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DEPARTMENT OF REVENUE

# 2022 REPORTS AND OPINIONS
# OF THE PROPERTY TAX ADMINISTRATOR

## CHASE COUNTY

April 7, 2022

Pete Ricketts, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Chase 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 Chase 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,

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc:     Dotty Bartels, Chase County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

**<u>Statistical Analysis:</u>**

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 894 square miles, Chase County has 3,893 residents, per the Census Bureau Quick Facts for 2020, a 2% decrease from the 2010 U.S. Census. Reports indicate that 76% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is $119,274 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).

**County Value Breakdown**

OTHER 3%
COMMERCIAL 7%
RESIDENTIAL 17%
AG 73%
WASTELAND 0%
AGLAND-OTHER 0%
IRRIGATED 52%
GRASSLAND 12%
DRYLAND 9%

2021 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2022

| CITY POPULATION CHANGE | | | |
|---|---|---|---|
| | 2011 | 2021 | *Change* |
| IMPERIAL | 2,071 | 2,068 | -0.1% |
| LAMAR | 23 | 28 | 21.7% |
| WAUNETA | 577 | 549 | -4.9% |
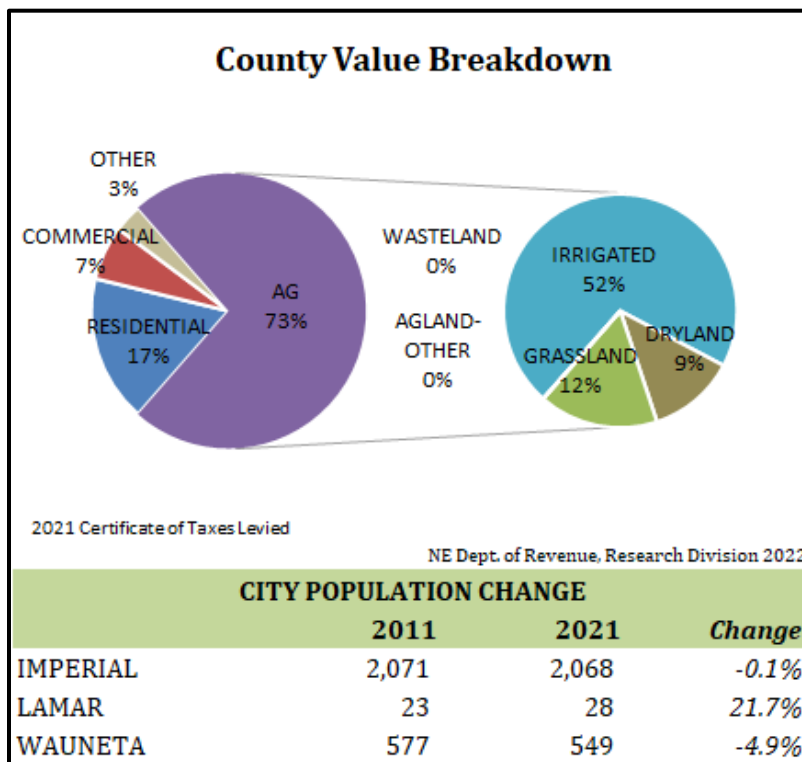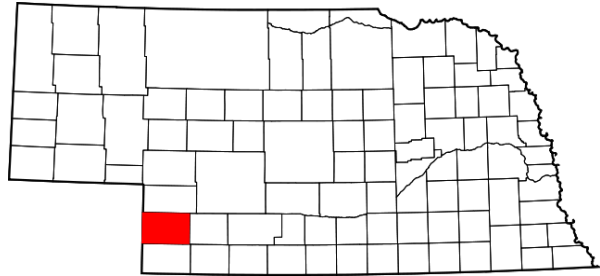
The majority of the commercial properties in Chase County are located in and around Imperial, the county seat. According to the latest information available from the U.S. Census Bureau, there are 163 employer establishments with total employment of 1,054, a 4% decrease.

Agricultural land is the main contributor to the county's valuation base. A mix of grass and irrigated land makes up a majority of the land in the county. Chase County is included in the Upper Republican Natural Resources Districts (NRD).

# 2022 Residential Correlation for Chase County

## *Assessment Actions*

For the 2022 assessment year, the Chase County Assessor implemented rural residential values from last assessment year's physical review; the data entry required an extra year as a result of the county switching Computer-Assisted Mass Appraisal (CAMA) systems. Enders, Champion, Lamar and lake cabins were physically reviewed in 2021 and new values for these communities were rolled on the new CAMA system. Residential properties in Imperial received a 4% increase to both land and improvements in response to a rising market. Also, pick-up work and routine maintenance was completed.

Rural residential land value increased as shown below:

|  | **2021 Value** | **2022 Value** |
| --- | --- | --- |
| 1$^{st}$ acre | $20,000 | $25,000 |
| Acres 2-6 | $1,500 | $2,500 |
| Over 6 acres | (same as above) | $1,000 |

## *Assessment Practice Review*

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

The county assessor qualifies approximately 65% of sales to be used for measurement, which is in line with the state average for residential sales. Review of both qualified and non-qualified sales rosters indicated there was no apparent bias in the qualification determinations by the assessor.

The county has recently converted CAMA systems and there have been issues with the timely transfer of sales data. The most recent audit of Real Estate Transfer Statements (Form 521) indicated there was missing and inaccurate sales data. The liaison has worked with the county assessor to ensure that sales are being exported into the sales file accurately.

Depreciation tables were updated between 2014 and 2021 for the residential class and the costing manual is dated 2018 for Valuation Group 1, 2014 through 2018 for Valuation Group 2 and 2014 for Valuation Group 3. The county meets the six-year inspection and review requirement and all residential parcels have been physically inspected since 2016. Residential lot values were reviewed since 2018 for the entire residential class.

The county assessor has a written valuation methodology which details the assessment practices.

# 2022 Residential Correlation for Chase County

*Description of Analysis*

The Chase County Assessor has identified three valuation groups for the residential class of property.

| Valuation Group | Description |
|---|---|
| 1 | Imperial |
| 2 | Wauneta, Lamar, Enders, and Champion |
| 3 | Rural Residential |

All three measures of central tendency are within range for residential property in Chase County. Both the COD and PRD are within the acceptable range, as well. When stratified by valuation group, the majority of sales occur in the county seat, Imperial, and all three measure of central tendency are within range. The remaining valuation groups are in range for both the median and the mean, the qualitative measures are wider in the more rural areas of the county, which is expected in less predictable markets.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions of a reappraisal in rural and the small towns, as well as a 4% increase to land and improvements in Imperial.

*Equalization and Quality of Assessment*

A review of the statistics and assessment practices show the assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class of real property in Chase County complies with generally accepted mass appraisal techniques.

| VALUATION GROUP RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|---|---|---|---|---|---|---|
| 1 | 90 | 92.45 | 94.74 | 94.11 | 14.33 | 100.67 |
| 2 | 24 | 93.80 | 96.03 | 90.59 | 19.42 | 106.01 |
| 3 | 15 | 91.59 | 98.66 | 87.05 | 28.58 | 113.34 |
| ALL | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 |

*Level of Value*

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

*Assessment Actions*

Commercial properties outside of Imperial received new land values for the 2022 assessment year. Also, all improvements in the commercial class received a 10% increase. Pick-up work and routine maintenance were also 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.

The county assessor qualifies an average number of sales for the commercial class of property and the review of sales qualification procedures indicates that a sales bias is not present. All commercial properties in the county are placed in the same valuation group, which is reflective of the local economy.

The county assessor meets the six-year inspection and review requirement; commercial properties were physically reviewed and reappraised in 2016 through 2017 by a contract appraiser. Depreciation tables and costing are dated 2016.

*Description of Analysis*

With few sales, two of the three measures of central tendency are within range for the commercial class; the median is below the acceptable range. Both the COD and PRD are high, which is reflective of the fact that commercial properties are coming due for reappraisal and that rural commercial markets are less predictable than urban areas. Sales in the study period range from 56% to 163%

The county assessor is planning to reappraise commercial properties for the 2023 assessment year; in an effort to recognize the increasing market without over valuing commercial assessment prior to the reappraisal, land values were increased and commercial improvements received a ten percent adjustment. Review of the sales by study years, indicates that the median of the newest two years are somewhat over one hundred percent, indicating that further adjustment without the review of properties has the potential to over value commercial properties.

| _____Study Yrs_____ | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|---|---|---|---|---|---|---|
| 01-OCT-18 To 30-SEP-19 | 3 | 69.57 | 76.96 | 77.60 | 11.17 | 99.18 |
| 01-OCT-19 To 30-SEP-20 | 3 | 108.16 | 111.42 | 103.66 | 19.97 | 107.49 |
| 01-OCT-20 To 30-SEP-21 | 8 | 100.50 | 104.69 | 89.14 | 32.70 | 117.44 |

Additionally, the hypothetical removal of the highest and lowest ratio sales results in the median spanning from 85% to 93%, indicating that the median of this small sample is not statistically reliable for the purposes of determining a level of value.

Comparison of the statistics and the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that both the sold properties and the abstract changed similarly.

### *Equalization and Quality of Assessment*

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

### *Level of Value*

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

*Assessment Actions*

After conducting market analysis, the county assessor raised grassland values to $620 per acre, resulting in an 11% increase. The top four dryland classes were increased 10% and the bottom four dryland classes were increased 5%.

The farm home site is valued the same as rural residential home sites; the first acre was raised to $25,000 this year.

*Assessment Practice Review*

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

The usability of agricultural sales is typical, when compared to the state average. Review of the county assessment practices shows no apparent indication of bias in the qualification of sales for measurement.

The Chase County Assessor has identified one market area for agricultural land. The county assessor and staff review agricultural properties on a rotating basis. All agricultural homes were physically reviewed in 2020. Land use was reviewed using aerial imagery in 2018. Agricultural homes depreciation tables are dated 2015 and 2014 costing is used. Land values were updated in 2018.

*Description of Analysis*

The agricultural class of land in Chase County is within the range for all three measures of central tendency for the three-year study period. The COD is within the acceptable range, as well. When sales are analyzed by 80% Majority Land Use (MLU), all three classes have a median within the range.

A comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) shows the general agricultural population and the sales changed at a similar rate supporting the conclusion that changes made to grassland and dryland values were equitably applied.

## Equalization and Quality of Assessment

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

**80%MLU By Market Area**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD |
|---|---|---|---|---|---|---|
| _____Irrigated_____ | | | | | | |
| County | 23 | 70.45 | 69.26 | 70.08 | 09.65 | 98.83 |
| 1 | 23 | 70.45 | 69.26 | 70.08 | 09.65 | 98.83 |
| _____Dry_____ | | | | | | |
| County | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 |
| 1 | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 |
| _____Grass_____ | | | | | | |
| County | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 |
| 1 | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 |
| _____ALL_____ | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 |

## Level of Value

Based on analysis of all available information, the level of value of agricultural land in Chase County is 70%.

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

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

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|---|---|---|---|
| **Residential Real Property** | 93 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| **Commercial Real Property** | 100 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |
| **Agricultural Land** | 70 | Meets generally accepted mass appraisal techniques. | No recommendation. |
| | | | |

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

Dated this 7th day of April, 2022.

Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

# APPENDICES

# 2022 Commission Summary

## for Chase County

**Residential Real Property - Current**

| | | | |
|---|---|---|---|
| Number of Sales | 129 | Median | 92.57 |
| Total Sales Price | $18,408,600 | Mean | 95.43 |
| Total Adj. Sales Price | $18,408,600 | Wgt. Mean | 92.59 |
| Total Assessed Value | $17,044,530 | Average Assessed Value of the Base | $108,774 |
| Avg. Adj. Sales Price | $142,702 | Avg. Assessed Value | $132,128 |

**Confidence Interval - Current**

| | |
|---|---|
| 95% Median C.I | 89.17 to 96.93 |
| 95% Wgt. Mean C.I | 88.58 to 96.60 |
| 95% Mean C.I | 91.57 to 99.29 |
| % of Value of the Class of all Real Property Value in the County | 14.28 |
| % of Records Sold in the Study Period | 7.28 |
| % of Value Sold in the Study Period | 8.85 |

**Residential Real Property - History**

| Year | Number of Sales | LOV | Median |
|---|---|---|---|
| 2021 | 103 | 94 | 93.88 |
| 2020 | 108 | 97 | 97.47 |
| 2019 | 111 | 92 | 92.32 |
| 2018 | 114 | 93 | 92.60 |

# 2022 Commission Summary

## for Chase County

**Commercial Real Property - Current**

| | | | |
|---|---|---|---|
| Number of Sales | 14 | Median | 88.61 |
| Total Sales Price | $2,199,000 | Mean | 100.19 |
| Total Adj. Sales Price | $2,199,000 | Wgt. Mean | 92.16 |
| Total Assessed Value | $2,026,502 | Average Assessed Value of the Base | $188,911 |
| Avg. Adj. Sales Price | $157,071 | Avg. Assessed Value | $144,750 |

**Confidence Interval - Current**

| | |
|---|---|
| 95% Median C.I | 69.00 to 145.44 |
| 95% Wgt. Mean C.I | 75.93 to 108.38 |
| 95% Mean C.I | 80.24 to 120.14 |
| % of Value of the Class of all Real Property Value in the County | 6.76 |
| % of Records Sold in the Study Period | 2.90 |
| % of Value Sold in the Study Period | 2.22 |

**Commercial Real Property - History**

| Year | Number of Sales | LOV | Median |
|---|---|---|---|
| 2021 | 13 | 100 | 85.35 |
| 2020 | 14 | 100 | 82.67 |
| 2019 | 10 | 100 | 89.06 |
| 2018 | 8 | 100 | 93.97 |

**15 Chase**

**RESIDENTIAL**

| | | | |
|---|---|---|---|
| Number of Sales : 129 | MEDIAN : 93 | COV : 23.41 | 95% Median C.I. : 89.17 to 96.93 |
| Total Sales Price : 18,408,600 | WGT. MEAN : 93 | STD : 22.34 | 95% Wgt. Mean C.I. : 88.58 to 96.60 |
| Total Adj. Sales Price : 18,408,600 | MEAN : 95 | Avg. Abs. Dev : 15.69 | 95% Mean C.I. : 91.57 to 99.29 |
| Total Assessed Value : 17,044,530 | | | |
| Avg. Adj. Sales Price : 142,702 | COD : 16.95 | MAX Sales Ratio : 198.06 | |
| Avg. Assessed Value : 132,128 | PRD : 103.07 | MIN Sales Ratio : 35.84 | *Printed:3/22/2022  5:40:22PM* |

