the 2021 tax year. We currently have eight parcels.

The highest and best use for these parcels is agricultural. They are not suburban in nature and are not within any town or village's zoning jurisdiction. There are not any residential or commercial influences in regard to value. They are all currently used for agriculture.

They are being valued as agland, based on land use and soil type, which is derived from the three year agland sales file.

The income approach to value does not apply at this time.

Sincerely,

Neal Dethlefs
Howard County Assessor