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DEPARTMENT OF REVENUE

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

ROCK 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 Rock 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 Rock 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: TJ Ellermeier, Rock County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

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

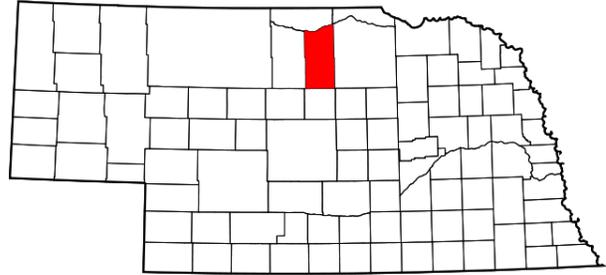
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

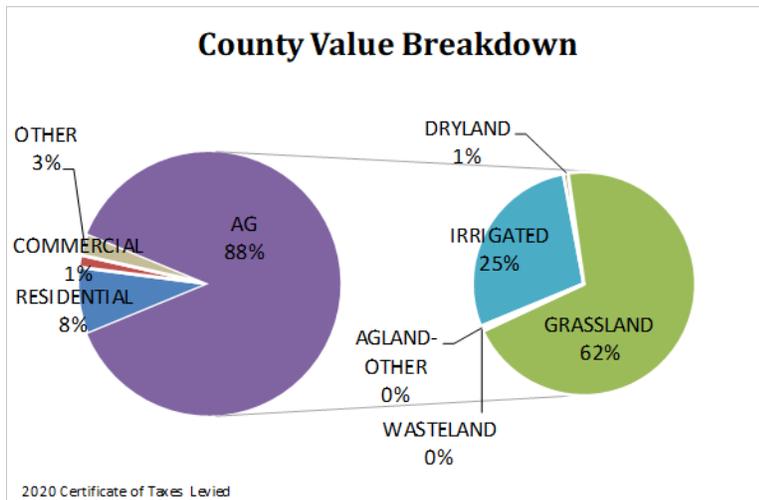
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,008 square miles, Rock County has 1,357 residents, per the Census Bureau Quick Facts for 2019, reflecting an 11% population decline from the 2010 US Census. Reports indicate that 73% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$56,910 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there are 47 employer establishments with total employment of 333, for a 5% decrease in employment.



Agricultural land is the single largest contributor of the county's valuation base. Grassland makes up the majority of the land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Rock County ranks third in forage-land used for all hay and haylage, grass silage, and greenchop (USDA AgCensus).

NE Dept. of Revenue, Research Division 2021

CITY POPULATION CHANGE			
	2010	2020	Change
BASSETT	743	619	-16.7%
NEWPORT	98	97	-1.0%

2021 Residential Correlation for Rock County

Assessment Action

For the 2021 assessment year, adjustments were made to the depreciation table for Valuation Group 1. The same table was also implemented for Valuation Group 3 with an economic depreciation added as well. New lot values were also developed along with updated costing.

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

Assessment Practice Review

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

Residential sales qualification entails the mailing of questionnaires to the buyer and seller involved in the sales transaction. Personal knowledge of the county supplements this process. Comparison of the percentage of residential sales used by the county assessor with the statewide average is above the statewide average. Review of non-qualified residential sales showed that reasons were documented for disqualification. No apparent bias exists in the qualification determination. It is believed that all arm's-length residential sales were available for measurement purposes.

A lot study was recently done in Bassett for 2020 and Newport for 2021. The cost and depreciation tables are done at the same time.

The county assessor has established four valuation groups for the residential property class that is primarily based on assessor location. They are 01 (Bassett), 02 (Bassett Suburban), 03 (Newport) and 04 (Rural Res).

The county assessor is current with the required six-year review and inspection cycle. The county assessor's review process includes physical inspection and new pictures of all improvements.

The county assessor currently does not have a written valuation methodology.

2021 Residential Correlation for Rock County

Description of Analysis

The residential sales are stratified into four valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Bassett
2	A newer subdivision located in Bassett outside the city limits.
3	Newport
4	Rural

The sales sample has 51 qualified sales for the residential class falling in all four valuation groups. Two of the three measures of central tendency are within the acceptable range, with exception of the weighted mean. The COD is slightly high, but still low enough to support uniformity in a rural jurisdiction. The PRD is high, and appears to show a somewhat regressive pattern. Hypothetically removing the three highest and lowest dollar sales improves the weighted mean and PRD significantly.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 compared with the 2020 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 2, 3 and 4 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation group 1 and are at an acceptable level of value. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	39	99.12	98.34	91.51	19.02	107.46
2	4	111.24	107.78	88.45	30.97	121.85
3	6	125.46	109.03	85.80	31.99	127.07
4	2	74.39	74.39	70.17	09.81	106.01
____ALL____	51	99.12	99.40	88.02	23.93	112.93

2021 Residential Correlation for Rock County

Level of Value

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

2021 Commercial Correlation for Rock County

Assessment Actions

Pick-up work was the only assessment action 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.

A review of the valuation group show that the commercial class is combined into one valuation group. Valuation Group 1 consists of all villages within Rock County.

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

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that costing tables, lot values and depreciation were updated in 2018.

Description of Analysis

The commercial profile consists of 17 qualified sales. The median measure of central tendency is the only measure within the acceptable range. The COD is 60% and PRD is 116%, both are well above the acceptable parameters further showing the statistics are not reliable. The profile shows there are nine different occupancy codes within the 17 sales. All commercial properties are valued using the cost approach.

The screen shot below of the sale date substratum of the commercial sales shows there is no true market trend in the ratios. The three year study year breakdown demonstrates that there are three sales in the oldest year with a ratio of 84%, nine sales in the mid-year with a ratio of 129%, and the newest year having five sales and a median of 71%. This demonstrates that there is no clear trend in the commercial market and that the statistics cannot be relied upon as an indicator of the level of value.

2021 Commercial Correlation for Rock County

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Qtrts</u>						
01-OCT-17 To 31-DEC-17						
01-JAN-18 To 31-MAR-18	1	97.14	97.14	97.14	00.00	100.00
01-APR-18 To 30-JUN-18						
01-JUL-18 To 30-SEP-18	2	67.70	67.70	73.20	23.69	92.49
01-OCT-18 To 31-DEC-18	2	112.11	112.11	103.76	14.78	108.05
01-JAN-19 To 31-MAR-19	3	185.43	154.42	124.49	28.43	124.04
01-APR-19 To 30-JUN-19	3	169.50	138.76	119.75	19.82	115.87
01-JUL-19 To 30-SEP-19	1	121.31	121.31	121.31	00.00	100.00
01-OCT-19 To 31-DEC-19	2	53.12	53.12	57.67	34.22	92.11
01-JAN-20 To 31-MAR-20	2	265.32	265.32	361.80	60.61	73.33
01-APR-20 To 30-JUN-20						
01-JUL-20 To 30-SEP-20	1	59.43	59.43	59.43	00.00	100.00
<u>Study Yrs</u>						
01-OCT-17 To 30-SEP-18	3	83.73	77.51	73.69	18.11	105.18
01-OCT-18 To 30-SEP-19	9	128.67	136.12	115.91	34.29	117.44
01-OCT-19 To 30-SEP-20	5	71.30	139.26	186.12	122.37	74.82
<u>Calendar Yrs</u>						
01-JAN-18 To 31-DEC-18	5	95.54	91.35	82.11	18.92	111.25
01-JAN-19 To 31-DEC-19	9	121.31	123.01	116.62	46.50	105.48
<u>ALL</u>	17	97.14	126.70	108.98	60.43	116.26

A historical review of assessment practices supports that the county assessor has kept the costing and depreciation tables updated. Historically, when comparing to surrounding counties, it appears the values have increased over the past decade at a similar rate.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 compared with the 2020 Certificate of Taxes Levied Report (CTL) 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.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Rock County is 100%.

2021 Agricultural Correlation for Rock County

Assessment Actions

Only pick-up work and general maintenance was completed in the agricultural land class.

Assessment Practice Review

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

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

The county assessor has established two market areas. These are studied each year for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public.

The Rock County assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class. The costing is dated 2016 and Computer Assisted Mass Appraisal (CAMA) system derived depreciation is updated when properties are inspected and reviewed. Home site and farm site values are the same for both farm and rural residential dwellings.

Description of Analysis

The statistical sample of qualified agricultural sales contains 20 sales. Two of the three measures of central tendency are within the acceptable range. Both the COD and PRD are also within the parameters. Both market areas as well as the 80% Majority Land Use (MLU) for market area 3 grassland are in the acceptable range.

When comparing the county assessor's schedule of values to the adjoining counties with similar markets the values in Rock County are similar and equalized. It is believed that the Rock County Assessor has achieved an acceptable level of value.