**DATE OF SALE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-19 To 31-DEC-19 | 7 | 118.72 | 116.54 | 108.62 | 18.15 | 107.29 | 84.15 | 176.14 | 84.15 to 176.14 | 113,286 | 123,051 |
| 01-JAN-20 To 31-MAR-20 | 10 | 99.09 | 98.85 | 97.76 | 12.21 | 101.11 | 63.09 | 132.15 | 87.31 to 112.78 | 169,320 | 165,523 |
| 01-APR-20 To 30-JUN-20 | 14 | 97.55 | 99.18 | 97.93 | 11.97 | 101.28 | 75.75 | 128.32 | 89.70 to 111.44 | 145,107 | 142,102 |
| 01-JUL-20 To 30-SEP-20 | 19 | 100.75 | 101.42 | 101.15 | 16.06 | 100.27 | 67.21 | 133.22 | 84.44 to 118.47 | 116,158 | 117,492 |
| 01-OCT-20 To 31-DEC-20 | 18 | 91.40 | 92.99 | 90.50 | 12.13 | 102.75 | 68.24 | 122.14 | 84.07 to 103.52 | 158,167 | 143,136 |
| 01-JAN-21 To 31-MAR-21 | 15 | 99.13 | 106.05 | 104.00 | 18.64 | 101.97 | 80.50 | 198.06 | 84.96 to 106.70 | 140,633 | 146,265 |
| 01-APR-21 To 30-JUN-21 | 20 | 91.29 | 91.82 | 86.08 | 16.71 | 106.67 | 58.47 | 145.49 | 85.83 to 98.22 | 151,750 | 130,632 |
| 01-JUL-21 To 30-SEP-21 | 26 | 84.20 | 80.40 | 79.17 | 14.90 | 101.55 | 35.84 | 117.61 | 74.82 to 89.17 | 142,015 | 112,427 |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-19 To 30-SEP-20 | 50 | 100.52 | 102.40 | 100.20 | 15.23 | 102.20 | 63.09 | 176.14 | 93.03 to 108.19 | 134,494 | 134,767 |
| 01-OCT-20 To 30-SEP-21 | 79 | 89.01 | 91.03 | 88.21 | 16.58 | 103.20 | 35.84 | 198.06 | 85.29 to 94.54 | 147,897 | 130,458 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-20 To 31-DEC-20 | 61 | 96.46 | 98.00 | 96.29 | 13.58 | 101.78 | 63.09 | 133.22 | 92.32 to 101.35 | 143,913 | 138,581 |
| _____ALL_____ | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |

**VALUATION GROUP**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 90 | 92.45 | 94.74 | 94.11 | 14.33 | 100.67 | 35.84 | 152.07 | 89.10 to 98.22 | 149,250 | 140,465 |
| 2 | 24 | 93.80 | 96.03 | 90.59 | 19.42 | 106.01 | 45.52 | 176.14 | 84.15 to 101.02 | 83,571 | 75,704 |
| 3 | 15 | 91.59 | 98.66 | 87.05 | 28.58 | 113.34 | 59.65 | 198.06 | 68.24 to 124.78 | 198,027 | 172,386 |
| _____ALL_____ | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |

**PROPERTY TYPE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | 127 | 92.32 | 95.07 | 92.42 | 16.81 | 102.87 | 35.84 | 198.06 | 89.10 to 96.46 | 143,375 | 132,507 |
| 06 | | | | | | | | | | | |
| 07 | 2 | 118.69 | 118.69 | 108.09 | 14.89 | 109.81 | 101.02 | 136.35 | N/A | 100,000 | 108,085 |
| _____ALL_____ | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |

**15 Chase**

**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 : 129 | MEDIAN : 93 | COV : 23.41 | 95% Median C.I. : 89.17 to 96.93 |
| Total Sales Price : 18,408,600 | WGT. MEAN : 93 | STD : 22.34 | 95% Wgt. Mean C.I. : 88.58 to 96.60 |
| Total Adj. Sales Price : 18,408,600 | MEAN : 95 | Avg. Abs. Dev : 15.69 | 95% Mean C.I. : 91.57 to 99.29 |
| Total Assessed Value : 17,044,530 | | | |
| Avg. Adj. Sales Price : 142,702 | COD : 16.95 | MAX Sales Ratio : 198.06 | |
| Avg. Assessed Value : 132,128 | PRD : 103.07 | MIN Sales Ratio : 35.84 | *Printed:3/22/2022  5:40:22PM* |

**SALE PRICE \***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Low $ Ranges_____ | | | | | | | | | | | |
| Less Than     5,000 | | | | | | | | | | | |
| Less Than    15,000 | | | | | | | | | | | |
| Less Than    30,000 | 4 | 113.35 | 115.73 | 112.87 | 21.59 | 102.53 | 84.15 | 152.07 | N/A | 19,375 | 21,869 |
| __Ranges Excl. Low $__ | | | | | | | | | | | |
| Greater Than     4,999 | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |
| Greater Than    14,999 | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |
| Greater Than    29,999 | 125 | 92.32 | 94.78 | 92.50 | 16.58 | 102.46 | 35.84 | 198.06 | 89.17 to 96.36 | 146,649 | 135,656 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0   TO     4,999 | | | | | | | | | | | |
| 5,000   TO    14,999 | | | | | | | | | | | |
| 15,000   TO    29,999 | 4 | 113.35 | 115.73 | 112.87 | 21.59 | 102.53 | 84.15 | 152.07 | N/A | 19,375 | 21,869 |
| 30,000   TO    59,999 | 13 | 104.09 | 107.29 | 106.01 | 14.40 | 101.21 | 74.93 | 136.35 | 94.54 to 122.14 | 44,038 | 46,685 |
| 60,000   TO    99,999 | 21 | 93.05 | 98.81 | 98.27 | 18.51 | 100.55 | 35.84 | 176.14 | 86.39 to 105.46 | 75,714 | 74,406 |
| 100,000   TO   149,999 | 38 | 90.14 | 92.89 | 93.28 | 20.51 | 99.58 | 45.52 | 198.06 | 80.94 to 100.75 | 124,632 | 116,259 |
| 150,000   TO   249,999 | 42 | 90.15 | 92.32 | 92.51 | 11.80 | 99.79 | 63.09 | 124.12 | 86.43 to 97.89 | 188,695 | 174,554 |
| 250,000   TO   499,999 | 11 | 87.85 | 88.25 | 86.63 | 15.59 | 101.87 | 59.65 | 114.84 | 68.24 to 105.56 | 318,855 | 276,229 |
| 500,000   TO   999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| _____ALL_____ | 129 | 92.57 | 95.43 | 92.59 | 16.95 | 103.07 | 35.84 | 198.06 | 89.17 to 96.93 | 142,702 | 132,128 |

**15  Chase**

**COMMERCIAL**

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

Qualified

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

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| | | |
|---|---|---|
| Number of Sales : 14 | MEDIAN : 89 | COV : 34.48 |
| Total Sales Price : 2,199,000 | WGT. MEAN : 92 | STD : 34.55 |
| Total Adj. Sales Price : 2,199,000 | MEAN : 100 | Avg. Abs. Dev : 27.83 |
| Total Assessed Value : 2,026,502 | | |
| Avg. Adj. Sales Price : 157,071 | COD : 31.41 | MAX Sales Ratio : 163.02 |
| Avg. Assessed Value : 144,750 | PRD : 108.71 | MIN Sales Ratio : 55.73 |

| | |
|---|---|
| 95% Median C.I. : 69.00 to 145.44 | |
| 95% Wgt. Mean C.I. : 75.93 to 108.38 | |
| 95% Mean C.I. : 80.24 to 120.14 | |

*Printed:3/22/2022  5:40:22PM*

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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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | | | | | | | | | | | |
| 01-JAN-19 To 31-MAR-19 | 2 | 80.66 | 80.66 | 81.91 | 14.46 | 98.47 | 69.00 | 92.31 | N/A | 60,500 | 49,555 |
| 01-APR-19 To 30-JUN-19 | | | | | | | | | | | |
| 01-JUL-19 To 30-SEP-19 | 1 | 69.57 | 69.57 | 69.57 | 00.00 | 100.00 | 69.57 | 69.57 | N/A | 65,000 | 45,221 |
| 01-OCT-19 To 31-DEC-19 | 1 | 80.65 | 80.65 | 80.65 | 00.00 | 100.00 | 80.65 | 80.65 | N/A | 160,000 | 129,047 |
| 01-JAN-20 To 31-MAR-20 | | | | | | | | | | | |
| 01-APR-20 To 30-JUN-20 | 1 | 145.44 | 145.44 | 145.44 | 00.00 | 100.00 | 145.44 | 145.44 | N/A | 45,000 | 65,450 |
| 01-JUL-20 To 30-SEP-20 | 1 | 108.16 | 108.16 | 108.16 | 00.00 | 100.00 | 108.16 | 108.16 | N/A | 400,000 | 432,629 |
| 01-OCT-20 To 31-DEC-20 | 3 | 77.98 | 87.60 | 95.94 | 20.25 | 91.31 | 68.72 | 116.10 | N/A | 205,833 | 197,472 |
| 01-JAN-21 To 31-MAR-21 | 2 | 104.72 | 104.72 | 77.16 | 46.78 | 135.72 | 55.73 | 153.70 | N/A | 160,000 | 123,455 |
| 01-APR-21 To 30-JUN-21 | | | | | | | | | | | |
| 01-JUL-21 To 30-SEP-21 | 3 | 117.38 | 121.77 | 88.36 | 22.18 | 137.81 | 84.90 | 163.02 | N/A | 156,833 | 138,573 |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 3 | 69.57 | 76.96 | 77.60 | 11.17 | 99.18 | 69.00 | 92.31 | N/A | 62,000 | 48,110 |
| 01-OCT-19 To 30-SEP-20 | 3 | 108.16 | 111.42 | 103.66 | 19.97 | 107.49 | 80.65 | 145.44 | N/A | 201,667 | 209,042 |
| 01-OCT-20 To 30-SEP-21 | 8 | 100.50 | 104.69 | 89.14 | 32.70 | 117.44 | 55.73 | 163.02 | 55.73 to 163.02 | 176,000 | 156,881 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 4 | 75.11 | 77.88 | 79.01 | 11.45 | 98.57 | 69.00 | 92.31 | N/A | 86,500 | 68,345 |
| 01-JAN-20 To 31-DEC-20 | 5 | 108.16 | 103.28 | 102.63 | 21.24 | 100.63 | 68.72 | 145.44 | N/A | 212,500 | 218,099 |
| _____ALL_____ | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |

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**VALUATION GROUP**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |
| _____ALL_____ | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |

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**PROPERTY TYPE \***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 02 | | | | | | | | | | | |
| 03 | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |
| 04 | | | | | | | | | | | |
| _____ALL_____ | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |

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**15 Chase**

**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 : 14 | MEDIAN : 89 | COV : 34.48 | 95% Median C.I. : 69.00 to 145.44 |
| Total Sales Price : 2,199,000 | WGT. MEAN : 92 | STD : 34.55 | 95% Wgt. Mean C.I. : 75.93 to 108.38 |
| Total Adj. Sales Price : 2,199,000 | MEAN : 100 | Avg. Abs. Dev : 27.83 | 95% Mean C.I. : 80.24 to 120.14 |
| Total Assessed Value : 2,026,502 | | | |
| Avg. Adj. Sales Price : 157,071 | COD : 31.41 | MAX Sales Ratio : 163.02 | |
| Avg. Assessed Value : 144,750 | PRD : 108.71 | MIN Sales Ratio : 55.73 | *Printed:3/22/2022  5:40:22PM* |

**SALE PRICE \***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Low $ Ranges_____ | | | | | | | | | | | |
| Less Than     5,000 | | | | | | | | | | | |
| Less Than    15,000 | 1 | 117.38 | 117.38 | 117.38 | 00.00 | 100.00 | 117.38 | 117.38 | N/A | 8,000 | 9,390 |
| Less Than    30,000 | 2 | 140.20 | 140.20 | 148.70 | 16.28 | 94.28 | 117.38 | 163.02 | N/A | 12,750 | 18,960 |
| __Ranges Excl. Low $__ | | | | | | | | | | | |
| Greater Than    4,999 | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |
| Greater Than   14,999 | 13 | 84.90 | 98.87 | 92.06 | 32.36 | 107.40 | 55.73 | 163.02 | 69.00 to 145.44 | 168,538 | 155,162 |
| Greater Than   29,999 | 12 | 82.78 | 93.52 | 91.49 | 28.09 | 102.22 | 55.73 | 153.70 | 69.00 to 116.10 | 181,125 | 165,715 |
| __Incremental Ranges__ | | | | | | | | | | | |
| 0    TO     4,999 | | | | | | | | | | | |
| 5,000    TO    14,999 | 1 | 117.38 | 117.38 | 117.38 | 00.00 | 100.00 | 117.38 | 117.38 | N/A | 8,000 | 9,390 |
| 15,000    TO    29,999 | 1 | 163.02 | 163.02 | 163.02 | 00.00 | 100.00 | 163.02 | 163.02 | N/A | 17,500 | 28,529 |
| 30,000    TO    59,999 | 3 | 69.00 | 94.39 | 94.13 | 37.06 | 100.28 | 68.72 | 145.44 | N/A | 45,500 | 42,827 |
| 60,000    TO    99,999 | 3 | 92.31 | 105.19 | 106.27 | 30.38 | 98.98 | 69.57 | 153.70 | N/A | 67,333 | 71,554 |
| 100,000    TO   149,999 | | | | | | | | | | | |
| 150,000    TO   249,999 | 1 | 80.65 | 80.65 | 80.65 | 00.00 | 100.00 | 80.65 | 80.65 | N/A | 160,000 | 129,047 |
| 250,000    TO   499,999 | 5 | 84.90 | 88.57 | 90.53 | 21.33 | 97.83 | 55.73 | 116.10 | N/A | 335,000 | 303,279 |
| 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 + | | | | | | | | | | | |
| _____ALL_____ | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |

**15  Chase**

<div align="center">

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

Qualified

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

</div>

**COMMERCIAL**

| | | | |
|---|---|---|---|
| Number of Sales : 14 | MEDIAN : 89 | COV : 34.48 | 95% Median C.I. : 69.00 to 145.44 |
| Total Sales Price : 2,199,000 | WGT. MEAN : 92 | STD : 34.55 | 95% Wgt. Mean C.I. : 75.93 to 108.38 |
| Total Adj. Sales Price : 2,199,000 | MEAN : 100 | Avg. Abs. Dev : 27.83 | 95% Mean C.I. : 80.24 to 120.14 |
| Total Assessed Value : 2,026,502 | | | |
| Avg. Adj. Sales Price : 157,071 | COD : 31.41 | MAX Sales Ratio : 163.02 | |
| Avg. Assessed Value : 144,750 | PRD : 108.71 | MIN Sales Ratio : 55.73 | *Printed:3/22/2022  5:40:22PM* |

