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

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**RICHARDSON 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 Richardson 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 Richardson 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: Kimberly Riggs, Richardson County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

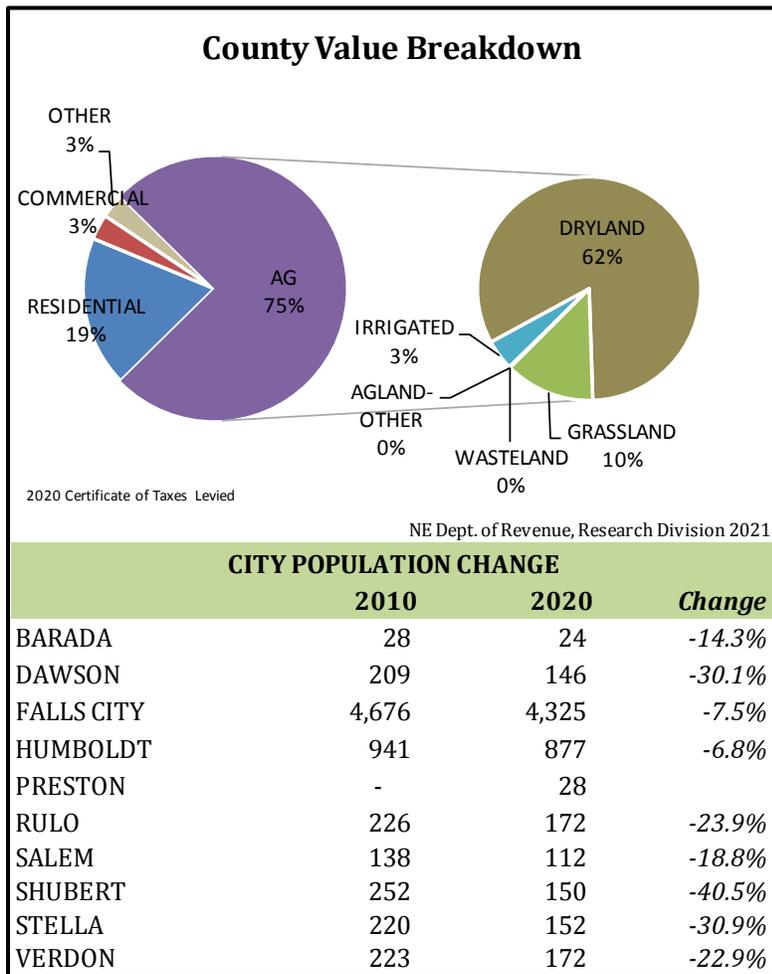
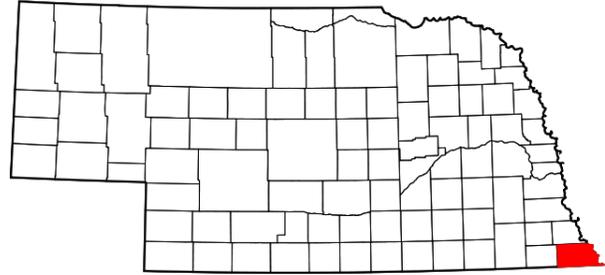
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

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

## County Overview

With a total area of 552 square miles, Richardson County has 7,865 residents, per the Census Bureau Quick Facts for 2019, a 6% population decline from the 2010 U.S. Census. Reports indicate that 77% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$55,322 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Richardson County are located in and around Falls City with some commercial contribution from Humboldt as well. According to the latest information available from the U.S. Census Bureau, there are 261 employer establishments with total employment of 1,768, for a 1% decrease in employment.

Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Dryland makes up the majority of the land in the county. Richardson County is included in the Nemaha Natural Resources District (NRD).

# 2021 Residential Correlation for Richardson County

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## *Assessment Actions*

The Richardson County Assessor continued the inspection and review process of the rural residential as part of the three year plan of assessment. The county assessor analyzed the sales and determined that market adjustments were needed for all urban residential improvements by 5%, and Rural Residential improvements increased 10%. The Richardson County Assessor completed all pick-up and permit work for the commercial class of properties.

## *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.

One area of review is the county assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. Currently, there are seven valuation groups recognized by the county assessor. The Richardson County Assessor is current with the required six-year inspection and review cycle. The county assessor has a plan and tracking file in place to physically inspect and review each parcel.

Lot values are reviewed during the six-year inspection and review cycle when the subclass of property is being reviewed. Cost tables are updated after the review of the valuation groups and the assessor arrives at final value by utilizing the Computer Assisted Mass Appraisal (CAMA) cost tables and a market derived depreciation model. The county assessor has a written valuation methodology for Richardson County.

## *Description of Analysis*

The residential parcels are analyzed utilizing seven valuation groups that are based on assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Falls City
2	Dawson, Shubert, Stella, Barada, Preston
3	Humboldt
5	Salem
6	Rulo
7	Verdon
11	Rural Residential, Acreage Rural

## 2021 Residential Correlation for Richardson County

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The statistical profile for the residential class indicates 158 qualified sales. Two of the three measures of central tendency are within range, with the exception to the weighted mean, which is just below the acceptable range. Six of the seven valuation groups are represented by sales in the sample. All valuation groups with sufficient sales are within the acceptable range.

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. The changes are reflective of the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	103	96.05	97.88	92.54	20.90	105.77
2	9	96.34	101.05	94.03	14.31	107.47
3	27	92.55	98.95	92.15	28.10	107.38
6	1	69.75	69.75	69.75	00.00	100.00
7	7	78.21	89.49	86.61	20.18	103.33
11	11	91.79	88.35	85.84	17.19	102.92
<u>ALL</u>	158	94.70	97.03	91.27	21.61	106.31

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Richardson County is 95%.

# 2021 Commercial Correlation for Richardson County

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## *Assessment Actions*

The Richardson County Assessor completed pick-up and permit work for the commercial class of properties. A sales review was conducted for all properties.

## *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 county assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and to ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. The Richardson County Assessor has a usability rate that is comparable to the statewide average.

Based on the economic areas and geographic locations within Richardson County, the county assessor has assigned three valuation groups for the commercial class. The county seat of Falls City, the community of Humboldt, and then the remainder of the county make up the valuation groups for Richardson County.

The Richardson County Assessor has an established six-year inspection plan and is current in their review process. All of their commercial properties are current and were reviewed in 2016. Lot values are current and were inspected and reviewed in 2016 and were done by analyzing vacant lot sales. The depreciation table is 2012 and costing table index being utilized for the commercial properties is 2012.

The Richardson County Assessor does have a valuation methodology for commercial properties.

## *Description of Analysis*

All commercial parcels throughout the county are analyzed utilizing three valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Falls City
2	Humboldt
3	All Commercial properties except Falls City, Humboldt

The commercial statistical profile reveals 13 qualified sales, with all three valuation groups represented. Even though two of the three measures of central tendency are within the range, the qualitative measures are above the acceptable ranges. The range of ratios around the midpoint is

## 2021 Commercial Correlation for Richardson County

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a ten percentage point spread, indicating that the median will shift significantly as a single sale is removed from the sample, and providing no reliability in the calculated statistics. Further reviewing the occupancy code subclass indicates five different occupancy codes are within the 13 sales. None of the three valuation groups has a sufficient number of sales.

All commercial properties are valued using the cost approach.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. The county assessor inspected and reviewed all commercial properties in 2016.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	96.49	95.77	104.47	20.46	91.67
2	5	107.09	102.02	60.87	23.21	167.60
3	3	83.45	93.52	113.84	20.74	82.15
____ALL____	17	96.49	97.21	91.71	23.02	106.00

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Richardson County has achieved the statutory level of value of 100% of market value.

# 2021 Agricultural Correlation for Richardson County

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## *Assessment Actions*

The county assessor monitored sales and continued to do land use review and pick-up work. No land value changes were made for 2021.

## *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 were discussed. Sales verification letters are utilized with a high percentage rate of return. A review of the qualified and nonqualified sales indicate that sales are adequately qualified. The sales usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement purposes.

The county assessor keeps land use up to date by aerial imagery comparisons with property records and information from the public.

Agricultural improvements are inspected and reviewed within the six-year inspection and review cycle. The Computer Assisted Mass Appraisal (CAMA) system utilized by the county assessor has a costing index of 2017 and the depreciation index of 2016. Home sites are valued at \$10,000 for the first acre, and farm sites are valued at \$3,000 per acre. Rural Residential sites are valued at \$11,130.

## *Description of Analysis*

The agricultural statistical sample consists of 43 agricultural sales. All three measures of central tendency are within the acceptable range with a spread of three percentage points between all three demonstrating moderate support of each other.

The review of the Majority Land Use (MLU) of the irrigated land, dryland, and grassland with sufficient representation are within the acceptable range.

## *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are equalized and assessed at the same statutory level.

## 2021 Agricultural Correlation for Richardson County

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A comparison of the values established in Richardson County with adjoining counties indicates that all values are comparable. The quality of the assessment of agricultural land in Richardson 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	1	80.84	80.84	80.84	00.00	100.00
50	1	80.84	80.84	80.84	00.00	100.00
<u>Dry</u>						
County	22	73.72	71.51	68.50	14.03	104.39
44	9	74.60	73.30	67.01	18.03	109.39
50	13	73.27	70.26	69.32	11.04	101.36
<u>Grass</u>						
County	5	66.28	68.12	70.52	09.88	96.60
44	3	66.28	69.55	70.99	08.87	97.97
50	2	65.99	65.99	68.34	11.46	96.56
<u>ALL</u>	43	74.06	73.50	70.60	15.27	104.11

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Richardson County is 74%.

## 2021 Opinions of the Property Tax Administrator for Richardson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	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.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Richardson County

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### Residential Real Property - Current

Number of Sales	158	Median	94.70
Total Sales Price	\$11,130,016	Mean	97.03
Total Adj. Sales Price	\$11,130,016	Wgt. Mean	91.27
Total Assessed Value	\$10,158,819	Average Assessed Value of the Base	\$44,780
Avg. Adj. Sales Price	\$70,443	Avg. Assessed Value	\$64,296

### Confidence Interval - Current

95% Median C.I	89.38 to 97.83
95% Wgt. Mean C.I	87.41 to 95.13
95% Mean C.I	92.60 to 101.46
% of Value of the Class of all Real Property Value in the County	16.42
% of Records Sold in the Study Period	3.36
% of Value Sold in the Study Period	4.82

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	174	92	92.23
2019	174	92	92.32
2018	196	93	93.18
2017	230	92	91.74

## 2021 Commission Summary for Richardson County

### Commercial Real Property - Current

Number of Sales	17	Median	96.49
Total Sales Price	\$3,714,224	Mean	97.21
Total Adj. Sales Price	\$3,714,224	Wgt. Mean	91.71
Total Assessed Value	\$3,406,444	Average Assessed Value of the Base	\$63,569
Avg. Adj. Sales Price	\$218,484	Avg. Assessed Value	\$200,379

### Confidence Interval - Current

95% Median C.I	72.60 to 124.52
95% Wgt. Mean C.I	64.02 to 119.40
95% Mean C.I	83.19 to 111.23
% of Value of the Class of all Real Property Value in the County	3.07
% of Records Sold in the Study Period	2.75
% of Value Sold in the Study Period	8.66

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	13	100	96.49
2019	12	100	92.45
2018	18	94	93.80
2017	21	100	87.92

**74 Richardson**

**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 : 158  
 Total Sales Price : 11,130,016  
 Total Adj. Sales Price : 11,130,016  
 Total Assessed Value : 10,158,819  
 Avg. Adj. Sales Price : 70,443  
 Avg. Assessed Value : 64,296

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 97  
 COD : 21.61  
 PRD : 106.31