Equalization and Quality of Assessment

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

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

2021 Agricultural Correlation for Rock County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	1	63.00	63.00	63.00	00.00	100.00
3	1	63.00	63.00	63.00	00.00	100.00
<u> Grass </u>						
County	17	74.10	71.23	71.67	14.17	99.39
2	7	74.63	73.02	71.24	17.43	102.50
3	10	73.03	69.99	72.00	11.90	97.21
<u> ALL </u>	20	71.09	68.58	67.81	16.58	101.14

Level of Value

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

2021 Opinions of the Property Tax Administrator for Rock County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Rock County

Residential Real Property - Current

Number of Sales	51	Median	99.12
Total Sales Price	\$3,515,562	Mean	99.40
Total Adj. Sales Price	\$3,515,562	Wgt. Mean	88.02
Total Assessed Value	\$3,094,290	Average Assessed Value of the Base	\$48,541
Avg. Adj. Sales Price	\$68,933	Avg. Assessed Value	\$60,672

Confidence Interval - Current

95% Median C.I	87.37 to 107.88
95% Wgt. Mean C.I	78.20 to 97.83
95% Mean C.I	90.89 to 107.91
% of Value of the Class of all Real Property Value in the County	5.87
% of Records Sold in the Study Period	6.54
% of Value Sold in the Study Period	8.17

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	51	92	91.77
2019	50	92	91.88
2018	48	97	96.82
2017	48	97	96.72

2021 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	17	Median	97.14
Total Sales Price	\$878,200	Mean	126.70
Total Adj. Sales Price	\$878,200	Wgt. Mean	108.98
Total Assessed Value	\$957,080	Average Assessed Value of the Base	\$66,977
Avg. Adj. Sales Price	\$51,659	Avg. Assessed Value	\$56,299

Confidence Interval - Current

95% Median C.I	59.83 to 173.79
95% Wgt. Mean C.I	67.21 to 150.76
95% Mean C.I	78.83 to 174.57
% of Value of the Class of all Real Property Value in the County	1.53
% of Records Sold in the Study Period	11.56
% of Value Sold in the Study Period	9.72

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	15	100	107.62
2019	13	100	119.65
2018	12	100	103.79
2017	13	100	102.00

75 Rock
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 : 51
 Total Sales Price : 3,515,562
 Total Adj. Sales Price : 3,515,562
 Total Assessed Value : 3,094,290
 Avg. Adj. Sales Price : 68,933
 Avg. Assessed Value : 60,672

MEDIAN : 99
 WGT. MEAN : 88
 MEAN : 99
 COD : 23.93
 PRD : 112.93

COV : 31.19
 STD : 31.00
 Avg. Abs. Dev : 23.72
 MAX Sales Ratio : 172.50
 MIN Sales Ratio : 29.77

95% Median C.I. : 87.37 to 107.88
 95% Wgt. Mean C.I. : 78.20 to 97.83
 95% Mean C.I. : 90.89 to 107.91

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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	6	113.87	116.95	115.27	20.46	101.46	83.54	160.10	83.54 to 160.10	50,741	58,492
01-JAN-19 To 31-MAR-19	8	88.93	84.18	78.33	27.19	107.47	41.67	127.15	41.67 to 127.15	72,500	56,789
01-APR-19 To 30-JUN-19	9	93.49	105.04	96.75	22.18	108.57	74.83	167.20	81.39 to 141.08	72,726	70,364
01-JUL-19 To 30-SEP-19	8	105.80	103.99	99.45	10.82	104.57	81.68	128.71	81.68 to 128.71	60,375	60,043
01-OCT-19 To 31-DEC-19	4	111.52	111.87	106.00	19.23	105.54	78.15	146.27	N/A	44,750	47,435
01-JAN-20 To 31-MAR-20	3	78.24	109.31	96.42	40.61	113.37	77.18	172.50	N/A	15,167	14,623
01-APR-20 To 30-JUN-20	9	79.34	80.91	69.47	38.69	116.47	29.77	132.39	42.81 to 117.71	119,361	82,922
01-JUL-20 To 30-SEP-20	4	101.85	103.32	100.34	09.89	102.97	87.37	122.20	N/A	48,709	48,876
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	31	102.82	101.69	94.90	20.61	107.15	41.67	167.20	86.95 to 108.81	65,225	61,899
01-OCT-19 To 30-SEP-20	20	98.23	95.84	78.70	27.94	121.78	29.77	172.50	78.15 to 117.71	74,679	58,771
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	29	102.70	99.94	92.68	19.72	107.83	41.67	167.20	86.82 to 108.18	65,398	60,609
<u>ALL</u>	51	99.12	99.40	88.02	23.93	112.93	29.77	172.50	87.37 to 107.88	68,933	60,672

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	39	99.12	98.34	91.51	19.02	107.46	29.77	167.20	87.37 to 107.88	62,679	57,356
2	4	111.24	107.78	88.45	30.97	121.85	65.27	143.37	N/A	119,525	105,721
3	6	125.46	109.03	85.80	31.99	127.07	41.67	172.50	41.67 to 172.50	19,667	16,874
4	2	74.39	74.39	70.17	09.81	106.01	67.09	81.68	N/A	237,500	166,643
<u>ALL</u>	51	99.12	99.40	88.02	23.93	112.93	29.77	172.50	87.37 to 107.88	68,933	60,672

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	51	99.12	99.40	88.02	23.93	112.93	29.77	172.50	87.37 to 107.88	68,933	60,672
06											
07											
<u>ALL</u>	51	99.12	99.40	88.02	23.93	112.93	29.77	172.50	87.37 to 107.88	68,933	60,672

75 Rock
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 : 51
 Total Sales Price : 3,515,562
 Total Adj. Sales Price : 3,515,562
 Total Assessed Value : 3,094,290
 Avg. Adj. Sales Price : 68,933
 Avg. Assessed Value : 60,672

MEDIAN : 99
 WGT. MEAN : 88
 MEAN : 99
 COD : 23.93
 PRD : 112.93

COV : 31.19
 STD : 31.00
 Avg. Abs. Dev : 23.72
 MAX Sales Ratio : 172.50
 MIN Sales Ratio : 29.77

95% Median C.I. : 87.37 to 107.88
 95% Wgt. Mean C.I. : 78.20 to 97.83
 95% Mean C.I. : 90.89 to 107.91

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	142.46	142.46	146.82	17.37	97.03	117.71	167.20	N/A	2,125	3,120
Less Than 15,000	6	144.41	144.74	146.60	15.14	98.73	117.71	172.50	117.71 to 172.50	6,708	9,834
Less Than 30,000	18	117.17	112.08	103.62	23.74	108.16	41.67	172.50	86.82 to 128.71	15,950	16,527
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	49	97.34	97.64	87.95	23.51	111.02	29.77	172.50	86.95 to 107.16	71,659	63,021
Greater Than 14,999	45	93.49	93.35	87.34	21.79	106.88	29.77	146.27	83.77 to 104.44	77,229	67,451
Greater Than 29,999	33	97.34	92.48	86.63	20.90	106.75	29.77	143.37	81.68 to 104.58	97,832	84,752
<u>Incremental Ranges</u>											
0 TO 4,999	2	142.46	142.46	146.82	17.37	97.03	117.71	167.20	N/A	2,125	3,120
5,000 TO 14,999	4	144.41	145.88	146.57	14.14	99.53	122.20	172.50	N/A	9,000	13,191
15,000 TO 29,999	12	89.90	95.76	96.61	22.19	99.12	41.67	146.27	78.24 to 117.28	20,571	19,873
30,000 TO 59,999	12	98.10	93.04	91.61	22.55	101.56	42.81	141.08	74.83 to 115.13	48,294	44,244
60,000 TO 99,999	10	106.10	101.32	100.92	17.72	100.40	29.77	143.37	89.57 to 132.39	77,060	77,766
100,000 TO 149,999	7	83.77	91.46	91.78	12.21	99.65	79.34	110.45	79.34 to 110.45	119,762	109,912
150,000 TO 249,999	3	65.27	71.58	70.26	28.70	101.88	46.64	102.82	N/A	221,667	155,743
250,000 TO 499,999	1	67.09	67.09	67.09	00.00	100.00	67.09	67.09	N/A	375,000	251,605
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	51	99.12	99.40	88.02	23.93	112.93	29.77	172.50	87.37 to 107.88	68,933	60,672

75 Rock
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 : 878,200
Total Adj. Sales Price : 878,200
Total Assessed Value : 957,080
Avg. Adj. Sales Price : 51,659
Avg. Assessed Value : 56,299

MEDIAN : 97
WGT. MEAN : 109
MEAN : 127
COD : 60.43
PRD : 116.26

COV : 73.49
STD : 93.11
Avg. Abs. Dev : 58.70
MAX Sales Ratio : 426.13
MIN Sales Ratio : 34.94

95% Median C.I. : 59.83 to 173.79
95% Wgt. Mean C.I. : 67.21 to 150.76
95% Mean C.I. : 78.83 to 174.57

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	97.14	97.14	97.14	00.00	100.00	97.14	97.14	N/A	7,000	6,800
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	2	67.70	67.70	73.20	23.69	92.49	51.66	83.73	N/A	167,500	122,615
01-OCT-18 To 31-DEC-18	2	112.11	112.11	103.76	14.78	108.05	95.54	128.67	N/A	66,500	68,998
01-JAN-19 To 31-MAR-19	3	185.43	154.42	124.49	28.43	124.04	59.83	217.99	N/A	33,067	41,163
01-APR-19 To 30-JUN-19	3	169.50	138.76	119.75	19.82	115.87	72.99	173.79	N/A	50,000	59,873
01-JUL-19 To 30-SEP-19	1	121.31	121.31	121.31	00.00	100.00	121.31	121.31	N/A	35,000	42,460
01-OCT-19 To 31-DEC-19	2	53.12	53.12	57.67	34.22	92.11	34.94	71.30	N/A	12,000	6,920
01-JAN-20 To 31-MAR-20	2	265.32	265.32	361.80	60.61	73.33	104.50	426.13	N/A	25,000	90,450
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	1	59.43	59.43	59.43	00.00	100.00	59.43	59.43	N/A	45,000	26,745
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	83.73	77.51	73.69	18.11	105.18	51.66	97.14	N/A	114,000	84,010
01-OCT-18 To 30-SEP-19	9	128.67	136.12	115.91	34.29	117.44	59.83	217.99	72.99 to 185.43	46,356	53,729
01-OCT-19 To 30-SEP-20	5	71.30	139.26	186.12	122.37	74.82	34.94	426.13	N/A	23,800	44,297
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	5	95.54	91.35	82.11	18.92	111.25	51.66	128.67	N/A	95,000	78,005
01-JAN-19 To 31-DEC-19	9	121.31	123.01	116.62	46.50	105.48	34.94	217.99	59.83 to 185.43	34,244	39,934
<u>ALL</u>	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299
<u>ALL</u>	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	2	73.60	73.60	72.55	29.81	101.45	51.66	95.54	N/A	105,000	76,183
03	15	104.50	133.78	120.43	60.19	111.09	34.94	426.13	71.30 to 173.79	44,547	53,648
04											
<u>ALL</u>	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299

75 Rock
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 : 878,200
Total Adj. Sales Price : 878,200
Total Assessed Value : 957,080
Avg. Adj. Sales Price : 51,659
Avg. Assessed Value : 56,299

