

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BROWN COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Brown 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 Brown 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: Terri Van Houten, Brown County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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 review done by Division staff, 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.

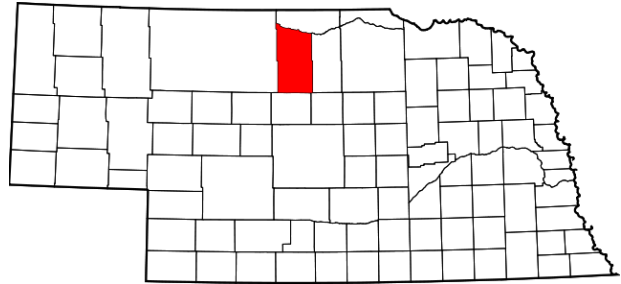
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

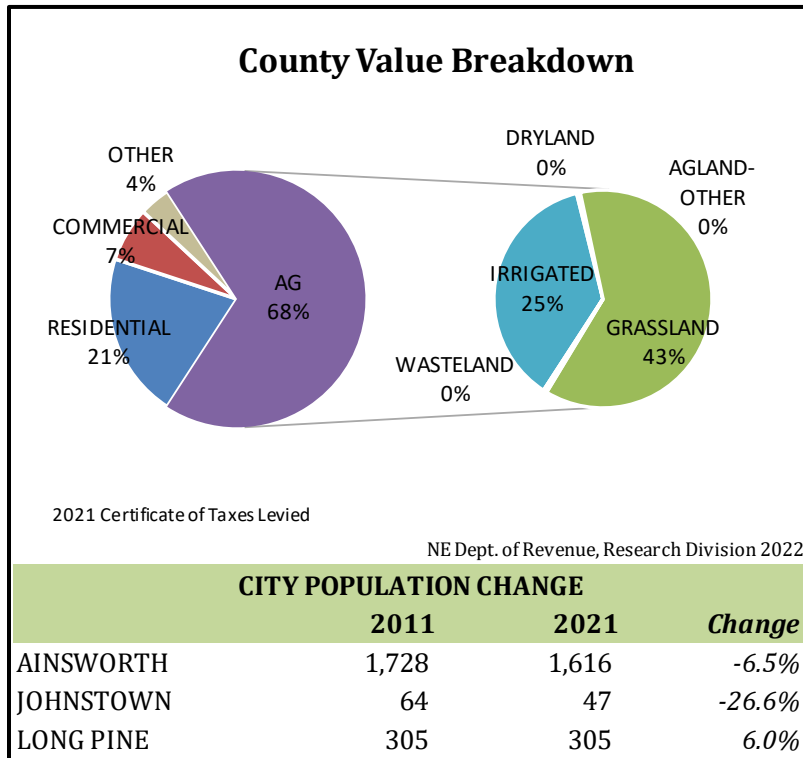


## County Overview

With a total area of 1,221 square miles, Brown County has 2,903 residents, per the Census Bureau Quick Facts for 2020, an 8% population decline from the 2010 U.S. Census. Reports indicate that 75% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$89,641 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 139 employer establishments with total employment of 897, a 7% decrease from 2019.



Brown County's valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

# 2022 Residential Correlation for Brown County

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## *Assessment Actions*

An 8% decrease in improvements was applied in rural improvements. New land valuation models were implemented in the rural recreational and rural residential areas. A valuation methodology was begun for rural and rural recreational parcels where tree and water influences are observed. Pick-up work was completed as needed.

## *Assessment Practice Review*

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

The review of the sales qualification and verification process of the Brown County Assessor determined that all arm's-length sales are being made available for measurement at a rate that is above the statewide average for the residential class of property. The county assessor also provides sufficient comments and reasons for disqualified sales.

A three-year plan of assessment is provided to the Property Assessment Division (Division) that details the planned assessment actions in the county. A written valuation methodology has been provided to the Division. The six-year inspection and review cycle is current in Brown County. Costing and depreciation tables are 2019 values. Updated lot values were completed in 2019 as well. Five valuation groups are used for analysis purposes. Ainsworth, Johnstown, Long Pine, Rural Recreational and Rural Residential comprise the five valuation groups.

In February 2021, Division teammates began fielding questions from the Brown County Assessor regarding recreational influences in the rural market. For the 2021 assessment year the small recreational class of property increased 332%, the Division was aware that some rural parcels had also been reclassified into this group, and that a substantial increase had been made to a location known as Hidden Paradise with improved recreational properties. Through the 2021 assessment practice review, the Division was able to analyze parcel classification and valuations. Many inequities in how parcels were classified and valued were discovered; some of the valuation adjustments may be caused by County Board of Equalization (CBOE) adjustments as the recreational class was reduced 7% by CBOE action; however, the county assessor also applied adjustments to properties that were not clearly explained.

Division staff began working closely with the county assessor in the fall of 2021 to improve the uniformity of assessment, the county assessor did provide written documentation of the land and lot values in the recreational areas, but the methodology of how parcels were classified rural residential, recreational, or agricultural remains unclear. Transparency of property classifications should improve both to enhance public trust in the office and to aid the Division's analysis of property valuations and assessment practices.

## 2022 Residential Correlation for Brown County

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### *Description of Analysis*

Five valuation groups were used to analyze the 106 qualified sales during the current study period.

<b>Valuation Group</b>	<b>Description</b>
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

The measures of central tendency are within acceptable parameters. The COD is in the acceptable range while the PRD is elevated at 109%. When analyzed by valuation groups, 75 sales are found in Valuation Group 1 which has a median of 92%, an acceptable COD, and a PRD that is high at 108%. Removal of the six extreme ratios at the high and the low end of the statistics lowers the PRD into the acceptable range while maintaining the median at 92%.

Valuation Group 3, with 15 sales, has a median of 99% with an acceptable COD and a high PRD of 106%. Valuation Group 3 is greatly influenced by one very low dollar sale; its removal brings all the measures of central tendency into range and lowers the PRD to 96%. Valuation Group 2 has an unreliably small sample, but measures of central tendency outside of the acceptable range. The COD at 28% reflects the amount of dispersion in this small sample; the statistic is not reliable for measurement purposes.

Valuation Groups 4 and 5 represents the rural residential and rural recreational areas. Sales in these valuation groups reflect decreases of 7% through 9% which is consistent with the reported actions of the county assessor; however, the abstract reflects increases and rural recreational parcels in excess of 300%. This increase reflects both the implementation of the new land models in these regions along with reclassification of parcels from other uses to the residential and recreational classification.

A comparison of the value change in the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflects an overall 32% increase to the class, attributed to the increase in rural and recreational land values, and the reclassification of parcels.

## 2022 Residential Correlation for Brown County

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### *Equalization and Quality of Assessment*

Valuations within Valuation Groups 1 through 3 are equalized at statutorily required levels.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	74	92.28	97.02	89.51	22.77	108.39
2	4	81.74	88.03	82.09	27.93	107.24
3	15	99.10	106.02	99.65	29.83	106.39
4	6	89.55	91.42	85.22	11.54	107.28
5	7	97.69	92.68	90.57	12.06	102.33
___ ALL ___	106	92.28	97.35	89.56	23.03	108.70

Based on the dis-equalization that was discovered in 2021 valuations and the fact that current land classification methodology does not clearly describe how parcels in Brown County are classified and therefore valued, there is concern with the equitable valuation of rural residential and recreational parcels within the residential class. The Division will continue to work with the county assessor to improve valuations for the next assessment year. The quality of assessment in the residential class of property does not comply with generally accepted mass appraisal techniques.

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Brown County cannot be determined.

## 2022 Commercial Correlation for Brown County

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### *Assessment Actions*

A commercial revaluation was performed by Lake Mac Appraisals with a new depreciation model applied to all commercial buildings. Ainsworth commercial neighborhoods were reduced from nine to three neighborhoods. Long Pine commercial neighborhoods were reduced from four to two neighborhoods. Johnstown now only has one neighborhood.

Rural commercial property values were set at \$3400 per acre. The pick-up work was completed.

### *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 sales qualification and verification process determined that the Brown County Assessor maintained acceptable practices in verifying and qualifying sales. The usability rate was at the state-wide average for commercial sales.

The commercial review process focuses on the three approaches to value. The sales comparison approach is less than reliable due to the low number of parcels and sales in the commercial class. Given that income data is seldom made available, the cost approach is the only viable approach to value.

A new depreciation model was applied to all commercial buildings. The review and inspection cycle conforms with the six-year cycle. Only one valuation group is used by the county assessor.

### *Description of Analysis*

All the 13 commercial qualified sales are classified into one valuation group with a median of 96%. The mean and weighted mean are at 115% and 88% respectively. The COD at 36% and the PRD at 130% are above the desired range. The removal of extreme ratios on either end of the ratio array does not move the median, improves the PRD to 110%.

The county appraiser with the assistance of Lake Mac Appraisals implemented a reappraisal of the commercial class. After analysis of the statistics and without the benefit of reviewing the detail of the valuation model, continued enhancement of the county's valuation model may be needed. However, the commercial market in Brown County is not predictable. The Property Assessment Division (Division) staff will work with the county assessor to examine the appraisal models. With the low number of sales and the unreliability of the sales, the review of the assessment practices of the county assessor is the primary method of determining a market level of value for Brown County.

## **2022 Commercial Correlation for Brown County**

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The comparison of the abstract by assessor location supports that all urban locations increased with the recent reappraisal. A review of the 2022 County Abstract of Assessment for Real Property, Form 45, compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and accurately reflect the assessment actions by the County Assessor.

### ***Equalization and Quality of Assessment***

With only 13 qualified sales, there is too much dispersion in the sample to base a level of value merely on the sales. However, the statistical review when combined with the review of the assessment practices suggest that assessment within the county is valued within the acceptable range and are therefore considered equalized. The quality of assessment of the commercial class in Brown County 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 Brown County is determined to be at the statutory level of 100% of market value.

## 2022 Agricultural Correlation for Brown County

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### *Assessment Actions*

Grassland was adjusted by Land Capability Group (LCG), resulting in an average 20% increase to grassland values. Pick-up work was completed.

Based on the analysis of non-agricultural influences in the county, a new special valuation area was established, and grass covered tree acres were increased to \$2,000 per acre. The county assessor has 10 special valuation applications on file and has indicated that special valuation applications will be mailed to property owners in the newly designated area for the 2022 valuation year.

### *Assessment Practice Review*

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

The usability rate of the agricultural class was above the statewide average. The non-qualified sales were reviewed for sufficient documentation of the reasons for disqualification. The review determined that acceptable sales qualification and verification practices were used by the Brown County Assessor.

The primary soil in Brown County is grassland on sandy soils. Only one market area is used to value the agricultural parcels. Agricultural intensive use has not been identified in the county.

A new special valuation area was established for 2022, a map of this area can be found with the Special Valuation Methodology in the appendix of this report. The methodology indicates that areas near the Niobrara river and various creeks in the county have recreational influences as well as areas with more than 10% tree cover, or parcels that contain ponds. There are currently 10 special valuation applications on file, though more applications are anticipated for the 2022 assessment year. The county assessor has indicated that for approved special valuation application, the tree acres will be reduced to the uninfluenced value of grassland.