COV : 29.27  
 STD : 28.40  
 Avg. Abs. Dev : 20.46  
 MAX Sales Ratio : 225.20  
 MIN Sales Ratio : 45.46

95% Median C.I. : 89.38 to 97.83  
 95% Wgt. Mean C.I. : 87.41 to 95.13  
 95% Mean C.I. : 92.60 to 101.46

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	26	95.47	101.10	92.08	19.39	109.80	52.06	144.78	87.20 to 118.12	74,394	68,503	
01-JAN-19 To 31-MAR-19	9	86.46	83.71	79.49	25.05	105.31	56.21	119.27	58.43 to 118.67	40,028	31,820	
01-APR-19 To 30-JUN-19	24	97.83	99.47	96.08	22.02	103.53	45.46	168.93	89.38 to 107.53	79,725	76,602	
01-JUL-19 To 30-SEP-19	20	94.62	94.17	85.54	16.29	110.09	58.79	133.11	79.66 to 102.13	93,444	79,936	
01-OCT-19 To 31-DEC-19	24	86.44	93.36	87.04	25.46	107.26	51.76	225.20	72.12 to 103.61	64,178	55,858	
01-JAN-20 To 31-MAR-20	13	98.30	101.18	96.94	21.01	104.37	58.66	179.84	84.00 to 115.67	65,462	63,461	
01-APR-20 To 30-JUN-20	22	92.06	97.06	94.32	23.20	102.91	58.36	199.42	77.42 to 109.96	66,772	62,980	
01-JUL-20 To 30-SEP-20	20	91.99	99.33	92.46	21.33	107.43	69.27	187.53	78.21 to 104.20	59,650	55,152	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	79	96.34	96.87	90.58	20.03	106.94	45.46	168.93	91.79 to 100.54	76,921	69,679	
01-OCT-19 To 30-SEP-20	79	91.10	97.19	92.10	23.52	105.53	51.76	225.20	85.44 to 99.50	63,965	58,914	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	77	92.84	94.35	89.11	22.47	105.88	45.46	225.20	86.46 to 99.50	73,802	65,768	
<u>ALL</u>	158	94.70	97.03	91.27	21.61	106.31	45.46	225.20	89.38 to 97.83	70,443	64,296	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	103	96.05	97.88	92.54	20.90	105.77	45.46	225.20	89.55 to 99.50	73,219	67,754	
2	9	96.34	101.05	94.03	14.31	107.47	75.55	132.98	86.80 to 119.27	50,333	47,327	
3	27	92.55	98.95	92.15	28.10	107.38	52.06	179.84	71.94 to 118.12	38,739	35,698	
6	1	69.75	69.75	69.75	00.00	100.00	69.75	69.75	N/A	30,000	20,924	
7	7	78.21	89.49	86.61	20.18	103.33	69.27	121.67	69.27 to 121.67	30,571	26,477	
11	11	91.79	88.35	85.84	17.19	102.92	54.37	114.18	67.30 to 109.96	167,773	144,008	
<u>ALL</u>	158	94.70	97.03	91.27	21.61	106.31	45.46	225.20	89.38 to 97.83	70,443	64,296	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	158	94.70	97.03	91.27	21.61	106.31	45.46	225.20	89.38 to 97.83	70,443	64,296	
06												
07												
<u>ALL</u>	158	94.70	97.03	91.27	21.61	106.31	45.46	225.20	89.38 to 97.83	70,443	64,296	

**74 Richardson**  
**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 : 158  
 Total Sales Price : 11,130,016  
 Total Adj. Sales Price : 11,130,016  
 Total Assessed Value : 10,158,819  
 Avg. Adj. Sales Price : 70,443  
 Avg. Assessed Value : 64,296

MEDIAN : 95  
 WGT. MEAN : 91  
 MEAN : 97  
 COD : 21.61  
 PRD : 106.31

COV : 29.27  
 STD : 28.40  
 Avg. Abs. Dev : 20.46  
 MAX Sales Ratio : 225.20  
 MIN Sales Ratio : 45.46

95% Median C.I. : 89.38 to 97.83  
 95% Wgt. Mean C.I. : 87.41 to 95.13  
 95% Mean C.I. : 92.60 to 101.46

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	193.48	193.48	193.68	03.08	99.90	187.53	199.42	N/A	4,146	8,029
Less Than 15,000	14	113.13	124.48	116.28	25.08	107.05	69.78	199.42	96.56 to 179.84	10,169	11,825
Less Than 30,000	47	105.99	105.96	101.17	24.83	104.73	47.53	199.42	96.34 to 118.12	18,256	18,471
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	156	94.04	95.79	91.20	20.69	105.03	45.46	225.20	89.08 to 97.82	71,293	65,018
Greater Than 14,999	144	92.67	94.36	90.95	20.52	103.75	45.46	225.20	87.43 to 97.06	76,303	69,398
Greater Than 29,999	111	91.79	93.25	90.45	18.55	103.10	45.46	225.20	86.94 to 96.05	92,540	83,700
<b>Incremental Ranges</b>											
0 TO 4,999	2	193.48	193.48	193.68	03.08	99.90	187.53	199.42	N/A	4,146	8,029
5,000 TO 14,999	12	109.20	112.98	111.50	17.66	101.33	69.78	179.84	96.56 to 126.14	11,173	12,458
15,000 TO 29,999	33	100.74	98.10	98.17	24.61	99.93	47.53	148.92	81.89 to 118.12	21,687	21,290
30,000 TO 59,999	44	92.67	96.62	94.88	23.32	101.83	58.43	225.20	78.41 to 101.73	40,066	38,016
60,000 TO 99,999	31	93.47	93.85	91.88	19.14	102.14	45.46	151.41	80.18 to 100.06	75,506	69,379
100,000 TO 149,999	17	88.17	86.14	86.36	08.34	99.75	67.75	100.54	78.07 to 96.05	122,905	106,144
150,000 TO 249,999	15	97.82	91.99	92.23	12.24	99.74	54.37	110.90	84.00 to 104.28	184,933	170,567
250,000 TO 499,999	4	89.86	86.48	84.62	14.60	102.20	58.79	107.41	N/A	326,250	276,081
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>158</b>	<b>94.70</b>	<b>97.03</b>	<b>91.27</b>	<b>21.61</b>	<b>106.31</b>	<b>45.46</b>	<b>225.20</b>	<b>89.38 to 97.83</b>	<b>70,443</b>	<b>64,296</b>

**74 Richardson**

**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 : 17  
 Total Sales Price : 3,714,224  
 Total Adj. Sales Price : 3,714,224  
 Total Assessed Value : 3,406,444  
 Avg. Adj. Sales Price : 218,484  
 Avg. Assessed Value : 200,379

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 23.02  
 PRD : 106.00

COV : 28.04  
 STD : 27.26  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 144.85  
 MIN Sales Ratio : 54.97

95% Median C.I. : 72.60 to 124.52  
 95% Wgt. Mean C.I. : 64.02 to 119.40  
 95% Mean C.I. : 83.19 to 111.23

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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	2	95.27	95.27	85.60	12.41	111.30	83.45	107.09	N/A	55,000	47,081
01-JAN-18 To 31-MAR-18	4	72.80	85.53	62.01	39.52	137.93	54.97	141.53	N/A	332,957	206,462
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	69,000	81,974
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	3	100.00	98.00	115.32	18.35	84.98	69.47	124.52	N/A	170,299	196,382
01-APR-19 To 30-JUN-19	1	78.80	78.80	78.80	00.00	100.00	78.80	78.80	N/A	175,000	137,907
01-JUL-19 To 30-SEP-19	1	96.49	96.49	96.49	00.00	100.00	96.49	96.49	N/A	50,000	48,245
01-OCT-19 To 31-DEC-19	1	72.60	72.60	72.60	00.00	100.00	72.60	72.60	N/A	30,000	21,780
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	114.61	114.61	112.59	26.39	101.79	84.37	144.85	N/A	18,750	21,111
01-JUL-20 To 30-SEP-20	2	115.01	115.01	111.80	09.76	102.87	103.78	126.23	N/A	700,000	782,582
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	87.05	93.06	66.32	27.97	140.32	54.97	141.53	54.97 to 141.53	215,833	143,140
01-OCT-18 To 30-SEP-19	5	96.49	93.86	105.35	15.80	89.09	69.47	124.52	N/A	147,179	155,060
01-OCT-19 To 30-SEP-20	5	103.78	106.37	111.02	21.99	95.81	72.60	144.85	N/A	293,500	325,833
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	5	87.05	92.18	64.81	33.73	142.23	54.97	141.53	N/A	280,166	181,564
01-JAN-19 To 31-DEC-19	6	87.65	90.31	104.07	19.04	86.78	69.47	124.52	69.47 to 124.52	127,649	132,847
<u>ALL</u>	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	96.49	95.77	104.47	20.46	91.67	58.55	141.53	69.47 to 126.23	220,411	230,262
2	5	107.09	102.02	60.87	23.21	167.60	54.97	144.85	N/A	240,106	146,152
3	3	83.45	93.52	113.84	20.74	82.15	72.60	124.52	N/A	176,667	201,109
<u>ALL</u>	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379

**74 Richardson  
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 : 17  
 Total Sales Price : 3,714,224  
 Total Adj. Sales Price : 3,714,224  
 Total Assessed Value : 3,406,444  
 Avg. Adj. Sales Price : 218,484  
 Avg. Assessed Value : 200,379

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 23.02  
 PRD : 106.00

COV : 28.04  
 STD : 27.26  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 144.85  
 MIN Sales Ratio : 54.97

95% Median C.I. : 72.60 to 124.52  
 95% Wgt. Mean C.I. : 64.02 to 119.40  
 95% Mean C.I. : 83.19 to 111.23

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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											
03	16	91.77	96.80	87.85	25.22	110.19	54.97	144.85	72.60 to 124.52	175,889	154,527
04	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	900,000	934,013
<u>ALL</u>	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379

**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	107.09	107.09	107.09	00.00	100.00	107.09	107.09	N/A	10,000	10,709
Less Than 30,000	3	107.09	112.10	111.43	18.83	100.60	84.37	144.85	N/A	15,833	17,643
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379
Greater Than 14,999	16	91.77	96.59	91.67	24.99	105.37	54.97	144.85	72.60 to 124.52	231,514	212,233
Greater Than 29,999	14	91.77	94.02	91.46	23.85	102.80	54.97	141.53	69.47 to 124.52	261,909	239,537
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	107.09	107.09	107.09	00.00	100.00	107.09	107.09	N/A	10,000	10,709
15,000 TO 29,999	2	114.61	114.61	112.59	26.39	101.79	84.37	144.85	N/A	18,750	21,111
30,000 TO 59,999	3	96.49	89.70	92.08	09.46	97.42	72.60	100.00	N/A	41,965	38,640
60,000 TO 99,999	4	102.93	104.21	106.43	25.21	97.91	69.47	141.53	N/A	69,750	74,233
100,000 TO 149,999	2	71.00	71.00	70.83	17.54	100.24	58.55	83.45	N/A	101,400	71,819
150,000 TO 249,999	1	78.80	78.80	78.80	00.00	100.00	78.80	78.80	N/A	175,000	137,907
250,000 TO 499,999	1	124.52	124.52	124.52	00.00	100.00	124.52	124.52	N/A	400,000	498,095
500,000 TO 999,999	2	115.01	115.01	111.80	09.76	102.87	103.78	126.23	N/A	700,000	782,582
1,000,000 +	1	54.97	54.97	54.97	00.00	100.00	54.97	54.97	N/A	1,084,028	595,858
<u>ALL</u>	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379