MEDIAN : 97
WGT. MEAN : 109
MEAN : 127
COD : 60.43
PRD : 116.26

COV : 73.49
STD : 93.11
Avg. Abs. Dev : 58.70
MAX Sales Ratio : 426.13
MIN Sales Ratio : 34.94

95% Median C.I. : 59.83 to 173.79
95% Wgt. Mean C.I. : 67.21 to 150.76
95% Mean C.I. : 78.83 to 174.57

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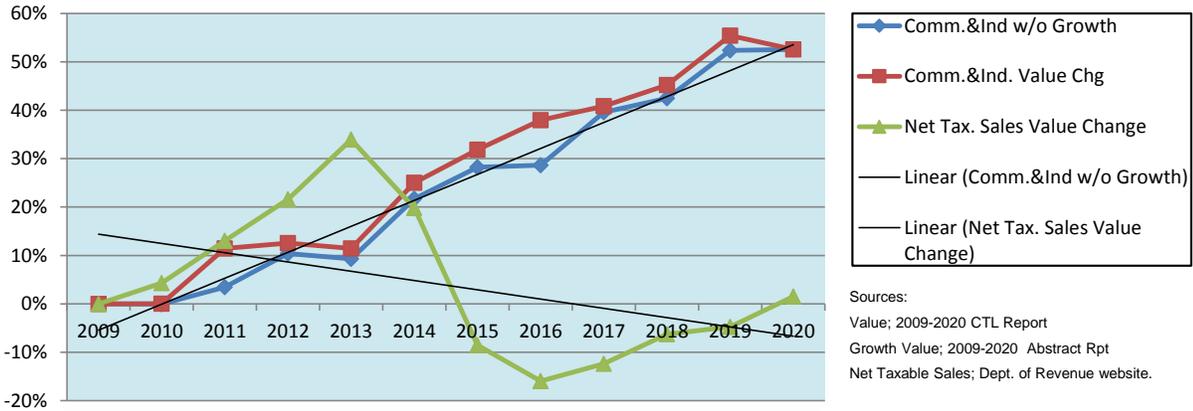
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	5	104.50	124.81	122.78	48.88	101.65	34.94	217.99	N/A	8,640	10,608
Less Than 30,000	6	100.82	115.90	109.51	47.71	105.84	34.94	217.99	34.94 to 217.99	9,700	10,623
Ranges Excl. Low \$											
Greater Than 4,999	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299
Greater Than 14,999	12	89.64	127.48	108.27	68.04	117.74	51.66	426.13	59.83 to 173.79	69,583	75,337
Greater Than 29,999	11	95.54	132.59	108.94	67.34	121.71	51.66	426.13	59.43 to 185.43	74,545	81,213
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	5	104.50	124.81	122.78	48.88	101.65	34.94	217.99	N/A	8,640	10,608
15,000 TO 29,999	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	15,000	10,695
30,000 TO 59,999	6	124.99	163.47	159.15	66.63	102.71	59.43	426.13	59.43 to 426.13	40,833	64,985
60,000 TO 99,999	2	123.39	123.39	116.19	40.85	106.20	72.99	173.79	N/A	70,000	81,335
100,000 TO 149,999	2	73.60	73.60	72.55	29.81	101.45	51.66	95.54	N/A	105,000	76,183
150,000 TO 249,999	1	83.73	83.73	83.73	00.00	100.00	83.73	83.73	N/A	225,000	188,400
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	185.43	185.43	185.43	00.00	100.00	185.43	185.43	N/A	42,000	77,880
352	2	73.60	73.60	72.55	29.81	101.45	51.66	95.54	N/A	105,000	76,183
353	4	124.99	143.12	130.36	24.17	109.79	104.50	217.99	N/A	21,300	27,766
406	1	97.14	97.14	97.14	00.00	100.00	97.14	97.14	N/A	7,000	6,800
471	3	71.30	71.49	79.24	11.36	90.22	59.43	83.73	N/A	95,000	75,280
483	1	169.50	169.50	169.50	00.00	100.00	169.50	169.50	N/A	10,000	16,950
528	2	66.41	66.41	67.93	09.91	97.76	59.83	72.99	N/A	65,000	44,155
531	2	299.96	299.96	274.73	42.06	109.18	173.79	426.13	N/A	50,000	137,363
552	1	34.94	34.94	34.94	00.00	100.00	34.94	34.94	N/A	9,000	3,145
ALL	17	97.14	126.70	108.98	60.43	116.26	34.94	426.13	59.83 to 173.79	51,659	56,299

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	\$ 6,381,965	\$ 1,380		\$ 6,380,585	--	\$ 7,880,804	--
2009	\$ 6,286,980	\$ 1,380	0.02%	\$ 6,285,600	--	\$ 8,202,998	--
2010	\$ 6,290,045	\$ 5,770	0.09%	\$ 6,284,275	-0.04%	\$ 8,556,675	4.31%
2011	\$ 7,005,460	\$ 502,045	7.17%	\$ 6,503,415	3.39%	\$ 9,271,502	8.35%
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480	-0.93%	\$ 9,975,206	7.59%
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
2016	\$ 8,673,580	\$ 584,520	6.74%	\$ 8,089,060	-2.40%	\$ 6,893,847	-8.10%
2017	\$ 8,854,520	\$ 77,015	0.87%	\$ 8,777,505	1.20%	\$ 7,186,548	4.25%
2018	\$ 9,129,340	\$ 171,910	1.88%	\$ 8,957,430	1.16%	\$ 7,687,296	6.97%
2019	\$ 9,771,465	\$ 193,295	1.98%	\$ 9,578,170	4.92%	\$ 7,815,048	1.66%
2020	\$ 9,592,025	\$ 490	0.01%	\$ 9,591,535	-1.84%	\$ 8,326,605	6.55%
Ann %chg	4.51%			Average	1.62%	-0.48%	0.10%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.04%	0.05%	4.31%
2011	3.44%	11.43%	13.03%
2012	10.39%	12.55%	21.60%
2013	9.32%	11.47%	33.94%
2014	21.73%	25.03%	19.83%
2015	28.25%	31.83%	-8.55%
2016	28.66%	37.96%	-15.96%
2017	39.61%	40.84%	-12.39%
2018	42.48%	45.21%	-6.29%
2019	52.35%	55.42%	-4.73%
2020	52.56%	52.57%	1.51%

County Number	75
County Name	Rock

75 Rock
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 : 20
Total Sales Price : 10,335,277
Total Adj. Sales Price : 10,335,277
Total Assessed Value : 7,008,470
Avg. Adj. Sales Price : 516,764
Avg. Assessed Value : 350,424

MEDIAN : 71
WGT. MEAN : 68
MEAN : 69
COD : 16.58
PRD : 101.14

COV : 21.23
STD : 14.56
Avg. Abs. Dev : 11.79
MAX Sales Ratio : 96.77
MIN Sales Ratio : 41.15

95% Median C.I. : 56.51 to 77.03
95% Wgt. Mean C.I. : 58.56 to 77.06
95% Mean C.I. : 61.77 to 75.39

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	63.00	63.00	63.00	00.00	100.00	63.00	63.00	N/A	1,627,339	1,025,200
01-JAN-18 To 31-MAR-18	2	79.79	79.79	73.37	21.28	108.75	62.81	96.77	N/A	566,000	415,275
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	1	48.03	48.03	48.03	00.00	100.00	48.03	48.03	N/A	464,000	222,875
01-JAN-19 To 31-MAR-19	1	41.15	41.15	41.15	00.00	100.00	41.15	41.15	N/A	180,000	74,070
01-APR-19 To 30-JUN-19	3	53.71	59.21	60.81	10.24	97.37	53.71	70.22	N/A	140,267	85,292
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	4	74.49	72.59	72.94	05.97	99.52	64.33	77.03	N/A	513,395	374,449
01-JAN-20 To 31-MAR-20	1	54.45	54.45	54.45	00.00	100.00	54.45	54.45	N/A	585,000	318,560
01-APR-20 To 30-JUN-20	4	74.37	73.82	68.07	11.44	108.45	56.51	90.02	N/A	710,728	483,770
01-JUL-20 To 30-SEP-20	3	78.14	80.73	82.40	04.30	97.97	76.99	87.06	N/A	343,217	282,822
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	63.00	74.19	67.25	17.97	110.32	62.81	96.77	N/A	919,780	618,583
01-OCT-18 To 30-SEP-19	5	53.71	53.36	51.92	12.94	102.77	41.15	70.22	N/A	212,960	110,564
01-OCT-19 To 30-SEP-20	12	75.81	73.52	70.65	09.93	104.06	54.45	90.02	64.33 to 78.14	542,595	383,325
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	3	62.81	69.20	66.00	25.87	104.85	48.03	96.77	N/A	532,000	351,142
01-JAN-19 To 31-DEC-19	8	67.28	63.64	68.86	15.49	92.42	41.15	77.03	41.15 to 77.03	331,797	228,468
<u>ALL</u>	20	71.09	68.58	67.81	16.58	101.14	41.15	96.77	56.51 to 77.03	516,764	350,424

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
2	9	70.22	67.64	65.83	21.87	102.75	41.15	96.77	48.03 to 90.02	516,172	339,796
3	11	71.95	69.35	69.43	12.11	99.88	53.71	87.06	53.71 to 78.14	517,248	359,119
<u>ALL</u>	20	71.09	68.58	67.81	16.58	101.14	41.15	96.77	56.51 to 77.03	516,764	350,424

75 Rock
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

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 Avg. Assessed Value : 350,424

MEDIAN : 71
 WGT. MEAN : 68
 MEAN : 69
 COD : 16.58
 PRD : 101.14

COV : 21.23
 STD : 14.56
 Avg. Abs. Dev : 11.79
 MAX Sales Ratio : 96.77
 MIN Sales Ratio : 41.15

95% Median C.I. : 56.51 to 77.03
 95% Wgt. Mean C.I. : 58.56 to 77.06
 95% Mean C.I. : 61.77 to 75.39