Analysis of the primary use of the land in the county was analyzed, and significant discrepancies were found in the county assessor's process. Parcels that were adjacent with similar amenities had significantly different valuations depending on whether the parcels were classified as residential, recreational, or agricultural. Discussions with the county assessor and a review of properties indicated that parcel size and perhaps ownership influenced the classification decisions rather than the actual use of the land.

Property Assessment Division (Division) staff began working closely with the county assessor in the fall of 2021 to improve the uniformity of assessment. Through those conversations, it was routinely emphasized that classification determinations must be based on the primary use of the land. Further, while the county assessor did provide some written explanation of the process the methodology of how parcels were classified rural residential, recreational, or agricultural remains

## 2022 Agricultural Correlation for Brown County

unclear, and relies too heavily on the size of the parcel. There is no indication that review of parcels based on the primary use of the land was completed in conjunction with this year’s classification and valuation decisions. Transparency of property classifications should improve both to enhance public trust in the office and to aid the Division’s analysis of property valuations and assessment practices.

### *Description of Analysis*

Brown County had 19 qualified sales during the three-year study period with a median of 71%. The sales, when analyzed by 80% Majority Land Use (MLU) shows 10 grassland sales with a median of 71% and seven irrigated land sales at 69%.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	69.41	67.04	65.98	10.33	101.61
1	7	69.41	67.04	65.98	10.33	101.61
<u>Grass</u>						
County	10	70.61	81.09	86.32	30.60	93.94
1	10	70.61	81.09	86.32	30.60	93.94
<u>ALL</u>						
	19	70.69	79.49	79.45	26.52	100.05

In comparison to surrounding counties, Brown County’s weighted grassland values are in a median position in relation to bordering counties. Brown County’s weighted irrigated land values continue to be higher than bordering counties supporting that assessments are not low. Dryland weighted values are just slightly higher than some of the surrounding counties.

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates a 25% increase to the agricultural class of property, this reflects both valuation increases and the reclassification of parcels for 2022. The 5% increase in irrigated land valuation is attributed to land use and parcel classification changes.

### *Equalization and Quality of Assessment*

Outbuildings in the agricultural class appear to demonstrate equalized valuation. Brown County’s assessment practice review and the trends in the agricultural economy indicate that the most agricultural land values are assessed uniformly.

Based on the dis-equalization that was discovered in the 2021 valuations and the fact that the current methodology does not clearly describe how parcels in Brown County are classified and therefore value, the Division is concerned with the equitable valuation of all parcels within the agricultural class. The Division will continue to work with the county assessor to improve valuations for the next assessment year. The quality of assessment for the agricultural class of property does not comply with generally accepted mass appraisal techniques.



## 2022 Agricultural Correlation for Brown County

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### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Brown County cannot be determined.

### *Special Valuation*

Based on analysis of all available information, the level of value the special valuation of agricultural land in Brown County cannot be determined.

## 2022 Opinions of the Property Tax Administrator for Brown County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	*NEI	Does not meet 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, 2022.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary

### for Brown County

#### Residential Real Property - Current

Number of Sales	107	Median	92.05
Total Sales Price	\$11,832,250	Mean	97.28
Total Adj. Sales Price	\$11,832,250	Wgt. Mean	89.56
Total Assessed Value	\$10,597,468	Average Assessed Value of the Base	\$88,956
Avg. Adj. Sales Price	\$110,582	Avg. Assessed Value	\$99,042

#### Confidence Interval - Current

95% Median C.I	86.66 to 96.70
95% Wgt. Mean C.I	85.62 to 93.51
95% Mean C.I	91.32 to 103.24
% of Value of the Class of all Real Property Value in the County	16.89
% of Records Sold in the Study Period	5.62
% of Value Sold in the Study Period	6.25

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	139	97	96.70
2020	116	94	94.14
2019	96	96	96.01
2018	110	100	95.87

## 2022 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	10	Median	96.13
Total Sales Price	\$1,027,299	Mean	114.62
Total Adj. Sales Price	\$1,027,299	Wgt. Mean	88.07
Total Assessed Value	\$904,754	Average Assessed Value of the Base	\$184,861
Avg. Adj. Sales Price	\$102,730	Avg. Assessed Value	\$90,475

### Confidence Interval - Current

95% Median C.I	73.98 to 176.83
95% Wgt. Mean C.I	58.42 to 117.72
95% Mean C.I	82.85 to 146.39
% of Value of the Class of all Real Property Value in the County	4.70
% of Records Sold in the Study Period	3.92
% of Value Sold in the Study Period	1.92

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	13	100	89.95
2020	14	100	85.79
2019	10	100	93.79
2018	13	100	97.32

**09 Brown**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 107  
 Total Sales Price : 11,832,250  
 Total Adj. Sales Price : 11,832,250  
 Total Assessed Value : 10,597,468  
 Avg. Adj. Sales Price : 110,582  
 Avg. Assessed Value : 99,042

MEDIAN : 92  
 WGT. MEAN : 90  
 MEAN : 97  
 COD : 22.89  
 PRD : 108.62

COV : 32.31  
 STD : 31.43  
 Avg. Abs. Dev : 21.07  
 MAX Sales Ratio : 254.80  
 MIN Sales Ratio : 43.93

95% Median C.I. : 86.66 to 96.70  
 95% Wgt. Mean C.I. : 85.62 to 93.51  
 95% Mean C.I. : 91.32 to 103.24

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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-19 To 31-DEC-19	16	91.22	100.26	90.27	23.48	111.07	72.82	254.80	75.45 to 103.34	99,641	89,941
01-JAN-20 To 31-MAR-20	11	112.53	119.72	108.02	21.41	110.83	80.77	164.26	83.62 to 163.39	84,545	91,329
01-APR-20 To 30-JUN-20	9	94.77	94.97	94.53	09.12	100.47	69.90	119.27	89.64 to 102.88	123,967	117,186
01-JUL-20 To 30-SEP-20	20	90.09	95.84	90.11	19.72	106.36	55.71	157.35	82.92 to 105.41	80,095	72,172
01-OCT-20 To 31-DEC-20	12	94.56	97.29	86.50	31.84	112.47	43.93	204.44	54.82 to 114.43	99,475	86,045
01-JAN-21 To 31-MAR-21	8	102.87	111.44	88.38	21.56	126.09	78.41	160.21	78.41 to 160.21	195,488	172,778
01-APR-21 To 30-JUN-21	21	80.97	84.48	86.64	18.80	97.51	58.64	144.97	69.07 to 90.78	117,514	101,811
01-JUL-21 To 30-SEP-21	10	92.21	88.30	80.80	18.09	109.28	53.37	126.05	64.58 to 105.71	136,500	110,289
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	56	93.34	101.65	94.28	21.56	107.82	55.71	254.80	89.85 to 102.76	93,604	88,246
01-OCT-20 To 30-SEP-21	51	90.52	92.47	85.82	24.33	107.75	43.93	204.44	80.97 to 95.29	129,224	110,896
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	52	94.56	101.08	93.68	23.22	107.90	43.93	204.44	89.90 to 103.76	93,102	87,217
<u>ALL</u>	107	92.05	97.28	89.56	22.89	108.62	43.93	254.80	86.66 to 96.70	110,582	99,042

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	75	92.05	96.92	89.51	22.55	108.28	43.93	204.44	85.01 to 95.81	96,301	86,202
2	4	81.74	88.03	82.09	27.93	107.24	58.64	130.00	N/A	59,125	48,538
3	15	99.10	106.02	99.65	29.83	106.39	60.99	254.80	77.03 to 123.15	65,920	65,686
4	6	89.55	91.42	85.22	11.54	107.28	77.00	114.43	77.00 to 114.43	350,433	298,657
5	7	97.69	92.68	90.57	12.06	102.33	54.82	110.65	54.82 to 110.65	183,114	165,842
<u>ALL</u>	107	92.05	97.28	89.56	22.89	108.62	43.93	254.80	86.66 to 96.70	110,582	99,042

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	104	92.28	97.51	89.66	23.24	108.76	43.93	254.80	86.66 to 96.70	108,272	97,073
06	3	91.25	89.27	87.75	08.24	101.73	77.00	99.55	N/A	190,667	167,308
07											
<u>ALL</u>	107	92.05	97.28	89.56	22.89	108.62	43.93	254.80	86.66 to 96.70	110,582	99,042

**09 Brown**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 107  
 Total Sales Price : 11,832,250  
 Total Adj. Sales Price : 11,832,250  
 Total Assessed Value : 10,597,468  
 Avg. Adj. Sales Price : 110,582  
 Avg. Assessed Value : 99,042

MEDIAN : 92  
 WGT. MEAN : 90  
 MEAN : 97  
 COD : 22.89  
 PRD : 108.62

COV : 32.31  
 STD : 31.43  
 Avg. Abs. Dev : 21.07  
 MAX Sales Ratio : 254.80  
 MIN Sales Ratio : 43.93

95% Median C.I. : 86.66 to 96.70  
 95% Wgt. Mean C.I. : 85.62 to 93.51  
 95% Mean C.I. : 91.32 to 103.24

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	254.80	254.80	254.80	00.00	100.00	254.80	254.80	N/A	2,500	6,370
Less Than 15,000	5	151.04	167.20	153.16	19.21	109.17	130.00	254.80	N/A	8,840	13,539
Less Than 30,000	11	139.93	135.09	118.17	26.33	114.32	66.30	254.80	67.45 to 160.21	15,291	18,069
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	106	91.88	95.79	89.53	21.47	106.99	43.93	204.44	86.66 to 95.81	111,601	99,916
Greater Than 14,999	102	91.02	93.85	89.33	20.22	105.06	43.93	204.44	85.01 to 94.77	115,569	103,233
Greater Than 29,999	96	90.65	92.94	89.15	19.26	104.25	43.93	204.44	84.10 to 94.64	121,501	108,320
<b>Incremental Ranges</b>											
0 TO 4,999	1	254.80	254.80	254.80	00.00	100.00	254.80	254.80	N/A	2,500	6,370
5,000 TO 14,999	4	145.49	145.30	147.07	07.10	98.80	130.00	160.21	N/A	10,425	15,332
15,000 TO 29,999	6	103.32	108.33	105.69	29.38	102.50	66.30	157.35	66.30 to 157.35	20,667	21,843
30,000 TO 59,999	18	104.09	108.13	103.79	31.06	104.18	43.93	204.44	75.45 to 136.93	43,453	45,098
60,000 TO 99,999	31	83.40	88.77	88.68	19.12	100.10	45.82	140.01	78.97 to 94.18	78,410	69,535
100,000 TO 149,999	24	92.80	93.72	94.04	10.05	99.66	70.20	115.67	86.66 to 99.55	123,796	116,412
150,000 TO 249,999	19	85.57	86.74	86.49	17.70	100.29	53.37	123.15	72.82 to 101.48	185,816	160,706
250,000 TO 499,999	3	87.85	82.91	83.85	09.55	98.88	67.86	93.02	N/A	339,667	284,795
500,000 TO 999,999	1	78.41	78.41	78.41	00.00	100.00	78.41	78.41	N/A	930,600	729,675
1,000,000 +											
<b>ALL</b>	<b>107</b>	<b>92.05</b>	<b>97.28</b>	<b>89.56</b>	<b>22.89</b>	<b>108.62</b>	<b>43.93</b>	<b>254.80</b>	<b>86.66 to 96.70</b>	<b>110,582</b>	<b>99,042</b>