**74 Richardson  
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 : 17  
 Total Sales Price : 3,714,224  
 Total Adj. Sales Price : 3,714,224  
 Total Assessed Value : 3,406,444  
 Avg. Adj. Sales Price : 218,484  
 Avg. Assessed Value : 200,379

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 97  
 COD : 23.02  
 PRD : 106.00

COV : 28.04  
 STD : 27.26  
 Avg. Abs. Dev : 22.21  
 MAX Sales Ratio : 144.85  
 MIN Sales Ratio : 54.97

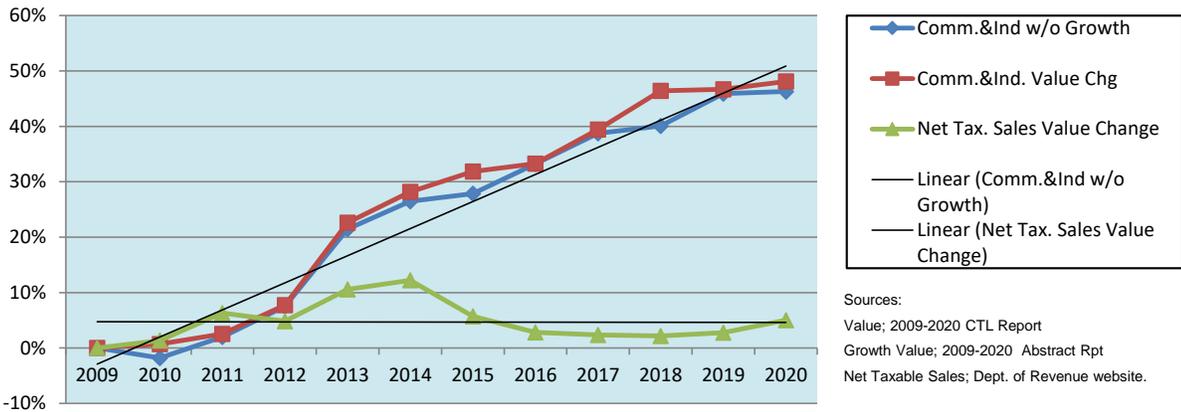
95% Median C.I. : 72.60 to 124.52  
 95% Wgt. Mean C.I. : 64.02 to 119.40  
 95% Mean C.I. : 83.19 to 111.23

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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
319	1	126.23	126.23	126.23	00.00	100.00	126.23	126.23	N/A	500,000	631,150
325	1	72.60	72.60	72.60	00.00	100.00	72.60	72.60	N/A	30,000	21,780
344	6	91.77	94.92	88.41	21.92	107.36	58.55	141.53	58.55 to 141.53	80,467	71,142
353	3	69.47	89.76	57.12	43.13	157.14	54.97	144.85	N/A	388,843	222,121
453	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	900,000	934,013
455	1	124.52	124.52	124.52	00.00	100.00	124.52	124.52	N/A	400,000	498,095
470	1	84.37	84.37	84.37	00.00	100.00	84.37	84.37	N/A	20,000	16,873
528	2	91.73	91.73	88.66	09.03	103.46	83.45	100.00	N/A	72,948	64,674
531	1	118.80	118.80	118.80	00.00	100.00	118.80	118.80	N/A	69,000	81,974
<u>ALL</u>	17	96.49	97.21	91.71	23.02	106.00	54.97	144.85	72.60 to 124.52	218,484	200,379

### 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	\$ 25,816,916	\$ 226,157		\$ 25,590,759	--	\$ 45,784,609	--
2009	\$ 26,383,760	\$ 427,081	1.62%	\$ 25,956,679	--	\$ 45,738,870	--
2010	\$ 26,573,036	\$ 665,621	2.50%	\$ 25,907,415	-1.81%	\$ 46,357,400	1.35%
2011	\$ 27,051,344	\$ 143,842	0.53%	\$ 26,907,502	1.26%	\$ 48,633,029	4.91%
2012	\$ 28,418,520	\$ 55,475	0.20%	\$ 28,363,045	4.85%	\$ 47,943,860	-1.42%
2013	\$ 32,346,663	\$ 296,596	0.92%	\$ 32,050,067	12.78%	\$ 50,569,199	5.48%
2014	\$ 33,812,753	\$ 438,620	1.30%	\$ 33,374,133	3.18%	\$ 51,324,680	1.49%
2015	\$ 34,786,495	\$ 1,053,315	3.03%	\$ 33,733,180	-0.24%	\$ 48,348,307	-5.80%
2016	\$ 35,160,406	\$ 8,268	0.02%	\$ 35,152,138	1.05%	\$ 47,030,296	-2.73%
2017	\$ 36,790,601	\$ 181,961	0.49%	\$ 36,608,640	4.12%	\$ 46,811,267	-0.47%
2018	\$ 38,633,615	\$ 1,677,587	4.34%	\$ 36,956,028	0.45%	\$ 46,725,892	-0.18%
2019	\$ 38,704,363	\$ 203,272	0.53%	\$ 38,501,091	-0.34%	\$ 47,005,798	0.60%
2020	\$ 39,073,138	\$ 474,966	1.22%	\$ 38,598,172	-0.27%	\$ 48,039,500	2.20%
<b>Ann %chg</b>	3.91%			<b>Average</b>	<b>2.53%</b>	0.27%	<b>0.32%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-1.81%	0.72%	1.35%
2011	1.99%	2.53%	6.33%
2012	7.50%	7.71%	4.82%
2013	21.48%	22.60%	10.56%
2014	26.49%	28.16%	12.21%
2015	27.86%	31.85%	5.71%
2016	33.23%	33.27%	2.82%
2017	38.75%	39.44%	2.34%
2018	40.07%	46.43%	2.16%
2019	45.93%	46.70%	2.77%
2020	46.30%	48.10%	5.03%

County Number	74
County Name	Richardson

**74 Richardson**  
**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 : 43  
 Total Sales Price : 25,295,695  
 Total Adj. Sales Price : 25,295,695  
 Total Assessed Value : 17,858,718  
 Avg. Adj. Sales Price : 588,272  
 Avg. Assessed Value : 415,319

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 74  
 COD : 15.27  
 PRD : 104.11

COV : 20.50  
 STD : 15.07  
 Avg. Abs. Dev : 11.31  
 MAX Sales Ratio : 106.68  
 MIN Sales Ratio : 46.66

95% Median C.I. : 68.26 to 75.83  
 95% Wgt. Mean C.I. : 66.18 to 75.02  
 95% Mean C.I. : 69.00 to 78.00

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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	59.59	62.38	62.15	16.63	100.37	49.64	75.78	N/A	796,143	494,776
01-JAN-18 To 31-MAR-18	8	65.86	65.41	63.88	10.92	102.40	46.66	80.84	46.66 to 80.84	557,938	356,399
01-APR-18 To 30-JUN-18	7	68.26	67.41	65.21	11.95	103.37	47.93	84.29	47.93 to 84.29	643,391	419,575
01-JUL-18 To 30-SEP-18	1	71.12	71.12	71.12	00.00	100.00	71.12	71.12	N/A	900,000	640,101
01-OCT-18 To 31-DEC-18	1	102.53	102.53	102.53	00.00	100.00	102.53	102.53	N/A	315,975	323,976
01-JAN-19 To 31-MAR-19	6	82.36	82.73	80.37	10.96	102.94	72.33	94.54	72.33 to 94.54	682,500	548,556
01-APR-19 To 30-JUN-19	2	88.29	88.29	83.19	17.01	106.13	73.27	103.31	N/A	257,520	214,231
01-JUL-19 To 30-SEP-19	1	106.68	106.68	106.68	00.00	100.00	106.68	106.68	N/A	182,000	194,164
01-OCT-19 To 31-DEC-19	2	82.51	82.51	81.98	01.73	100.65	81.08	83.94	N/A	394,261	323,219
01-JAN-20 To 31-MAR-20	6	76.61	78.45	79.50	08.94	98.68	65.44	98.50	65.44 to 98.50	456,867	363,187
01-APR-20 To 30-JUN-20	4	63.86	66.11	67.37	23.11	98.13	49.12	87.61	N/A	702,500	473,256
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	21	66.59	65.63	64.29	12.72	102.08	46.66	84.29	58.71 to 74.06	659,427	423,914
01-OCT-18 To 30-SEP-19	10	90.37	88.22	82.97	12.53	106.33	72.33	106.68	73.27 to 103.31	510,802	423,794
01-OCT-19 To 30-SEP-20	12	76.61	75.01	74.43	12.71	100.78	49.12	98.50	65.44 to 83.94	528,310	393,215
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	17	68.26	68.75	66.31	13.42	103.68	46.66	102.53	58.71 to 75.35	599,013	397,194
01-JAN-19 To 31-DEC-19	11	83.94	85.88	81.72	11.89	105.09	72.33	106.68	73.27 to 103.31	507,324	414,582
<u>ALL</u>	43	74.06	73.50	70.60	15.27	104.11	46.66	106.68	68.26 to 75.83	588,272	415,319

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
44	21	74.06	73.80	70.55	16.43	104.61	46.66	103.31	65.44 to 84.29	524,490	370,047
50	22	73.84	73.21	70.64	14.21	103.64	49.12	106.68	65.44 to 80.84	649,154	458,533
<u>ALL</u>	43	74.06	73.50	70.60	15.27	104.11	46.66	106.68	68.26 to 75.83	588,272	415,319

**74 Richardson**  
**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 : 43  
Total Sales Price : 25,295,695  
Total Adj. Sales Price : 25,295,695  
Total Assessed Value : 17,858,718  
Avg. Adj. Sales Price : 588,272  
Avg. Assessed Value : 415,319

MEDIAN : 74  
WGT. MEAN : 71  
MEAN : 74  
COD : 15.27  
PRD : 104.11

COV : 20.50  
STD : 15.07  
Avg. Abs. Dev : 11.31  
MAX Sales Ratio : 106.68  
MIN Sales Ratio : 46.66

95% Median C.I. : 68.26 to 75.83  
95% Wgt. Mean C.I. : 66.18 to 75.02  
95% Mean C.I. : 69.00 to 78.00

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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
<b>Irrigated</b>											
County	1	80.84	80.84	80.84	00.00	100.00	80.84	80.84	N/A	692,000	559,404
50	1	80.84	80.84	80.84	00.00	100.00	80.84	80.84	N/A	692,000	559,404
<b>Dry</b>											
County	5	49.64	59.42	57.40	21.51	103.52	47.93	75.83	N/A	639,584	367,116
44	2	61.27	61.27	60.89	21.77	100.62	47.93	74.60	N/A	720,000	438,414
50	3	49.64	58.20	54.54	17.93	106.71	49.12	75.83	N/A	585,973	319,584
<b>ALL</b>	<b>43</b>	<b>74.06</b>	<b>73.50</b>	<b>70.60</b>	<b>15.27</b>	<b>104.11</b>	<b>46.66</b>	<b>106.68</b>	<b>68.26 to 75.83</b>	<b>588,272</b>	<b>415,319</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	80.84	80.84	80.84	00.00	100.00	80.84	80.84	N/A	692,000	559,404
50	1	80.84	80.84	80.84	00.00	100.00	80.84	80.84	N/A	692,000	559,404
<b>Dry</b>											
County	22	73.72	71.51	68.50	14.03	104.39	46.66	103.31	66.59 to 75.83	658,688	451,233
44	9	74.60	73.30	67.01	18.03	109.39	46.66	103.31	47.93 to 90.11	567,541	380,319
50	13	73.27	70.26	69.32	11.04	101.36	49.12	90.63	58.71 to 75.83	721,791	500,328
<b>Grass</b>											
County	5	66.28	68.12	70.52	09.88	96.60	58.43	80.00	N/A	346,740	244,528
44	3	66.28	69.55	70.99	08.87	97.97	62.36	80.00	N/A	476,233	338,068
50	2	65.99	65.99	68.34	11.46	96.56	58.43	73.54	N/A	152,500	104,218
<b>ALL</b>	<b>43</b>	<b>74.06</b>	<b>73.50</b>	<b>70.60</b>	<b>15.27</b>	<b>104.11</b>	<b>46.66</b>	<b>106.68</b>	<b>68.26 to 75.83</b>	<b>588,272</b>	<b>415,319</b>