**OCCUPANCY CODE**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 311 | 1 | 108.16 | 108.16 | 108.16 | 00.00 | 100.00 | 108.16 | 108.16 | N/A | 400,000 | 432,629 |
| 341 | 1 | 153.70 | 153.70 | 153.70 | 00.00 | 100.00 | 153.70 | 153.70 | N/A | 70,000 | 107,593 |
| 344 | 2 | 111.71 | 111.71 | 87.32 | 30.19 | 127.93 | 77.98 | 145.44 | N/A | 162,500 | 141,900 |
| 386 | 2 | 93.48 | 93.48 | 74.81 | 25.58 | 124.96 | 69.57 | 117.38 | N/A | 36,500 | 27,306 |
| 406 | 3 | 92.31 | 108.02 | 95.20 | 34.05 | 113.47 | 68.72 | 163.02 | N/A | 40,667 | 38,715 |
| 410 | 1 | 69.00 | 69.00 | 69.00 | 00.00 | 100.00 | 69.00 | 69.00 | N/A | 54,000 | 37,262 |
| 494 | 3 | 84.90 | 85.58 | 86.98 | 23.70 | 98.39 | 55.73 | 116.10 | N/A | 331,667 | 288,471 |
| 530 | 1 | 80.65 | 80.65 | 80.65 | 00.00 | 100.00 | 80.65 | 80.65 | N/A | 160,000 | 129,047 |
| _____ALL_____ | 14 | 88.61 | 100.19 | 92.16 | 31.41 | 108.71 | 55.73 | 163.02 | 69.00 to 145.44 | 157,071 | 144,750 |

## Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Sources:
Value; 2011-2021 CTL Report
Growth Value; 2011-2021 Abstract Rpt
Net Taxable Sales; Dept. of Revenue website.
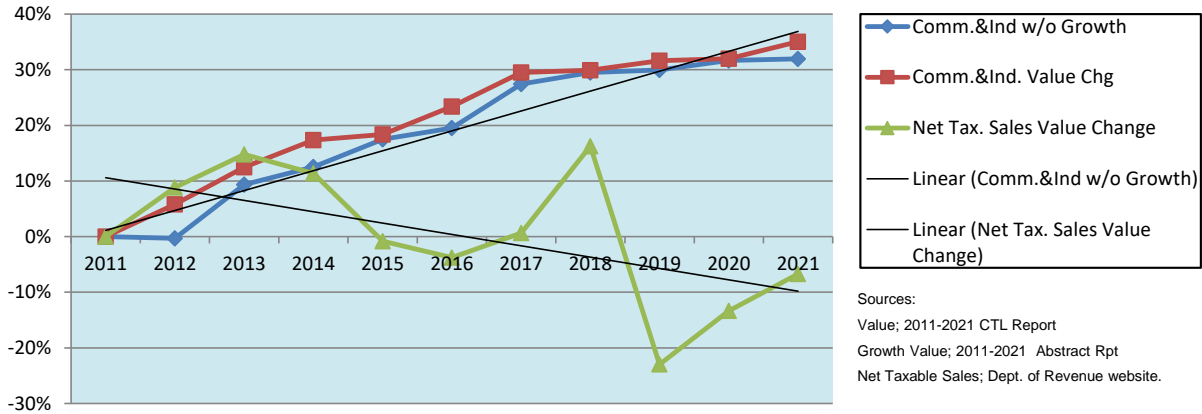
| Tax Year | Value | Growth Value | % Growth of Value | Value Exclud. Growth | Ann.%chg w/o grwth | Net Taxable Sales Value | % Chg Net Tax. Sales |
|---|---|---|---|---|---|---|---|
| 2011 | $ 61,275,013 | $ 2,897,786 | 4.73% | $ 58,377,227 | | $ 47,504,337 | |
| 2012 | $ 64,817,879 | $ 3,732,884 | 5.76% | $ 61,084,995 | -0.31% | $ 51,702,077 | 8.84% |
| 2013 | $ 68,931,302 | $ 1,928,755 | 2.80% | $ 67,002,547 | 3.37% | $ 54,534,234 | 5.48% |
| 2014 | $ 71,909,127 | $ 2,971,128 | 4.13% | $ 68,937,999 | 0.01% | $ 52,908,609 | -2.98% |
| 2015 | $ 72,524,646 | $ 532,357 | 0.73% | $ 71,992,289 | 0.12% | $ 47,120,295 | -10.94% |
| 2016 | $ 75,590,358 | $ 2,361,174 | 3.12% | $ 73,229,184 | 0.97% | $ 45,708,731 | -3.00% |
| 2017 | $ 79,349,679 | $ 1,253,546 | 1.58% | $ 78,096,133 | 3.31% | $ 47,812,239 | 4.60% |
| 2018 | $ 79,613,194 | $ 260,046 | 0.33% | $ 79,353,148 | 0.00% | $ 55,232,557 | 15.52% |
| 2019 | $ 80,658,178 | $ 1,029,315 | 1.28% | $ 79,628,863 | 0.02% | $ 36,590,334 | -33.75% |
| 2020 | $ 80,887,002 | $ 219,670 | 0.27% | $ 80,667,332 | 0.01% | $ 41,157,718 | 12.48% |
| 2021 | $ 82,749,724 | $ 1,893,779 | 2.29% | $ 80,855,945 | -0.04% | $ 44,316,264 | 7.67% |
| Ann %chg | 3.05% | | | Average | 0.75% | -0.69% | 0.39% |

| | Cumulative Change | | |
|---|---|---|---|
| Tax Year | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2011 | - | - | - |
| 2012 | -0.31% | 5.78% | 8.84% |
| 2013 | 9.35% | 12.49% | 14.80% |
| 2014 | 12.51% | 17.35% | 11.38% |
| 2015 | 17.49% | 18.36% | -0.81% |
| 2016 | 19.51% | 23.36% | -3.78% |
| 2017 | 27.45% | 29.50% | 0.65% |
| 2018 | 29.50% | 29.93% | 16.27% |
| 2019 | 29.95% | 31.63% | -22.97% |
| 2020 | 31.65% | 32.01% | -13.36% |
| 2021 | 31.96% | 35.05% | -6.71% |

| County Number | 15 |
|---|---|
| County Name | Chase |

**15  Chase**

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

Qualified

**AGRICULTURAL LAND**

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

| | | | |
|---|---|---|---|
| Number of Sales : 50 | MEDIAN : 70 | COV : 21.48 | 95% Median C.I. : 67.05 to 74.65 |
| Total Sales Price : 55,228,086 | WGT. MEAN : 72 | STD : 15.81 | 95% Wgt. Mean C.I. : 68.82 to 74.35 |
| Total Adj. Sales Price : 55,228,086 | MEAN : 74 | Avg. Abs. Dev : 10.37 | 95% Mean C.I. : 69.24 to 78.00 |
| Total Assessed Value : 39,536,019 | | | |
| Avg. Adj. Sales Price : 1,104,562 | COD : 14.86 | MAX Sales Ratio : 122.55 | |
| Avg. Assessed Value : 790,720 | PRD : 102.84 | MIN Sales Ratio : 54.36 | *Printed:3/22/2022  5:40:23PM* |

**DATE OF SALE ***

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Qrtrs_____ | | | | | | | | | | | |
| 01-OCT-18 To 31-DEC-18 | 2 | 62.28 | 62.28 | 63.27 | 04.66 | 98.44 | 59.38 | 65.18 | N/A | 238,500 | 150,897 |
| 01-JAN-19 To 31-MAR-19 | 5 | 101.39 | 97.64 | 81.82 | 19.04 | 119.34 | 69.67 | 122.55 | N/A | 673,068 | 550,721 |
| 01-APR-19 To 30-JUN-19 | 5 | 70.76 | 70.55 | 70.01 | 06.26 | 100.77 | 59.47 | 78.97 | N/A | 663,700 | 464,632 |
| 01-JUL-19 To 30-SEP-19 | 1 | 54.36 | 54.36 | 54.36 | 00.00 | 100.00 | 54.36 | 54.36 | N/A | 75,000 | 40,768 |
| 01-OCT-19 To 31-DEC-19 | 1 | 62.86 | 62.86 | 62.86 | 00.00 | 100.00 | 62.86 | 62.86 | N/A | 725,000 | 455,739 |
| 01-JAN-20 To 31-MAR-20 | 5 | 69.41 | 69.81 | 68.90 | 03.23 | 101.32 | 65.66 | 75.68 | N/A | 1,416,800 | 976,165 |
| 01-APR-20 To 30-JUN-20 | 4 | 87.10 | 88.57 | 77.09 | 25.48 | 114.89 | 65.66 | 114.41 | N/A | 1,372,125 | 1,057,714 |
| 01-JUL-20 To 30-SEP-20 | 1 | 77.09 | 77.09 | 77.09 | 00.00 | 100.00 | 77.09 | 77.09 | N/A | 950,000 | 732,366 |
| 01-OCT-20 To 31-DEC-20 | | | | | | | | | | | |
| 01-JAN-21 To 31-MAR-21 | 16 | 67.94 | 71.15 | 72.62 | 12.13 | 97.98 | 54.37 | 98.06 | 62.86 to 80.76 | 725,484 | 526,852 |
| 01-APR-21 To 30-JUN-21 | 6 | 71.84 | 71.31 | 71.61 | 06.35 | 99.58 | 57.79 | 78.27 | 57.79 to 78.27 | 2,897,833 | 2,075,218 |
| 01-JUL-21 To 30-SEP-21 | 4 | 58.59 | 62.96 | 61.81 | 08.52 | 101.86 | 57.55 | 77.09 | N/A | 1,187,500 | 733,991 |
| _____Study Yrs_____ | | | | | | | | | | | |
| 01-OCT-18 To 30-SEP-19 | 13 | 70.76 | 78.45 | 74.90 | 20.89 | 104.74 | 54.36 | 122.55 | 59.47 to 101.39 | 556,603 | 416,871 |
| 01-OCT-19 To 30-SEP-20 | 11 | 69.41 | 76.66 | 72.29 | 14.95 | 106.05 | 62.86 | 114.41 | 65.66 to 107.11 | 1,295,227 | 936,344 |
| 01-OCT-20 To 30-SEP-21 | 26 | 69.17 | 69.93 | 70.58 | 11.64 | 99.08 | 54.37 | 98.06 | 62.86 to 77.09 | 1,297,875 | 916,035 |
| _____Calendar Yrs_____ | | | | | | | | | | | |
| 01-JAN-19 To 31-DEC-19 | 12 | 71.93 | 79.85 | 74.47 | 21.20 | 107.22 | 54.36 | 122.55 | 62.86 to 101.39 | 623,654 | 464,439 |
| 01-JAN-20 To 31-DEC-20 | 10 | 69.57 | 78.04 | 72.80 | 15.47 | 107.20 | 65.66 | 114.41 | 65.66 to 107.11 | 1,352,250 | 984,405 |
| _____ALL_____ | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 | 54.36 | 122.55 | 67.05 to 74.65 | 1,104,562 | 790,720 |

**AREA (MARKET)**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 | 54.36 | 122.55 | 67.05 to 74.65 | 1,104,562 | 790,720 |
| _____ALL_____ | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 | 54.36 | 122.55 | 67.05 to 74.65 | 1,104,562 | 790,720 |

**15   Chase**

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

Qualified

**AGRICULTURAL LAND**

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

| | | | |
|---|---|---|---|
| Number of Sales : 50 | MEDIAN : 70 | COV : 21.48 | 95% Median C.I. : 67.05 to 74.65 |
| Total Sales Price : 55,228,086 | WGT. MEAN : 72 | STD : 15.81 | 95% Wgt. Mean C.I. : 68.82 to 74.35 |
| Total Adj. Sales Price : 55,228,086 | MEAN : 74 | Avg. Abs. Dev : 10.37 | 95% Mean C.I. : 69.24 to 78.00 |
| Total Assessed Value : 39,536,019 | | | |
| Avg. Adj. Sales Price : 1,104,562 | COD : 14.86 | MAX Sales Ratio : 122.55 | |
| Avg. Assessed Value : 790,720 | PRD : 102.84 | MIN Sales Ratio : 54.36 | *Printed:3/22/2022  5:40:23PM* |

**95%MLU By Market Area**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 2 | 76.36 | 76.36 | 78.64 | 05.76 | 97.10 | 71.96 | 80.76 | N/A | 1,679,236 | 1,320,562 |
| 1 | 2 | 76.36 | 76.36 | 78.64 | 05.76 | 97.10 | 71.96 | 80.76 | N/A | 1,679,236 | 1,320,562 |
| _____Dry_____ | | | | | | | | | | | |
| County | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 | 60.77 | 119.12 | 65.18 to 98.06 | 352,876 | 247,393 |
| 1 | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 | 60.77 | 119.12 | 65.18 to 98.06 | 352,876 | 247,393 |
| _____Grass_____ | | | | | | | | | | | |
| County | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 | 54.36 | 77.38 | N/A | 792,800 | 581,804 |
| 1 | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 | 54.36 | 77.38 | N/A | 792,800 | 581,804 |
| _____ALL_____ | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 | 54.36 | 122.55 | 67.05 to 74.65 | 1,104,562 | 790,720 |

**80%MLU By Market Area**

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|---|---|---|---|---|---|---|---|---|---|---|---|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 23 | 70.45 | 69.26 | 70.08 | 09.65 | 98.83 | 54.37 | 83.54 | 62.86 to 75.68 | 1,672,643 | 1,172,264 |
| 1 | 23 | 70.45 | 69.26 | 70.08 | 09.65 | 98.83 | 54.37 | 83.54 | 62.86 to 75.68 | 1,672,643 | 1,172,264 |
| _____Dry_____ | | | | | | | | | | | |
| County | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 | 60.77 | 119.12 | 65.18 to 98.06 | 352,876 | 247,393 |
| 1 | 10 | 68.51 | 75.85 | 70.11 | 15.21 | 108.19 | 60.77 | 119.12 | 65.18 to 98.06 | 352,876 | 247,393 |
| _____Grass_____ | | | | | | | | | | | |
| County | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 | 54.36 | 77.38 | N/A | 792,800 | 581,804 |
| 1 | 5 | 68.54 | 67.03 | 73.39 | 11.41 | 91.33 | 54.36 | 77.38 | N/A | 792,800 | 581,804 |
| _____ALL_____ | 50 | 69.77 | 73.62 | 71.59 | 14.86 | 102.84 | 54.36 | 122.55 | 67.05 to 74.65 | 1,104,562 | 790,720 |

# Chase County 2022 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | WEIGHTED AVG IRR |
|---|---|---|---|---|---|---|---|---|---|---|
| Chase | 1 | 3,650 | 3,650 | 3,550 | 3,550 | 3,445 | 3,445 | 3,445 | 3,445 | **3,566** |
| Perkins | 1 | 3,382 | 3,399 | 2,932 | 3,296 | 3,262 | 2,965 | 3,185 | 3,171 | **3,313** |
| Hayes | 1 | 2,930 | 2,930 | 2,825 | 2,825 | 2,720 | 2,720 | 2,625 | 2,625 | **2,832** |
| Hitchcock | 1 | 2,480 | 2,480 | 2,355 | 2,355 | 2,275 | 2,275 | 2,195 | 2,195 | **2,448** |
| Dundy | 1 | 3,175 | 3,001 | 2,422 | 3,174 | 3,150 | 2,691 | 3,160 | 2,965 | **3,132** |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | WEIGHTED AVG DRY |
|---|---|---|---|---|---|---|---|---|---|---|
| Chase | 1 | n/a | 1,320 | 1,155 | 1,155 | 1,020 | n/a | 970 | 970 | **1,234** |
| Perkins | 1 | n/a | 995 | 995 | 930 | 930 | n/a | 875 | 875 | **962** |
| Hayes | 1 | n/a | 895 | 805 | 805 | 780 | 780 | 735 | 735 | **863** |
| Hitchcock | 1 | 1,130 | 1,130 | 1,055 | 1,055 | 985 | 985 | 875 | 875 | **1,098** |
| Dundy | 1 | n/a | 1,280 | n/a | 855 | 855 | n/a | 855 | 855 | **1,091** |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | WEIGHTED AVG GRASS |
|---|---|---|---|---|---|---|---|---|---|---|
| Chase | 1 | 659 | n/a | 918 | 818 | n/a | 668 | 647 | 647 | **662** |
| Perkins | 1 | 585 | n/a | n/a | 585 | n/a | 585 | 585 | 585 | **585** |
| Hayes | 1 | 515 | 515 | n/a | 515 | 515 | 515 | 515 | 515 | **515** |
| Hitchcock | 1 | 585 | 585 | 585 | 585 | n/a | 585 | 585 | 585 | **585** |
| Dundy | 1 | 535 | 535 | n/a | 535 | n/a | 535 | 535 | 535 | **535** |

| County | Mkt Area | CRP | TIMBER | WASTE |
|---|---|---|---|---|
| Chase | 1 | 717 | n/a | 20 |
| Perkins | 1 | 577 | n/a | 80 |
| Hayes | 1 | 683 | n/a | 25 |
| Hitchcock | 1 | 1,176 | n/a | n/a |
| Dundy | 1 | n/a | n/a | 50 |

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.