**09 Brown**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 10  
Total Sales Price : 1,027,299  
Total Adj. Sales Price : 1,027,299  
Total Assessed Value : 904,754  
Avg. Adj. Sales Price : 102,730  
Avg. Assessed Value : 90,475

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 115  
COD : 36.08  
PRD : 130.15

COV : 38.75  
STD : 44.41  
Avg. Abs. Dev : 34.68  
MAX Sales Ratio : 189.38  
MIN Sales Ratio : 60.42

95% Median C.I. : 73.98 to 176.83  
95% Wgt. Mean C.I. : 58.42 to 117.72  
95% Mean C.I. : 82.85 to 146.39

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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-18 To 31-DEC-18	2	80.36	80.36	84.28	07.94	95.35	73.98	86.74	N/A	65,000	54,785
01-JAN-19 To 31-MAR-19	1	141.77	141.77	141.77	00.00	100.00	141.77	141.77	N/A	6,500	9,215
01-APR-19 To 30-JUN-19	1	139.64	139.64	139.64	00.00	100.00	139.64	139.64	N/A	115,000	160,587
01-JUL-19 To 30-SEP-19	1	60.42	60.42	60.42	00.00	100.00	60.42	60.42	N/A	390,000	235,655
01-OCT-19 To 31-DEC-19	1	189.38	189.38	189.38	00.00	100.00	189.38	189.38	N/A	25,000	47,345
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	176.83	176.83	176.83	00.00	100.00	176.83	176.83	N/A	23,000	40,670
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	10,000	9,888
01-JAN-21 To 31-MAR-21	1	85.22	85.22	85.22	00.00	100.00	85.22	85.22	N/A	175,000	149,140
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	152,799	142,685
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	86.74	100.51	80.28	33.89	125.20	60.42	141.77	N/A	128,300	103,005
01-OCT-19 To 30-SEP-20	2	183.11	183.11	183.36	03.43	99.86	176.83	189.38	N/A	24,000	44,008
01-OCT-20 To 30-SEP-21	3	93.38	92.49	89.32	04.87	103.55	85.22	98.88	N/A	112,600	100,571
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	140.71	132.80	84.40	23.29	157.35	60.42	189.38	N/A	134,125	113,201
01-JAN-20 To 31-DEC-20	2	137.86	137.86	153.21	28.28	89.98	98.88	176.83	N/A	16,500	25,279
<u>ALL</u>	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475
<u>ALL</u>	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475
04											
<u>ALL</u>	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475



**09 Brown**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 10  
Total Sales Price : 1,027,299  
Total Adj. Sales Price : 1,027,299  
Total Assessed Value : 904,754  
Avg. Adj. Sales Price : 102,730  
Avg. Assessed Value : 90,475

MEDIAN : 96  
WGT. MEAN : 88  
MEAN : 115  
COD : 36.08  
PRD : 130.15

COV : 38.75  
STD : 44.41  
Avg. Abs. Dev : 34.68  
MAX Sales Ratio : 189.38  
MIN Sales Ratio : 60.42

95% Median C.I. : 73.98 to 176.83  
95% Wgt. Mean C.I. : 58.42 to 117.72  
95% Mean C.I. : 82.85 to 146.39

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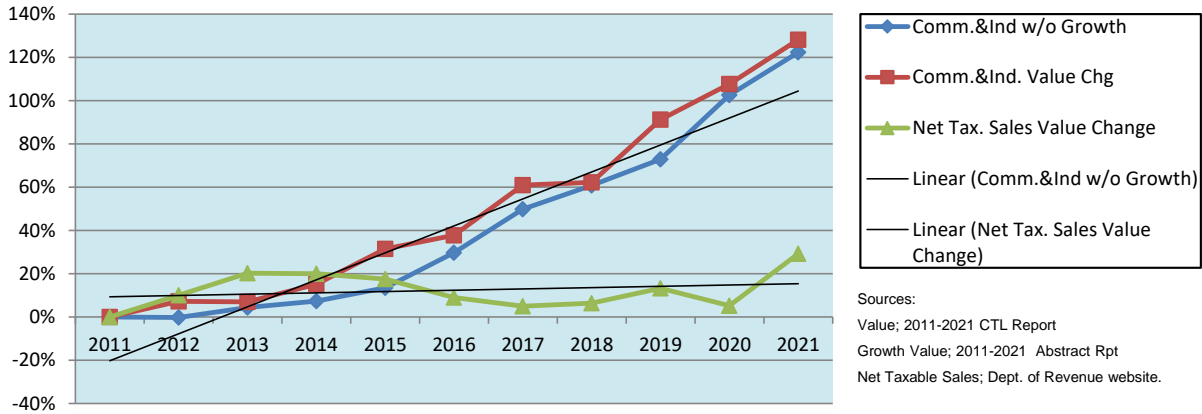
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	120.33	120.33	115.78	17.83	103.93	98.88	141.77	N/A	8,250	9,552
Less Than 30,000	5	141.77	136.17	140.35	27.28	97.02	73.98	189.38	N/A	17,900	25,122
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	10	96.13	114.62	88.07	36.08	130.15	60.42	189.38	73.98 to 176.83	102,730	90,475
Greater Than 14,999	8	90.06	113.20	87.62	40.65	129.19	60.42	189.38	60.42 to 189.38	126,350	110,706
Greater Than 29,999	5	86.74	93.08	83.08	20.15	112.04	60.42	139.64	N/A	187,560	155,828
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	120.33	120.33	115.78	17.83	103.93	98.88	141.77	N/A	8,250	9,552
15,000 TO 29,999	3	176.83	146.73	145.90	21.76	100.57	73.98	189.38	N/A	24,333	35,503
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	2	113.19	113.19	114.39	23.37	98.95	86.74	139.64	N/A	110,000	125,831
150,000 TO 249,999	2	89.30	89.30	89.03	04.57	100.30	85.22	93.38	N/A	163,900	145,913
250,000 TO 499,999	1	60.42	60.42	60.42	00.00	100.00	60.42	60.42	N/A	390,000	235,655
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>10</b>	<b>96.13</b>	<b>114.62</b>	<b>88.07</b>	<b>36.08</b>	<b>130.15</b>	<b>60.42</b>	<b>189.38</b>	<b>73.98 to 176.83</b>	<b>102,730</b>	<b>90,475</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
353	5	86.74	117.47	76.27	53.45	154.02	60.42	189.38	N/A	113,600	86,648
406	1	141.77	141.77	141.77	00.00	100.00	141.77	141.77	N/A	6,500	9,215
444	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	152,799	142,685
528	1	85.22	85.22	85.22	00.00	100.00	85.22	85.22	N/A	175,000	149,140
543	1	139.64	139.64	139.64	00.00	100.00	139.64	139.64	N/A	115,000	160,587
554	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	10,000	9,888
<b>ALL</b>	<b>10</b>	<b>96.13</b>	<b>114.62</b>	<b>88.07</b>	<b>36.08</b>	<b>130.15</b>	<b>60.42</b>	<b>189.38</b>	<b>73.98 to 176.83</b>	<b>102,730</b>	<b>90,475</b>

### 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
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104		\$ 32,229,673	
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
2018	\$ 41,289,269	\$ 382,036	0.93%	\$ 40,907,233	-0.10%	\$ 34,278,576	1.29%
2019	\$ 48,661,733	\$ 4,662,747	9.58%	\$ 43,998,986	6.56%	\$ 36,513,668	6.52%
2020	\$ 52,833,441	\$ 1,296,991	2.45%	\$ 51,536,450	5.91%	\$ 33,919,143	-7.11%
2021	\$ 58,058,725	\$ 1,496,775	2.58%	\$ 56,561,950	7.06%	\$ 41,650,935	22.79%
<b>Ann %chg</b>	<b>8.60%</b>			<b>Average</b>	<b>2.27%</b>	2.60%	<b>2.96%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.24%	7.23%	10.05%
2013	4.38%	7.00%	20.19%
2014	7.28%	15.17%	19.98%
2015	13.53%	31.52%	17.49%
2016	29.67%	37.79%	9.01%
2017	49.86%	60.95%	5.01%
2018	60.78%	62.28%	6.36%
2019	72.93%	91.26%	13.29%
2020	102.56%	107.66%	5.24%
2021	122.31%	128.20%	29.23%

County Number   
 County Name

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 19  
Total Sales Price : 12,046,343  
Total Adj. Sales Price : 12,046,343  
Total Assessed Value : 9,570,997  
Avg. Adj. Sales Price : 634,018  
Avg. Assessed Value : 503,737

MEDIAN : 71  
WGT. MEAN : 79  
MEAN : 79  
COD : 26.52  
PRD : 100.05

COV : 32.29  
STD : 25.67  
Avg. Abs. Dev : 18.75  
MAX Sales Ratio : 127.73  
MIN Sales Ratio : 43.77

95% Median C.I. : 62.73 to 108.33  
95% Wgt. Mean C.I. : 65.81 to 93.10  
95% Mean C.I. : 67.12 to 91.86

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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-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	70.69	70.69	70.69	00.00	100.00	70.69	70.69	N/A	144,414	102,085
01-APR-19 To 30-JUN-19	1	121.80	121.80	121.80	00.00	100.00	121.80	121.80	N/A	323,838	394,441
01-JUL-19 To 30-SEP-19	3	70.53	70.39	68.47	05.08	102.80	64.94	75.69	N/A	708,995	485,426
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	62.63	62.63	69.34	30.11	90.32	43.77	81.49	N/A	189,950	131,708
01-APR-20 To 30-JUN-20	2	96.17	96.17	97.14	21.39	99.00	75.60	116.73	N/A	525,000	509,995
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	4	71.56	83.40	80.99	24.22	102.98	62.73	127.73	N/A	900,938	729,711
01-JAN-21 To 31-MAR-21	1	56.93	56.93	56.93	00.00	100.00	56.93	56.93	N/A	835,000	475,386
01-APR-21 To 30-JUN-21	3	66.14	75.49	71.26	28.39	105.94	52.00	108.33	N/A	601,667	428,723
01-JUL-21 To 30-SEP-21	2	86.01	86.01	93.08	35.84	92.40	55.18	116.84	N/A	888,728	827,195
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	5	70.69	80.73	75.25	17.54	107.28	64.94	121.80	N/A	519,047	390,561
01-OCT-19 To 30-SEP-20	4	78.55	79.40	89.75	25.09	88.47	43.77	116.73	N/A	357,475	320,851
01-OCT-20 To 30-SEP-21	10	67.78	78.90	78.98	29.95	99.90	52.00	127.73	55.18 to 116.84	802,121	633,479
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	5	70.69	80.73	75.25	17.54	107.28	64.94	121.80	N/A	519,047	390,561
01-JAN-20 To 31-DEC-20	8	74.66	81.40	83.48	25.44	97.51	43.77	127.73	43.77 to 127.73	629,206	525,281
<u>ALL</u>	19	70.69	79.49	79.45	26.52	100.05	43.77	127.73	62.73 to 108.33	634,018	503,737

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	19	70.69	79.49	79.45	26.52	100.05	43.77	127.73	62.73 to 108.33	634,018	503,737
<u>ALL</u>	19	70.69	79.49	79.45	26.52	100.05	43.77	127.73	62.73 to 108.33	634,018	503,737