## Richardson County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Richardson	44	4485	4380	3990	3985	n/a	3795	2720	2625	<b>3910</b>
Nemaha	1	5475	n/a	4950	4850	n/a	4650	3850	3750	<b>4803</b>
Pawnee	1	4250	4200	3860	3860	3360	2910	2760	2760	<b>3526</b>
Richardson	50	5450	5325	4855	4845	n/a	4615	3305	3195	<b>4712</b>
Nemaha	1	5475	n/a	4950	4850	n/a	4650	3850	3750	<b>4803</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Richardson	44	3850	3770	3540	3465	3125	2795	2055	2055	<b>3034</b>
Nemaha	1	4530	4369	3819	3581	3658	3629	2770	2520	<b>3723</b>
Pawnee	1	3540	3500	3220	3220	2800	2425	2300	2300	<b>2803</b>
Richardson	50	4680	4585	4305	4210	3800	3400	2500	2500	<b>3746</b>
Nemaha	1	4530	4369	3819	3581	3658	3629	2770	2520	<b>3723</b>

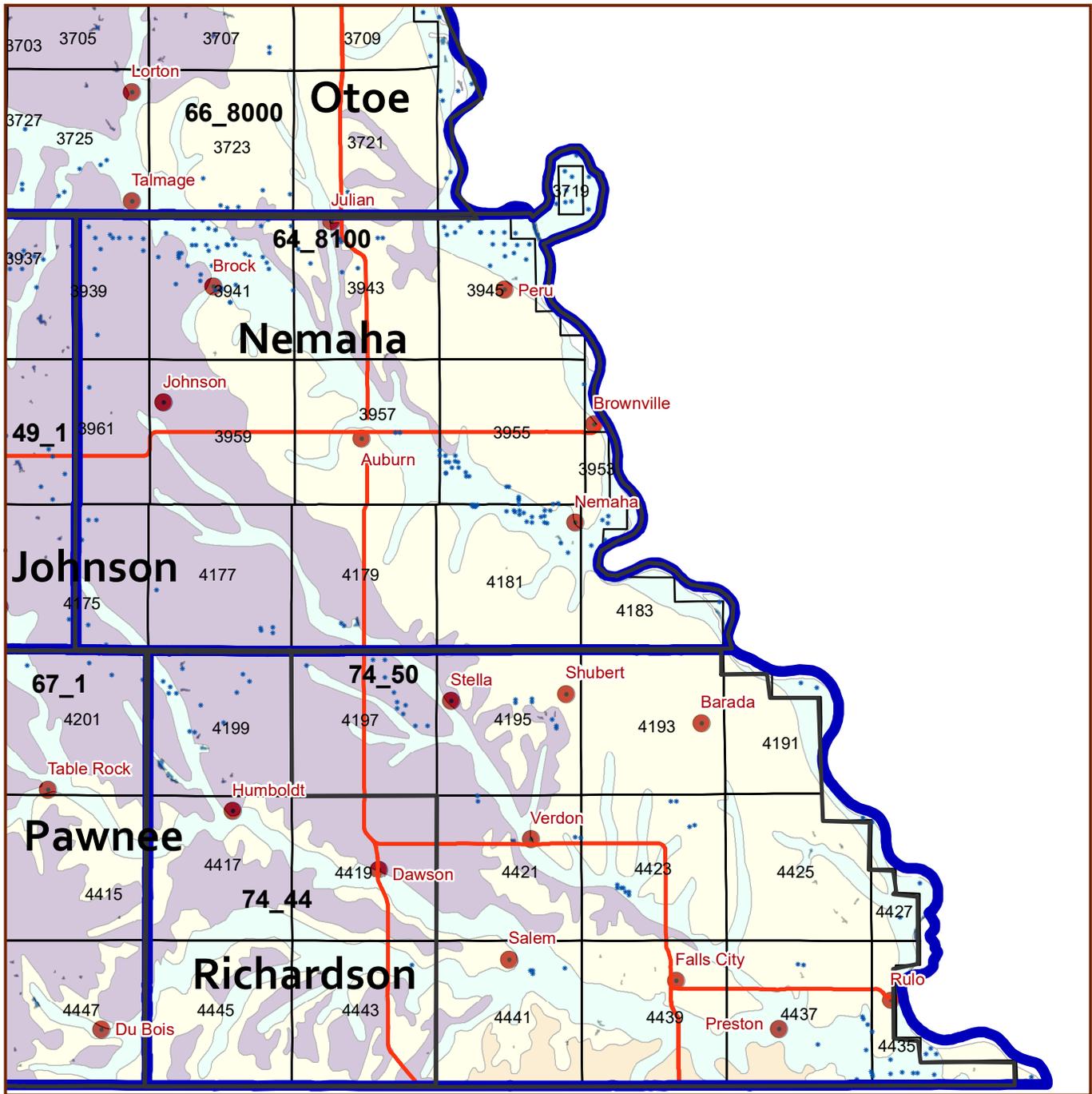
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Richardson	44	1755	1550	1710	n/a	1656	1450	n/a	1400	<b>1726</b>
Nemaha	1	1600	1600	1600	n/a	1400	1400	n/a	n/a	<b>1571</b>
Pawnee	1	1813	1811	1793	n/a	1733	1683	n/a	1575	<b>1800</b>
Richardson	50	1873	1641	1825	n/a	1875	1775	n/a	1500	<b>1863</b>
Nemaha	1	1600	1600	1600	n/a	1400	1400	n/a	n/a	<b>1571</b>

County	Mkt Area	CRP	TIMBER	WASTE
Richardson	44	2644	783	100
Nemaha	1	2478	900	99
Pawnee	1	2476	1101	900
Richardson	50	2774	828	100
Nemaha	1	2478	900	99

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.

# RICHARDSON COUNTY



**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

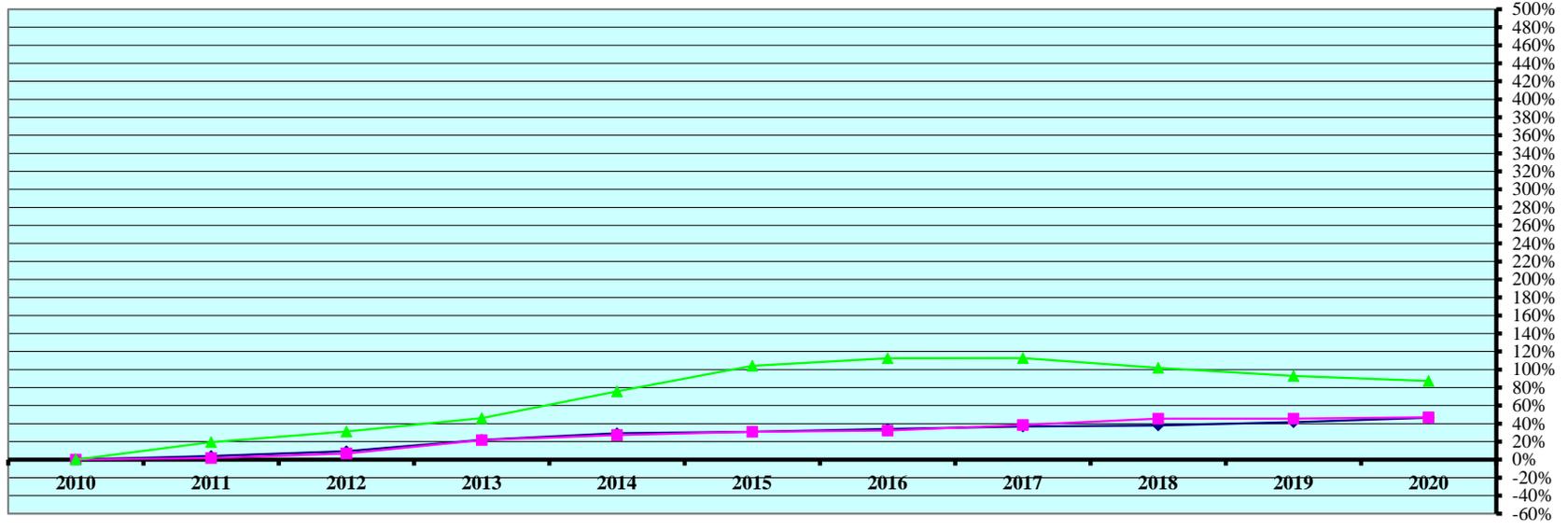
**Soils**

**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**

ResRec  
Comm&Indust  
Total Agland



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	136,290,470	--	--	--	26,573,036	--	--	--	503,508,645	--	--	--
2011	141,819,530	5,529,060	4.06%	4.06%	27,051,344	478,308	1.80%	1.80%	601,650,364	98,141,719	19.49%	19.49%
2012	149,109,091	7,289,561	5.14%	9.41%	28,418,520	1,367,176	5.05%	6.94%	661,303,067	59,652,703	9.91%	31.34%
2013	166,290,545	17,181,454	11.52%	22.01%	32,346,663	3,928,143	13.82%	21.73%	735,764,896	74,461,829	11.26%	46.13%
2014	176,187,837	9,897,292	5.95%	29.27%	33,812,753	1,466,090	4.53%	27.24%	885,282,531	149,517,635	20.32%	75.82%
2015	178,555,913	2,368,076	1.34%	31.01%	34,786,495	973,742	2.88%	30.91%	1,028,239,794	142,957,263	16.15%	104.21%
2016	182,618,043	4,062,130	2.27%	33.99%	35,160,406	373,911	1.07%	32.32%	1,070,732,923	42,493,129	4.13%	112.65%
2017	186,596,204	3,978,161	2.18%	36.91%	36,790,601	1,630,195	4.64%	38.45%	1,071,110,002	377,079	0.04%	112.73%
2018	188,169,261	1,573,057	0.84%	38.06%	38,633,615	1,843,014	5.01%	45.39%	1,016,203,278	-54,906,724	-5.13%	101.82%
2019	193,169,194	4,999,933	2.66%	41.73%	38,704,363	70,748	0.18%	45.65%	970,957,777	-45,245,501	-4.45%	92.84%
2020	199,731,899	6,562,705	3.40%	46.55%	39,073,138	368,775	0.95%	47.04%	943,398,206	-27,559,571	-2.84%	87.36%