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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
____ Grass ____											
County	15	74.63	73.34	74.68	12.56	98.21	53.71	96.77	64.33 to 78.14	396,279	295,951
2	6	75.81	77.18	75.29	14.18	102.51	54.45	96.77	54.45 to 96.77	443,633	334,012
3	9	74.10	70.78	74.19	11.34	95.40	53.71	87.06	53.71 to 78.14	364,710	270,577
____ ALL ____	20	71.09	68.58	67.81	16.58	101.14	41.15	96.77	56.51 to 77.03	516,764	350,424

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Irrigated ____											
County	1	63.00	63.00	63.00	00.00	100.00	63.00	63.00	N/A	1,627,339	1,025,200
3	1	63.00	63.00	63.00	00.00	100.00	63.00	63.00	N/A	1,627,339	1,025,200
____ Grass ____											
County	17	74.10	71.23	71.67	14.17	99.39	48.03	96.77	54.45 to 78.14	422,835	303,062
2	7	74.63	73.02	71.24	17.43	102.50	48.03	96.77	48.03 to 96.77	446,543	318,135
3	10	73.03	69.99	72.00	11.90	97.21	53.71	87.06	53.71 to 78.14	406,239	292,511
____ ALL ____	20	71.09	68.58	67.81	16.58	101.14	41.15	96.77	56.51 to 77.03	516,764	350,424

Rock County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3700	3600	3600	3444	3499	3248	2834	3431
Brown	1	3600	3600	3400	3400	2355	3140	3140	3030	3316
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Keya Paha	1	2900	2900	2900	2900	2800	2800	2700	2700	2849
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094
Rock	2	n/a	2700	2600	2600	2500	2400	2350	2200	2368
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094
Garfield	1	3305	3305	3305	2820	2820	2500	2500	2140	2874
Loup	1	3045	3045	3045	3045	2685	2685	2685	1790	2816

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1100	1070	1070	960	920	860	800	950
Brown	1	n/a	1090	1090	1090	995	810	810	810	1003
Boyd	1	2300	2300	2060	2060	1870	1870	1800	1800	2105
Keya Paha	1	995	995	990	990	965	965	915	915	975
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Rock	2	n/a	n/a	1070	1070	960	n/a	n/a	800	902
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Garfield	1	n/a	1450	1450	1270	1270	1060	1051	995	1232
Loup	1	n/a	830	830	830	775	700	700	700	769

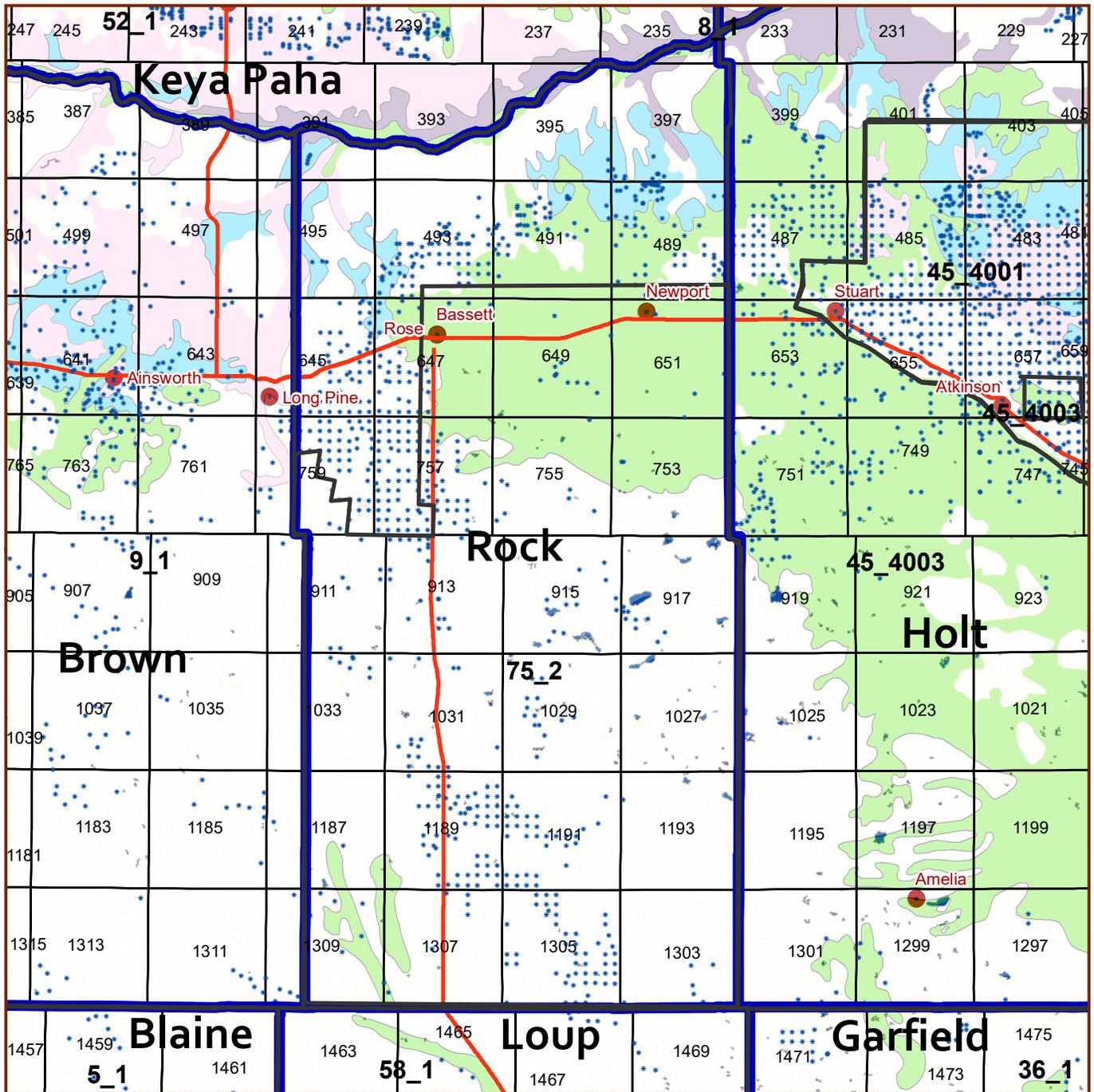
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	890	903	830	831	765	645	635	595	761
Brown	1	810	810	750	750	500	500	500	500	561
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Keya Paha	1	740	740	735	735	725	725	725	716	728
Holt	3	1177	1225	846	1154	738	713	705	918	981
Rock	2	890	944	830	851	685	635	635	404	707
Holt	3	1177	1225	846	1154	738	713	705	918	981
Garfield	1	825	n/a	752	825	635	645	813	700	689
Loup	1	630	n/a	630	630	630	630	630	630	630

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	776	350	100
Brown	1	712	565	442
Boyd	1	n/a	n/a	590
Keya Paha	1	n/a	n/a	60
Holt	3	1204	500	250
Rock	2	739	350	100
Holt	3	1204	500	250
Garfield	1	803	n/a	191
Loup	1	787	n/a	100

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.

ROCK COUNTY



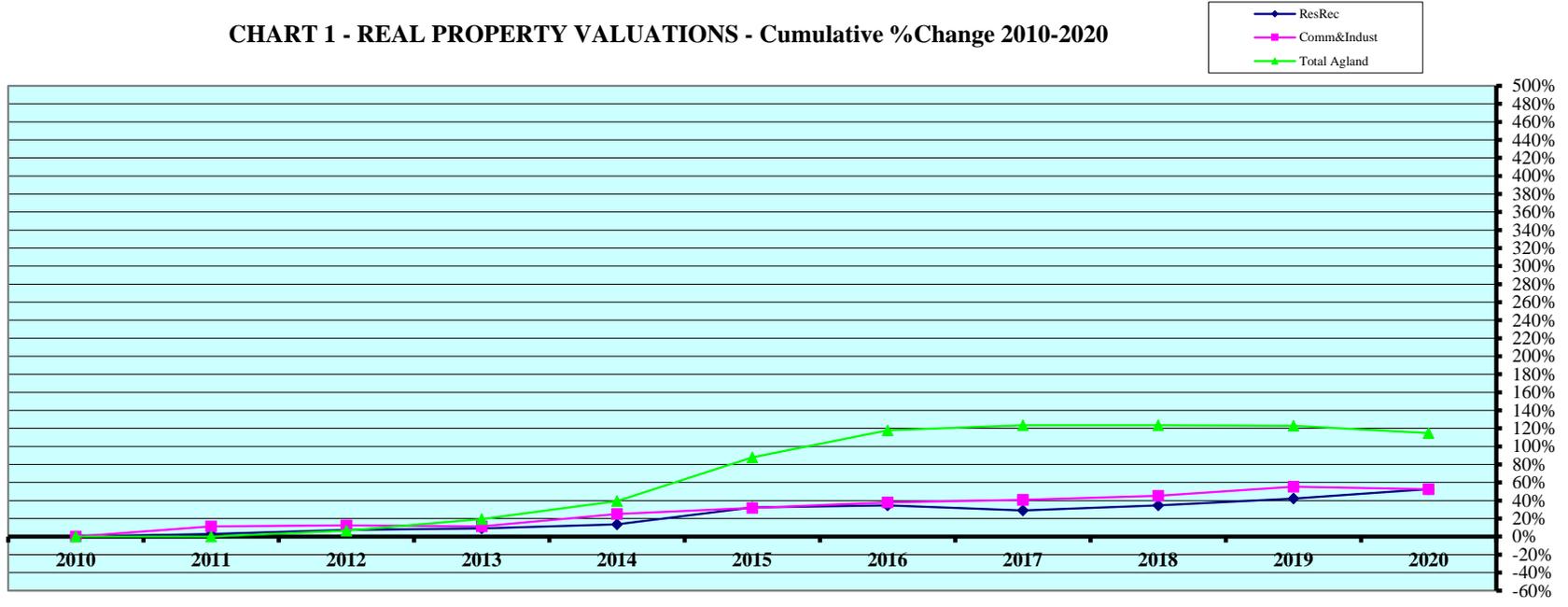
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	22,897,980	--	--	--	6,290,045	--	--	--	261,221,970	--	--	--
2011	23,541,765	643,785	2.81%	2.81%	7,005,460	715,415	11.37%	11.37%	261,183,905	-38,065	-0.01%	-0.01%
2012	24,600,095	1,058,330	4.50%	7.43%	7,075,985	70,525	1.01%	12.49%	278,641,870	17,457,965	6.68%	6.67%
2013	24,985,565	385,470	1.57%	9.12%	7,008,410	-67,575	-0.95%	11.42%	311,817,860	33,175,990	11.91%	19.37%
2014	25,981,605	996,040	3.99%	13.47%	7,860,610	852,200	12.16%	24.97%	363,766,520	51,948,660	16.66%	39.26%
2015	30,332,075	4,350,470	16.74%	32.47%	8,288,380	427,770	5.44%	31.77%	491,005,625	127,239,105	34.98%	87.96%
2016	30,795,680	463,605	1.53%	34.49%	8,673,580	385,200	4.65%	37.89%	568,842,495	77,836,870	15.85%	117.76%
2017	29,513,010	-1,282,670	-4.17%	28.89%	8,854,520	180,940	2.09%	40.77%	583,779,900	14,937,405	2.63%	123.48%
2018	30,799,985	1,286,975	4.36%	34.51%	9,129,340	274,820	3.10%	45.14%	583,588,160	-191,740	-0.03%	123.41%
2019	32,529,260	1,729,275	5.61%	42.06%	9,771,465	642,125	7.03%	55.35%	582,048,005	-1,540,155	-0.26%	122.82%
2020	34,953,155	2,423,895	7.45%	52.65%	9,592,025	-179,440	-1.84%	52.50%	561,193,810	-20,854,195	-3.58%	114.83%