**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
<u>Grass</u>											
County	8	68.42	77.94	81.90	31.01	95.16	43.77	127.73	43.77 to 127.73	522,987	428,303
1	8	68.42	77.94	81.90	31.01	95.16	43.77	127.73	43.77 to 127.73	522,987	428,303
<u>ALL</u>	19	70.69	79.49	79.45	26.52	100.05	43.77	127.73	62.73 to 108.33	634,018	503,737

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 19  
 Total Sales Price : 12,046,343  
 Total Adj. Sales Price : 12,046,343  
 Total Assessed Value : 9,570,997  
 Avg. Adj. Sales Price : 634,018  
 Avg. Assessed Value : 503,737

MEDIAN : 71  
 WGT. MEAN : 79  
 MEAN : 79  
 COD : 26.52  
 PRD : 100.05

COV : 32.29  
 STD : 25.67  
 Avg. Abs. Dev : 18.75  
 MAX Sales Ratio : 127.73  
 MIN Sales Ratio : 43.77

95% Median C.I. : 62.73 to 108.33  
 95% Wgt. Mean C.I. : 65.81 to 93.10  
 95% Mean C.I. : 67.12 to 91.86

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	7	69.41	67.04	65.98	10.33	101.61	55.18	75.69	55.18 to 75.69	726,964	479,652
1	7	69.41	67.04	65.98	10.33	101.61	55.18	75.69	55.18 to 75.69	726,964	479,652
<b>Grass</b>											
County	10	70.61	81.09	86.32	30.60	93.94	43.77	127.73	52.00 to 116.84	621,376	536,402
1	10	70.61	81.09	86.32	30.60	93.94	43.77	127.73	52.00 to 116.84	621,376	536,402
<b>ALL</b>	19	70.69	79.49	79.45	26.52	100.05	43.77	127.73	62.73 to 108.33	634,018	503,737

## 09 Brown County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
<b>Brown</b>	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	<b>3,305</b>
<b>Keya Paha</b>	1	2,920	2,920	2,920	2,920	2,820	2,820	2,720	2,720	<b>2,869</b>
<b>Rock</b>	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	<b>2,368</b>
<b>Loup</b>	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	<b>2,816</b>
<b>Blaine</b>	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	<b>2,100</b>
<b>Cherry</b>	1	-	2,200	n/a	2,191	2,200	2,200	2,194	2,200	<b>2,179</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
<b>Brown</b>	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>1,004</b>
<b>Keya Paha</b>	1	995	995	995	995	970	970	920	920	<b>979</b>
<b>Rock</b>	2	n/a	n/a	1,070	1,070	960	n/a	n/a	800	<b>902</b>
<b>Loup</b>	1	n/a	830	830	830	775	700	700	700	<b>769</b>
<b>Blaine</b>	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	<b>590</b>
<b>Cherry</b>	1	n/a	725	725	725	725	725	725	725	<b>725</b>

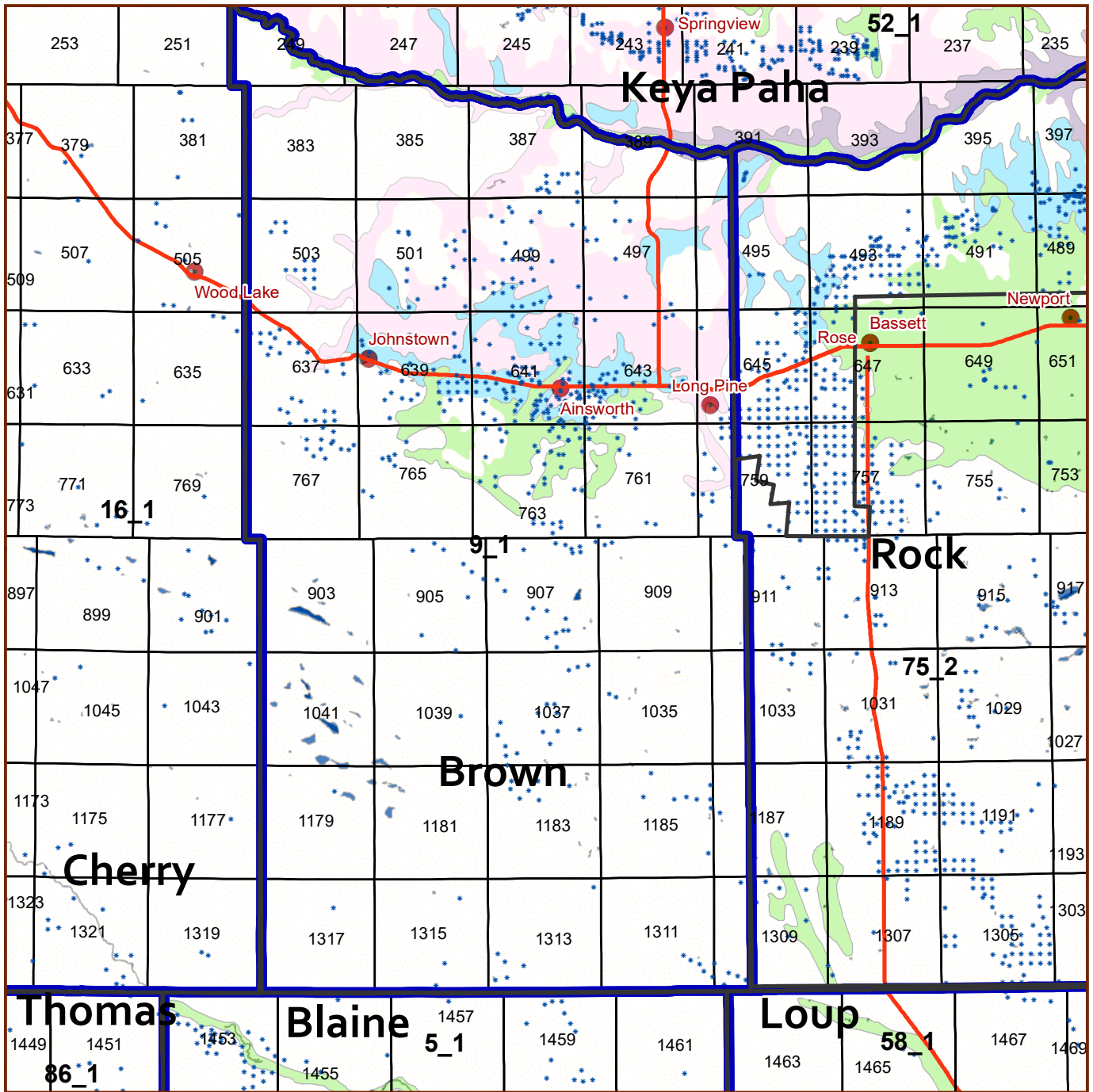
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
<b>Brown</b>	1	825	825	700	700	650	650	625	625	<b>673</b>
<b>Keya Paha</b>	1	755	755	750	745	745	745	740	736	<b>746</b>
<b>Rock</b>	2	890	943	830	851	685	635	635	403	<b>707</b>
<b>Loup</b>	1	630	n/a	630	630	630	630	630	630	<b>630</b>
<b>Blaine</b>	1	620	620	620	620	590	590	590	590	<b>595</b>
<b>Cherry</b>	1	564	550	550	550	550	440	425	425	<b>454</b>

County	Mkt Area	CRP	TIMBER	WASTE
<b>Brown</b>	1	751	0	75
<b>Keya Paha</b>	1	n/a	n/a	60
<b>Rock</b>	2	760	0	100
<b>Loup</b>	1	787	n/a	100
<b>Blaine</b>	1	n/a	n/a	25
<b>Cherry</b>	1	725	n/a	73

Source: 2022 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.

# BROWN COUNTY



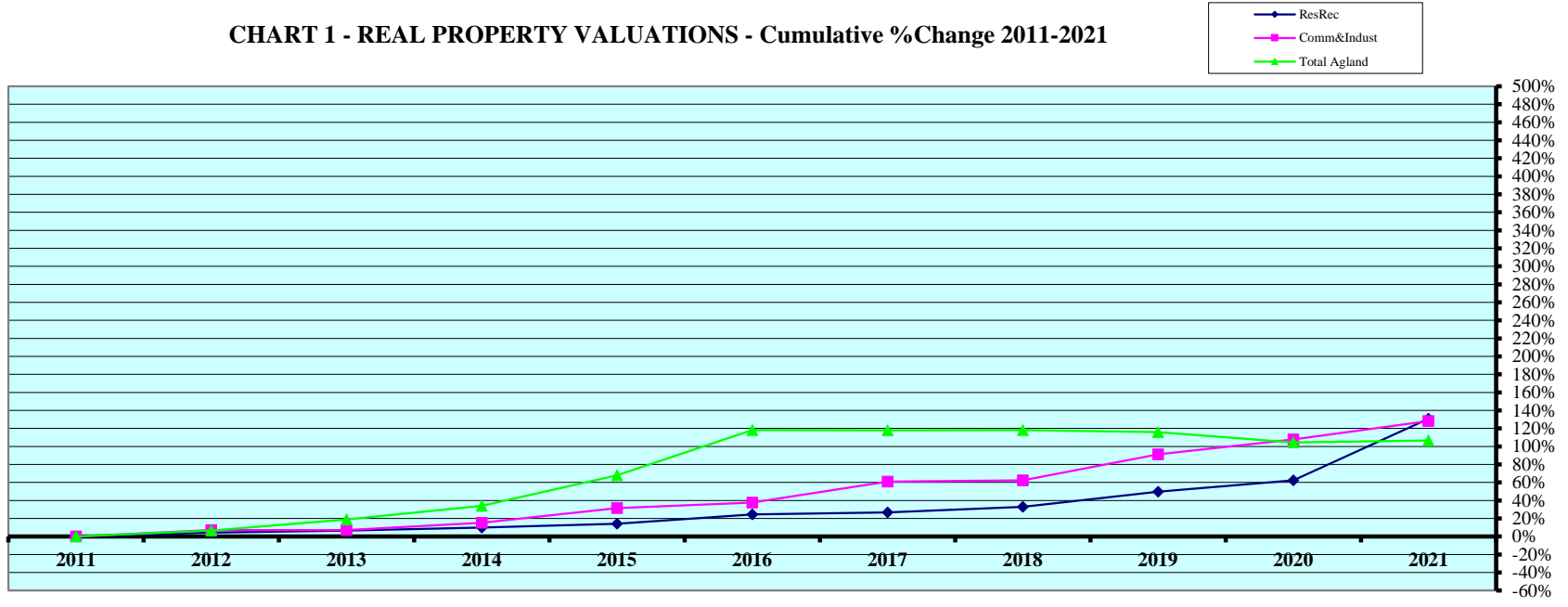
**Legend**

- 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 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	58,607,830	-	-	-	25,442,517	-	-	-	279,248,520	-	-	-
2012	61,119,505	2,511,675	4.29%	4.29%	27,282,240	1,839,723	7.23%	7.23%	297,296,655	18,048,135	6.46%	6.46%
2013	62,419,079	1,299,574	2.13%	6.50%	27,223,134	-59,106	-0.22%	7.00%	332,041,666	34,745,011	11.69%	18.91%
2014	64,421,430	2,002,351	3.21%	9.92%	29,302,116	2,078,982	7.64%	15.17%	374,031,558	41,989,892	12.65%	33.94%
2015	66,876,470	2,455,040	3.81%	14.11%	33,461,571	4,159,455	14.20%	31.52%	469,028,080	94,996,522	25.40%	67.96%
2016	72,896,571	6,020,101	9.00%	24.38%	35,058,099	1,596,528	4.77%	37.79%	609,279,242	140,251,162	29.90%	118.19%
2017	74,341,874	1,445,303	1.98%	26.85%	40,949,580	5,891,481	16.80%	60.95%	608,529,270	-749,972	-0.12%	117.92%
2018	77,833,696	3,491,822	4.70%	32.80%	41,289,269	339,689	0.83%	62.28%	608,988,254	458,984	0.08%	118.08%
2019	87,795,804	9,962,108	12.80%	49.80%	48,661,733	7,372,464	17.86%	91.26%	602,918,300	-6,069,954	-1.00%	115.91%
2020	95,214,511	7,418,707	8.45%	62.46%	52,833,441	4,171,708	8.57%	107.66%	570,835,775	-32,082,525	-5.32%	104.42%
2021	135,230,996	40,016,485	42.03%	130.74%	58,058,725	5,225,284	9.89%	128.20%	576,800,993	5,965,218	1.04%	106.55%