# CHASE COUNTY

**NEBRASKA**
Good Life. Great Service.
DEPARTMENT OF REVENUE

N

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 3375 | 3377 | 3379 | 3381 | 3383 | 3385 | 3387 | 3389 |

**68_1**

**Perkins**

Venango

| 3597 | 3595 | 3593 | 3591 | 3589 | 3587 | 3585 | |

**Lincoln**

3583

**43_1**

3615

| 3599 | 3601 | 3603 | 3605 | 3607 | 3609 | 3611 | 3613 |

**Chase**

3815

Lamar

| 383 | 3829 | 3827 | 3825 | 3823 | 3821 | 3819 | 3817 |

**Hayes**

**15_1**    Imperial

3849

| 3833 | 3835 | 3837 | 3839 | 3841 | 3843 | 3845 | 3847 |

Champion

Enders

Wauneta

4051

| 4067 | 4065 | 4063 | 4061 | 4059 | 4057 | 4055 | 4053 | Hamlet |

**44_1**

4085

| 4069 | 4071 | 4073 | 4075 | 4077 | 4079 | 4081 | 4083 |

**Dundy**

**29_1**

**Hitchcock**

| 4307 | 4305 | 4303 | 4301 | 4299 | 4297 | 4295 | 4293 | 4291 |

4309  4311

## Legend

- ☐ Market_Area
- ▬ County
- * Registered_WellsDNR
- ☐ geocode
- ▬ Federal Roads

**Soils**

**CLASS**

- 🟩 Excesssive 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



Legend: ResRec, Comm&Indust, Total Agland
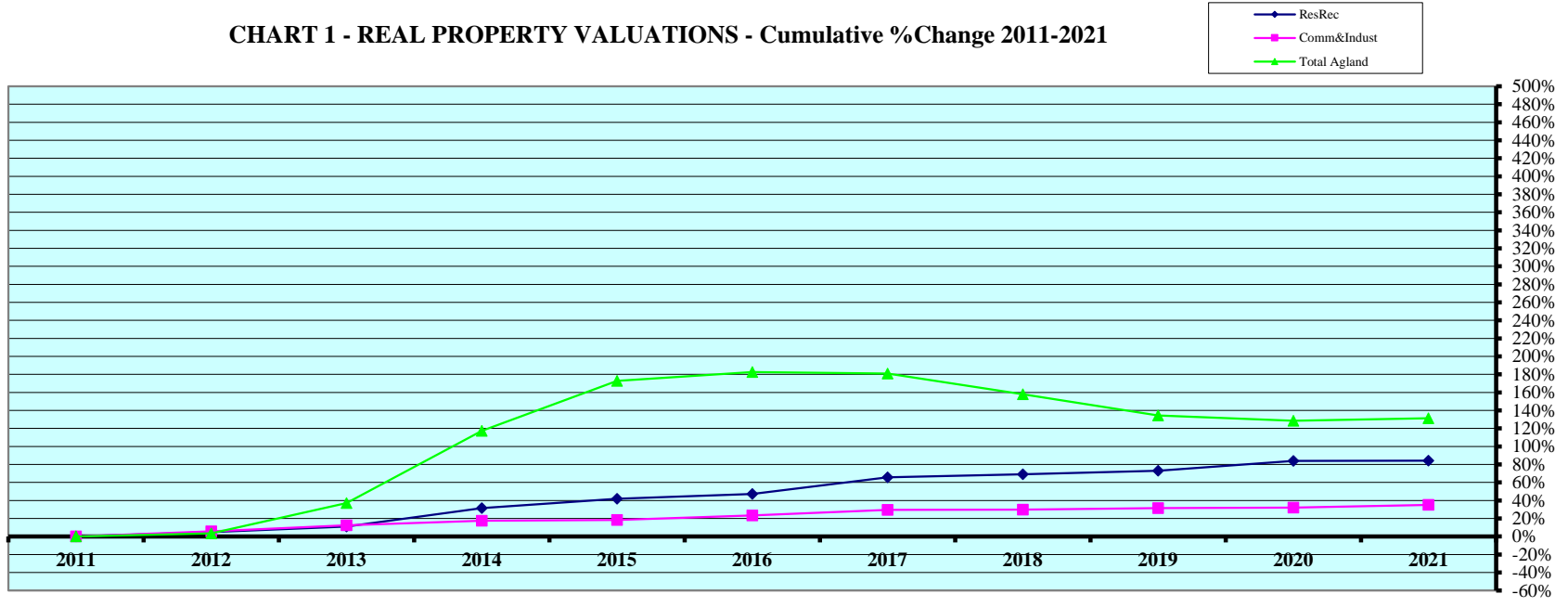
| Tax Year | Residential & Recreational [1] | | | | Commercial & Industrial [1] | | | | Total Agricultural Land [1] | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg | Value | Amnt Value Chg | Ann.%chg | Cmltv%chg |
| 2011 | 99,293,990 | - | - | - | 61,275,013 | - | - | - | 408,377,859 | - | - | - |
| 2012 | 104,175,471 | 4,881,481 | 4.92% | 4.92% | 64,817,879 | 3,542,866 | 5.78% | 5.78% | 422,905,646 | 14,527,787 | 3.56% | 3.56% |
| 2013 | 110,373,242 | 6,197,771 | 5.95% | 11.16% | 68,931,302 | 4,113,423 | 6.35% | 12.49% | 559,953,254 | 137,047,608 | 32.41% | 37.12% |
| 2014 | 130,590,257 | 20,217,015 | 18.32% | 31.52% | 71,909,127 | 2,977,825 | 4.32% | 17.35% | 887,347,091 | 327,393,837 | 58.47% | 117.29% |
| 2015 | 140,837,993 | 10,247,736 | 7.85% | 41.84% | 72,524,646 | 615,519 | 0.86% | 18.36% | 1,113,914,369 | 226,567,278 | 25.53% | 172.77% |
| 2016 | 146,226,343 | 5,388,350 | 3.83% | 47.27% | 75,590,358 | 3,065,712 | 4.23% | 23.36% | 1,154,093,816 | 40,179,447 | 3.61% | 182.60% |
| 2017 | 164,506,632 | 18,280,289 | 12.50% | 65.68% | 79,349,679 | 3,759,321 | 4.97% | 29.50% | 1,146,945,954 | -7,147,862 | -0.62% | 180.85% |
| 2018 | 167,794,361 | 3,287,729 | 2.00% | 68.99% | 79,613,194 | 263,515 | 0.33% | 29.93% | 1,053,147,662 | -93,798,292 | -8.18% | 157.89% |
| 2019 | 171,903,055 | 4,108,694 | 2.45% | 73.13% | 80,658,178 | 1,044,984 | 1.31% | 31.63% | 957,791,534 | -95,356,128 | -9.05% | 134.54% |
| 2020 | 182,566,949 | 10,663,894 | 6.20% | 83.87% | 80,887,002 | 228,824 | 0.28% | 32.01% | 933,430,835 | -24,360,699 | -2.54% | 128.57% |
| 2021 | 182,883,985 | 317,036 | 0.17% | 84.18% | 82,749,724 | 1,862,722 | 2.30% | 35.05% | 944,475,386 | 11,044,551 | 1.18% | 131.27% |

Rate Annual %chg:  Residential & Recreational  **6.30%**        Commercial & Industrial  **3.05%**        Agricultural Land  **8.75%**
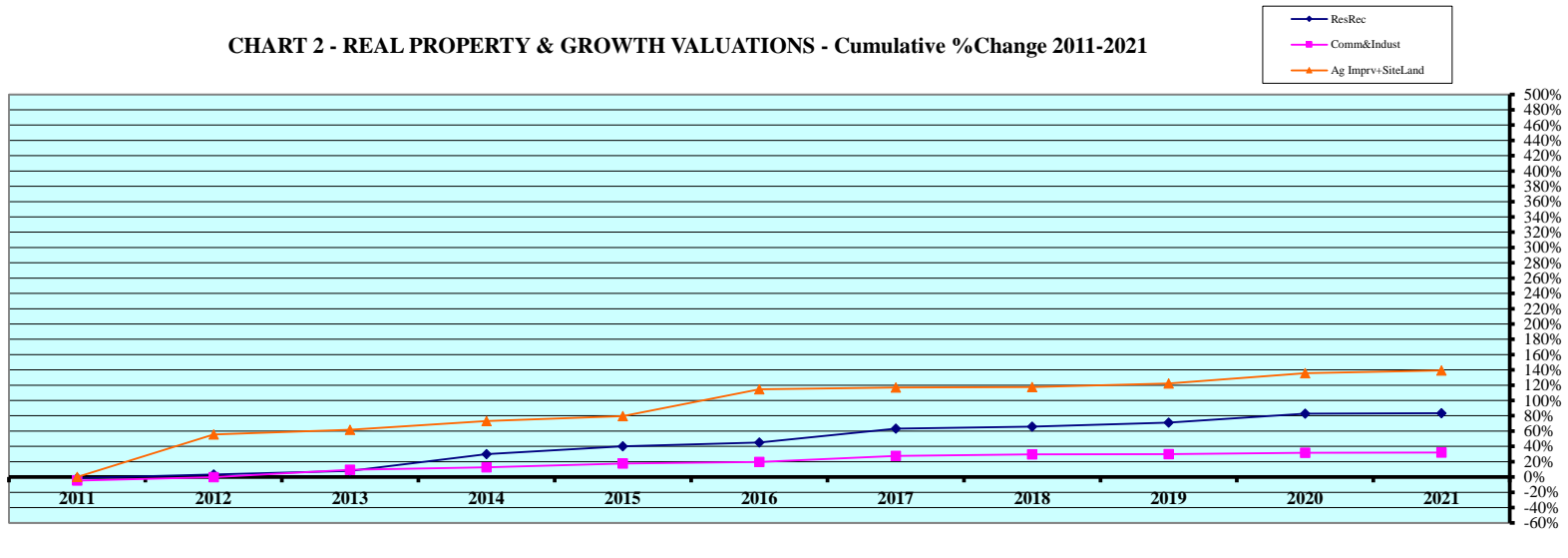
Cnty#  **15**
County  **CHASE**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2011 - 2021 Certificate of Taxes Levied Reports CTL     NE Dept. of Revenue, Property Assessment Division        Prepared as of 03/01/2022

## CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Legend: ResRec, Comm&Indust, Ag Imprv+SiteLand

### Residential & Recreational [1] / Commercial & Industrial [1]

| Tax Year | 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 | 99,293,990 | 1,416,076 | 1.43% | 97,877,914 | - | -1.43% | 61,275,013 | 2,897,786 | 4.73% | 58,377,227 | - | -4.73% |
| 2012 | 104,175,471 | 1,720,885 | 1.65% | 102,454,586 | 3.18% | 3.18% | 64,817,879 | 3,732,884 | 5.76% | 61,084,995 | -0.31% | -0.31% |
| 2013 | 110,373,242 | 3,213,783 | 2.91% | 107,159,459 | 2.86% | 7.92% | 68,931,302 | 1,928,755 | 2.80% | 67,002,547 | 3.37% | 9.35% |
| 2014 | 130,590,257 | 1,632,434 | 1.25% | 128,957,823 | 16.84% | 29.87% | 71,909,127 | 2,971,128 | 4.13% | 68,937,999 | 0.01% | 12.51% |
| 2015 | 140,837,993 | 1,823,229 | 1.29% | 139,014,764 | 6.45% | 40.00% | 72,524,646 | 532,357 | 0.73% | 71,992,289 | 0.12% | 17.49% |
| 2016 | 146,226,343 | 2,088,116 | 1.43% | 144,138,227 | 2.34% | 45.16% | 75,590,358 | 2,361,174 | 3.12% | 73,229,184 | 0.97% | 19.51% |
| 2017 | 164,506,632 | 2,499,046 | 1.52% | 162,007,586 | 10.79% | 63.16% | 79,349,679 | 1,253,546 | 1.58% | 78,096,133 | 3.31% | 27.45% |
| 2018 | 167,794,361 | 3,124,766 | 1.86% | 164,669,595 | 0.10% | 65.84% | 79,613,194 | 260,046 | 0.33% | 79,353,148 | 0.00% | 29.50% |
| 2019 | 171,903,055 | 1,906,020 | 1.11% | 169,997,035 | 1.31% | 71.21% | 80,658,178 | 1,029,315 | 1.28% | 79,628,863 | 0.02% | 29.95% |
| 2020 | 182,566,949 | 1,183,489 | 0.65% | 181,383,460 | 5.51% | 82.67% | 80,887,002 | 219,670 | 0.27% | 80,667,332 | 0.01% | 31.65% |
| 2021 | 182,883,985 | 773,820 | 0.42% | 182,110,165 | -0.25% | 83.41% | 82,749,724 | 1,893,779 | 2.29% | 80,855,945 | -0.04% | 31.96% |
| Rate Ann%chg | 6.30% | | Resid & Recreat w/o growth | | 4.91% | | 3.05% | | C & I w/o growth | | 0.75% | |