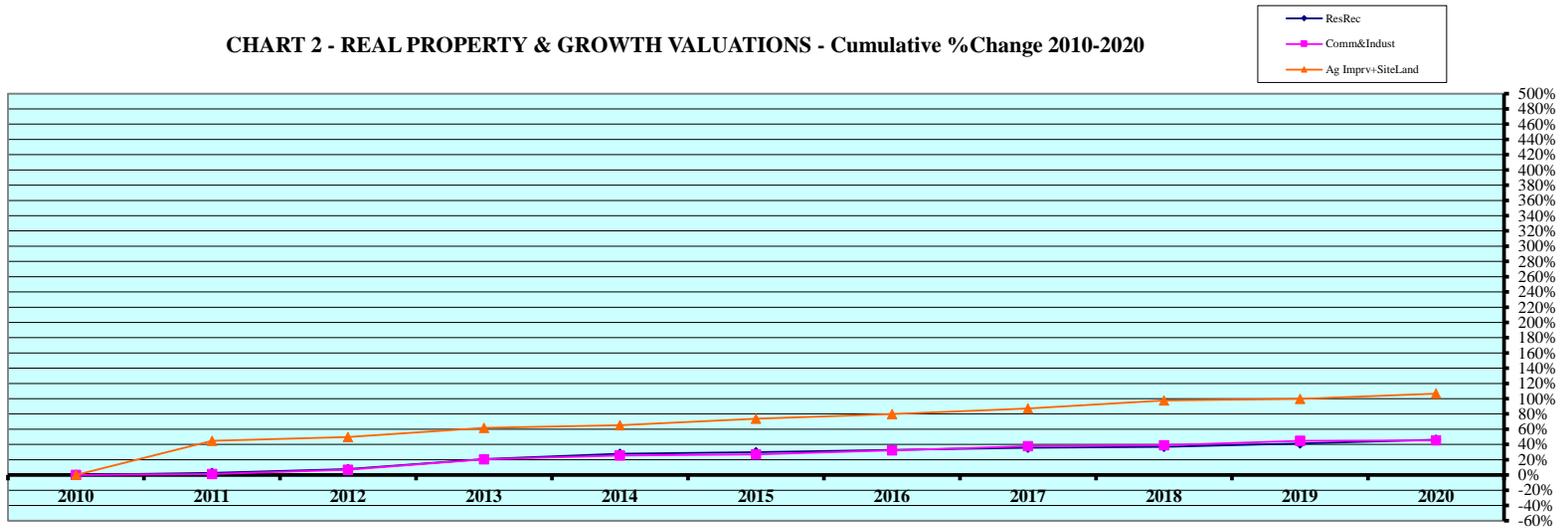
Rate Annual %chg: Residential & Recreational **3.90%** Commercial & Industrial **3.93%** Agricultural Land **6.48%**

Cnty# **74**  
County **RICHARDSON**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2010	136,290,470	1,231,028	0.90%	135,059,442	--	--	26,573,036	665,621	2.50%	25,907,415	--	--	
2011	141,819,530	1,886,956	1.33%	139,932,574	2.67%	2.67%	27,051,344	143,842	0.53%	26,907,502	1.26%	1.26%	
2012	149,109,091	2,211,244	1.48%	146,897,847	3.58%	7.78%	28,418,520	55,475	0.20%	28,363,045	4.85%	6.74%	
2013	166,290,545	1,710,328	1.03%	164,580,217	10.38%	20.76%	32,346,663	296,596	0.92%	32,050,067	12.78%	20.61%	
2014	176,187,837	1,867,334	1.06%	174,320,503	4.83%	27.90%	33,812,753	438,620	1.30%	33,374,133	3.18%	25.59%	
2015	178,555,913	1,703,746	0.95%	176,852,167	0.38%	29.76%	34,786,495	1,053,315	3.03%	33,733,180	-0.24%	26.95%	
2016	182,618,043	1,498,096	0.82%	181,119,947	1.44%	32.89%	35,160,406	8,268	0.02%	35,152,138	1.05%	32.28%	
2017	186,596,204	1,826,008	0.98%	184,770,196	1.18%	35.57%	36,790,601	181,961	0.49%	36,608,640	4.12%	37.77%	
2018	188,169,261	1,503,132	0.80%	186,666,129	0.04%	36.96%	38,633,615	1,677,587	4.34%	36,956,028	0.45%	39.07%	
2019	193,169,194	619,413	0.32%	192,549,781	2.33%	41.28%	38,704,363	203,272	0.53%	38,501,091	-0.34%	44.89%	
2020	199,731,899	501,241	0.25%	199,230,658	3.14%	46.18%	39,073,138	474,966	1.22%	38,598,172	-0.27%	45.25%	
Rate Ann%chg	3.90%			Resid & Recreat w/o growth			3.93%			C & I w/o growth			2.68%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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	20,190,021	11,766,170	31,956,191	1,205,011	3.77%	30,751,180	--	--
2011	28,531,882	19,259,218	47,791,100	1,518,027	3.18%	46,273,073	44.80%	44.80%
2012	29,063,117	21,462,816	50,525,933	2,636,429	5.22%	47,889,504	0.21%	49.86%
2013	30,852,441	22,885,660	53,738,101	2,024,356	3.77%	51,713,745	2.35%	61.83%
2014	29,407,143	25,350,280	54,757,423	1,957,915	3.58%	52,799,508	-1.75%	65.22%
2015	31,237,544	25,644,484	56,882,028	1,342,483	2.36%	55,539,545	1.43%	73.80%
2016	34,656,294	25,720,326	60,376,620	2,944,033	4.88%	57,432,587	0.97%	79.72%
2017	36,348,612	26,665,285	63,013,897	3,237,574	5.14%	59,776,323	-0.99%	87.06%
2018	37,435,841	26,582,657	64,018,498	882,496	1.38%	63,136,002	0.19%	97.57%
2019	38,031,817	26,933,466	64,965,283	1,163,066	1.79%	63,802,217	-0.34%	99.66%
2020	33,217,443	33,870,325	67,087,768	1,057,902	1.58%	66,029,866	1.64%	106.63%
Rate Ann%chg	5.10%	11.15%	7.70%	Ag Imprv+Site w/o growth			4.85%	

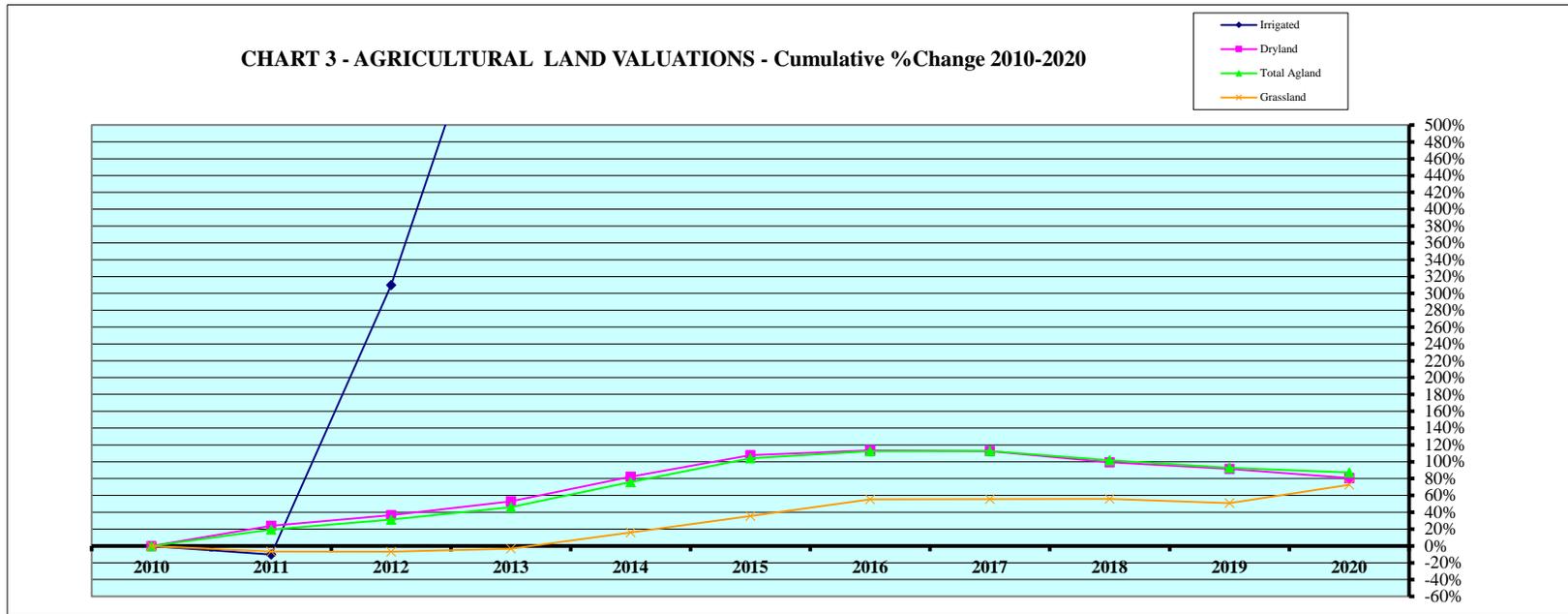
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 74  
County RICHARDSON

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	1,409,639	--	--	--	430,147,544	--	--	--	71,262,759	--	--	--
2011	1,265,749	-143,890	-10.21%	-10.21%	533,045,562	102,898,018	23.92%	23.92%	66,519,102	-4,743,657	-6.66%	-6.66%
2012	5,777,673	4,511,924	356.46%	309.87%	587,625,007	54,579,445	10.24%	36.61%	66,390,910	-128,192	-0.19%	-6.84%
2013	11,694,843	5,917,170	102.41%	729.63%	657,442,042	69,817,035	11.88%	52.84%	69,034,738	2,643,828	3.98%	-3.13%
2014	17,901,384	6,206,541	53.07%	1169.93%	783,789,630	126,347,588	19.22%	82.21%	82,676,924	13,642,186	19.76%	16.02%
2015	36,257,952	18,356,568	102.54%	2472.14%	894,425,683	110,636,053	14.12%	107.93%	96,620,192	13,943,268	16.86%	35.58%
2016	40,687,176	4,429,224	12.22%	2786.35%	918,310,386	23,884,703	2.67%	113.49%	110,753,735	14,133,543	14.63%	55.42%
2017	44,865,444	4,178,268	10.27%	3082.76%	914,363,379	-3,947,007	-0.43%	112.57%	110,891,797	138,062	0.12%	55.61%
2018	46,069,694	1,204,250	2.68%	3168.19%	858,081,454	-56,281,925	-6.16%	99.49%	111,058,446	166,649	0.15%	55.84%
2019	38,624,633	-7,445,061	-16.16%	2640.04%	823,849,725	-34,231,729	-3.99%	91.53%	107,488,928	-3,569,518	-3.21%	50.83%
2020	41,964,058	3,339,425	8.65%	2876.94%	777,334,754	-46,514,971	-5.65%	80.71%	123,032,879	15,543,951	14.46%	72.65%

Rate Ann.%chg: Irrigated **40.40%** Dryland **6.10%** Grassland **5.61%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	683,184	--	--	--	5,519	--	--	--	503,508,645	--	--	--
2011	787,643	104,459	15.29%	15.29%	32,308	26,789	485.40%	485.40%	601,650,364	98,141,719	19.49%	19.49%
2012	1,621,955	834,312	105.93%	137.41%	(112,478)	-144,786	-448.14%	-2138.01%	661,303,067	59,652,703	9.91%	31.34%
2013	1,283,555	-338,400	-20.86%	87.88%	(3,690,282)	-3,577,804		-66965.05%	735,764,896	74,461,829	11.26%	46.13%
2014	904,593	-378,962	-29.52%	32.41%	10,000	3,700,282		81.19%	885,282,531	149,517,635	20.32%	75.82%
2015	925,967	21,374	2.36%	35.54%	10,000	0	0.00%	81.19%	1,028,239,794	142,957,263	16.15%	104.21%
2016	971,626	45,659	4.93%	42.22%	10,000	0	0.00%	81.19%	1,070,732,923	42,493,129	4.13%	112.65%
2017	979,382	7,756	0.80%	43.36%	10,000	0	0.00%	81.19%	1,071,110,002	377,079	0.04%	112.73%
2018	983,684	4,302	0.44%	43.99%	10,000	0	0.00%	81.19%	1,016,203,278	-54,906,724	-5.13%	101.82%
2019	984,491	807	0.08%	44.10%	10,000	0	0.00%	81.19%	970,957,777	-45,245,501	-4.45%	92.84%
2020	1,066,515	82,024	8.33%	56.11%	0	-10,000	-100.00%	-100.00%	943,398,206	-27,559,571	-2.84%	87.36%