Rate Annual %chg: Residential & Recreational **4.32%**

Commercial & Industrial **4.31%**

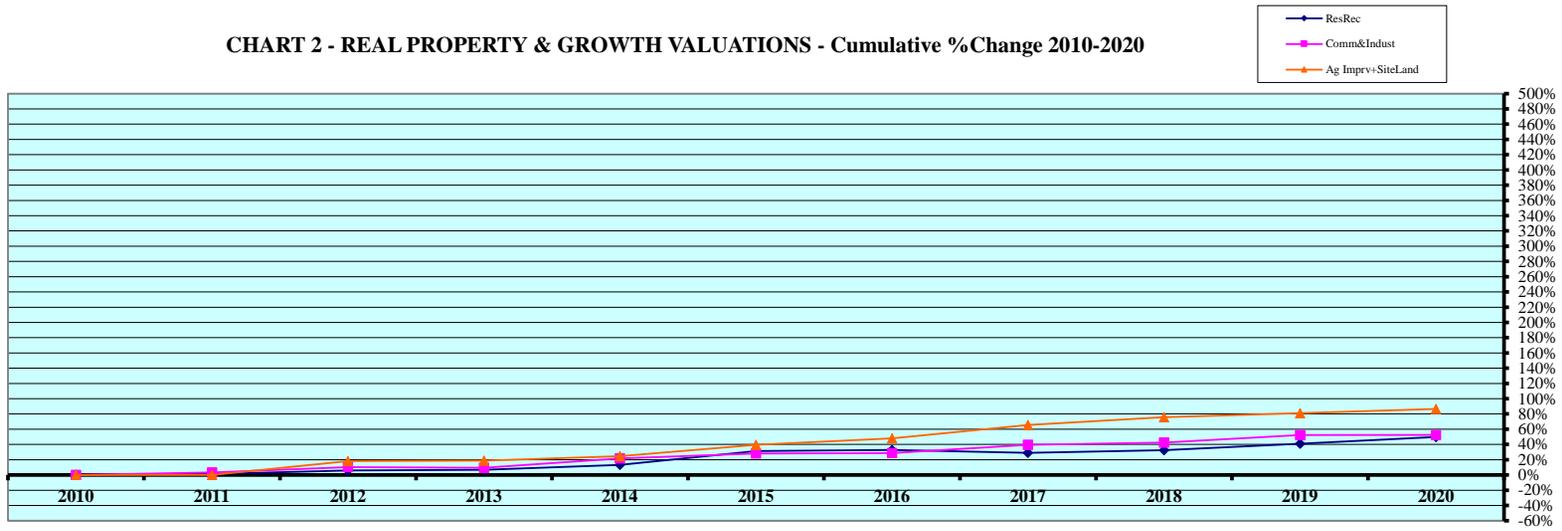
Agricultural Land **7.95%**

Cnty# **75**
County **ROCK**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾																							
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth																		
2010	22,897,980	127,030	0.55%	22,770,950	--	--	6,290,045	5,770	0.09%	6,284,275	--	--																		
2011	23,541,765	358,785	1.52%	23,182,980	1.24%	1.24%	7,005,460	502,045	7.17%	6,503,415	3.39%	3.39%																		
2012	24,600,095	318,650	1.30%	24,281,445	3.14%	6.04%	7,075,985	135,505	1.91%	6,940,480	-0.93%	10.34%																		
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	6.77%	7,008,410	135,505	1.93%	6,872,905	-2.87%	9.27%																		
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	13.09%	7,860,610	207,398	2.64%	7,653,212	9.20%	21.67%																		
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	31.31%	8,288,380	225,020	2.71%	8,063,360	2.58%	28.19%																		
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	32.81%	8,673,580	584,520	6.74%	8,089,060	-2.40%	28.60%																		
2017	29,513,010	0	0.00%	29,513,010	-4.17%	28.89%	8,854,520	77,015	0.87%	8,777,505	1.20%	39.55%																		
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	32.36%	9,129,340	171,910	1.88%	8,957,430	1.16%	42.41%																		
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	41.03%	9,771,465	193,295	1.98%	9,578,170	4.92%	52.28%																		
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	49.81%	9,592,025	490	0.01%	9,591,535	-1.84%	52.49%																		
Rate Ann%chg	4.32%						3.22%						4.31%						C & I w/o growth						1.44%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾																																		
	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	10,080,765	8,676,145	18,756,910	523,135	2.79%	18,233,775	--	--																											
2011	10,113,955	8,702,415	18,816,370	48,850	0.26%	18,767,520	0.06%	0.06%																											
2012	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	17.84%	18.22%																											
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	18.82%																											
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	24.71%																											
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	39.55%																											
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	48.13%																											
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	65.53%																											
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	75.83%																											
2019	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	81.01%																											
2020	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	86.60%																											
Rate Ann%chg	5.93%							7.14%							6.51%							Ag Imprv+Site w/o growth							4.24%						

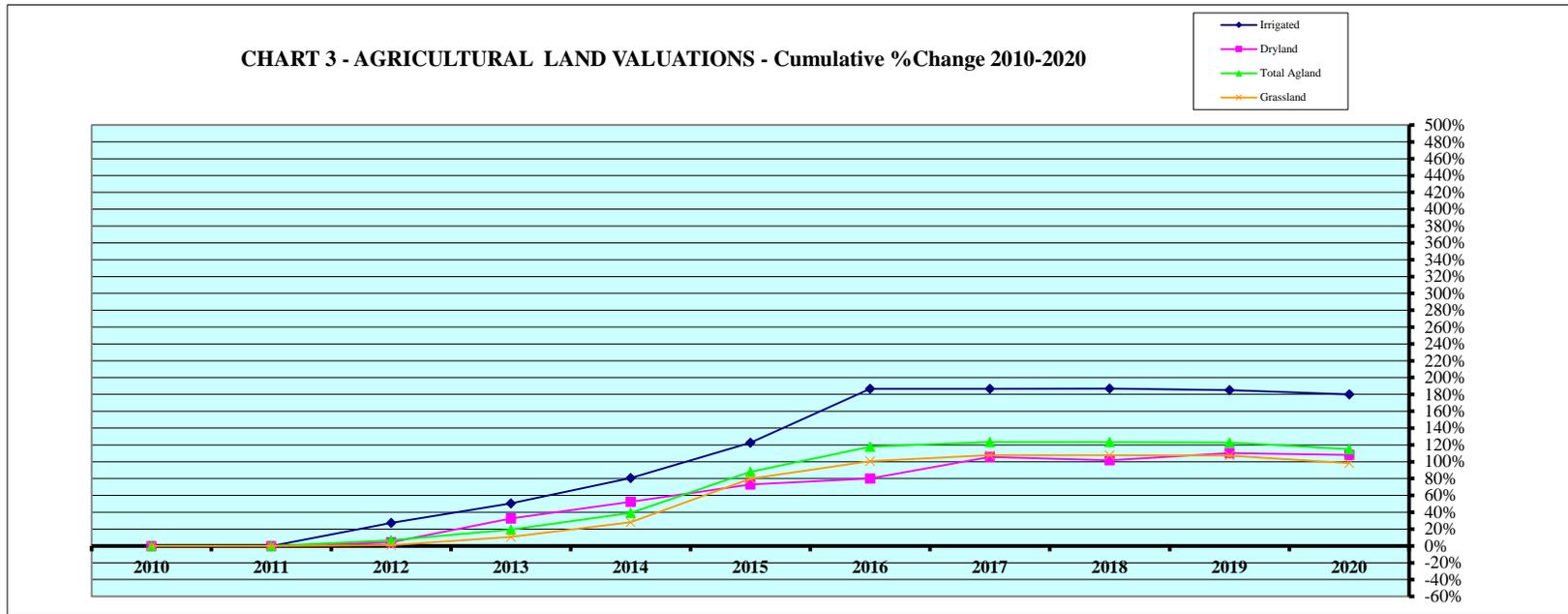
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 75
County ROCK