Rate Annual %chg: Residential & Recreational **8.72%**

Commercial & Industrial **8.60%**

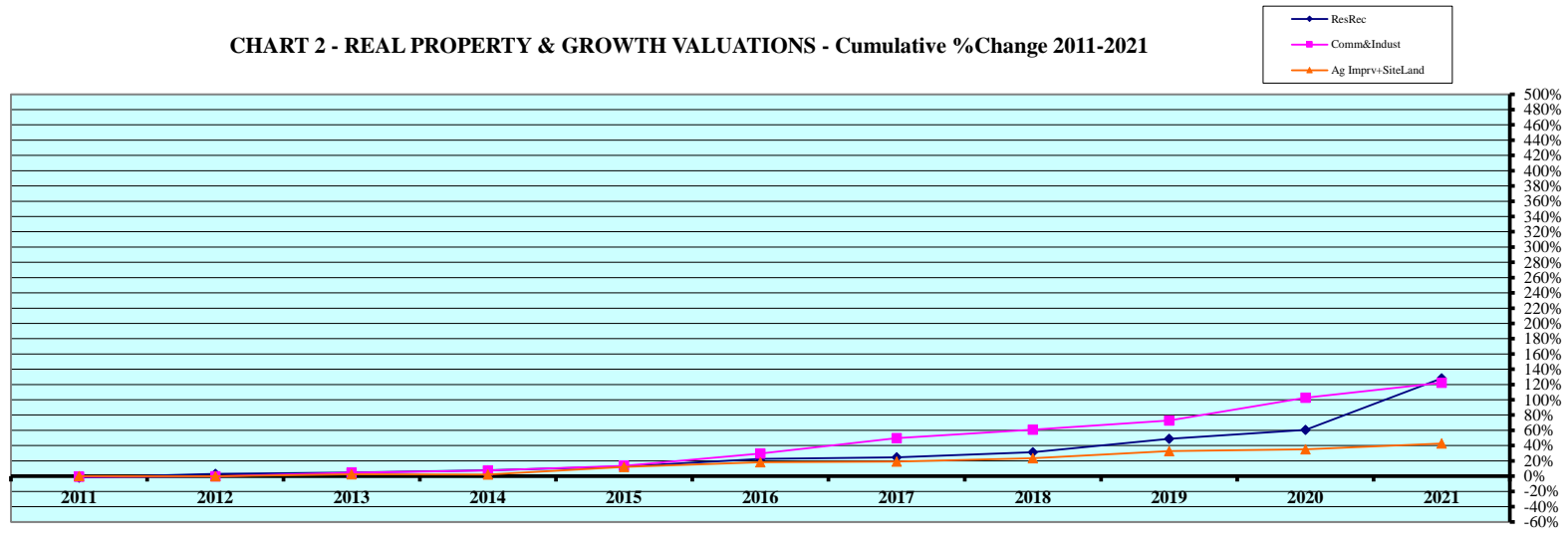
Agricultural Land **7.52%**

Cnty# **9**  
County **BROWN**

**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 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>					Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	58,607,830	1,089,243	1.86%	57,518,587	-	-1.86%	25,442,517	216,413	0.85%	25,226,104	-	-0.85%
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	2.90%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	-0.24%
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	4.68%	27,223,134	667,202	2.45%	26,555,932	-2.66%	4.38%
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	7.56%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	7.28%
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	12.61%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	13.53%
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	22.51%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	29.67%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	24.50%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	49.86%
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	31.39%	41,289,269	382,036	0.93%	40,907,233	-0.10%	60.78%
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	49.01%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	72.93%
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	60.51%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	102.56%
2021	135,230,996	1,579,010	1.17%	133,651,986	40.37%	128.04%	58,058,725	1,496,775	2.58%	56,561,950	7.06%	122.31%
Rate Ann%chg	8.72%					7.75%	8.60%					2.27%
	Resid & Recreat w/o growth						C & I w/o growth					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	-	-
2012	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	-0.12%
2013	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	2.47%
2014	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	2.08%
2015	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	11.93%
2016	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	18.11%
2017	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	18.94%
2018	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	23.49%
2019	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	32.86%
2020	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	35.26%
2021	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	42.70%
Rate Ann%chg	3.84%	4.39%	4.04%	Ag Imprv+Site w/o growth			0.04%	

(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; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

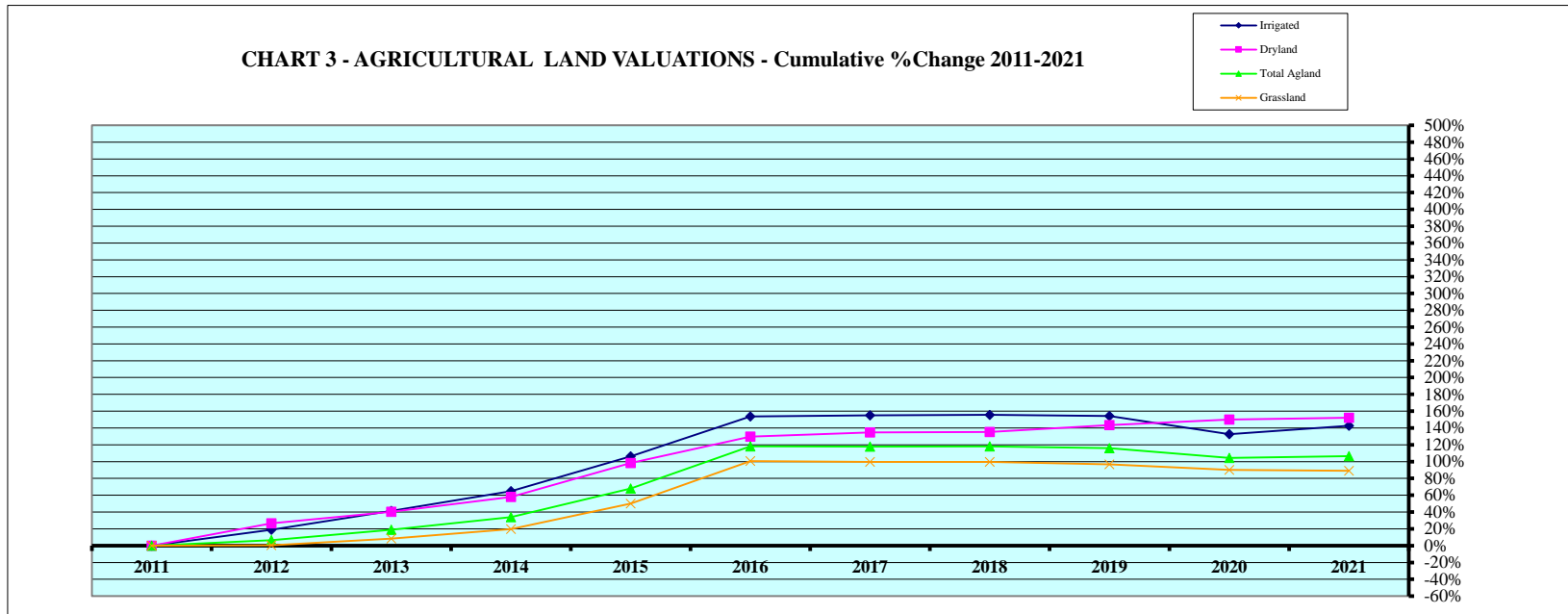
Cnty# 9  
County BROWN

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	87,903,043	-	-	-	1,188,319	-	-	-	189,089,157	-	-	-
2012	104,586,543	16,683,500	18.98%	18.98%	1,504,554	316,235	26.61%	26.61%	190,118,657	1,029,500	0.54%	0.54%
2013	124,271,830	19,685,287	18.82%	41.37%	1,668,014	163,460	10.86%	40.37%	205,010,727	14,892,070	7.83%	8.42%
2014	144,784,815	20,512,985	16.51%	64.71%	1,876,250	208,236	12.48%	57.89%	226,280,114	21,269,387	10.37%	19.67%
2015	181,301,723	36,516,908	25.22%	106.25%	2,355,739	479,489	25.56%	98.24%	283,954,312	57,674,198	25.49%	50.17%
2016	223,116,533	41,814,810	23.06%	153.82%	2,729,434	373,695	15.86%	129.69%	379,286,650	95,332,338	33.57%	100.59%
2017	224,181,923	1,065,390	0.48%	155.03%	2,788,036	58,602	2.15%	134.62%	377,568,746	-1,717,904	-0.45%	99.68%
2018	224,736,229	554,306	0.25%	155.66%	2,794,967	6,931	0.25%	135.20%	377,456,639	-112,107	-0.03%	99.62%
2019	223,406,695	-1,329,534	-0.59%	154.15%	2,891,245	96,278	3.44%	143.31%	372,154,626	-5,302,013	-1.40%	96.81%
2020	204,478,413	-18,928,282	-8.47%	132.62%	2,972,113	80,868	2.80%	150.11%	359,635,662	-12,518,964	-3.36%	90.19%
2021	213,199,846	8,721,433	4.27%	142.54%	2,996,782	24,669	0.83%	152.19%	357,647,239	-1,988,423	-0.55%	89.14%

Rate Ann.%chg: Irrigated **9.26%** Dryland **9.69%** Grassland **6.58%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	1,068,001	-	-	-	0	-	-	-	279,248,520	-	-	-
2012	1,086,901	18,900	1.77%	1.77%	0	0	-	-	297,296,655	18,048,135	6.46%	6.46%
2013	1,091,095	4,194	0.39%	2.16%	0	0	-	-	332,041,666	34,745,011	11.69%	18.91%
2014	1,090,379	-716	-0.07%	2.10%	0	0	-	-	374,031,558	41,989,892	12.65%	33.94%
2015	1,416,306	325,927	29.89%	32.61%	0	0	-	-	469,028,080	94,996,522	25.40%	67.96%
2016	1,417,107	801	0.06%	32.69%	2,729,518	2,729,518	-	-	609,279,242	140,251,162	29.90%	118.19%
2017	1,523,045	105,938	7.48%	42.61%	2,467,520	-261,998	-9.60%	-	608,529,270	-749,972	-0.12%	117.92%
2018	1,535,189	12,144	0.80%	43.74%	2,465,230	-2,290	-0.09%	-	608,988,254	458,984	0.08%	118.08%
2019	1,762,669	227,480	14.82%	65.04%	2,703,065	237,835	9.65%	-	602,918,300	-6,069,954	-1.00%	115.91%
2020	3,749,587	1,986,918	112.72%	251.08%	0	-2,703,065	-100.00%	-	570,835,775	-32,082,525	-5.32%	104.42%
2021	2,957,126	-792,461	-21.13%	176.88%	0	0	-	-	576,800,993	5,965,218	1.04%	106.55%