Cnty# **74**  
County **RICHARDSON**

Rate Ann.%chg: Total Agric Land **6.48%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	1,409,639	616	2,288			431,330,288	234,151	1,842			81,700,995	133,333	613		
2011	1,265,749	616	2,055	-10.21%	-10.21%	535,127,163	233,717	2,290	24.29%	24.29%	89,688,965	135,300	663	8.18%	9.46%
2012	4,614,764	1,586	2,910	41.62%	27.17%	589,898,161	232,674	2,535	10.73%	37.63%	89,574,800	130,628	686	3.44%	13.24%
2013	7,485,261	2,405	3,113	6.97%	36.03%	653,920,546	231,415	2,826	11.46%	53.40%	97,239,960	127,646	762	11.09%	25.80%
2014	18,014,233	4,524	3,982	27.92%	74.01%	786,189,082	232,190	3,386	19.83%	83.81%	128,539,130	127,483	1,008	32.36%	66.50%
2015	36,257,952	7,892	4,594	15.37%	100.76%	895,007,250	227,809	3,929	16.03%	113.28%	149,636,865	127,257	1,176	16.62%	94.17%
2016	40,687,176	8,615	4,723	2.81%	106.39%	918,453,238	226,962	4,047	3.00%	119.68%	164,929,515	127,713	1,291	9.83%	113.25%
2017	44,865,444	9,459	4,743	0.43%	107.28%	914,550,236	226,024	4,046	-0.01%	119.65%	174,353,050	127,360	1,369	6.01%	126.06%
2018	46,069,694	9,603	4,798	1.14%	109.65%	857,893,504	225,696	3,801	-6.06%	106.35%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	45,444,814	9,635	4,717	-1.69%	106.11%	841,228,721	225,705	3,727	-1.95%	102.33%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	41,964,058	10,154	4,133	-12.38%	80.59%	778,464,505	222,822	3,494	-6.26%	89.66%	122,417,482	81,251	1,507	16.86%	145.88%

Rate Annual %chg Average Value/Acre:

6.09%

6.61%

9.41%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	696,266	16,548	42			6,850	171	40			504,637,414	328,118	1,538		
2011	794,988	16,276	49	16.09%	16.09%	7,864	185	43	6.49%	6.49%	603,728,978	327,670	1,842	19.80%	19.80%
2012	1,621,753	16,224	100	104.65%	137.58%	46,861	206	227	433.93%	468.59%	662,719,130	327,722	2,022	9.75%	31.48%
2013	1,617,677	16,183	100	0.00%	137.58%	45,205	190	239	4.89%	496.42%	662,719,130	326,782	2,252	11.35%	46.41%
2014	800,875	8,015	100	-0.03%	137.50%	115,718	1,058	109	-54.15%	173.45%	887,473,087	324,615	2,734	21.41%	77.76%
2015	909,321	9,100	100	0.00%	137.49%	119,790	1,099	109	-0.33%	172.55%	1,028,805,605	324,890	3,167	15.83%	105.90%
2016	935,734	9,364	100	0.00%	137.50%	122,467	1,126	109	-0.20%	172.01%	1,071,327,183	324,904	3,297	4.13%	114.40%
2017	975,985	9,767	100	0.00%	137.50%	123,387	1,135	109	-0.07%	171.84%	1,071,266,515	324,973	3,296	-0.03%	114.34%
2018	982,072	9,827	100	0.00%	137.50%	123,387	1,135	109	0.00%	171.84%	1,016,158,349	324,965	3,127	-5.14%	103.32%
2019	984,491	9,852	100	0.00%	137.50%	123,387	1,135	109	0.00%	171.84%	995,191,487	324,962	3,062	-2.06%	99.12%
2020	985,135	9,858	100	0.00%	137.50%	88,101	782	113	3.61%	181.66%	943,919,281	324,868	2,906	-5.12%	88.92%

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RICHARDSON

Rate Annual %chg Average Value/Acre:

6.57%

(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
8,363	RICHARDSON	37,173,728	20,180,099	63,212,590	198,058,217	32,452,540	6,620,598	1,673,682	943,398,206	33,217,443	33,870,325	3,938,010	1,373,795,438
cnty sectorvalue % of total value:		2.71%	1.47%	4.60%	14.42%	2.36%	0.48%	0.12%	68.67%	2.42%	2.47%	0.29%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24	BARADA	130	3,148	311	429,993	9,367	0	0	0	0	0	0	442,949
0.29%	%sector of county sector	0.00%	0.02%	0.00%	0.22%	0.03%							0.03%
	%sector of municipality	0.03%	0.71%	0.07%	97.08%	2.11%							100.00%
146	DAWSON	60,027	154,859	413,399	2,070,257	453,428	0	0	0	0	0	0	3,151,970
1.75%	%sector of county sector	0.16%	0.77%	0.65%	1.05%	1.40%							0.23%
	%sector of municipality	1.90%	4.91%	13.12%	65.68%	14.39%							100.00%
4,325	FALLS CITY	9,898,726	3,328,318	2,694,283	115,332,463	23,075,111	6,519,928	0	60,423	29,564	48,257	0	160,987,073
51.72%	%sector of county sector	26.63%	16.49%	4.26%	58.23%	71.10%	98.48%	0.01%	11.10%	0.09%	0.14%		11.72%
	%sector of municipality	6.15%	2.07%	1.67%	71.64%	14.33%	4.05%	0.04%	0.02%	0.03%			100.00%
877	HUMBOLDT	507,455	837,603	1,439,357	14,737,474	3,742,431	100,670	0	0	0	12,900	0	21,377,890
10.49%	%sector of county sector	1.37%	4.15%	2.28%	7.44%	11.53%	1.52%				0.04%		1.56%
	%sector of municipality	2.37%	3.92%	6.73%	68.94%	17.51%	0.47%				0.06%		100.00%
28	PRESTON	150	0	0	562,303	0	0	0	0	0	0	0	562,453
0.33%	%sector of county sector	0.00%			0.28%								0.04%
	%sector of municipality	0.03%			99.97%								100.00%
172	RULO	150,945	319,444	1,135,049	2,539,183	577,956	0	0	0	0	1,025	0	4,723,602
2.06%	%sector of county sector	0.41%	1.58%	1.80%	1.28%	1.78%					0.00%		0.34%
	%sector of municipality	3.20%	6.76%	24.03%	53.76%	12.24%					0.02%		100.00%
112	SALEM	6,782	74,140	7,336	1,369,188	35,708	0	0	0	0	0	0	1,493,154
1.34%	%sector of county sector	0.02%	0.37%	0.01%	0.69%	0.11%							4.60%
	%sector of municipality	0.45%	4.97%	0.49%	91.70%	2.39%							100.00%
150	SHUBERT	5,455	48,991	4,848	3,198,521	163,757	0	0	0	0	0	0	3,421,572
1.79%	%sector of county sector	0.01%	0.24%	0.01%	1.61%	0.50%							51.68%
	%sector of municipality	0.16%	1.43%	0.14%	93.48%	4.79%							100.00%
152	STELLA	8,959	159,608	318,686	3,028,408	817,579	0	0	0	0	0	0	4,333,240
1.82%	%sector of county sector	0.02%	0.79%	0.50%	1.53%	2.52%							0.46%
	%sector of municipality	0.21%	3.68%	7.35%	69.89%	18.87%							100.00%
172	VERDON	752,379	162,872	556,159	2,851,494	479,801	0	0	0	0	0	0	4,802,705
2.06%	%sector of county sector	2.02%	0.81%	0.88%	1.44%	1.48%							0.35%
	%sector of municipality	15.67%	3.39%	11.58%	59.37%	9.99%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
6,158	Total Municipalities	11,391,008	5,088,983	6,569,428	146,119,284	29,355,138	6,620,598	0	60,423	29,564	62,182	0	205,296,608
73.63%	%all municip.sectors of cnty	30.64%	25.22%	10.39%	73.78%	90.46%	100.00%		0.01%	0.09%	0.18%		14.94%

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

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 9,507</b>	<b>Value : 1,283,037,149</b>	<b>Growth 2,807,818</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	821	2,799,475	74	824,095	357	3,517,599	1,252	7,141,169	
<b>02. Res Improve Land</b>	2,964	8,223,540	68	748,252	332	3,685,242	3,364	12,657,034	
<b>03. Res Improvements</b>	2,991	141,611,866	72	7,208,115	360	40,305,047	3,423	189,125,028	
<b>04. Res Total</b>	3,812	152,634,881	146	8,780,462	717	47,507,888	4,675	208,923,231	970,362
<b>% of Res Total</b>	81.54	73.06	3.12	4.20	15.34	22.74	49.17	16.28	34.56
<b>05. Com UnImp Land</b>	120	700,822	19	216,738	12	161,562	151	1,079,122	
<b>06. Com Improve Land</b>	394	3,205,280	27	1,038,996	17	320,608	438	4,564,884	
<b>07. Com Improvements</b>	403	23,687,333	25	2,172,580	21	1,224,118	449	27,084,031	
<b>08. Com Total</b>	523	27,593,435	44	3,428,314	33	1,706,288	600	32,728,037	161,696
<b>% of Com Total</b>	87.17	84.31	7.33	10.48	5.50	5.21	6.31	2.55	5.76
<b>09. Ind UnImp Land</b>	1	30,400	10	1,150,600	0	0	11	1,181,000	
<b>10. Ind Improve Land</b>	3	102,715	5	619,500	0	0	8	722,215	
<b>11. Ind Improvements</b>	3	1,184,692	5	3,533,310	0	0	8	4,718,002	
<b>12. Ind Total</b>	4	1,317,807	15	5,303,410	0	0	19	6,621,217	0
<b>% of Ind Total</b>	21.05	19.90	78.95	80.10	0.00	0.00	0.20	0.52	0.00
<b>13. Rec UnImp Land</b>	0	0	4	89,781	12	298,537	16	388,318	
<b>14. Rec Improve Land</b>	0	0	0	0	11	330,264	11	330,264	
<b>15. Rec Improvements</b>	0	0	0	0	13	1,005,036	13	1,005,036	
<b>16. Rec Total</b>	0	0	4	89,781	25	1,633,837	29	1,723,618	56,062
<b>% of Rec Total</b>	0.00	0.00	13.79	5.21	86.21	94.79	0.31	0.13	2.00
<b>Res &amp; Rec Total</b>	3,812	152,634,881	150	8,870,243	742	49,141,725	4,704	210,646,849	1,026,424
<b>% of Res &amp; Rec Total</b>	81.04	72.46	3.19	4.21	15.77	23.33	49.48	16.42	36.56
<b>Com &amp; Ind Total</b>	527	28,911,242	59	8,731,724	33	1,706,288	619	39,349,254	161,696
<b>% of Com &amp; Ind Total</b>	85.14	73.47	9.53	22.19	5.33	4.34	6.51	3.07	5.76
<b>17. Taxable Total</b>	4,339	181,546,123	209	17,601,967	775	50,848,013	5,323	249,996,103	1,188,120
<b>% of Taxable Total</b>	81.51	72.62	3.93	7.04	14.56	20.34	55.99	19.48	42.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	8	270,917	2,159,235	3	403,721	17,073,304
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	11	674,638	19,232,539
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				11	674,638	19,232,539

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	5	0	141	2,304,030	146	2,304,030	0
24. Non-Producing	1	0	0	0	3	0	4	0	0
25. Total	1	0	5	0	144	2,304,030	150	2,304,030	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	410	80	346	836