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	56,649,500	--	--	--	1,829,820	--	--	--	198,933,135	--	--	--
2011	56,588,635	-60,865	-0.11%	-0.11%	1,829,820	0	0.00%	0.00%	198,955,840	22,705	0.01%	0.01%
2012	72,200,160	15,611,525	27.59%	27.45%	1,908,780	78,960	4.32%	4.32%	200,728,720	1,772,880	0.89%	0.90%
2013	85,361,740	13,161,580	18.23%	50.68%	2,427,140	518,360	27.16%	32.64%	220,213,970	19,485,250	9.71%	10.70%
2014	102,302,160	16,940,420	19.85%	80.59%	2,786,960	359,820	14.82%	52.31%	254,854,610	34,640,640	15.73%	28.11%
2015	126,150,225	23,848,065	23.31%	122.69%	3,166,610	379,650	13.62%	73.06%	357,660,795	102,806,185	40.34%	79.79%
2016	162,406,085	36,255,860	28.74%	186.69%	3,293,675	127,065	4.01%	80.00%	399,114,540	41,453,745	11.59%	100.63%
2017	162,381,195	-24,890	-0.02%	186.64%	3,766,190	472,515	14.35%	105.82%	413,588,285	14,473,745	3.63%	107.90%
2018	162,549,195	168,000	0.10%	186.94%	3,692,445	-73,745	-1.96%	101.79%	413,279,020	-309,265	-0.07%	107.75%
2019	161,536,170	-1,013,025	-0.62%	185.15%	3,848,135	155,690	4.22%	110.30%	412,553,130	-725,890	-0.18%	107.38%
2020	158,604,360	-2,931,810	-1.81%	179.97%	3,808,635	-39,500	-1.03%	108.14%	394,761,875	-17,791,255	-4.31%	98.44%

Rate Ann.%chg: Irrigated **10.84%** Dryland **7.61%** Grassland **7.09%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,142,345	--	--	--	2,667,170	--	--	--	261,221,970	--	--	--
2011	1,142,345	0	0.00%	0.00%	2,667,265	95	0.00%	0.00%	261,183,905	-38,065	-0.01%	-0.01%
2012	1,142,345	0	0.00%	0.00%	2,661,865	-5,400	-0.20%	-0.20%	278,641,870	17,457,965	6.68%	6.67%
2013	1,142,345	0	0.00%	0.00%	2,672,665	10,800	0.41%	0.21%	311,817,860	33,175,990	11.91%	19.37%
2014	1,142,045	-300	-0.03%	-0.03%	2,680,745	8,080	0.30%	0.51%	363,766,520	51,948,660	16.66%	39.26%
2015	1,249,375	107,330	9.40%	9.37%	2,778,620	97,875	3.65%	4.18%	491,005,625	127,239,105	34.98%	87.96%
2016	1,250,175	800	0.06%	9.44%	2,778,020	-600	-0.02%	4.16%	568,842,495	77,836,870	15.85%	117.76%
2017	1,264,515	14,340	1.15%	10.69%	2,779,715	1,695	0.06%	4.22%	583,779,900	14,937,405	2.63%	123.48%
2018	1,270,985	6,470	0.51%	11.26%	2,796,515	16,800	0.60%	4.85%	583,588,160	-191,740	-0.03%	123.41%
2019	1,296,655	25,670	2.02%	13.51%	2,813,915	17,400	0.62%	5.50%	582,048,005	-1,540,155	-0.26%	122.82%
2020	1,193,085	-103,570	-7.99%	4.44%	2,825,855	11,940	0.42%	5.95%	561,193,810	-20,854,195	-3.58%	114.83%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **7.95%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	56,688,575	47,975	1,182			1,813,210	3,914	463			81,700,995	133,333	613		
2011	56,649,500	47,920	1,182	0.05%	0.05%	1,829,820	3,979	460	-0.73%	-0.73%	89,688,965	135,300	663	8.18%	9.46%
2012	71,246,090	49,741	1,432	21.16%	21.22%	1,886,280	3,979	474	3.09%	2.33%	89,574,800	130,628	686	3.44%	13.24%
2013	83,578,900	50,557	1,653	15.42%	39.91%	2,427,140	4,040	601	26.73%	29.68%	97,239,960	127,646	762	11.09%	25.80%
2014	101,928,750	51,799	1,968	19.03%	66.53%	2,786,960	4,023	693	15.31%	49.54%	128,539,130	127,483	1,008	32.36%	66.50%
2015	126,145,470	52,844	2,387	21.31%	102.02%	3,166,610	3,902	812	17.13%	75.16%	149,636,865	127,257	1,176	16.62%	94.17%
2016	162,411,335	52,996	3,065	28.38%	159.35%	3,289,765	3,879	848	4.50%	83.04%	164,929,515	127,713	1,291	9.83%	113.25%
2017	163,695,105	53,078	3,084	0.64%	161.00%	6,308,855	6,745	935	10.29%	101.88%	174,353,050	127,360	1,369	6.01%	126.06%
2018	162,377,620	52,968	3,066	-0.60%	159.44%	3,690,910	3,896	947	1.27%	104.45%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	162,564,945	53,069	3,063	-0.08%	159.24%	3,692,445	3,897	947	0.02%	104.48%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	159,583,435	51,410	3,104	1.33%	162.70%	3,808,635	4,034	944	-0.35%	103.76%	402,587,100	556,024	724	-43.84%	18.16%

Rate Annual %chg Average Value/Acre:

10.14%

7.38%

1.68%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	1,142,245	11,428	100			2,664,470	4,441	600			261,219,865	628,922	415		
2011	1,142,345	11,429	100	0.00%	0.00%	2,667,265	4,445	600	0.00%	0.00%	261,219,600	628,990	415	-0.01%	-0.01%
2012	1,142,345	11,429	100	0.00%	0.00%	2,661,865	4,436	600	0.00%	0.00%	277,939,450	629,009	442	6.40%	6.39%
2013	1,142,345	11,429	100	0.00%	0.00%	2,672,665	4,454	600	0.00%	0.00%	277,939,450	628,999	494	11.72%	18.86%
2014	1,142,045	11,426	100	0.00%	0.00%	2,680,465	4,467	600	0.00%	0.00%	363,504,115	627,674	579	17.31%	39.43%
2015	1,249,375	12,458	100	0.34%	0.34%	2,778,020	4,630	600	0.00%	0.00%	490,970,265	627,558	782	35.09%	88.36%
2016	1,251,075	12,460	100	0.12%	0.46%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	118.21%
2017	1,251,815	12,467	100	0.00%	0.46%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	124.08%
2018	1,266,065	12,534	101	0.60%	1.07%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	123.84%
2019	1,270,585	12,579	101	0.00%	1.06%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	123.87%
2020	1,199,400	11,867	101	0.06%	1.12%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	118.51%

75
ROCK

Rate Annual %chg Average Value/Acre:

8.13%

(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
1,526	ROCK	15,903,679	1,652,131	448,214	33,062,600	9,592,025	0	1,890,555	561,193,810	17,936,390	17,292,665	0	658,972,069
cnty sectorvalue % of total value:		2.41%	0.25%	0.07%	5.02%	1.46%		0.29%	85.16%	2.72%	2.62%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
619	BASSETT	1,246,865	441,926	47,941	15,933,585	5,725,950	0	0	0	0	0	0	23,396,267
40.56%	%sector of county sector	7.84%	26.75%	10.70%	48.19%	59.69%							3.55%
	%sector of municipality	5.33%	1.89%	0.20%	68.10%	24.47%							100.00%
97	NEWPORT	281,564	48,769	4,418	1,477,295	296,075	0	0	11,670	0	0	0	2,119,791
6.36%	%sector of county sector	1.77%	2.95%	0.99%	4.47%	3.09%			0.00%				0.32%
	%sector of municipality	13.28%	2.30%	0.21%	69.69%	13.97%			0.58%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												

Total Real Property Sum Lines 17, 25, & 30	Records : 3,150	Value : 644,934,415	Growth 346,110	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	65	170,840	50	495,260	47	580,275	162	1,246,375	
02. Res Improve Land	442	1,632,775	89	686,185	44	435,025	575	2,753,985	
03. Res Improvements	448	17,853,535	95	9,532,010	57	4,584,270	600	31,969,815	
04. Res Total	513	19,657,150	145	10,713,455	104	5,599,570	762	35,970,175	199,095
% of Res Total	67.32	54.65	19.03	29.78	13.65	15.57	24.19	5.58	57.52
05. Com UnImp Land	18	47,025	4	24,475	7	32,720	29	104,220	
06. Com Improve Land	82	356,005	16	373,115	14	158,495	112	887,615	
07. Com Improvements	83	5,556,295	16	797,220	19	2,500,330	118	8,853,845	
08. Com Total	101	5,959,325	20	1,194,810	26	2,691,545	147	9,845,680	80,000
% of Com Total	68.71	60.53	13.61	12.14	17.69	27.34	4.67	1.53	23.11
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	11	1,383,535	11	1,383,535	
14. Rec Improve Land	0	0	0	0	4	240,900	4	240,900	
15. Rec Improvements	0	0	0	0	7	267,205	7	267,205	
16. Rec Total	0	0	0	0	18	1,891,640	18	1,891,640	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.29	0.00
Res & Rec Total	513	19,657,150	145	10,713,455	122	7,491,210	780	37,861,815	199,095
% of Res & Rec Total	65.77	51.92	18.59	28.30	15.64	19.79	24.76	5.87	57.52
Com & Ind Total	101	5,959,325	20	1,194,810	26	2,691,545	147	9,845,680	80,000
% of Com & Ind Total	68.71	60.53	13.61	12.14	17.69	27.34	4.67	1.53	23.11
17. Taxable Total	614	25,616,475	165	11,908,265	148	10,182,755	927	47,707,495	279,095
% of Taxable Total	66.24	53.69	17.80	24.96	15.97	21.34	29.43	7.40	80.64

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	44	12	192	248

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	11,670	25	3,068,060	1,796	447,233,640	1,822	450,313,370
28. Ag-Improved Land	0	0	12	1,372,730	385	119,012,150	397	120,384,880
29. Ag Improvements	0	0	12	422,960	389	26,105,710	401	26,528,670