### Ag Improvements & Site Land [1]

| Tax Year | 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 | 20,876,769 | 13,035,100 | 33,911,869 | 600,375 | 1.77% | 33,311,494 | '-- | '-- |
| 2012 | 31,153,402 | 23,636,357 | 54,789,759 | 1,992,435 | 3.64% | 52,797,324 | 55.69% | 55.69% |
| 2013 | 31,659,832 | 25,892,584 | 57,552,416 | 2,746,873 | 4.77% | 54,805,543 | 0.03% | 61.61% |
| 2014 | 32,256,066 | 28,884,786 | 61,140,852 | 2,440,675 | 3.99% | 58,700,177 | 1.99% | 73.10% |
| 2015 | 32,942,219 | 32,670,451 | 65,612,670 | 4,749,506 | 7.24% | 60,863,164 | -0.45% | 79.47% |
| 2016 | 38,726,382 | 35,173,157 | 73,899,539 | 1,137,278 | 1.54% | 72,762,261 | 10.90% | 114.56% |
| 2017 | 38,811,306 | 35,783,542 | 74,594,848 | 968,918 | 1.30% | 73,625,930 | -0.37% | 117.11% |
| 2018 | 39,137,703 | 36,660,742 | 75,798,445 | 2,034,464 | 2.68% | 73,763,981 | -1.11% | 117.52% |
| 2019 | 38,823,832 | 37,068,391 | 75,892,223 | 511,180 | 0.67% | 75,381,043 | -0.55% | 122.29% |
| 2020 | 41,812,378 | 39,161,866 | 80,974,244 | 1,089,672 | 1.35% | 79,884,572 | 5.26% | 135.57% |
| 2021 | 41,037,293 | 40,973,603 | 82,010,896 | 877,227 | 1.07% | 81,133,669 | 0.20% | 139.25% |
| Rate Ann%chg | 6.99% | 12.13% | 9.23% | Ag Imprv+Site w/o growth | | | 7.16% | |

(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# | 15 |
|---|---|
| County | CHASE |

NE Dept. of Revenue, Property Assessment Division

CHART 2

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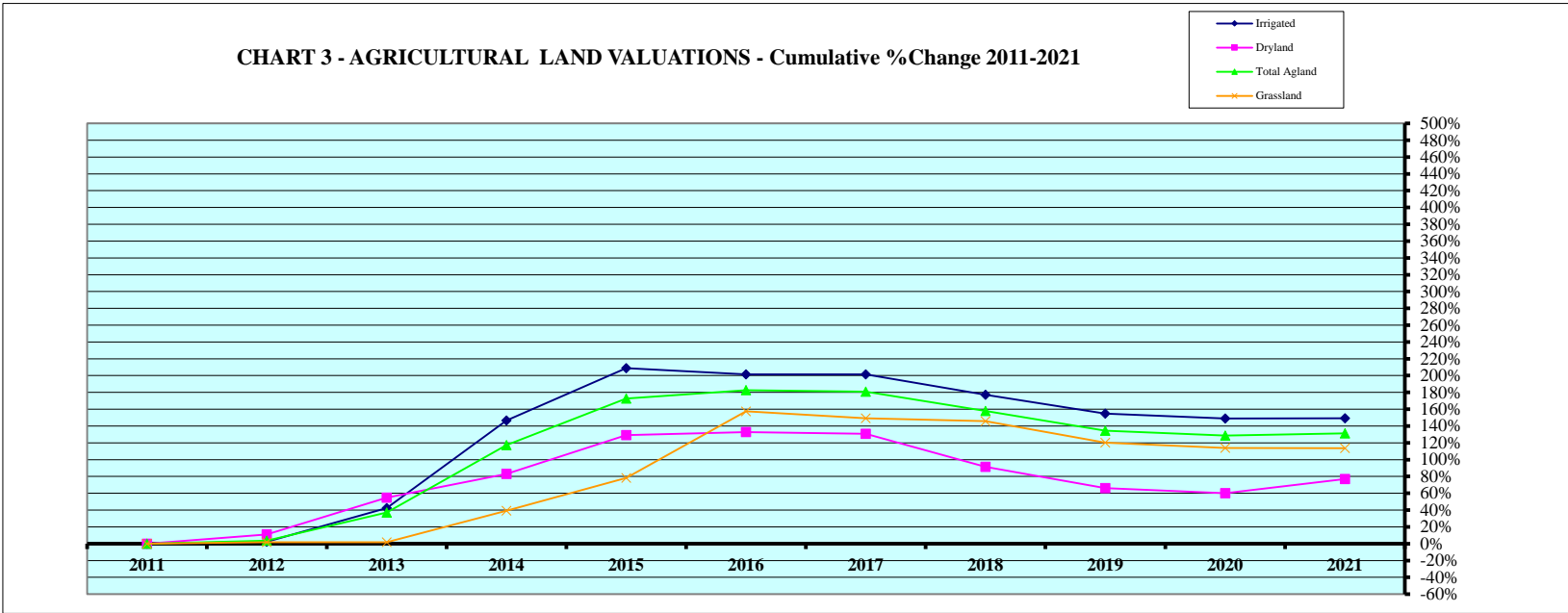


Legend: Irrigated, Dryland, Total Agland, Grassland

| Tax Year | Irrigated Land Value | Value Chg | Ann%chg | Cmltv%chg | Dryland Value | Value Chg | Ann%chg | Cmltv%chg | Grassland Value | Value Chg | Ann%chg | Cmltv%chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2011 | 270,203,014 | - | - | - | 65,016,132 | - | - | - | 73,130,774 | - | - | - |
| 2012 | 276,225,613 | 6,022,599 | 2.23% | 2.23% | 72,195,685 | 7,179,553 | 11.04% | 11.04% | 74,456,424 | 1,325,650 | 1.81% | 1.81% |
| 2013 | 384,833,340 | 108,607,727 | 39.32% | 42.42% | 100,596,196 | 28,400,511 | 39.34% | 54.72% | 74,486,211 | 29,787 | 0.04% | 1.85% |
| 2014 | 666,469,903 | 281,636,563 | 73.18% | 146.66% | 119,039,542 | 18,443,346 | 18.33% | 83.09% | 101,800,036 | 27,313,825 | 36.67% | 39.20% |
| 2015 | 834,531,384 | 168,061,481 | 25.22% | 208.85% | 148,956,123 | 29,916,581 | 25.13% | 129.11% | 130,388,562 | 28,588,526 | 28.08% | 78.30% |
| 2016 | 814,388,372 | -20,143,012 | -2.41% | 201.40% | 151,339,326 | 2,383,203 | 1.60% | 132.77% | 188,328,903 | 57,940,341 | 44.44% | 157.52% |
| 2017 | 814,579,610 | 191,238 | 0.02% | 201.47% | 150,080,349 | -1,258,977 | -0.83% | 130.84% | 182,243,064 | -6,085,839 | -3.23% | 149.20% |
| 2018 | 748,902,447 | -65,677,163 | -8.06% | 177.16% | 124,435,498 | -25,644,851 | -17.09% | 91.39% | 179,762,310 | -2,480,754 | -1.36% | 145.81% |
| 2019 | 688,687,727 | -60,214,720 | -8.04% | 154.88% | 107,954,381 | -16,481,117 | -13.24% | 66.04% | 161,101,209 | -18,661,101 | -10.38% | 120.29% |
| 2020 | 672,855,179 | -15,832,548 | -2.30% | 149.02% | 104,047,002 | -3,907,379 | -3.62% | 60.03% | 156,478,913 | -4,622,296 | -2.87% | 113.97% |
| 2021 | 673,130,341 | 275,162 | 0.04% | 149.12% | 115,062,090 | 11,015,088 | 10.59% | 76.97% | 156,232,840 | -246,073 | -0.16% | 113.63% |

Rate Ann.%chg: Irrigated **9.56%** | Dryland **5.87%** | Grassland **7.89%**

| Tax Year | Waste Land [1] Value | Value Chg | Ann%chg | Cmltv%chg | Other Agland [1] Value | Value Chg | Ann%chg | Cmltv%chg | Total Agricultural Value | Value Chg | Ann%chg | Cmltv%chg |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2011 | 15,739 | - | - | - | 12,200 | - | - | - | 408,377,859 | - | - | - |
| 2012 | 15,724 | -15 | -0.10% | -0.10% | 12,200 | 0 | 0.00% | 0.00% | 422,905,646 | 14,527,787 | 3.56% | 3.56% |
| 2013 | 21,183 | 5,459 | 34.72% | 34.59% | 16,324 | 4,124 | 33.80% | 33.80% | 559,953,254 | 137,047,608 | 32.41% | 37.12% |
| 2014 | 21,222 | 39 | 0.18% | 34.84% | 16,388 | 64 | 0.39% | 34.33% | 887,347,091 | 327,393,837 | 58.47% | 117.29% |
| 2015 | 21,063 | -159 | -0.75% | 33.83% | 17,237 | 849 | 5.18% | 41.29% | 1,113,914,369 | 226,567,278 | 25.53% | 172.77% |
| 2016 | 19,859 | -1,204 | -5.72% | 26.18% | 17,356 | 119 | 0.69% | 42.26% | 1,154,093,816 | 40,179,447 | 3.61% | 182.60% |
| 2017 | 20,516 | 657 | 3.31% | 30.35% | 22,415 | 5,059 | 29.15% | 83.73% | 1,146,945,954 | -7,147,862 | -0.62% | 180.85% |
| 2018 | 20,359 | -157 | -0.77% | 29.35% | 27,048 | 4,633 | 20.67% | 121.70% | 1,053,147,662 | -93,798,292 | -8.18% | 157.89% |
| 2019 | 20,046 | -313 | -1.54% | 27.37% | 28,171 | 1,123 | 4.15% | 130.91% | 957,791,534 | -95,356,128 | -9.05% | 134.54% |
| 2020 | 19,959 | -87 | -0.43% | 26.81% | 29,782 | 1,611 | 5.72% | 144.11% | 933,430,835 | -24,360,699 | -2.54% | 128.57% |
| 2021 | 20,029 | 70 | 0.35% | 27.26% | 30,086 | 304 | 1.02% | 146.61% | 944,475,386 | 11,044,551 | 1.18% | 131.27% |

Cnty# **15**
County **CHASE**

Rate Ann.%chg: Total Agric Land **8.75%**

# CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)[1]

| Tax Year | IRRIGATED LAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | DRYLAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | GRASSLAND Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2011 | 246,103,198 | 196,456 | 1,253 | | | 47,616,348 | 106,984 | 445 | | | 81,700,995 | 133,333 | 613 | | |
| 2012 | 270,382,278 | 196,226 | 1,378 | 9.99% | 9.99% | 65,037,124 | 106,972 | 608 | 36.60% | 36.60% | 89,688,965 | 135,300 | 663 | 8.18% | 9.46% |
| 2013 | 276,228,850 | 195,508 | 1,413 | 2.54% | 12.79% | 72,261,545 | 107,283 | 674 | 10.79% | 51.33% | 89,574,800 | 130,628 | 686 | 3.44% | 13.24% |
| 2014 | 385,268,241 | 195,199 | 1,974 | 39.70% | 57.56% | 100,491,968 | 107,411 | 936 | 38.90% | 110.21% | 97,239,960 | 127,646 | 762 | 11.09% | 25.80% |
| 2015 | 666,498,703 | 195,237 | 3,414 | 72.96% | 172.51% | 119,133,882 | 107,297 | 1,110 | 18.68% | 149.47% | 128,539,130 | 127,483 | 1,008 | 32.36% | 66.50% |
| 2016 | 834,934,414 | 195,161 | 4,278 | 25.32% | 241.51% | 149,267,645 | 107,426 | 1,389 | 25.14% | 212.19% | 149,636,865 | 127,257 | 1,176 | 16.62% | 94.17% |
| 2017 | 815,415,005 | 189,098 | 4,312 | 0.79% | 244.22% | 152,381,467 | 102,885 | 1,481 | 6.59% | 232.77% | 164,929,515 | 127,713 | 1,291 | 9.83% | 113.25% |
| 2018 | 814,861,003 | 188,968 | 4,312 | 0.00% | 244.23% | 150,494,216 | 101,596 | 1,481 | 0.01% | 232.82% | 174,353,050 | 127,360 | 1,369 | 6.01% | 126.06% |
| 2019 | 748,905,946 | 188,756 | 3,968 | -7.99% | 216.72% | 124,561,653 | 101,403 | 1,228 | -17.07% | 175.99% | 167,960,980 | 130,138 | 1,291 | -5.72% | 113.13% |
| 2020 | 688,687,726 | 188,534 | 3,653 | -7.93% | 191.60% | 108,035,799 | 102,077 | 1,058 | -13.84% | 137.80% | 167,183,410 | 129,675 | 1,289 | -0.11% | 112.90% |
| 2021 | 673,065,273 | 188,729 | 3,566 | -2.37% | 184.69% | 104,100,527 | 101,794 | 1,023 | -3.37% | 129.77% | 156,280,447 | 259,437 | 602 | -53.28% | -1.69% |

Rate Annual %chg Average Value/Acre: **11.03%** | **8.67%** | **-0.17%**

| Tax Year | WASTE LAND [2] Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | OTHER AGLAND [2] Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre | TOTAL AGRICULTURAL LAND [1] Value | Acres | Avg Value per Acre | Ann%chg AvgVal/acre | Cmltv%chg AvgVal/Acre |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2011 | 15,392 | 1,026 | 15 | | | 7,081 | 472 | 15 | | | 366,932,583 | 553,041 | 663 | | |
| 2012 | 15,668 | 1,044 | 15 | 0.00% | 0.00% | 12,199 | 813 | 15 | 0.01% | 0.01% | 408,545,626 | 552,845 | 739 | 11.38% | 11.38% |
| 2013 | 15,724 | 1,048 | 15 | 0.00% | 0.00% | 12,200 | 813 | 15 | 0.01% | 0.02% | 422,942,187 | 552,731 | 765 | 3.55% | 15.33% |
| 2014 | 21,183 | 1,059 | 20 | 33.32% | 33.32% | 16,324 | 816 | 20 | 33.23% | 33.26% | 422,942,187 | 552,746 | 1,014 | 32.47% | 52.77% |
| 2015 | 21,163 | 1,058 | 20 | 0.00% | 33.32% | 16,370 | 819 | 20 | -0.01% | 33.25% | 887,433,179 | 552,613 | 1,606 | 58.43% | 142.04% |
| 2016 | 21,063 | 1,053 | 20 | 0.00% | 33.32% | 17,237 | 862 | 20 | 0.00% | 33.25% | 1,114,458,781 | 552,536 | 2,017 | 25.60% | 204.00% |
| 2017 | 19,708 | 985 | 20 | -0.01% | 33.30% | 17,356 | 868 | 20 | 0.00% | 33.25% | 1,154,988,834 | 552,513 | 2,090 | 3.64% | 215.07% |
| 2018 | 20,516 | 1,026 | 20 | 0.01% | 33.32% | 22,164 | 1,108 | 20 | -0.01% | 33.24% | 1,147,230,180 | 552,301 | 2,077 | -0.63% | 213.07% |
| 2019 | 20,564 | 1,028 | 20 | 0.00% | 33.32% | 26,836 | 1,342 | 20 | 0.02% | 33.26% | 1,053,180,489 | 552,304 | 1,907 | -8.20% | 187.41% |
| 2020 | 20,046 | 1,002 | 20 | 0.00% | 33.32% | 28,125 | 1,408 | 20 | -0.13% | 33.09% | 957,811,019 | 552,310 | 1,734 | -9.06% | 161.38% |
| 2021 | 19,959 | 998 | 20 | 0.01% | 33.33% | 29,795 | 1,490 | 20 | 0.13% | 33.27% | 933,496,001 | 552,447 | 1,690 | -2.56% | 154.68% |