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	12,900	354	60,732,718	2,555	595,380,601	2,910	656,126,219
28. Ag-Improved Land	0	0	125	30,995,138	984	286,677,875	1,109	317,673,013
29. Ag Improvements	1	1,025	125	5,830,016	998	51,106,743	1,124	56,937,784

30. Ag Total				4,034	1,030,737,016
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	4	4.00	44,520	
33. HomeSite Improvements	0	0.00	0	67	0.00	3,705,658	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.30	12,900	28	68.17	226,505	
36. FarmSite Improv Land	0	0.00	0	104	250.25	1,160,220	
37. FarmSite Improvements	1	0.00	1,025	116	0.00	2,124,358	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	282	442.60	0	
40. Other- Non Ag Use	0	0.00	0	1	0.56	11,200	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	1.96	16,250	2	1.96	16,250	
32. HomeSite Improv Land	19	18.95	210,913	23	22.95	255,433	
33. HomeSite Improvements	558	0.00	32,461,731	625	0.00	36,167,389	508,658
34. HomeSite Total				627	24.91	36,439,072	
35. FarmSite UnImp Land	237	367.97	1,593,504	266	440.44	1,832,909	
36. FarmSite Improv Land	838	2,169.11	10,220,376	942	2,419.36	11,380,596	
37. FarmSite Improvements	918	0.00	18,645,012	1,035	0.00	20,770,395	1,111,040
38. FarmSite Total				1,301	2,859.80	33,983,900	
39. Road & Ditches	2,593	5,072.36	0	2,875	5,514.96	0	
40. Other- Non Ag Use	28	1,668.09	1,015,816	29	1,668.65	1,027,016	
41. Total Section VI				1,928	10,068.32	71,449,988	1,619,698

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	17	844.59	630,149	17	844.59	630,149

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 44

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	502.55	19.84%	2,253,937	22.76%	4,485.00
46. 1A	69.77	2.75%	305,592	3.09%	4,379.99
47. 2A1	437.28	17.27%	1,744,762	17.62%	3,990.03
48. 2A	490.30	19.36%	1,953,847	19.73%	3,985.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	777.78	30.71%	2,951,676	29.81%	3,795.00
51. 4A1	247.40	9.77%	672,927	6.80%	2,720.00
52. 4A	7.59	0.30%	19,924	0.20%	2,625.03
<b>53. Total</b>	<b>2,532.67</b>	<b>100.00%</b>	<b>9,902,665</b>	<b>100.00%</b>	<b>3,909.97</b>
<b>Dry</b>					
54. 1D1	6,512.55	10.45%	25,073,433	13.26%	3,850.02
55. 1D	4,792.22	7.69%	18,066,666	9.55%	3,770.00
56. 2D1	5,616.35	9.01%	19,881,886	10.51%	3,540.00
57. 2D	117.02	0.19%	405,475	0.21%	3,465.01
58. 3D1	5,757.62	9.24%	17,992,616	9.51%	3,125.01
59. 3D	35,740.74	57.33%	99,894,153	52.82%	2,794.97
60. 4D1	2,446.78	3.92%	5,028,151	2.66%	2,055.01
61. 4D	1,356.37	2.18%	2,787,357	1.47%	2,055.01
<b>62. Total</b>	<b>62,339.65</b>	<b>100.00%</b>	<b>189,129,737</b>	<b>100.00%</b>	<b>3,033.86</b>
<b>Grass</b>					
63. 1G1	17,782.88	45.33%	30,706,665	49.70%	1,726.75
64. 1G	1,292.39	3.29%	1,377,312	2.23%	1,065.71
65. 2G1	3,691.76	9.41%	6,004,829	9.72%	1,626.55
66. 2G	466.97	1.19%	396,989	0.64%	850.14
67. 3G1	10,542.60	26.87%	18,919,571	30.62%	1,794.58
68. 3G	57.68	0.15%	58,012	0.09%	1,005.76
69. 4G1	1,713.18	4.37%	1,848,579	2.99%	1,079.03
70. 4G	3,685.72	9.39%	2,477,746	4.01%	672.26
<b>71. Total</b>	<b>39,233.18</b>	<b>100.00%</b>	<b>61,789,703</b>	<b>100.00%</b>	<b>1,574.93</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>2,532.67</b>	<b>2.37%</b>	<b>9,902,665</b>	<b>3.79%</b>	<b>3,909.97</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>62,339.65</b>	<b>58.36%</b>	<b>189,129,737</b>	<b>72.44%</b>	<b>3,033.86</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>39,233.18</b>	<b>36.73%</b>	<b>61,789,703</b>	<b>23.67%</b>	<b>1,574.93</b>
72. Waste	2,720.24	2.55%	272,024	0.10%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	784.33	0.73%	23,082	0.01%	29.43
<b>75. Market Area Total</b>	<b>106,825.74</b>	<b>100.00%</b>	<b>261,094,129</b>	<b>100.00%</b>	<b>2,444.11</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 50

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	960.83	12.39%	5,236,534	14.33%	5,450.01
46. 1A	152.28	1.96%	810,891	2.22%	5,325.00
47. 2A1	2,652.84	34.21%	12,879,540	35.25%	4,855.00
48. 2A	2,397.78	30.92%	11,617,251	31.79%	4,845.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	564.71	7.28%	2,606,138	7.13%	4,615.00
51. 4A1	1,013.81	13.07%	3,350,649	9.17%	3,305.01
52. 4A	11.71	0.15%	37,416	0.10%	3,195.22
<b>53. Total</b>	<b>7,753.96</b>	<b>100.00%</b>	<b>36,538,419</b>	<b>100.00%</b>	<b>4,712.23</b>
<b>Dry</b>					
54. 1D1	10,861.84	6.78%	50,833,396	8.48%	4,680.00
55. 1D	28,955.22	18.08%	132,759,892	22.14%	4,585.01
56. 2D1	14,733.96	9.20%	63,429,312	10.58%	4,304.97
57. 2D	6,798.34	4.25%	28,621,049	4.77%	4,210.01
58. 3D1	7,760.01	4.85%	29,488,052	4.92%	3,800.00
59. 3D	74,533.79	46.55%	253,414,853	42.25%	3,400.00
60. 4D1	6,657.27	4.16%	16,643,210	2.78%	2,500.01
61. 4D	9,817.41	6.13%	24,543,503	4.09%	2,500.00
<b>62. Total</b>	<b>160,117.84</b>	<b>100.00%</b>	<b>599,733,267</b>	<b>100.00%</b>	<b>3,745.57</b>
<b>Grass</b>					
63. 1G1	17,877.58	42.32%	32,096,622	52.51%	1,795.36
64. 1G	2,420.65	5.73%	2,649,693	4.34%	1,094.62
65. 2G1	3,893.90	9.22%	6,210,574	10.16%	1,594.95
66. 2G	509.96	1.21%	464,081	0.76%	910.03
67. 3G1	4,741.02	11.22%	8,966,671	14.67%	1,891.30
68. 3G	1,447.22	3.43%	1,249,253	2.04%	863.21
69. 4G1	3,168.51	7.50%	3,571,564	5.84%	1,127.21
70. 4G	8,185.47	19.38%	5,910,631	9.67%	722.09
<b>71. Total</b>	<b>42,244.31</b>	<b>100.00%</b>	<b>61,119,089</b>	<b>100.00%</b>	<b>1,446.80</b>
<b>Irrigated Total</b>					
	7,753.96	3.55%	36,538,419	5.23%	4,712.23
<b>Dry Total</b>					
	160,117.84	73.40%	599,733,267	85.90%	3,745.57
<b>Grass Total</b>					
	42,244.31	19.37%	61,119,089	8.75%	1,446.80
72. Waste	8,021.24	3.68%	802,124	0.11%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	2,086.45	0.96%	2,774,486	0.40%	1,329.76
<b>75. Market Area Total</b>	<b>218,137.35</b>	<b>100.00%</b>	<b>698,192,899</b>	<b>100.00%</b>	<b>3,200.70</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	730.80	3,374,636	9,555.83	43,066,448	10,286.63	46,441,084
<b>77. Dry Land</b>	0.00	0	20,896.18	76,247,953	201,561.31	712,615,051	222,457.49	788,863,004
<b>78. Grass</b>	0.00	0	7,124.78	10,580,692	74,352.71	112,328,100	81,477.49	122,908,792
<b>79. Waste</b>	0.00	0	821.30	82,130	9,920.18	992,018	10,741.48	1,074,148
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	23.83	11,506	2,846.95	2,786,062	2,870.78	2,797,568
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>29,573.06</b>	<b>90,285,411</b>	<b>295,390.03</b>	<b>869,001,617</b>	<b>324,963.09</b>	<b>959,287,028</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,286.63	3.17%	46,441,084	4.84%	4,514.70
<b>Dry Land</b>	222,457.49	68.46%	788,863,004	82.23%	3,546.13
<b>Grass</b>	81,477.49	25.07%	122,908,792	12.81%	1,508.50
<b>Waste</b>	10,741.48	3.31%	1,074,148	0.11%	100.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	2,870.78	0.88%	2,797,568	0.29%	974.50
<b>Total</b>	<b>324,963.09</b>	<b>100.00%</b>	<b>959,287,028</b>	<b>100.00%</b>	<b>2,951.99</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	1	980	1	25,873	1	26,853	0
83.2 Acrg Acreage	32	315,731	31	332,988	31	2,428,540	63	3,077,259	165,180
83.3 Bar Barada	18	65,185	16	62,005	17	312,733	35	439,923	0
83.4 Daw Dawson	42	72,990	85	181,732	88	1,874,400	130	2,129,122	0
83.5 Fc Falls City	261	1,347,617	1,901	5,983,863	1,916	113,130,557	2,177	120,462,037	414,284
83.6 Humb Humboldt	108	635,405	414	1,138,932	415	13,544,907	523	15,319,244	17,220
83.7 Pres Preston	17	15,154	21	17,173	21	556,401	38	588,728	0
83.8 Rulo Rulo	145	215,496	116	158,280	120	2,300,199	265	2,673,975	25,735
83.9 Rurl Rural	415	4,397,397	384	4,454,078	416	45,899,820	831	54,751,295	358,726
83.10 Salm Salem	128	183,475	85	159,517	85	1,057,609	213	1,400,601	0
83.11 Shub Shubert	30	135,837	114	202,376	117	3,018,814	147	3,357,027	44,275
83.12 Stel Stella	42	105,871	104	188,282	106	3,139,794	148	3,433,947	0
83.13 Verd Verdon	30	39,329	103	107,092	103	2,840,417	133	2,986,838	1,004
84 Residential Total	1,268	7,529,487	3,375	12,987,298	3,436	190,130,064	4,704	210,646,849	1,026,424

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bar Barada	0	0	2	1,425	2	7,942	2	9,367	0
85.2	Daw Dawson	6	2,250	12	28,907	12	422,271	18	453,428	0
85.3	Fc Falls City	72	1,918,643	259	4,162,106	258	23,624,979	330	29,705,728	161,696
85.4	Humb Humboldt	20	51,223	73	334,101	78	3,481,589	98	3,866,913	0
85.5	Rulo Rulo	20	82,178	13	33,448	14	509,478	34	625,104	0
85.6	Rurl Rural	21	167,004	30	674,685	34	2,324,973	55	3,166,662	0
85.7	Salm Salem	3	456	7	2,372	7	32,880	10	35,708	0
85.8	Shub Shubert	5	5,120	15	17,138	15	141,160	20	163,418	0
85.9	Stel Stella	12	32,709	19	16,506	20	793,910	32	843,125	0
85.10	Verd Verdon	3	539	16	16,411	17	462,851	20	479,801	0
86	Commercial Total	162	2,260,122	446	5,287,099	457	31,802,033	619	39,349,254	161,696