Cnty# **9**  
County **BROWN**

Rate Ann.%chg: Total Agric Land **7.52%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	85,207,099	63,892	1,334			1,106,860	2,741	404			81,700,995	133,333	613		
2012	88,218,211	64,385	1,370	2.74%	2.74%	1,164,999	2,789	418	3.46%	3.46%	89,688,965	135,300	663	8.18%	9.46%
2013	104,483,060	63,323	1,650	20.42%	23.72%	1,539,325	2,978	517	23.73%	28.01%	89,574,800	130,628	686	3.44%	13.24%
2014	124,407,750	64,946	1,916	16.10%	43.64%	1,659,161	2,790	595	15.07%	47.29%	97,239,960	127,646	762	11.09%	25.80%
2015	145,419,823	66,550	2,185	14.07%	63.85%	1,860,924	2,841	655	10.14%	62.24%	128,539,130	127,483	1,008	32.36%	66.50%
2016	181,280,661	66,422	2,729	24.90%	104.65%	2,355,739	2,811	838	27.95%	107.59%	149,636,865	127,257	1,176	16.62%	94.17%
2017	223,183,964	66,548	3,354	22.88%	151.48%	2,702,116	2,808	962	14.79%	138.30%	164,929,515	127,713	1,291	9.83%	113.25%
2018	223,659,620	66,641	3,356	0.07%	151.66%	2,760,032	2,867	963	0.07%	138.46%	174,353,050	127,360	1,369	6.01%	126.06%
2019	224,664,022	66,911	3,358	0.04%	151.77%	2,794,967	2,902	963	0.05%	138.58%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	223,439,406	66,562	3,357	-0.02%	151.71%	2,891,245	2,984	969	0.60%	140.00%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	222,617,205	66,702	3,337	-0.58%	150.26%	2,987,110	2,979	1,003	3.49%	148.38%	373,949,306	670,327	558	-56.73%	-8.96%

Rate Annual %chg Average Value/Acre: 9.61%

9.52%

-0.93%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	760,310	12,672	60			166,761	1,833	91			265,429,560	764,183	347		
2012	1,049,590	17,493	60	0.00%	0.00%	145,963	1,434	102	11.84%	11.84%	279,631,975	764,034	366	5.37%	5.37%
2013	1,086,939	18,116	60	0.00%	0.00%	103,080	1,341	77	-24.48%	-15.53%	297,278,901	763,690	389	6.36%	12.07%
2014	1,091,153	18,186	60	0.00%	0.00%	106,318	1,341	79	3.14%	-12.88%	297,278,901	763,672	435	11.74%	25.22%
2015	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	-7.15%	374,614,729	763,685	491	12.78%	41.23%
2016	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	16.03%	469,045,755	763,550	614	25.23%	76.86%
2017	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	405.98%	609,379,433	763,376	798	29.95%	129.82%
2018	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	449.48%	606,978,205	763,476	795	-0.41%	128.89%
2019	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	449.48%	608,909,927	763,374	798	0.33%	129.65%
2020	1,790,919	22,861	78	0.04%	30.56%	2,646,477	5,295	500	-0.04%	449.26%	606,050,619	763,313	794	-0.46%	128.59%
2021	1,772,111	22,676	78	-0.24%	30.25%	0	0			#VALUE!	601,325,732	762,683	788	-0.70%	126.99%

9  
**BROWN**

Rate Annual %chg Average Value/Acre: 8.54%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
2,903	<b>BROWN</b>	46,405,825	2,532,530	949,749	121,192,024	58,058,725	0	14,038,972	576,800,993	41,167,301	32,979,359	0	894,125,478
cnty sectorvalue % of total value:		5.19%	0.28%	0.11%	13.55%	6.49%		1.57%	64.51%	4.60%	3.69%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,728	<b>AINSWORTH</b>	12,386,486	1,405,698	735,073	53,206,699	25,993,458	0	0	0	0	0	0	93,727,414
59.52%	%sector of county sector	26.69%	55.51%	77.40%	43.90%	44.77%							10.48%
	%sector of municipality	13.22%	1.50%	0.78%	56.77%	27.73%							100.00%
64	<b>JOHNSTOWN</b>	172,424	0	0	1,622,892	169,173	0	0	0	0	0	0	1,964,489
2.20%	%sector of county sector	0.37%			1.34%	0.29%							0.22%
	%sector of municipality	8.78%			82.61%	8.61%							100.00%
305	<b>LONG PINE</b>	1,074,462	104,289	12,199	11,565,066	2,147,707	0	0	0	0	0	0	14,903,723
10.51%	%sector of county sector	2.32%	4.12%	1.28%	9.54%	3.70%							1.67%
	%sector of municipality	7.21%	0.70%	0.08%	77.60%	14.41%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
2,097	<b>Total Municipalities</b>	13,633,372	1,509,987	747,272	66,394,657	28,310,338	0	0	0	0	0	0	110,595,626
72.24%	%all municip.sectors of cnty	29.38%	59.62%	78.68%	54.78%	48.76%							12.37%

9 BROWN

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,846</b>	<b>Value : 1,003,459,957</b>	<b>Growth 3,389,861</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	130	1,258,783	31	631,724	80	3,231,765	241	5,122,272	
<b>02. Res Improve Land</b>	1,100	7,041,131	89	2,052,367	137	4,026,782	1,326	13,120,280	
<b>03. Res Improvements</b>	1,109	58,385,071	91	7,006,139	158	24,472,876	1,358	89,864,086	
<b>04. Res Total</b>	1,239	66,684,985	122	9,690,230	238	31,731,423	1,599	108,106,638	1,359,680
<b>% of Res Total</b>	77.49	61.68	7.63	8.96	14.88	29.35	33.00	10.77	40.11
<b>05. Com UnImp Land</b>	25	279,772	3	36,896	4	388,411	32	705,079	
<b>06. Com Improve Land</b>	168	3,330,361	21	841,926	21	600,508	210	4,772,795	
<b>07. Com Improvements</b>	172	26,160,745	26	8,639,552	25	6,861,275	223	41,661,572	
<b>08. Com Total</b>	197	29,770,878	29	9,518,374	29	7,850,194	255	47,139,446	1,036,195
<b>% of Com Total</b>	77.25	63.15	11.37	20.19	11.37	16.65	5.26	4.70	30.57
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	38	2,163,109	90	17,989,155	128	20,152,264	
<b>14. Rec Improve Land</b>	2	77,520	92	9,169,814	68	12,941,914	162	22,189,248	
<b>15. Rec Improvements</b>	2	300,090	92	9,863,828	84	8,848,642	178	19,012,560	
<b>16. Rec Total</b>	2	377,610	130	21,196,751	174	39,779,711	306	61,354,072	0
<b>% of Rec Total</b>	0.65	0.62	42.48	34.55	56.86	64.84	6.31	6.11	0.00
<b>Res &amp; Rec Total</b>	1,241	67,062,595	252	30,886,981	412	71,511,134	1,905	169,460,710	1,359,680
<b>% of Res &amp; Rec Total</b>	65.14	39.57	13.23	18.23	21.63	42.20	39.31	16.89	40.11
<b>Com &amp; Ind Total</b>	197	29,770,878	29	9,518,374	29	7,850,194	255	47,139,446	1,036,195
<b>% of Com &amp; Ind Total</b>	77.25	63.15	11.37	20.19	11.37	16.65	5.26	4.70	30.57
<b>17. Taxable Total</b>	1,438	96,833,473	281	40,405,355	441	79,361,328	2,160	216,600,156	2,395,875
<b>% of Taxable Total</b>	66.57	44.71	13.01	18.65	20.42	36.64	44.57	21.59	70.68

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	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	571,389
24. Non-Producing	0	0	0	0	3	0	3	0	0
25. Total	0	0	0	0	3	0	3	0	571,389

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	119	45	383	547

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	29	9,290,731	2,184	555,387,208	2,213	564,677,939
28. Ag-Improved Land	0	0	35	9,035,915	418	161,436,314	453	170,472,229
29. Ag Improvements	0	0	37	8,082,644	433	43,626,989	470	51,709,633

30. Ag Total				2,683	786,859,801
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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	24	27.01	405,150	
33. HomeSite Improvements	0	0.00	0	26	0.00	7,142,734	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	130.08	390,240	
36. FarmSite Improv Land	0	0.00	0	25	133.14	399,420	
37. FarmSite Improvements	0	0.00	0	35	0.00	939,910	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	48	150.04	0	
40. Other- Non Ag Use	0	0.00	0	9	20.36	90,064	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	13	13.00	195,000	13	13.00	195,000	
32. HomeSite Improv Land	254	292.22	4,383,300	278	319.23	4,788,450	
33. HomeSite Improvements	272	0.00	33,428,657	298	0.00	40,571,391	189,652
34. HomeSite Total				311	332.23	45,554,841	
35. FarmSite UnImp Land	31	159.95	479,850	34	290.03	870,090	
36. FarmSite Improv Land	308	1,329.94	3,989,820	333	1,463.08	4,389,240	
37. FarmSite Improvements	409	0.00	10,198,332	444	0.00	11,138,242	232,945
38. FarmSite Total				478	1,753.11	16,397,572	
39. Road & Ditches	976	3,452.90	0	1,024	3,602.94	0	
40. Other- Non Ag Use	397	4,968.26	6,145,530	406	4,988.62	6,235,594	
41. Total Section VI				789	10,676.90	68,188,007	422,597

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	15	3,941.80	4,404,828	15	3,941.80	4,404,828

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	2	598.02	824,348
44. Market Value	0	0.00	0	2	598.02	824,348
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	243	63,032.31	86,498,950	245	63,630.33	87,323,298
44. Market Value	0	0	0	0	0	0