Rate Annual %chg Average Value/Acre: **9.80%**

| 15 |
|---|
| CHASE |

(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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3,893 | CHASE | 74,023,688 | 11,568,753 | 10,426,657 | 181,677,914 | 82,749,724 | 0 | 1,206,071 | 944,475,386 | 41,482,399 | 42,118,154 | 1,384,069 | 1,391,112,815 |
| cnty sectorvalue % of total value: | | 5.32% | 0.83% | 0.75% | 13.06% | 5.95% | | 0.09% | 67.89% | 2.98% | 3.03% | 0.10% | 100.00% |

| Pop. | Municipality: | Personal Prop | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland | Agdwell&HS | AgImprv&FS | Minerals | Total Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2,071 | IMPERIAL | 11,698,801 | 4,051,322 | 946,067 | 111,898,418 | 55,325,279 | 0 | 0 | 820,981 | 0 | 10,053 | 0 | 184,750,921 |
| 53.20% | %sector of county sector | 15.80% | 35.02% | 9.07% | 61.59% | 66.86% | | | 0.09% | | 0.02% | | 13.28% |
| | %sector of municipality | 6.33% | 2.19% | 0.51% | 60.57% | 29.95% | | | 0.44% | | 0.01% | | 100.00% |
| 23 | LAMAR | 157,298 | 113,221 | 22,748 | 825,182 | 114,137 | 0 | 0 | 0 | 0 | 0 | 0 | 1,232,586 |
| 0.59% | %sector of county sector | 0.21% | 0.98% | 0.22% | 0.45% | 0.14% | | | | | | | 0.09% |
| | %sector of municipality | 12.76% | 9.19% | 1.85% | 66.95% | 9.26% | | | | | | | 100.00% |
| 577 | WAUNETA | 361,238 | 1,065,935 | 1,468,988 | 15,779,387 | 4,294,761 | 0 | 0 | 136,073 | 1,935 | 53,639 | 0 | 23,161,956 |
| 14.82% | %sector of county sector | 0.49% | 9.21% | 14.09% | 8.69% | 5.19% | | | 0.01% | 0.00% | 0.13% | | 1.66% |
| | %sector of municipality | 1.56% | 4.60% | 6.34% | 68.13% | 18.54% | | | 0.59% | 0.01% | 0.23% | | 100.00% |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | %sector of county sector | | | | | | | | | | | | |
| | %sector of municipality | | | | | | | | | | | | |
| 2,671 | Total Municipalities | 12,217,337 | 5,230,478 | 2,437,803 | 128,502,987 | 59,734,177 | 0 | 0 | 957,054 | 1,935 | 63,692 | 0 | 209,145,463 |
| 68.61% | %all municip.sectors of cnty | 16.50% | 45.21% | 23.38% | 70.73% | 72.19% | | | 0.10% | 0.00% | 0.15% | | 15.03% |

| 15 | CHASE |
|---|---|

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

| Total Real Property<br>Sum Lines 17, 25, & 30 | Records :  4,989 | Value :  1,348,770,735 | Growth  4,318,637 | Sum Lines 17, 25, & 41 |
|---|---|---|---|---|

**Schedule I : Non-Agricultural Records**

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---|---|---|---|---|---|---|---|---|---|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 167 | 1,452,211 | 4 | 134,275 | 17 | 789,665 | 188 | 2,376,151 | |
| 02. Res Improve Land | 1,217 | 12,028,265 | 30 | 1,033,257 | 175 | 6,631,263 | 1,422 | 19,692,785 | |
| 03. Res Improvements | 1,314 | 127,406,033 | 31 | 7,908,651 | 210 | 33,994,119 | 1,555 | 169,308,803 | |
| 04. Res Total | 1,481 | 140,886,509 | 35 | 9,076,183 | 227 | 41,415,047 | 1,743 | 191,377,739 | 842,024 |
| % of Res Total | 84.97 | 73.62 | 2.01 | 4.74 | 13.02 | 21.64 | 34.94 | 14.19 | 19.50 |
| | | | | | | | | | |
| 05. Com UnImp Land | 48 | 917,503 | 1 | 45,964 | 15 | 145,242 | 64 | 1,108,709 | |
| 06. Com Improve Land | 367 | 4,268,307 | 5 | 146,970 | 22 | 2,266,899 | 394 | 6,682,176 | |
| 07. Com Improvements | 385 | 60,685,372 | 6 | 2,034,403 | 28 | 20,733,555 | 419 | 83,453,330 | |
| 08. Com Total | 433 | 65,871,182 | 7 | 2,227,337 | 43 | 23,145,696 | 483 | 91,244,215 | 662,815 |
| % of Com Total | 89.65 | 72.19 | 1.45 | 2.44 | 8.90 | 25.37 | 9.68 | 6.76 | 15.35 |
| | | | | | | | | | |
| 09. Ind UnImp Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10. Ind Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11. Ind Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12. Ind Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| % of Ind Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | | | | | |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 1 | 15,732 | 1 | 15,732 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 27 | 1,244,748 | 27 | 1,244,748 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 28 | 1,260,480 | 28 | 1,260,480 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.56 | 0.09 | 0.00 |
| | | | | | | | | | |
| Res & Rec Total | 1,481 | 140,886,509 | 35 | 9,076,183 | 255 | 42,675,527 | 1,771 | 192,638,219 | 842,024 |
| % of Res & Rec Total | 83.63 | 73.14 | 1.98 | 4.71 | 14.40 | 22.15 | 35.50 | 14.28 | 19.50 |
| Com & Ind Total | 433 | 65,871,182 | 7 | 2,227,337 | 43 | 23,145,696 | 483 | 91,244,215 | 662,815 |
| % of Com & Ind Total | 89.65 | 72.19 | 1.45 | 2.44 | 8.90 | 25.37 | 9.68 | 6.76 | 15.35 |
| 17. Taxable Total | 1,914 | 206,757,691 | 42 | 11,303,520 | 298 | 65,821,223 | 2,254 | 283,882,434 | 1,504,839 |
| % of Taxable Total | 84.92 | 72.83 | 1.86 | 3.98 | 13.22 | 23.19 | 45.18 | 21.05 | 34.85 |

## Schedule II : Tax Increment Financing (TIF)

| | **Urban** Records | Value Base | Value Excess | **SubUrban** Records | Value Base | Value Excess |
|---|---|---|---|---|---|---|
| 18. Residential | 7 | 23,889 | 2,527,117 | 0 | 0 | 0 |
| 19. Commercial | 5 | 205,567 | 5,810,820 | 0 | 0 | 0 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |

| | **Rural** Records | Value Base | Value Excess | **Total** Records | Value Base | Value Excess |
|---|---|---|---|---|---|---|
| 18. Residential | 0 | 0 | 0 | 7 | 23,889 | 2,527,117 |
| 19. Commercial | 0 | 0 | 0 | 5 | 205,567 | 5,810,820 |
| 20. Industrial | 0 | 0 | 0 | 0 | 0 | 0 |
| 21. Other | 0 | 0 | 0 | 0 | 0 | 0 |
| 22. Total Sch II | | | | 12 | 229,456 | 8,337,937 |

## Schedule III : Mineral Interest Records

| Mineral Interest | **Urban** Records | Value | **SubUrban** Records | Value | **Rural** Records | Value | **Total** Records | Value | **Growth** |
|---|---|---|---|---|---|---|---|---|---|
| 23. Producing | 0 | 0 | 0 | 0 | 33 | 1,652,944 | 33 | 1,652,944 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 33 | 19,998 | 33 | 19,998 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 0 | 0 | 66 | 1,672,942 | 0 |

## Schedule IV : Exempt Records : Non-Agricultural

| | **Urban** Records | **SubUrban** Records | **Rural** Records | **Total** Records |
|---|---|---|---|---|
| 26. Exempt | 245 | 26 | 63 | 334 |

## Schedule V : Agricultural Records

| | **Urban** Records | Value | **SubUrban** Records | Value | **Rural** Records | Value | **Total** Records | Value |
|---|---|---|---|---|---|---|---|---|
| 27. Ag-Vacant Land | 4 | 216,498 | 35 | 10,865,804 | 2,050 | 743,315,273 | 2,089 | 754,397,575 |
| 28. Ag-Improved Land | 3 | 114,006 | 17 | 7,467,399 | 524 | 226,869,409 | 544 | 234,450,814 |
| 29. Ag Improvements | 3 | 58,967 | 17 | 3,104,088 | 560 | 71,203,915 | 580 | 74,366,970 |

| 30. Ag Total | | | | 2,669 | 1,063,215,359 |
|---|---|---|---|---|---|

**Schedule VI : Agricultural Records :Non-Agricultural Detail**

| | Urban | | | SubUrban | | | |
|---|---|---|---|---|---|---|---|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 9 | 10.00 | 227,500 | |
| 33. HomeSite Improvements | 1 | 0.00 | 1,935 | 6 | 0.00 | 1,045,684 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 3 | 8.60 | 21,500 | |
| 36. FarmSite Improv Land | 2 | 4.44 | 11,100 | 15 | 38.47 | 126,175 | |
| 37. FarmSite Improvements | 2 | 0.00 | 57,032 | 15 | 0.00 | 2,058,404 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 2.85 | 0 | 0 | 83.09 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |

| | Rural | | | Total | | | Growth |
|---|---|---|---|---|---|---|---|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 11 | 11.00 | 230,000 | 11 | 11.00 | 230,000 | |
| 32. HomeSite Improv Land | 280 | 300.00 | 7,447,500 | 289 | 310.00 | 7,675,000 | |
| 33. HomeSite Improvements | 305 | 0.00 | 33,524,959 | 312 | 0.00 | 34,572,578 | 177,735 |
| 34. HomeSite Total | | | | 323 | 321.00 | 42,477,578 | |
| 35. FarmSite UnImp Land | 87 | 240.26 | 701,434 | 90 | 248.86 | 722,934 | |
| 36. FarmSite Improv Land | 500 | 2,252.43 | 6,746,175 | 517 | 2,295.34 | 6,883,450 | |
| 37. FarmSite Improvements | 526 | 0.00 | 37,678,956 | 543 | 0.00 | 39,794,392 | 2,636,063 |
| 38. FarmSite Total | | | | 633 | 2,544.20 | 47,400,776 | |
| 39. Road & Ditches | 0 | 5,744.28 | 0 | 0 | 5,830.22 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 956 | 8,695.42 | 89,878,354 | 2,813,798 |

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

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

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

**Schedule VIII : Agricultural Records : Special Value**

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail                    Market Area     1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|---|---|---|---|---|---|
| 45. 1A1 | 48,734.98 | 25.70% | 177,882,905 | 26.30% | 3,650.00 |
| 46. 1A | 36,494.60 | 19.25% | 133,205,540 | 19.70% | 3,650.01 |
| 47. 2A1 | 2,712.88 | 1.43% | 9,630,752 | 1.42% | 3,550.01 |
| 48. 2A | 50,270.04 | 26.51% | 178,458,974 | 26.39% | 3,550.01 |
| 49. 3A1 | 23,232.03 | 12.25% | 80,034,363 | 11.84% | 3,445.00 |
| 50. 3A | 1,563.43 | 0.82% | 5,386,024 | 0.80% | 3,445.00 |
| 51. 4A1 | 22,233.53 | 11.73% | 76,594,524 | 11.33% | 3,445.00 |
| 52. 4A | 4,369.49 | 2.30% | 15,052,902 | 2.23% | 3,445.00 |
| 53. Total | 189,610.98 | 100.00% | 676,245,984 | 100.00% | 3,566.49 |
| **Dry** | | | | | |
| 54. 1D1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 55. 1D | 65,524.34 | 64.04% | 86,492,118 | 68.48% | 1,320.00 |
| 56. 2D1 | 4,558.62 | 4.46% | 5,265,210 | 4.17% | 1,155.00 |
| 57. 2D | 15,899.14 | 15.54% | 18,363,540 | 14.54% | 1,155.00 |
| 58. 3D1 | 6,793.17 | 6.64% | 6,929,026 | 5.49% | 1,020.00 |
| 59. 3D | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 60. 4D1 | 2,737.40 | 2.68% | 2,655,287 | 2.10% | 970.00 |
| 61. 4D | 6,803.72 | 6.65% | 6,599,635 | 5.23% | 970.00 |
| 62. Total | 102,316.39 | 100.00% | 126,304,816 | 100.00% | 1,234.45 |
| **Grass** | | | | | |
| 63. 1G1 | 5,311.27 | 2.06% | 3,503,464 | 2.05% | 659.63 |
| 64. 1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 65. 2G1 | 578.95 | 0.22% | 531,378 | 0.31% | 917.83 |
| 66. 2G | 924.88 | 0.36% | 756,204 | 0.44% | 817.62 |
| 67. 3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 68. 3G | 155,375.00 | 60.28% | 104,002,276 | 60.91% | 669.36 |
| 69. 4G1 | 88,799.99 | 34.45% | 57,564,613 | 33.72% | 648.25 |
| 70. 4G | 6,764.35 | 2.62% | 4,377,988 | 2.56% | 647.21 |
| 71. Total | 257,754.44 | 100.00% | 170,735,923 | 100.00% | 662.40 |
| | | | | | |
| Irrigated Total | 189,610.98 | 34.34% | 676,245,984 | 69.48% | 3,566.49 |
| Dry Total | 102,316.39 | 18.53% | 126,304,816 | 12.98% | 1,234.45 |
| Grass Total | 257,754.44 | 46.68% | 170,735,923 | 17.54% | 662.40 |
| 72. Waste | 1,015.25 | 0.18% | 20,309 | 0.00% | 20.00 |
| 73. Other | 1,498.55 | 0.27% | 29,973 | 0.00% | 20.00 |
| 74. Exempt | 0.06 | 0.00% | 0 | 0.00% | 0.00 |
| 75. Market Area Total | 552,195.61 | 100.00% | 973,337,005 | 100.00% | 1,762.67 |