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

Market Area 44

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,996.16	65.92%	28,078,700	67.04%	1,755.34
88. 1G	321.96	1.33%	499,058	1.19%	1,550.06
89. 2G1	2,866.21	11.81%	4,901,242	11.70%	1,710.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	5,052.61	20.82%	8,364,918	19.97%	1,655.56
92. 3G	18.55	0.08%	26,899	0.06%	1,450.08
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	8.71	0.04%	12,194	0.03%	1,400.00
95. Total	24,264.20	100.00%	41,883,011	100.00%	1,726.12
<b>CRP</b>					
96. 1C1	402.74	9.16%	1,327,028	11.41%	3,295.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	181.30	4.12%	536,648	4.62%	2,960.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	3,307.53	75.21%	8,765,026	75.38%	2,650.02
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	504.54	11.47%	996,477	8.57%	1,975.02
103. 4C	1.60	0.04%	2,992	0.03%	1,870.00
104. Total	4,397.71	100.00%	11,628,171	100.00%	2,644.14
<b>Timber</b>					
105. 1T1	1,383.98	13.09%	1,300,937	15.71%	940.00
106. 1T	970.43	9.18%	878,254	10.61%	905.02
107. 2T1	644.25	6.09%	566,939	6.85%	880.00
108. 2T	466.97	4.42%	396,989	4.80%	850.14
109. 3T1	2,182.46	20.65%	1,789,627	21.62%	820.00
110. 3T	39.13	0.37%	31,113	0.38%	795.12
111. 4T1	1,208.64	11.43%	852,102	10.29%	705.01
112. 4T	3,675.41	34.77%	2,462,560	29.75%	670.01
113. Total	10,571.27	100.00%	8,278,521	100.00%	783.12
<hr/>					
Grass Total	24,264.20	61.85%	41,883,011	67.78%	1,726.12
CRP Total	4,397.71	11.21%	11,628,171	18.82%	2,644.14
Timber Total	10,571.27	26.94%	8,278,521	13.40%	783.12
<hr/>					
114. Market Area Total	39,233.18	100.00%	61,789,703	100.00%	1,574.93

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

Market Area 50

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,081.88	80.85%	28,252,276	81.32%	1,873.26
88. 1G	449.79	2.41%	737,894	2.12%	1,640.53
89. 2G1	1,934.34	10.37%	3,530,206	10.16%	1,825.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	1,160.00	6.22%	2,175,016	6.26%	1,875.01
92. 3G	20.40	0.11%	36,210	0.10%	1,775.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	6.69	0.04%	10,035	0.03%	1,500.00
95. Total	18,653.10	100.00%	34,741,637	100.00%	1,862.51
<b>CRP</b>					
96. 1C1	410.57	11.66%	1,447,280	14.81%	3,525.05
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	375.96	10.67%	1,191,795	12.20%	3,170.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	1,857.35	52.74%	5,274,880	53.99%	2,840.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	867.14	24.62%	1,834,002	18.77%	2,115.00
103. 4C	10.93	0.31%	21,860	0.22%	2,000.00
104. Total	3,521.95	100.00%	9,769,817	100.00%	2,773.98
<b>Timber</b>					
105. 1T1	2,385.13	11.88%	2,397,066	14.43%	1,005.00
106. 1T	1,970.86	9.82%	1,911,799	11.51%	970.03
107. 2T1	1,583.60	7.89%	1,488,573	8.96%	939.99
108. 2T	509.96	2.54%	464,081	2.79%	910.03
109. 3T1	1,723.67	8.59%	1,516,775	9.13%	879.97
110. 3T	1,426.82	7.11%	1,213,043	7.30%	850.17
111. 4T1	2,301.37	11.47%	1,737,562	10.46%	755.01
112. 4T	8,167.85	40.70%	5,878,736	35.40%	719.74
113. Total	20,069.26	100.00%	16,607,635	100.00%	827.52
<b>Grass Total</b>					
	18,653.10	44.16%	34,741,637	56.84%	1,862.51
<b>CRP Total</b>					
	3,521.95	8.34%	9,769,817	15.98%	2,773.98
<b>Timber Total</b>					
	20,069.26	47.51%	16,607,635	27.17%	827.52
114. Market Area Total	42,244.31	100.00%	61,119,089	100.00%	1,446.80

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

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	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	198,058,217	208,923,231	10,865,014	5.49%	970,362	5.00%
02. Recreational	1,673,682	1,723,618	49,936	2.98%	56,062	-0.37%
03. Ag-Homesite Land, Ag-Res Dwelling	33,217,443	36,439,072	3,221,629	9.70%	508,658	8.17%
<b>04. Total Residential (sum lines 1-3)</b>	<b>232,949,342</b>	<b>247,085,921</b>	<b>14,136,579</b>	<b>6.07%</b>	<b>1,535,082</b>	<b>5.41%</b>
05. Commercial	32,452,540	32,728,037	275,497	0.85%	161,696	0.35%
06. Industrial	6,620,598	6,621,217	619	0.01%	0	0.01%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>39,073,138</b>	<b>39,349,254</b>	<b>276,116</b>	<b>0.71%</b>	<b>161,696</b>	<b>0.29%</b>
08. Ag-Farmsite Land, Outbuildings	32,843,309	33,983,900	1,140,591	3.47%	1,111,040	0.09%
09. Minerals	3,938,010	2,304,030	-1,633,980	-41.49	0	-41.49%
10. Non Ag Use Land	1,027,016	1,027,016	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>37,808,335</b>	<b>37,314,946</b>	<b>-493,389</b>	<b>-1.30%</b>	<b>1,111,040</b>	<b>-4.24%</b>
12. Irrigated	41,964,058	46,441,084	4,477,026	10.67%		
13. Dryland	777,334,754	788,863,004	11,528,250	1.48%		
14. Grassland	123,032,879	122,908,792	-124,087	-0.10%		
15. Wasteland	1,066,515	1,074,148	7,633	0.72%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>943,398,206</b>	<b>959,287,028</b>	<b>15,888,822</b>	<b>1.68%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,253,229,021</b>	<b>1,283,037,149</b>	<b>29,808,128</b>	<b>2.38%</b>	<b>2,807,818</b>	<b>2.15%</b>

## 2021 Assessment Survey for Richardson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0 - Former Deputy County Assessor, Kimberly Riggs appointed Richardson County Assessor effective March 24, 2021 by County Board of Commissioners on March 23, 2021.
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$184,620.72
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$184,620.72
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$2,000 is for the Pritchard & Abbott for mineral appraisal.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	Funded out of County General
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4971.24

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	County assessor and staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. <a href="https://richardson.gworks.com">https://richardson.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Connect explorer - Pictometry
10.	<b>When was the aerial imagery last updated?</b>
	2019

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Falls City and Humboldt are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	Unknown

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Prichard & Abbot - mineral interests.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	N/A

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Pritchard & Abbott for mineral appraisal services.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	No certifications or qualifications.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes.

## 2021 Residential Assessment Survey for Richardson County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	County assessor and staff.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Cost Approach and Market Analysis. The county uses the cost approach then determines market value by applying adjustments for items of depreciation.																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The County utilizes local market information in developing the depreciation tables.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																
	Yes. Depreciation tables are reviewed during the 6 year reappraisal cycle.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																
	The County completes a market analysis on the vacant land sales and uses an allocation procedure on improved sales to verify the results of the vacant land analysis.																
<b>7.</b>	<b>How are rural residential site values developed?</b>																
	A market study is conducted on rural residential sales.																
<b>8.</b>	<b>Are there form 191 applications on file?</b>																
	No.																

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

N/A

**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	2013	2017	2018	2017-2018
2	2013	2017	2018	2017-2018
3	2013	2017	2014	2018
5	2013	2017	2013	2019
6	2013	2017	2013	2019
7	2013	2017	2014	2017-2018
11	2014	2017	2014	2019-2020

The County has determined that each town has its own unique market and that each offers distinct amenities affecting the market values of the residential properties within. An appraisal cycle meeting statutory regulations has been implemented to review each location. Continued analysis dictates market studies to monitor each valuation group.

## 2021 Commercial Assessment Survey for Richardson County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	County assessor staff.																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	The cost approach is a basis for value with adjustments in depreciation to arrive at market value.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	In addition to utilizing the cost approach, the county relies on sales of similar property outside if its boundaries. Multipliers are then are then applied accordingly to adjust to the local market of commercial properties.																							
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The County develops depreciation tables based on the local market.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																							
	The County develops depreciations tables for each valuation group as they are reviewed and re-appraised.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	The county uses a square foot method derived from vacant lot sales.																							
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	Valuation Group 1 and Valuation Group 2 are comprised of the more populated communities in Richardson County. Each reflects its own unique market. Valuation Group 3 is a grouped for convenience and represents all remaining commercial property in the county. The market in this group varies substantially with limited sales to array any statistical data that would provide any confidence in any statistical analysis.																							

## 2021 Agricultural Assessment Survey for Richardson County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	County assessor and staff.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">44</td> <td>Based on sales and land use study, market area 44 consists of 5 precincts in the western part of the county. This land has poorer soil and rocky ground. Sales have been lower in these 5 precincts.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Market area 50 consists of 10 precincts in the middle and eastern part of the county. It has richer soil and better farming conditions. Sales in this area have remained consistent over the past 2-3 years and have stayed within the level of value required by the State of Nebraska.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	44	Based on sales and land use study, market area 44 consists of 5 precincts in the western part of the county. This land has poorer soil and rocky ground. Sales have been lower in these 5 precincts.	2019	50	Market area 50 consists of 10 precincts in the middle and eastern part of the county. It has richer soil and better farming conditions. Sales in this area have remained consistent over the past 2-3 years and have stayed within the level of value required by the State of Nebraska.	2020
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
44	Based on sales and land use study, market area 44 consists of 5 precincts in the western part of the county. This land has poorer soil and rocky ground. Sales have been lower in these 5 precincts.	2019									
50	Market area 50 consists of 10 precincts in the middle and eastern part of the county. It has richer soil and better farming conditions. Sales in this area have remained consistent over the past 2-3 years and have stayed within the level of value required by the State of Nebraska.	2020									
	Richardson County currently values agricultural land in two market areas.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	A market analysis is conducted, including a review of sales and a review of agricultural production per soil type, when determining if a market area exists for valuation purposes. Sales assessment ratios within various townships are utilized to observe market trends with dates of sale now being a key variable when considering ratios.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	During sales review of parcels, the County observes present use and, if variables are not indicative of normal market conditions, either buyer or seller is contacted to further inquire regarding the intention of use for parcel.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>										
	No, currently farm home sites are valued at \$10,000 for the first acre. Rural residential home sites are valued at \$11,130 for the first acre. Available market data is used to determine if each supports a distinct value.										
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>										
	No intensive use parcels have been identified.										
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	A thorough sales verification process is in place. The county sends out questionnaires on the transfers and asks for the motivation of the buyer in purchasing the property. The county uses similar sales within the county to arrive at the market value for the parcels enrolled.										
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>										

	No.
	<b><u>If your county has special value applications, please answer the following</u></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	None.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**Richardson County Assessor**

**Pamela G Vice**

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**Falls City, NE 68355**

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**3 Year Plan of Assessment**

**2021**

Continue and finish rural review of classes 4000 & 4500

Review all classes for level of assessment

All-county new construction (pick-up work) valuation

Sales review-all classes

Finish agland review if needed

**2022**

Reappraise residential properties in villages of Dawson, Stella & Shubert

Review all classes for level of assessment

Sales review-all classes

All-county new construction (pick-up work) valuation

**2023**

All-county ne construction (pick-up work) valuation

Sales review-all classes

Review all classes for level of assessment

Pamela G. Vice

Richardson County Assessor