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13,970.10	20.58%	50,292,374	22.42%	3,600.00
46. 1A	8,848.88	13.04%	31,855,968	14.20%	3,600.00
47. 2A1	5,485.44	8.08%	18,650,496	8.31%	3,400.00
48. 2A	13,009.58	19.17%	44,232,572	19.72%	3,400.00
49. 3A1	4,014.38	5.91%	9,453,881	4.21%	2,355.00
50. 3A	4,003.00	5.90%	12,569,421	5.60%	3,140.00
51. 4A1	9,763.97	14.39%	30,658,868	13.67%	3,140.00
52. 4A	8,775.78	12.93%	26,590,650	11.85%	3,030.00
53. Total	67,871.13	100.00%	224,304,230	100.00%	3,304.85
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,105.10	37.34%	1,204,559	40.55%	1,090.00
56. 2D1	220.04	7.43%	239,845	8.07%	1,090.01
57. 2D	632.76	21.38%	689,720	23.22%	1,090.02
58. 3D1	136.28	4.60%	135,601	4.56%	995.02
59. 3D	204.51	6.91%	165,653	5.58%	810.00
60. 4D1	130.11	4.40%	105,390	3.55%	810.01
61. 4D	531.02	17.94%	430,132	14.48%	810.01
62. Total	2,959.82	100.00%	2,970,900	100.00%	1,003.74
<b>Grass</b>					
63. 1G1	60,654.18	8.98%	52,766,090	10.74%	869.95
64. 1G	6,069.34	0.90%	5,132,038	1.04%	845.57
65. 2G1	73,738.79	10.92%	55,068,316	11.21%	746.80
66. 2G	19,612.94	2.90%	13,782,292	2.80%	702.71
67. 3G1	168,637.52	24.98%	110,212,831	22.43%	653.55
68. 3G	316,390.02	46.86%	229,337,061	46.67%	724.86
69. 4G1	4,431.46	0.66%	7,574,428	1.54%	1,709.24
70. 4G	25,679.20	3.80%	17,513,903	3.56%	682.03
71. Total	675,213.45	100.00%	491,386,959	100.00%	727.75
<b>Irrigated Total</b>					
	67,871.13	9.10%	224,304,230	31.21%	3,304.85
<b>Dry Total</b>					
	2,959.82	0.40%	2,970,900	0.41%	1,003.74
<b>Grass Total</b>					
	675,213.45	90.49%	491,386,959	68.37%	727.75
72. Waste	129.36	0.02%	9,705	0.00%	75.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,857.55	0.79%	10,990,094	1.53%	1,876.23
75. Market Area Total	746,173.76	100.00%	718,671,794	100.00%	963.14



Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,121.07	13,573,527	63,750.06	210,730,703	67,871.13	224,304,230
<b>77. Dry Land</b>	0.00	0	253.08	246,783	2,706.74	2,724,117	2,959.82	2,970,900
<b>78. Grass</b>	0.00	0	4,318.22	3,221,462	670,895.23	488,165,497	675,213.45	491,386,959
<b>79. Waste</b>	0.00	0	0.00	0	129.36	9,705	129.36	9,705
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	163.81	276,579	5,693.74	10,713,515	5,857.55	10,990,094
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>8,692.37</b>	<b>17,041,772</b>	<b>737,481.39</b>	<b>701,630,022</b>	<b>746,173.76</b>	<b>718,671,794</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	67,871.13	9.10%	224,304,230	31.21%	3,304.85
<b>Dry Land</b>	2,959.82	0.40%	2,970,900	0.41%	1,003.74
<b>Grass</b>	675,213.45	90.49%	491,386,959	68.37%	727.75
<b>Waste</b>	129.36	0.02%	9,705	0.00%	75.02
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	5,857.55	0.79%	10,990,094	1.53%	1,876.23
<b>Total</b>	<b>746,173.76</b>	<b>100.00%</b>	<b>718,671,794</b>	<b>100.00%</b>	<b>963.14</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ainsworth	59	474,107	818	5,322,726	822	47,664,877	881	53,461,710	250,505
83.2 Johnstown Village	22	167,659	40	341,268	43	1,228,450	65	1,737,377	95,965
83.3 Long Pine City	50	643,942	242	1,377,137	244	9,491,744	294	11,512,823	195,810
83.4 Rural	70	3,374,416	41	1,879,981	47	5,851,367	117	11,105,764	53,370
83.5 Rural Rec	126	19,607,055	161	21,573,842	177	19,030,505	303	60,211,402	339,810
83.6 Rural Res Acreage	42	1,007,357	186	4,814,574	203	25,609,703	245	31,431,634	424,220
84 Residential Total	369	25,274,536	1,488	35,309,528	1,536	108,876,646	1,905	169,460,710	1,359,680

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	Ainsworth	16	239,447	129	2,950,784	134	25,188,850	150	28,379,081	372,390
85.2	Johnstown Village	3	960	7	9,190	7	151,465	10	161,615	0
85.3	Long Pine City	6	39,365	36	615,708	36	2,061,280	42	2,716,353	5,060
85.4	Rural	7	425,307	14	481,644	16	5,560,431	23	6,467,382	348,420
85.5	Rural Rec	0	0	1	137,541	1	302,315	1	439,856	0
85.6	Rural Res Acreage	0	0	23	577,928	29	8,397,231	29	8,975,159	310,325
86	Commercial Total	32	705,079	210	4,772,795	223	41,661,572	255	47,139,446	1,036,195

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	57,185.76	8.93%	47,178,556	10.94%	825.01
88. 1G	5,306.28	0.83%	4,377,755	1.02%	825.01
89. 2G1	69,563.03	10.86%	48,694,121	11.29%	700.00
90. 2G	19,078.90	2.98%	13,355,230	3.10%	700.00
91. 3G1	167,067.98	26.08%	108,594,919	25.18%	650.00
92. 3G	297,387.25	46.42%	193,302,805	44.83%	650.00
93. 4G1	732.18	0.11%	457,617	0.11%	625.01
94. 4G	24,375.98	3.80%	15,235,113	3.53%	625.01
95. Total	640,697.36	100.00%	431,196,116	100.00%	673.01
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	495.22	38.57%	410,361	42.53%	828.64
98. 2C1	418.06	32.56%	303,095	31.41%	725.00
99. 2C	58.17	4.53%	42,174	4.37%	725.01
100. 3C1	242.52	18.89%	163,704	16.97%	675.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	69.99	5.45%	45,494	4.72%	650.01
104. Total	1,283.96	100.00%	964,828	100.00%	751.45
<b>Timber</b>					
105. 1T1	3,468.42	10.44%	5,587,534	9.43%	1,610.97
106. 1T	267.84	0.81%	343,922	0.58%	1,284.06
107. 2T1	3,757.70	11.31%	6,071,100	10.25%	1,615.64
108. 2T	475.87	1.43%	384,888	0.65%	808.81
109. 3T1	1,327.02	3.99%	1,454,208	2.46%	1,095.84
110. 3T	19,002.77	57.18%	36,034,256	60.84%	1,896.26
111. 4T1	3,699.28	11.13%	7,116,811	12.02%	1,923.84
112. 4T	1,233.23	3.71%	2,233,296	3.77%	1,810.93
113. Total	33,232.13	100.00%	59,226,015	100.00%	1,782.19
<hr/>					
Grass Total	640,697.36	94.89%	431,196,116	87.75%	673.01
CRP Total	1,283.96	0.19%	964,828	0.20%	751.45
Timber Total	33,232.13	4.92%	59,226,015	12.05%	1,782.19
<hr/>					
114. Market Area Total	675,213.45	100.00%	491,386,959	100.00%	727.75

**2022 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

**09 Brown**

	<b>2021 CTL County Total</b>	<b>2022 Form 45 County Total</b>	<b>Value Difference (2022 form 45 - 2021 CTL)</b>	<b>Percent Change</b>	<b>2022 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	121,192,024	108,106,638	-13,085,386	-10.80%	1,359,680	-11.92%
02. Recreational	14,038,972	61,354,072	47,315,100	337.03%	0	337.03%
03. Ag-Homesite Land, Ag-Res Dwelling	41,167,301	45,554,841	4,387,540	10.66%	189,652	10.20%
<b>04. Total Residential (sum lines 1-3)</b>	<b>176,398,297</b>	<b>215,015,551</b>	<b>38,617,254</b>	<b>21.89%</b>	<b>1,549,332</b>	<b>21.01%</b>
05. Commercial	58,058,725	47,139,446	-10,919,279	-18.81%	1,036,195	-20.59%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>58,058,725</b>	<b>47,139,446</b>	<b>-10,919,279</b>	<b>-18.81%</b>	<b>1,036,195</b>	<b>-20.59%</b>
08. Ag-Farmsite Land, Outbuildings	22,821,675	16,397,572	-6,424,103	-28.15%	232,945	-29.17%
09. Minerals	0	0	0		571,389	
10. Non Ag Use Land	10,157,684	6,235,594	-3,922,090	-38.61%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>32,979,359</b>	<b>22,633,166</b>	<b>-10,346,193</b>	<b>-31.37%</b>	<b>804,334</b>	<b>-33.81%</b>
12. Irrigated	213,199,846	224,304,230	11,104,384	5.21%		
13. Dryland	2,996,782	2,970,900	-25,882	-0.86%		
14. Grassland	357,647,239	491,386,959	133,739,720	37.39%		
15. Wasteland	2,957,126	9,705	-2,947,421	-99.67%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>576,800,993</b>	<b>718,671,794</b>	<b>141,870,801</b>	<b>24.60%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>844,237,374</b>	<b>1,003,459,957</b>	<b>159,222,583</b>	<b>18.86%</b>	<b>3,389,861</b>	<b>18.46%</b>

## 2022 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$129,565
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$129,565
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$57,200
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$23,780 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,050.73

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
<b>4.</b>	<b>When was zoning implemented?</b>
	1993, updated in 2021

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Some services are contracted with LakeMac Appraisal Service – In house reviews/revaluations are done as well.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, LakeMac Appraisal Service
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor’s opinion.



## 2022 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The Assessor and Staff do most of the data collection. LakeMac Appraisal Service is used as needed.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Ag Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Ag outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.	2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	AG DW	Ag Dwellings	AG OB	Ag outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																
1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.																
2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.																
3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.																
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AG DW	Ag Dwellings																
AG OB	Ag outbuildings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.																
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The county develops the depreciation study based on their local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.																

<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	Market analysis of vacant land sales to determine square foot value.
<b>7.</b>	<b>How are rural residential site values developed?</b>
	By looking into the cost of installation of the well, septic, electricity and market influences.
<b>8.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	All lots are treated the same, currently there is no difference.

<b>10.</b>	<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	2021	2018	2019	2018
	2	2020	2018	2020	2020
	3	2020	2018	2020	2020
	4	2021	2018	2021	2020/2021
	5	2021	2018	2021	2020
	AG DW	2021	2018	2021	2020
	AG OB	2021	2018	2021	2020

## 2022 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor and staff with specialty properties completed by LakeMac Appraisal Services.				
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>				
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>			
	1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	All three approaches are performed by the contract appraiser when they apply.				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	Unique properties are valued by LakeMac Appraisal Services.				
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>				
	Depreciation studies are developed based on local market information by the contracted appraisal company.				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>				
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Vacant lot market analysis was done by the assessor and staff.				
<b>7.</b>	<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	2022	2021	2022	2021
	Lot study and last inspection 2021 with economic adjustment to Johnstown and Long Pine.				

## 2022 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff and the contracted appraisal company when necessary.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2021						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county is currently identifying recreational acres for future valuation.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes. The county has established a policy for 2021 where rural home sites are valued the same as farm home sites except for prime properties. The valuation process for prime properties is currently under development.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	No intensive use is currently identified.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	CRP only.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	The county assessor has no special valuation application on file in the office. In 2018, 13 applications were reported but none have been located.							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							

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



# BROWN COUNTY ASSESSOR

148 West 4<sup>th</sup> Suite 6  
Ainsworth, Nebraska 69210  
assessor@browncountyne.org  
Phone: 402-387-1621  
Fax: 402-387-1621

## 2021 3-YEAR PLAN OF ASSESSMENT

TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR

June 1, 2021

### INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

### **REAL PROPERTY ASSESSMENT REQUIREMENTS:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual

value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb.Rev.Stat. 77-112 (reissue 2003).