**Schedule X : Agricultural Records :Ag Land Total**

| | Urban | | SubUrban | | Rural | | Total | |
|---|---|---|---|---|---|---|---|---|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 27.68 | 100,432 | 4,525.88 | 16,162,144 | 185,057.42 | 659,983,408 | 189,610.98 | 676,245,984 |
| 77. Dry Land | 116.85 | 152,756 | 795.56 | 947,913 | 101,403.98 | 125,204,147 | 102,316.39 | 126,304,816 |
| 78. Grass | 106.80 | 66,216 | 1,366.38 | 847,161 | 256,281.26 | 169,822,546 | 257,754.44 | 170,735,923 |
| 79. Waste | 0.00 | 0 | 14.38 | 287 | 1,000.87 | 20,022 | 1,015.25 | 20,309 |
| 80. Other | 0.00 | 0 | 26.26 | 523 | 1,472.29 | 29,450 | 1,498.55 | 29,973 |
| 81. Exempt | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.06 | 0 |
| 82. Total | 251.33 | 319,404 | 6,728.46 | 17,958,028 | 545,215.82 | 955,059,573 | 552,195.61 | 973,337,005 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|---|---|---|---|---|---|
| Irrigated | 189,610.98 | 34.34% | 676,245,984 | 69.48% | 3,566.49 |
| Dry Land | 102,316.39 | 18.53% | 126,304,816 | 12.98% | 1,234.45 |
| Grass | 257,754.44 | 46.68% | 170,735,923 | 17.54% | 662.40 |
| Waste | 1,015.25 | 0.18% | 20,309 | 0.00% | 20.00 |
| Other | 1,498.55 | 0.27% | 29,973 | 0.00% | 20.00 |
| Exempt | 0.06 | 0.00% | 0 | 0.00% | 0.00 |
| Total | 552,195.61 | 100.00% | 973,337,005 | 100.00% | 1,762.67 |

**2022 County Abstract of Assessment for Real Property, Form 45**

**Schedule XI : Residential Records - Assessor Location Detail**

| Line# IAssessor Location | Unimproved Land | | Improved Land | | Improvements | | Total | | Growth |
|---|---|---|---|---|---|---|---|---|---|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 83.1  01-imperial | 80 | 1,117,814 | 778 | 10,395,983 | 867 | 105,051,287 | 947 | 116,565,084 | 103,505 |
| 83.2  02-wauneta | 45 | 113,589 | 317 | 832,769 | 318 | 14,845,139 | 363 | 15,791,497 | 7,360 |
| 83.3  03-lamar | 21 | 54,073 | 22 | 60,866 | 22 | 919,887 | 43 | 1,034,826 | 0 |
| 83.4  04-champion | 12 | 81,808 | 65 | 533,264 | 71 | 4,071,639 | 83 | 4,686,711 | 20,648 |
| 83.5  05-enders | 8 | 23,837 | 34 | 150,785 | 36 | 2,620,541 | 44 | 2,795,163 | 0 |
| 83.6  06-rural Res | 22 | 578,027 | 205 | 7,689,118 | 267 | 42,763,389 | 289 | 51,030,534 | 710,511 |
| 83.7  Ag-ag | 1 | 422,735 | 1 | 30,000 | 1 | 281,669 | 2 | 734,404 | 0 |
| | | | | | | | | | |
| 84    Residential Total | 189 | 2,391,883 | 1,422 | 19,692,785 | 1,582 | 170,553,551 | 1,771 | 192,638,219 | 842,024 |

**Schedule XII : Commercial Records - Assessor Location Detail**

| Line# I | Assessor Location | Unimproved Land Records | Unimproved Land Value | Improved Land Records | Improved Land Value | Improvements Records | Improvements Value | Total Records | Total Value | Growth |
|---|---|---|---|---|---|---|---|---|---|---|
| 85.1 | 01-imperial | 35 | 851,502 | 291 | 3,975,594 | 306 | 55,753,234 | 341 | 60,580,330 | 416,886 |
| 85.2 | 02-wauneta | 9 | 22,103 | 56 | 241,525 | 58 | 4,304,500 | 67 | 4,568,128 | 78,455 |
| 85.3 | 03-lamar | 1 | 9,846 | 2 | 11,372 | 2 | 117,424 | 3 | 138,642 | 0 |
| 85.4 | 04-champion | 1 | 10,032 | 9 | 25,228 | 9 | 236,229 | 10 | 271,489 | 0 |
| 85.5 | 05-enders | 3 | 24,630 | 9 | 45,297 | 9 | 629,344 | 12 | 699,271 | 0 |
| 85.6 | Rc-rural Com | 15 | 190,596 | 27 | 2,383,160 | 35 | 22,412,599 | 50 | 24,986,355 | 167,474 |
| | | | | | | | | | | |
| 86 | Commercial Total | 64 | 1,108,709 | 394 | 6,682,176 | 419 | 83,453,330 | 483 | 91,244,215 | 662,815 |

**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 | 5,299.77 | 2.09% | 3,492,537 | 2.08% | 659.00 |
| 88.  1G | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 89.  2G1 | 577.35 | 0.23% | 530,050 | 0.32% | 918.07 |
| 90.  2G | 924.88 | 0.36% | 756,204 | 0.45% | 817.62 |
| 91.  3G1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 92.  3G | 153,153.62 | 60.36% | 102,380,659 | 60.99% | 668.48 |
| 93.  4G1 | 87,085.23 | 34.32% | 56,364,281 | 33.58% | 647.23 |
| 94.  4G | 6,693.43 | 2.64% | 4,328,344 | 2.58% | 646.66 |
| 95.  Total | 253,734.28 | 100.00% | 167,852,075 | 100.00% | 661.53 |
| CRP | | | | | |
| 96.  1C1 | 11.50 | 0.29% | 10,927 | 0.38% | 950.17 |
| 97.  1C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 98.  2C1 | 1.60 | 0.04% | 1,328 | 0.05% | 830.00 |
| 99.  2C | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 100. 3C1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 101. 3C | 2,221.38 | 55.26% | 1,621,617 | 56.23% | 730.00 |
| 102. 4C1 | 1,714.76 | 42.65% | 1,200,332 | 41.62% | 700.00 |
| 103. 4C | 70.92 | 1.76% | 49,644 | 1.72% | 700.00 |
| 104. Total | 4,020.16 | 100.00% | 2,883,848 | 100.00% | 717.35 |
| Timber | | | | | |
| 105. 1T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 106. 1T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 107. 2T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 108. 2T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 109. 3T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 110. 3T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 111. 4T1 | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 112. 4T | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 113. Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| Grass Total | 253,734.28 | 98.44% | 167,852,075 | 98.31% | 661.53 |
| CRP Total | 4,020.16 | 1.56% | 2,883,848 | 1.69% | 717.35 |
| Timber Total | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| | | | | | |
| 114.  Market Area Total | 257,754.44 | 100.00% | 170,735,923 | 100.00% | 662.40 |

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

| | 2021 CTL County Total | 2022 Form 45 County Total | Value Difference (2022 form 45 - 2021 CTL) | Percent Change | 2022 Growth (New Construction Value) | Percent Change excl. Growth |
|---|---|---|---|---|---|---|
| 01. Residential | 181,677,914 | 191,377,739 | 9,699,825 | 5.34% | 842,024 | 4.88% |
| 02. Recreational | 1,206,071 | 1,260,480 | 54,409 | 4.51% | 0 | 4.51% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 41,482,399 | 42,477,578 | 995,179 | 2.40% | 177,735 | 1.97% |
| 04. Total Residential (sum lines 1-3) | 224,366,384 | 235,115,797 | 10,749,413 | 4.79% | 1,019,759 | 4.34% |
| 05. Commercial | 82,749,724 | 91,244,215 | 8,494,491 | 10.27% | 662,815 | 9.46% |
| 06. Industrial | 0 | 0 | 0 | | 0 | |
| 07. Total Commercial (sum lines 5-6) | 82,749,724 | 91,244,215 | 8,494,491 | 10.27% | 662,815 | 9.46% |
| 08. Ag-Farmsite Land, Outbuildings | 42,118,154 | 47,400,776 | 5,282,622 | 12.54% | 2,636,063 | 6.28% |
| 09. Minerals | 1,384,069 | 1,672,942 | 288,873 | 20.87 | 0 | 20.87% |
| 10. Non Ag Use Land | 0 | 0 | 0 | | | |
| 11. Total Non-Agland (sum lines 8-10) | 43,502,223 | 49,073,718 | 5,571,495 | 12.81% | 2,636,063 | 6.75% |
| 12. Irrigated | 673,130,341 | 676,245,984 | 3,115,643 | 0.46% | | |
| 13. Dryland | 115,062,090 | 126,304,816 | 11,242,726 | 9.77% | | |
| 14. Grassland | 156,232,840 | 170,735,923 | 14,503,083 | 9.28% | | |
| 15. Wasteland | 20,029 | 20,309 | 280 | 1.40% | | |
| 16. Other Agland | 30,086 | 29,973 | -113 | -0.38% | | |
| 17. Total Agricultural Land | 944,475,386 | 973,337,005 | 28,861,619 | 3.06% | | |
| 18. Total Value of all Real Property (Locally Assessed) | 1,295,093,717 | 1,348,770,735 | 53,677,018 | 4.14% | 4,318,637 | 3.81% |

# 2022 Assessment Survey for Chase County

## A. Staffing and Funding Information

| | |
|---|---|
| **1.** | **Deputy(ies) on staff:** |
| | 1 |
| **2.** | **Appraiser(s) on staff:** |
| | 0 |
| **3.** | **Other full-time employees:** |
| | 1 Clerk |
| **4.** | **Other part-time employees:** |
| | 1 Part-time lister |
| **5.** | **Number of shared employees:** |
| | 0 |
| **6.** | **Assessor's requested budget for current fiscal year:** |
| | $207,500 |
| **7.** | **Adopted budget, or granted budget if different from above:** |
| | $202,500 |
| **8.** | **Amount of the total assessor's budget set aside for appraisal work:** |
| | $8,500 |
| **9.** | **If appraisal/reappraisal budget is a separate levied fund, what is that amount:** |
| | N/A |
| **10.** | **Part of the assessor's budget that is dedicated to the computer system:** |
| | $6,500 Vanguard<br>$13,000 Gworks, remainder comes from the general budget |
| **11.** | **Amount of the assessor's budget set aside for education/workshops:** |
| | $1,500 |
| **12.** | **Amount of last year's assessor's budget not used:** |
| | $11,789 |

## B. Computer, Automation Information and GIS

| 1. | **Administrative software:** |
|---|---|
| | Vanguard |
| 2. | **CAMA software:** |
| | Vanguard |
| 3. | **Personal Property software:** |
| | Vanguard |
| 4. | **Are cadastral maps currently being used?** |
| | Yes |
| 5. | **If so, who maintains the Cadastral Maps?** |
| | The County Assessor's Office |
| 6. | **Does the county have GIS software?** |
| | Yes |
| 7. | **Is GIS available to the public?  If so, what is the web address?** |
| | Yes - chase.gworks.com |
| 8. | **Who maintains the GIS software and maps?** |
| | The County Assessor's Office |
| 9. | **What type of aerial imagery is used in the cyclical review of properties?** |
| | GIS and Oblique imagery. Assessor's office is still doing a physical review but use the imagery for additional information. |
| 10. | **When was the aerial imagery last updated?** |
| | GIS 2020, Oblique imagery 2017 |

## C. Zoning Information

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

| 3. | What municipalities in the county are zoned? |
|---|---|
| | Imperial and Wauneta are zoned. |
| 4. | When was zoning implemented? |
| | 2000 |

## D. Contracted Services

| 1. | Appraisal Services: |
|---|---|
| | Pritchard & Abbott is contracted for producing mineral valuations. Stanard Appraisal Service is hired as needed--commercial pickup work was completed this year. |
| 2. | GIS Services: |
| | gWorks |
| 3. | Other services: |
| | |

## E. Appraisal /Listing Services

| 1. | List any outside appraisal or listing services employed by the county for the current assessment year |
|---|---|
| | Stanard Appraisal Service is hired for the commercial appraisal work--pickup work completed this year. |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | Yes |
| 3. | What appraisal certifications or qualifications does the County require? |
| | Certified credentials are required for appraisers to work in the county. |
| 4. | Have the existing contracts been approved by the PTA? |
| | Yes |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | Yes, with input from the county assessor for the commercial properties. |

# 2022 Residential Assessment Survey for Chase County

| | | |
|---|---|---|
| **1.** | **Valuation data collection done by:** | |
| | The Chase County Assessor's Office. | |
| **2.** | **List the valuation group recognized by the County and describe the unique characteristics of each:** | |

| Valuation Group | Description of unique characteristics |
|---|---|
| 1 | Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel. |
| 2 | smaller villages of Wauneta, Enders, Champion and Lamar. |
| 3 | Rural- all rural homes outside of the villages limits. |
| AG OB | Agricultural outbuildings |
| AG DW | Agricultural dwellings |

| | |
|---|---|
| **3.** | **List and describe the approach(es) used to estimate the market value of residential properties.** |
| | The cost approach is used. Sales from the local market are used to establish depreciation. |
| **4.** | **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?** |
| | Previously, when the county had TerraScan, depreciation models were built from market data. As the county converts assessor location data into Vanguard, tables will be provided by the CAMA vendor. |
| **5.** | **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.** |
| | Yes |
| **6.** | **Describe the methodology used to determine the residential lot values?** |
| | From the market, a per square foot method has been developed. |
| **7.** | **How are rural residential site values developed?** |
| | Rural residential sites are valued the same as 1st acre sites for farms. Rural residential first acre were increased to reflect the cost of improving the land with sewer, water, and electricity. |
| **8.** | **Are there form 191 applications on file?** |
| | No |
| **9.** | **Describe the methodology used to determine value for vacant lots being held for sale or resale?** |
| | |

No methodology has been implemented for land under development. Vacant lots are valued based on market studies.

**10.**

| Valuation Group | Date of Depreciation Tables | Date of Costing | Date of Lot Value Study | Date of Last Inspection |
|---|---|---|---|---|
| 1 | 2020 | 2018 | 2019 | 2018 |
| 2 | 2015-2021 | 2014-2018 | 2018 | 2016-2021 |
| 3 | 2014 | 2014 | 2021 | 2020 |
| AG OB | 2015 | 2014 | | 2020 |
| AG DW | 2015 | 2014 | 2021 | 2020 |

In 2021, Enders, Champion, Lamar and lake cabins were physically inspected. These areas have been rolled on the Vanguard system.