30. Ag Total				2,223	597,226,920
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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	3	3.00	30,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	246,600	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	4.00	8,000	
36. FarmSite Improv Land	0	0.00	0	8	31.00	65,000	
37. FarmSite Improvements	0	0.00	0	11	0.00	176,360	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	11	28.50	0	
40. Other- Non Ag Use	0	0.00	0	2	5.90	11,800	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	20	18.00	180,000	20	18.00	180,000	
32. HomeSite Improv Land	249	300.50	2,975,150	252	303.50	3,005,150	
33. HomeSite Improvements	265	0.00	14,442,370	269	0.00	14,688,970	67,015
34. HomeSite Total				289	321.50	17,874,120	
35. FarmSite UnImp Land	47	130.19	260,380	49	134.19	268,380	
36. FarmSite Improv Land	316	1,453.16	2,906,320	324	1,484.16	2,971,320	
37. FarmSite Improvements	352	0.00	11,663,340	363	0.00	11,839,700	0
38. FarmSite Total				412	1,618.35	15,079,400	
39. Road & Ditches	903	3,151.44	0	914	3,179.94	0	
40. Other- Non Ag Use	80	1,747.41	3,145,355	82	1,753.31	3,157,155	
41. Total Section VI				701	6,873.10	36,110,675	67,015

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	10	907.00	415,760	10	907.00	415,760

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.29%	124,200	0.33%	2,700.00
47. 2A1	55.00	0.35%	143,000	0.38%	2,600.00
48. 2A	611.04	3.85%	1,588,705	4.23%	2,600.00
49. 3A1	1,767.00	11.13%	4,417,500	11.75%	2,500.00
50. 3A	2,385.34	15.02%	5,724,815	15.23%	2,400.00
51. 4A1	9,119.72	57.43%	21,431,340	57.00%	2,350.00
52. 4A	1,895.58	11.94%	4,170,275	11.09%	2,200.00
53. Total	15,879.68	100.00%	37,599,835	100.00%	2,367.80
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	20.27%	63,130	24.06%	1,070.00
57. 2D	1.00	0.34%	1,070	0.41%	1,070.00
58. 3D1	84.00	28.87%	80,640	30.73%	960.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	147.00	50.52%	117,600	44.81%	800.00
62. Total	291.00	100.00%	262,440	100.00%	901.86
Grass					
63. 1G1	101,079.67	23.42%	89,925,455	29.48%	889.65
64. 1G	527.35	0.12%	494,980	0.16%	938.62
65. 2G1	57,899.42	13.41%	48,034,280	15.75%	829.62
66. 2G	2,048.99	0.47%	1,736,315	0.57%	847.40
67. 3G1	89,733.92	20.79%	61,473,635	20.15%	685.07
68. 3G	131,852.02	30.55%	83,748,325	27.46%	635.17
69. 4G1	228.00	0.05%	132,240	0.04%	580.00
70. 4G	48,272.27	11.18%	19,488,860	6.39%	403.73
71. Total	431,641.64	100.00%	305,034,090	100.00%	706.68
Irrigated Total					
Irrigated Total	15,879.68	3.43%	37,599,835	10.87%	2,367.80
Dry Total					
Dry Total	291.00	0.06%	262,440	0.08%	901.86
Grass Total					
Grass Total	431,641.64	93.36%	305,034,090	88.16%	706.68
72. Waste	11,279.14	2.44%	1,127,915	0.33%	100.00
73. Other	3,264.81	0.71%	1,958,885	0.57%	600.00
74. Exempt	3,274.40	0.71%	2,373,695	0.69%	724.93
75. Market Area Total	462,356.27	100.00%	345,983,165	100.00%	748.30

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.08	0.78%	1,014,095	0.84%	3,700.00
47. 2A1	61.00	0.17%	219,600	0.18%	3,600.00
48. 2A	13,238.29	37.56%	47,657,845	39.42%	3,600.00
49. 3A1	5,238.45	14.86%	18,039,030	14.92%	3,443.58
50. 3A	3,353.15	9.51%	11,732,550	9.70%	3,498.96
51. 4A1	12,522.83	35.53%	40,670,140	33.64%	3,247.68
52. 4A	556.00	1.58%	1,575,620	1.30%	2,833.85
53. Total	35,243.80	100.00%	120,908,880	100.00%	3,430.64
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	390.70	10.97%	429,770	12.70%	1,100.00
56. 2D1	81.00	2.28%	86,670	2.56%	1,070.00
57. 2D	377.17	10.59%	403,570	11.93%	1,069.99
58. 3D1	1,492.30	41.92%	1,432,610	42.34%	960.00
59. 3D	195.00	5.48%	179,400	5.30%	920.00
60. 4D1	532.00	14.94%	457,520	13.52%	860.00
61. 4D	492.12	13.82%	393,695	11.64%	800.00
62. Total	3,560.29	100.00%	3,383,235	100.00%	950.27
Grass					
63. 1G1	12,112.86	9.74%	10,779,365	11.99%	889.91
64. 1G	1,809.92	1.46%	1,631,735	1.81%	901.55
65. 2G1	10,937.55	8.80%	9,076,725	10.10%	829.87
66. 2G	20,717.78	16.67%	17,162,235	19.09%	828.38
67. 3G1	37,996.72	30.57%	28,975,610	32.23%	762.58
68. 3G	12,440.56	10.01%	7,895,195	8.78%	634.63
69. 4G1	5,615.05	4.52%	3,464,230	3.85%	616.95
70. 4G	22,673.47	18.24%	10,921,930	12.15%	481.71
71. Total	124,303.91	100.00%	89,907,025	100.00%	723.28
Irrigated Total					
	35,243.80	21.33%	120,908,880	56.20%	3,430.64
Dry Total					
	3,560.29	2.16%	3,383,235	1.57%	950.27
Grass Total					
	124,303.91	75.24%	89,907,025	41.79%	723.28
72. Waste	651.70	0.39%	65,170	0.03%	100.00
73. Other	1,447.95	0.88%	868,770	0.40%	600.00
74. Exempt	302.30	0.18%	261,440	0.12%	864.84
75. Market Area Total	165,207.65	100.00%	215,133,080	100.00%	1,302.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	343.70	930,900	50,779.78	157,577,815	51,123.48	158,508,715
77. Dry Land	0.00	0	0.00	0	3,851.29	3,645,675	3,851.29	3,645,675
78. Grass	13.86	11,670	4,086.83	3,338,940	551,844.86	391,590,505	555,945.55	394,941,115
79. Waste	0.00	0	33.50	3,350	11,897.34	1,189,735	11,930.84	1,193,085
80. Other	0.00	0	88.00	52,800	4,624.76	2,774,855	4,712.76	2,827,655
81. Exempt	0.00	0	10.30	10,380	3,566.40	2,624,755	3,576.70	2,635,135
82. Total	13.86	11,670	4,552.03	4,325,990	622,998.03	556,778,585	627,563.92	561,116,245

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	51,123.48	8.15%	158,508,715	28.25%	3,100.51
Dry Land	3,851.29	0.61%	3,645,675	0.65%	946.61
Grass	555,945.55	88.59%	394,941,115	70.38%	710.40
Waste	11,930.84	1.90%	1,193,085	0.21%	100.00
Other	4,712.76	0.75%	2,827,655	0.50%	600.00
Exempt	3,576.70	0.57%	2,635,135	0.47%	736.75
Total	627,563.92	100.00%	561,116,245	100.00%	894.12

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 Bassett	18	51,735	367	1,360,295	372	16,386,850	390	17,798,880	47,785
83.2 Bassett Sub Vacant	25	105,425	4	35,485	4	674,455	29	815,365	0
83.3 Bassett Suburban	16	214,325	74	575,080	79	8,143,575	95	8,932,980	80,865
83.4 Bassett Vacant	12	23,890	1	5,600	1	42,225	13	71,715	0
83.5 Newport	8	14,660	63	233,005	64	1,331,465	72	1,579,130	32,675
83.6 Newport Res	4	3,200	6	14,850	6	32,985	10	51,035	0
83.7 Newport Suburban	3	89,630	5	15,620	6	95,205	9	200,455	0
83.8 Newport Vacant	23	77,355	5	19,025	5	60,010	28	156,390	37,770
83.9 Rural	64	2,049,690	54	735,925	70	5,470,250	134	8,255,865	0
84 Residential Total	173	2,629,910	579	2,994,885	607	32,237,020	780	37,861,815	199,095

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	2	14,890	2	173,055	2	187,945	80,000
85.2	Bassett	10	31,265	72	349,755	72	5,424,115	82	5,805,135	0
85.3	Bassett Suburban	4	24,475	13	357,425	13	621,985	17	1,003,885	0
85.4	Bassett Vacant	3	5,340	0	0	0	0	3	5,340	0
85.5	Newport	2	175	11	10,750	12	235,425	14	246,350	0
85.6	Newport Suburban	0	0	1	800	1	2,180	1	2,980	0
85.7	Newport Vacant	3	10,245	0	0	0	0	3	10,245	0
85.8	Rural	1	1,500	2	6,000	3	7,705	4	15,205	0
85.9	Rural Commercial	6	31,220	11	147,995	15	2,389,380	21	2,568,595	0
86	Commercial Total	29	104,220	112	887,615	118	8,853,845	147	9,845,680	80,000

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	100,685.67	23.47%	89,610,255	29.56%	890.00
88. 1G	514.35	0.12%	484,580	0.16%	942.12
89. 2G1	57,157.82	13.32%	47,441,000	15.65%	830.00
90. 2G	2,035.99	0.47%	1,731,765	0.57%	850.58
91. 3G1	89,235.92	20.80%	61,131,335	20.16%	685.05
92. 3G	131,013.02	30.54%	83,206,275	27.45%	635.10
93. 4G1	184.00	0.04%	116,840	0.04%	635.00
94. 4G	48,136.27	11.22%	19,441,260	6.41%	403.88
95. Total	428,963.04	100.00%	303,163,310	100.00%	706.74
CRP					
96. 1C1	394.00	16.44%	315,200	17.79%	800.00
97. 1C	13.00	0.54%	10,400	0.59%	800.00
98. 2C1	741.60	30.94%	593,280	33.48%	800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	420.00	17.52%	315,000	17.78%	750.00
101. 3C	828.00	34.55%	538,200	30.37%	650.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	2,396.60	100.00%	1,772,080	100.00%	739.41
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	13.00	4.61%	4,550	4.61%	350.00
109. 3T1	78.00	27.66%	27,300	27.66%	350.00
110. 3T	11.00	3.90%	3,850	3.90%	350.00
111. 4T1	44.00	15.60%	15,400	15.60%	350.00
112. 4T	136.00	48.23%	47,600	48.23%	350.00
113. Total	282.00	100.00%	98,700	100.00%	350.00
<hr/>					
Grass Total	428,963.04	99.38%	303,163,310	99.39%	706.74
CRP Total	2,396.60	0.56%	1,772,080	0.58%	739.41
Timber Total	282.00	0.07%	98,700	0.03%	350.00
<hr/>					
114. Market Area Total	431,641.64	100.00%	305,034,090	100.00%	706.68