**Assessment levels required for real property are as follows:**

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

New Property: For assessment year 2022, an estimated 41 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

## **CURRENT RESOURCES:**

### **A. BUDGET, STAFFING & TRAINING:**

#### Proposed Budget

2020-2021 Assessor Budget = \$128,830 (Increase of salaries only)

2020-2021 Co. Appraisal Budget = \$57,200 (Inc. GWORKS Program) (Same as the years passed, but we have set up costing in the office so we will not need all of this in future years!)

2020-2021 Computer Hardware/Software Budget = \$28,370 (1/2 Shared Budget w/Treasurer for Internet, CAMA and IT, as well as the Treasure's printed items for taxes) (Up \$2,600 for IT-we didn't have to pay for 6 months last year/Security prices are up)

#### Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

#### Training

The assessor attends monthly District Meetings Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60-hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been "hands on" from the assessor herself.

The assessor has been working with the staff to learn legal descriptions, which they previously did not know. In addition to this, she has been training on splits, sales, and various other areas so the office is more fluid on days off and in the event, the assessor would not be able to perform the responsibilities. I think this is important to overlap in the even someone is not able to perform their duties

### **B. Cadastral Maps & GIS Mapping:**

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2018 photo base from GWORKS to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2019-20 year. These were reviewed and MANY parcels had improvements that have never been assessed.

These were added to the 2021 tax roll. The assessor's office identified IOLL's throughout the county on GWORKS maps for the 2018 yr.

### **C. Property Record Cards:**

New hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current photos and sketches for those properties that have structures. Electronic property record cards are available in the MIPS software program. Farm Site plans were drawn out for the 2014 year on the electronic file, however many of the improvements were not assessed. These were assessed and added to the site plans for 2021.

### **D. Computer Software:**

Brown County is contracted with MIPS for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GWORKS.

### **E. World Wide Web:**

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo and one sketch. The current ownership and other parcel changes are updated each business night.

I requested that the sales no longer be available with a subscription, but instead open to the public at no cost. This was approved and the use has increased immensely! We have had a lot of positive feedback on it!

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer are done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. A request has been made to the zoning administrator that they do an information statement for anything built to keep a better record of what is being erected. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

### **B. Data Collection:**



Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

**C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

**D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2018 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2018 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

**E. Reconciliation of Value:**

The reconciliation represents the three approaches (if used) to value property. The electronic file has the capability of showing it if the three approaches are used on that parcel.

**F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

**G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally, a letter of explanation for a change in value is inserted by the assessor.

**Level of Value, Quality, and Uniformity for assessment year 2021:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	96.70%	35.55	119.55
Commercial	100.00%	45.00	76.00
Agricultural Land	69.53%	26.46	108.29

\*COD means coefficient of dispersion and PRD means price related differential.

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2021 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2021 yr.

### **Assessment Actions Planned for Year 2022:**

Residential: Since Ainsworth was done in 2019, Long Pine and Johnstown in 2020 and all rural and rural rec was done in 2021 I will be reviewing the sales in an attempt to get the COD and PRD tighter. We are on 2018 costing.

Agricultural: Ratio & market studies will be done to determine the activity in the market for land values. Sales verifications & new construction or land use changes will be considered in this property class. The state will be here in August to look into the tree sales in the County to value them based on sales.

Commercial: A complete revaluation . New construction will be added where needed. Sales verifications will be sent to seller & buyer for determination of true arms-length transactions. These parcels will be revalued for the land as well as the improvements. Like all the land it had not been equalized in decades.

### **Assessment Actions Planned for Assessment Year 2023:**

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Do pick-up work reported to us. Work to close the gap on COD and PRD's.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statue requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year. Attempt to narrow the gap on the COD and PRD's.

### **Assessment Actions Planned for Assessment Year 2024**

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Review Ainsworth residential wit all new photos and pick-up work not reported to us before. Update Ainsworth to 2022 costing.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statue requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year. Attempt to narrow the gap on the COD and PRD's.

### **Other Functions Performed by Assessor's Office, but not limited to:**

#### Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 47 Tax Exempt Organizations filed for property tax exemption for the 2020 year by December 30, 2019. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 154 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> each year. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 556 Personal Property Schedules were filed in Brown Co. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests - assemble and provide information on all protests (June 1<sup>st</sup> - July 25<sup>th</sup>)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process. Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education - attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used Prior to July 1 of each year. (This is new in 2019)

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

**CONCLUSION:**

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & market of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what primary agricultural land is in Brown County. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

**ASSESSOR SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

**SIGNATURE OF CBOE** \_\_\_\_\_

**DATE** \_\_\_\_\_

2022 Methodology for Special Valuation  
For Brown County, Nebraska

The Brown County Assessor's Office submits this report to the Department of Revenue Property Assessment Division pursuant to REG-11-005-040. The influence identified as recreational.

Market Areas

Brown County has one market area identified were the whole county is included. In Brown County through statistics, I, Terri Van Houten, along with appraiser Bryan Hill have determined that properties in the area near Bone Creek, Plum Creek, Pine Creek and the Niobrara River have sold higher than other trees and grass in the county. We will continue to have one market area; however, there will be a special valuation area within the market area.

Identification

Areas near Niobrara River, Plum Creek, Bone Creek, Long Pine Creek as well as those areas that have trees, ponds and rivers have had higher sales due to recreational influence. To identify these areas, we looked for parcels with greater than 10% population of trees and only included properties north of Richardson Road. See map labeled "10PerTrees".

Market Values

The study encompassed 5 years of sales in Brown County. Our study was broke down to identify characteristics that drove these sales higher than other sales. We found that individuals are willing to pay a higher amount per acre for land with ponds or land that includes at least 10 percent trees. This increase in price per acres over the 5-year period were studied at 20% trees, 50% trees and 70% tree coverage. It was evident that the price per acre for these characteristics remained high through each percentage of tree coverage.

Agricultural Values

Because these areas are influenced by residential and recreational influences it is difficult to find any recent sales of these properties without the influences. At this time, the agricultural value or special value will be valued as grass within the market area

Values are places on agricultural or horticultural properties using uninfluenced comparable sales away from these areas. After viewing comparable sales, the Brown County Assessor's Office along with appraiser, Bryan Hill, has determined there is a need for a separate value for recreational land along these creeks, rivers, ponds and the tree area associated with them. The recreational influence affect tree subclasses.

Qualified Properties

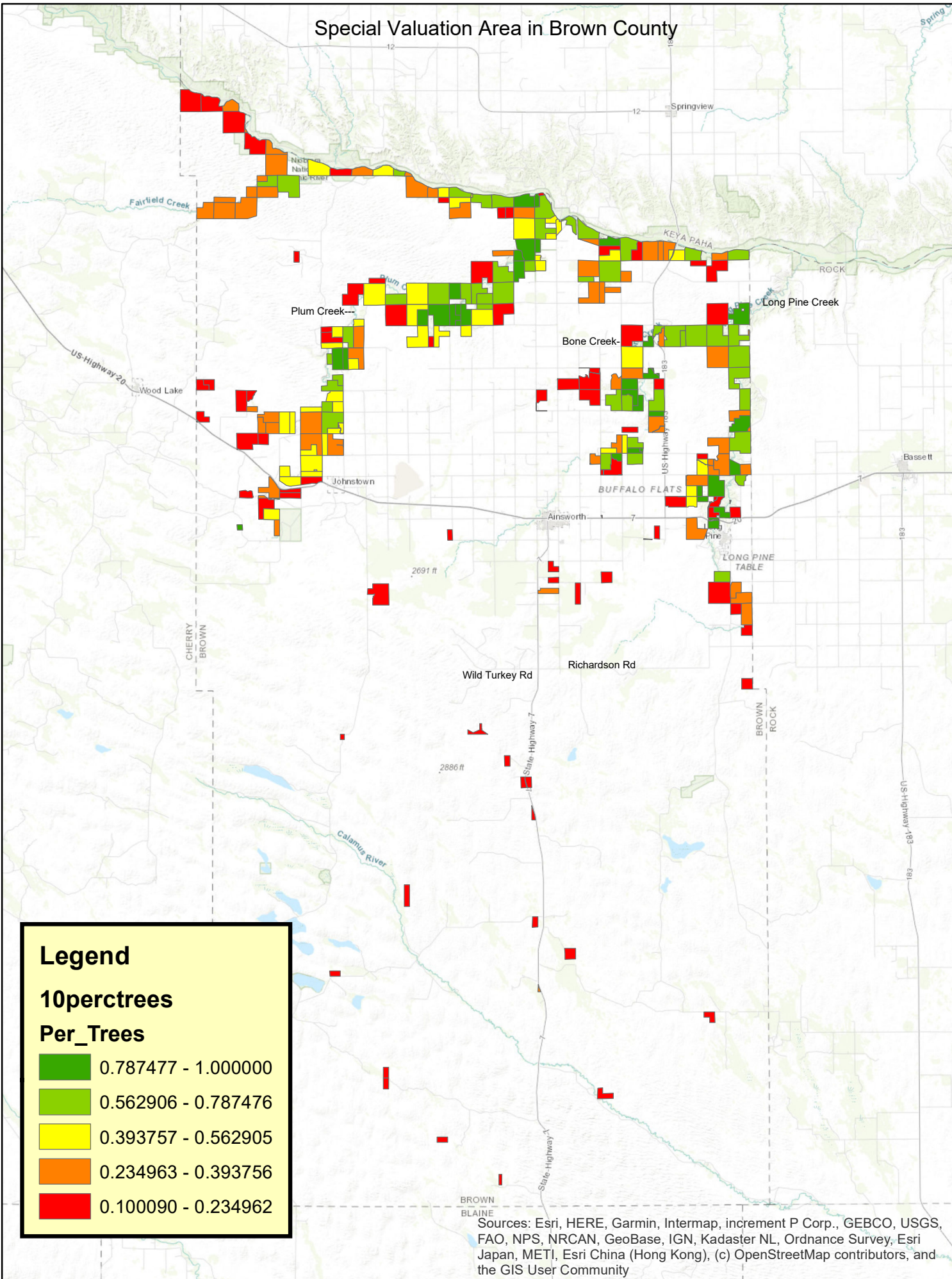
We will be reaching out to the landowners in the areas within the special value area to inform them of the special value applications available. There are 268 parcels have been identified for this special valuation area. There are currently 10 parcels marked in the system that show they qualify for special valuation that had been marked by the previous assessor.

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Terri J. Van Houten

Brown County Assessor

# Special Valuation Area in Brown County



**Legend**

**10percTrees**

**Per\_Trees**

<span style="display:inline-block; width:15px; height:15px; background-color: #008000;"></span>	0.787477 - 1.000000
<span style="display:inline-block; width:15px; height:15px; background-color: #90EE90;"></span>	0.562906 - 0.787476
<span style="display:inline-block; width:15px; height:15px; background-color: #FFFF00;"></span>	0.393757 - 0.562905
<span style="display:inline-block; width:15px; height:15px; background-color: #FF8C00;"></span>	0.234963 - 0.393756
<span style="display:inline-block; width:15px; height:15px; background-color: #FF0000;"></span>	0.100090 - 0.234962

Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community