# 2022 Commercial Assessment Survey for Chase County

| 1. | **Valuation data collection done by:** |
|---|---|
| | The county assessor staff and Stanard Appraisal Service. |
| 2. | **List the valuation group recognized in the County and describe the unique characteristics of each:** |

| Valuation Group | Description of unique characteristics |
|---|---|
| 1 | All commercial within Chase County, |

| 3. | **List and describe the approach(es) used to estimate the market value of commercial properties.** |
|---|---|
| | Cost approach, sales comparison, and income approach when data is available, are used to estimate market value of commercial properties. |
| 3a. | **Describe the process used to determine the value of unique commercial properties.** |
| | Stanard Appraisal Service consults and assists in valuing unique commercial properties. |
| 4. | **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?** |
| | Sales will be reviewed and a contract appraiser values commercial properties. The sales will be charted for a cost range per square foot based on occupancy code, quality, condition, and age. Plus or minus adjustments will be applied when appropriate to arrive at estimated final values per square foot. The county uses the Marshall & Swift valuation manual and then the county staff put the data in the CAMA system (formerly TerraScan; currently using Vanguard but commercial values are on override--not using Vanguard values yet). |
| 5. | **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.** |
| | N/A |
| 6. | **Describe the methodology used to determine the commercial lot values.** |
| | A square foot cost was derived from the market, and a per acre value from the market is applied to large parcels. |

| 7. | Valuation Group | Date of Depreciation | Date of Costing | Date of Lot Value Study | Date of Last Inspection |
|---|---|---|---|---|---|
| | 1 | 2016 | 2016 | 2016-2021 | 2016-2017 |

| | Stanard Appraisal reviewed and assisted in the revaluation of commercial parcels. The County Assessor studied commercial land land values and made adjustments to lot values in 2021. Commercial properties outside of Imperial received new land values. |
|---|---|

# 2022 Agricultural Assessment Survey for Chase County

| 1. | **Valuation data collection done by:** |
|---|---|
| | The county assessor and staff. |
| 2. | **List each market area, and describe the location and the specific characteristics that make each unique.** |

| Market Area | Description of unique characteristics | Year Land Use Completed |
|---|---|---|
| 01 | Unique characteristics cannot be identified that would warrant more than one market area within Chase County. | 2018 |

| | The county reviews parcels annually for certified irrigated acres and FSA maps. Many of the CRP and CREP acres have been identified. |
|---|---|
| 3. | **Describe the process used to determine and monitor market areas.** |
| | N/A |
| 4. | **Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.** |
| | Property is identified by actual use. Rural residential land is determined when there is no farming activity. Recreational land is only found around the lake, which is federal (exempt) land. The cabins at the lake are coded as Recreational. |
| 5. | **Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?** |
| | Yes - they are the same value. |
| 6. | **What separate market analysis has been conducted where intensive use is identified in the county?** |
| | Commercial feedlots of over 1,000 head are revalued at the same time as commercial properties with the help of a commercial appraiser. Feed lot site values are used for the smaller feedlots on a ranching operation. |
| 7. | **If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.** |
| | There are 3 WRP parcels that are currently valued at dryland. |
| 7a. | **Are any other agricultural subclasses used? If yes, please explain.** |
| | No |
| | ***If your county has special value applications, please answer the following*** |
| 8a. | **How many parcels have a special valuation application on file?** |
| | N/A |
| 8b. | **What process was used to determine if non-agricultural influences exist in the county?** |
| | |

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

# CHASE COUNTY ASSESSOR
## 921 BROADWAY P O BOX 1299
## IMPERIAL, NE  69033
## 308-882-5207

Dorothy Bartels, Assessor                      Terrie State, Deputy

JUNE 15, 2021

PLAN OF ASSESSMENT FOR CHASE COUNTY
ASSESSMENT YEARS 2022, 2023, AND 2024

RE:   CHASE COUNTY THREE-YEAR PLAN

INTRODUCTION

PURSUANT TO NEBR. LAWS 2005, LB 263, SECTION 9. The former provisions relating to the assessor's 5-year plan of assessment in Neb. Rev. Stat. 77-1311(8) were repealed and the new language of LB 263 Section 9 instituted a 3-year plan of assessment. LB 263 passed with an emergency clause and was signed by the governor on March 9, 2005 and therefore, these changes are effective immediately.

The County Assessor shall prepare a plan of Assessment each year, shall describe the assessment actions planned for the next assessment year and two years thereafter.  A copy of the plan will be submitted to the Department of Property Assessment and Taxation on or before October 31 each year.  The plan shall be presented to the county board of equalization on or before July 31. If amendments are made to this plan they must be sent to the Department on or before October 31.

Chase County's office has the Assessor, a deputy assessor, and one full time clerk, and a part time Person to help with the inspection process.  Most all of the Appraisal work is done by this staff.  Educational requirements set out in Regulation 71 require continuing education for certificate holders approved by the Property Tax Administrator for re-certification. Our budget has adequate funding for the certificate holders in our office to maintain these requirements and be certified.  In 2022 the Assessor and the Deputy Assessor must have 60 hours of continuing education  completed before re-election.

GENERAL DESCRIPTION OF REAL PROPERTY FOR CHASE COUNTY

Chase County for the year 2021 has 4,972 Real Property Records, a Total Value of $1,298,523,788 and Total growth of $ 4,232,231 as of March 19, 2021

| REAL PROPERTY PERCENT OF TOTAL VALUE | Parcels | GROWTH | Total Value |
|---|---|---|---|
| Residential 14%. | 1739 | $ 773,820 | $ 182,884,049 |
| Commercial 6% | 480 | 1,893,779 | 82,686,660 |
| Recreational 1% | 28 | | 1,206,071 |
| Agricultural 79% | 2665 | 1,564,632 | 1,030,362,641 |
| Mineral .90% | 64 | | 1,384,367 |
| TOTALS 100% | 4972 | | 1,298,523,788 |

Chase County for the year 2021 has a total of 552,142.86 Acres, with a total value of $ 947,291,735

| | Acres PERCENT OF TOTAL ACRES | Total Ag Value |
|---|---|---|
| Irrigation 34% | 189,672.65 | $ 676,430,817 |
| Dry 18% | 102,225.35 | 115,356,264 |
| Grassland 47% | 257,727.66 | 155,454,303 |
| Waste | 1,015.25 | 20,249 |
| Other | 1,505.06 | 30,102 |

Exempt Records for 2021 is 338

**Personal Property:** Schedules are accepted from January 1st until on or before May 1st of each year. Penalties of 10% are applied after May 1st until June 30th . Penalties of 25% are applied after June 30th. Schedules filed for 2021 for Commercial is 268 and for Agricultural is 331 for a total of 599 for Chase County. Personal Property Abstract does not have to be filed with the Property Assessment and Taxation Division for 2021.

**Homestead Exemptions:** Chase County accepts form 458 for filing between the dates set forth by the Nebraska Department of Revenue 77-3510 through 77-3528. Chase County for the year 2020 totaled 150 parcels filed for exemptions. In 2021 a new electronic data base was implemented from the Property Assessment & Taxation Department and the Assessor's office now has to data enter, review, and submit all of the exemptions to the department electronically, and for 2021 in addition to submitting electronically all the forms have to be mailed to the Property Assessment Division.

PROCEDURES MANUAL

Chase County has updated the Office Procedure Manual. This manual outlines Office and Assessment procedures such as: Mail, Appraisal Cards, Soil Codes, and inventory land sheets with the current values per acre. Items such as procedures for Minerals, Photo copies, Faxes, Searching Fees, and Misc. procedures for other issues for Chase County. This office will value property using Appraisal Techniques according to the Nebraska Statute 77-112, 77-1301.01, and all other Statutes, Directives, and Regulations set forth from the State of Nebraska, Department of Revenue, Property Assessment and Taxation. "Steps of a Revaluation" found in the text, "Mass Appraisal of Real Property", with other Manuals and IAAO Standards set for the State of Nebraska as a part of the Valuation Process. The Standards on Ratio Studies approved July 1999 by IAAO is also used for appraisal purposes. All the Reports are generated on the administrative software.

**MAPS**: Chase County is contracted with G-Works for their GIS mapping program and it is kept current daily. The Aerial maps were last flown by G-Works in 2012, then again in 2017 with Perkins County for a discounted rate. Contact should be made to have Chase County flown again in 2022 which will be five years. Every two years G-Works sends us a satellite Imagery for an update. This updates helps Chase County to keep all of our land use current. It also shadows changes in the improvement sites that need to be reviewed in the six year review process as per Statute 77-1311.03. The Aerial maps and the cadastral maps are dated 1966 and are still updated and kept current by the Assessor's Staff. Surveyed acres are still used for valuation in Chase County and we continue to keep current and accurate records.

**CAMA**: Chase County in is the process of converting to a new Camavision from Vanguard. We are at the present time we are matching all reports and other certified data to have Vanguard Camavision software for all of the Assessor's functions. We are planning to be converted by 2022. The current Vanguard Cost Tables have been approved by the Property Assessment and Taxation Division of the Department of Revenue for the State of Nebraska. The p.c.'s in the office were updated in 2020. We use a digital Camera to take photo's when update our records in our six year plan rotation. Our budget allows us to update our

equipment as needed to keep our records current and up-to-date and our office functioning efficiently.

**WEB**:     Chase County, with system provider G-Works, offers a basic web property information service. Any Individuals with access to the internet will have access to county parcel  information by going to the following site: chase.gworks.com .   The Sales file can be accessed by Subscription option of our G-Works by anyone wanting to see all of the  Chase County sales.   Yearly subscription for $200.00 or a monthly subscription for $20.00 may be purchased by calling our office at 1-308-882-7506.  Our present software is Arc GIS Version 10.4 installed February 5, 2020.  We have several layers to complete the process of applying our parcel ID numbers, surveys, land use, registered wells, E911, railroad, and the soil layers.

**PROPERTY RECORD CARDS**:    The Assessor's staff maintains the Electronic Record Cards filed in Legal order.   Each Town and /or Village is filed separate by Subdivisions. IOLL parcels are filed together in Legal order.  All Mobile Home park records in Chase County are kept by Park Name and Lot order.  Rural parcels are kept in Legal Order;  Section – Township - Range.  New Valuations are kept current in all the files.  Chase County Record Cards contain all information set forth in  Regulation 10-004.01 *

Current Assessment Procedures for Real Property

**Discover, List, and Inventory all Property**
**Property review by classification in Chase County is done by the Assessor's staff**

**SALES REVIEW AND PROCEDUDRES**:

*Current data available on sales file:
1. Agricultural land & Commercial = 3 years of data.  October 1st – September 30th
2. Residential = 2 years data.  October 1st – September 30th

*All sales are deemed to be qualified sales.  For a sale to be considered non-qualified or if an adjustment is to be made to the selling price the sale is reviewed pursuant to Professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of  returned questionnaires and/or conversations with the buyer and/or seller and/or Agency selling the property.

*If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the  Sales sample is small and there is strong evidence to support the value estimate of personal property.

*The Assessor's office processes Sales.   All sales are sent electronically to the PAD. Sales questionnaires are sent to both buyer and seller of all types of properties.  When the data sheet is returned a record is kept of all individuals who have returned the questionnaire. At this time Chase County has about 50% return on our verifications.   All sales whether qualified or non-qualified are all recorded in the Camavision program and the State Sales File.

*Our Sales Analysis is done in the Location of Residential and Commercial to determine the Depreciation.  Our vacant land in each subdivision are studied and analyzed in Residential and Commercial, to determine lot or land values.   Our Agland has special value of 75% of actual market value as per legislation.   All the sales are studied and the land classifications are studied to determine the market value.  Irrigation, Dry, & Grass classifications are studied individually using 80% majority land use. If there are sales of other special classes of Agland they are also studied and review for valuation purposes within there classification.

**RESIDENTIAL**:  As the residential properties are inspected, measure, new photo's taken and reviewed in each location, for the six year cycle, values will be implemented as of January1  of the  following year.  New depreciation studies will be implemented from the market in each location and applied to the population for equalization.  All rural residentials were reviewed in 2020 to complete the six year review process. A questionnaire was sent to all rural home owners to complete the interior inspection data. The return on the questionnaires were approximately 48% returned. Due to the implementation of a new camavision system, the new valuation did not change for 2021.  The Market study will be completed by January of 2022 and new depreciation table will be set and  the new values for all rural properties will be updated.  Rural  outbuildings were also review and will  be updated at the same time.  The six review process for the small villages of Enders, Champion, Lamar, and the lake cabins will be done in the fall beginning in September 2021. After the completion all new data entered and a depreciation study completed the new values will be updated.  A questionnaire will be sent for the inside updates the past six years. Our goal is to have this completed by the Abstract date of March 19, 2022.  Each year all the new construction and additions will be added before the new valuation in 2022.  The town of Wauneta will be review per the six year review in the fall  beginning in September of 2022 to be completed and all the new data entered and new market depreciation studies

completed by January 2023. Imperial six year review process will begin in September of 2023 and scheduled to be completed will all new data , new photos, and new current market study depreciation applied by January of 2024. All locations are monitored each year with current sales information to remain in the statistical guidelines of 92-100% of actual market value. The list of 'Steps in a Revaluation' drawn from the textbook, "Mass Appraisal of Real Property," by International Association of Assessing Officers, 1999, chapter 2, in particular, will be utilized whether this project is completed by the Assessor's office or a contracted appraisal service. We will study sales of the vacant land to stay current with our land values and remain equalized for 2022, 2023, and 2024. We will continue to update pictures on files and pickup new construction and additions annually and add the valuation for the following assessment year. It is confirmed by the Property Assessment and Taxation, that the inspection and review process for the six year cycle is being completed.

**COMMERCIAL:** A complete review(reappraisal) was completed in 2017 by Stanard Appraisal in Lincoln, Nebraska. Each year the pick-up work is completed by Stanard Appraisal. The Assessor's staff does all the data and photo entry into the records. The Appraiser sets the value on the new construction and the pick-up work. Sales are studies each year to make sure the commercial class of property is in compliance with the statistical measurement of 92% to 100% of actual market value as part of the equalization process. Unimproved Land sales are continually studies to keep our land values updated. Inspection and review process for the six year cycle will need to begin in the fall of 2023 to be completed by January 1 of 2024.

**UNIMPROVED AGRICULTURAL LAND:** The Assessor's staff has kept Agland maps current with changes and surveys. Our six year review is to be completed by January 2024. We use many resources available to keep the land use current. We physically inspect periodically for sales inspections, pivots, and other concerns in the office. Soil types and LVG's are captured in the camavision computer system. Hard copies of the land inventory sheets are placed in each parcel and updated each year there is a change in the valuation. Agland subclasses of Irrigation, Dry, and Grass are studied for level of value and quality of assessment each year. Chase County recognizes CRP, WRP, Shelterbelt, & CREP conservation programs and a sales study of these enhanced classifications can be studies by the current market. The unimproved agland sales qualified by the PA&T are monitored for Statistical information to set Agricultural land values each year. Chase County has completed the land use acres in conjunction with the certified allocation Natural Resource District Acres. Our GIS has been an extreme asset in this process. Chase County continually is reviewing and comparing Agland imagery. We will continue to monitor very closely the water issues in Chase County with the assistance of the NRD. We will continue to monitor and value accordingly with the market in the next three years. The values created by the Assessor have

created equalization within the County and across county line as per Property Assessment Division and Tax Equalization and Review Commission .

**AG IMPROVEMENTS:**  The rural improvements were inspected with the rural reappraisal review.  New Values will be implemented and completed by January 2022.  All the data and new photo's are being entered into the new Camavision system and the depreaciation tables in the new system adjusted to the cost, year built, condition and quality.  All new construction discovered with photos or building permit are picked up annually and valued each year for the next assessment year.  Keeping current with our new Camavision.

- Legislative changes effecting classification of Real Property is implemented and the assessment of Real Property is completed by March 19, (77-1301) each year  Real Abstract is filed with Property Assessment and Taxation in a timely manner. (77-1514)

**CONCLUSION:**  Chase County will continue in the next three years to implement the latest technology, maintain assessment records, and follow Assessment procedures as set forth by the Department of Revenue, Property Assessment and Taxation Division, and the Tax Equalization and Review Commission.  Chase County continues to support the Assessor's office to maintain the resources needed for the future achievement of the assessment actions planned.

Respectfully submitted,

Dorothy Bartels
Chase County Assessor

CC: Board of Equalization

CC: Department of Revenue