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,100.86	10.77%	10,769,765	12.59%	890.00
88. 1G	1,804.42	1.61%	1,629,810	1.90%	903.23
89. 2G1	10,889.55	9.70%	9,038,325	10.56%	830.00
90. 2G	20,484.78	18.24%	17,029,835	19.90%	831.34
91. 3G1	37,582.22	33.46%	28,767,335	33.62%	765.45
92. 3G	12,010.06	10.69%	7,744,520	9.05%	644.84
93. 4G1	5,259.47	4.68%	3,339,775	3.90%	635.00
94. 4G	12,187.46	10.85%	7,251,825	8.47%	595.02
95. Total	112,318.82	100.00%	85,571,190	100.00%	761.86
CRP					
96. 1C1	12.00	3.63%	9,600	3.74%	800.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	48.00	14.50%	38,400	14.95%	800.00
99. 2C	113.00	34.14%	90,400	35.19%	800.00
100. 3C1	158.00	47.73%	118,500	46.13%	750.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	331.00	100.00%	256,900	100.00%	776.13
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	5.50	0.05%	1,925	0.05%	350.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	120.00	1.03%	42,000	1.03%	350.00
109. 3T1	256.50	2.20%	89,775	2.20%	350.00
110. 3T	430.50	3.69%	150,675	3.69%	350.00
111. 4T1	355.58	3.05%	124,455	3.05%	350.01
112. 4T	10,486.01	89.98%	3,670,105	89.98%	350.00
113. Total	11,654.09	100.00%	4,078,935	100.00%	350.00
Grass Total					
	112,318.82	90.36%	85,571,190	95.18%	761.86
CRP Total					
	331.00	0.27%	256,900	0.29%	776.13
Timber Total					
	11,654.09	9.38%	4,078,935	4.54%	350.00
114. Market Area Total	124,303.91	100.00%	89,907,025	100.00%	723.28

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

75 Rock

	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	33,062,600	35,970,175	2,907,575	8.79%	199,095	8.19%
02. Recreational	1,890,555	1,891,640	1,085	0.06%	0	0.06%
03. Ag-Homesite Land, Ag-Res Dwelling	17,936,390	17,874,120	-62,270	-0.35%	67,015	-0.72%
04. Total Residential (sum lines 1-3)	52,889,545	55,735,935	2,846,390	5.38%	266,110	4.88%
05. Commercial	9,592,025	9,845,680	253,655	2.64%	80,000	1.81%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,592,025	9,845,680	253,655	2.64%	80,000	1.81%
08. Ag-Farmsite Land, Outbuildings	14,135,510	15,079,400	943,890	6.68%	0	6.68%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,157,155	3,157,155	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	17,292,665	18,236,555	943,890	5.46%	0	5.46%
12. Irrigated	158,604,360	158,508,715	-95,645	-0.06%		
13. Dryland	3,808,635	3,645,675	-162,960	-4.28%		
14. Grassland	394,761,875	394,941,115	179,240	0.05%		
15. Wasteland	1,193,085	1,193,085	0	0.00%		
16. Other Agland	2,825,855	2,827,655	1,800	0.06%		
17. Total Agricultural Land	561,193,810	561,116,245	-77,565	-0.01%		
18. Total Value of all Real Property (Locally Assessed)	640,968,045	644,934,415	3,966,370	0.62%	346,110	0.56%

2021 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	none
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$108,308
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$12,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$6,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000 for dues and \$4,000 for travel expenses
12.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, but there not being kept up to date.
5.	If so, who maintains the Cadastral Maps?
	Assessor
6.	Does the county have GIS software?
	Yes, through gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://rock.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks full support
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks obliques
10.	When was the aerial imagery last updated?
	2020

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Bassett and Newport
4.	When was zoning implemented?
	1998

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, however the assessor has the final say.

2021 Residential Assessment Survey for Rock County

1.	Valuation data collection done by:													
	County Assessor and Deputy													
2.	List the valuation group recognized by the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>		<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	2	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.	3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.													
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4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.													
AG	Agricultural homes and outbuildings													
3.	List and describe the approach(es) used to estimate the market value of residential properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	Depreciation studies are based on local market information.													
5.	Are individual depreciation tables developed for each valuation group?													
	Yes													
6.	Describe the methodology used to determine the residential lot values?													
	A vacant land sales analysis was performed on five years' worth of sales.													
7.	How are rural residential site values developed?													
	Rural residential site values are developed based on sales and through local market information.													
8.	Are there form 191 applications on file?													

	No																														
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																														
	All lots are treated the same, currently there is no difference.																														
10.	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2019</td> <td>2019</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>2</td> <td>2019</td> <td>2019</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>3</td> <td>2020</td> <td>2019</td> <td>2019</td> <td>2019</td> </tr> <tr> <td>4</td> <td>2017</td> <td>2016</td> <td>2017</td> <td>2017-2020</td> </tr> <tr> <td>AG</td> <td>2017</td> <td>2016</td> <td>2017</td> <td>2017-2020</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2019	2019	2019	2	2019	2019	2019	2019	3	2020	2019	2019	2019	4	2017	2016	2017	2017-2020	AG	2017	2016	2017	2017-2020
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																											
1	2019	2019	2019	2019																											
2	2019	2019	2019	2019																											
3	2020	2019	2019	2019																											
4	2017	2016	2017	2017-2020																											
AG	2017	2016	2017	2017-2020																											
	For 2021 the deprecation table for Valuation Group 1 & 2 were adjusted. For 2021 all rural residential properties north of HWY 20 were physically inspected and reviewed.																														

2021 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:													
	County Assessor and Deputy													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The depreciation study is developed based on local market information.													
5.	Are individual depreciation tables developed for each valuation grouping?													
	No													
6.	Describe the methodology used to determine the commercial lot values.													
	A vacant land sales analysis was performed.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2018	2018	2018	2018
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1	2018	2018	2018	2018										

2021 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:										
	County Assessor and Deputy										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"><u>Market Area</u></th> <th style="width: 70%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.</td> <td style="text-align: center;">2017-2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2017-2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2017-2020	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2017-2020
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2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2017-2020									
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2017-2020									
	<p>Rock County has two market area boundaries defined, however dry and grass values are valued the same countywide. There are two irrigated values, one for Area 2 and one for Area 3. In 2019, several parcels were reviewed do to the flooding through the newly flown obliques. For 2021 these parcels have been spot checked for changes, however for 2022 the entire county land use will be reviewed.</p>										
3.	Describe the process used to determine and monitor market areas.										
	<p>The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.</p>										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	<p>Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.</p>										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	<p>Currently, the county does have feedlots which are valued at \$8,000/acre. Back grounding is any acres that are not in the feedlot value such as dry or grass land and is valued at \$2,000/acre. There are usually planted to some type of cover crop and the cows are let on it. The back grounding is determined through the aerial photos.</p>										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	<p>WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.</p>										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	CRP, sand and standing water										

	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

ROCK COUNTY PLAN OF ASSESSMENT

THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND THE TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE ASSESSOR PLANS TO EXAMINE DURING THE YEARS CONTAINED IN THE PLAN OF ASSESSMENT. THE PLAN SHALL DESCRIBE ALL THE ASSESSMENT ACTIONS NECESSARY TO ACHIEVE THE LEVEL OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

- - - - -

Real Property in Rock County for tax year 2020 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation for Real Property in 2020 of \$649,912,625. The Parcel count for Real Property in 2020 is 3083. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2019 for the 2020 year were 16.

2020 Sales Statistics Ratio as determined by the Tax Equalization Commission.

Residential value -	Assessment Ratio - 92%
Commercial value -	Assessment Ratio – 100%
Agricultural land value -	Assessment Ratio – 75%

ASSESSMENT

A housing and lot study was done for Bassett for 2020. Marshall and Swift costing tables were updated as well and our depreciation tables.

Housing and a lot study will be completed for Newport and Bassett Suburban in 2020 for 2021.

Oblique imagery was flown in 2019/2020 for continual maintenance upkeep.

Ag Land sales reflected no change of value comparable to the rest of Nebraska. Sales ratios studies reviewed as follows:

The new 2020 Land Assessment ratios calculated to –

Area 2 - IRR - no change

Area 3 - IRR - no change

All areas dryland - no change

All areas of grass - Values went down

1G1- 890 2G1 - 830 3G1– 765 4G1 - 635

1G- 890 2G - 830 3G – 635 4G - 635

We will continue our pickup work (Appraisal Maintenance) over the summer. We will be using our Oblique's for this. We will continually check for any changes revealed from the Oblique photos that may have been missed from prior years. Our office will try to contact owners by phone and/ or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

We switched to MIPS in 2020 for our Cama system. We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as simple proof that we have been at each parcel.

2020

Complete housing and lot study for Newport and Suburban Bassett. Marshall and Swift and depreciation tables will all be updated for 2021.

Revalue Ag Land if needed per sales studies. Follow Up with ground with standing water.

Review North part of county North of Hwy 20 for 2021

Review all City Permits.

Review County Zoning Permits.

Pick Up Work.

2021

Revalue Ag Land if needed per sales studies.

Review all of Southeast portion of county South of HWY 20 for 2022.

Review all City Permits.

Review County Zoning Permits.

Continue to work on standing water issue.

Pick Up Work.

2022

Review Southwest portion of Rock County South of HWY 20 for 2023.

Revalue Ag Land if needed per sales studies.

Review and update all depreciation tables.

Review all City Permits.

Review County Zoning Permits.

Continue working on standing water issue

Pick Up Work.

The plan has been made to update cost tables for Improvements every three or four years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current.

TJ Ellermeier
Rock County Assessor

June 15, 2020
(July 16, 2020)