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DEPARTMENT OF REVENUE

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

GOSPER COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Gosper 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 Gosper County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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

cc: Pam Bogle, Gosper 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.

Statistical Analysis:

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

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

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

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

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

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

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

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

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

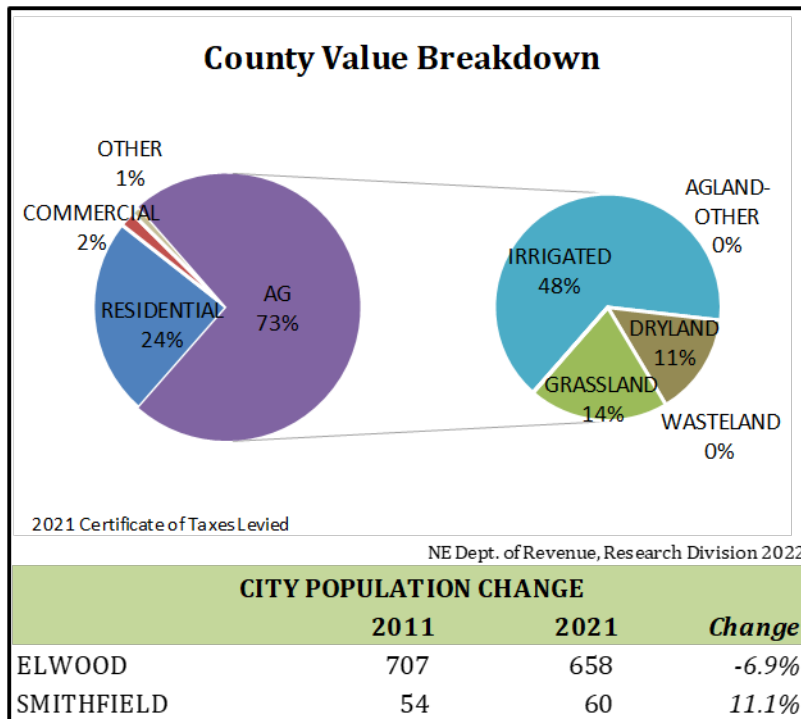
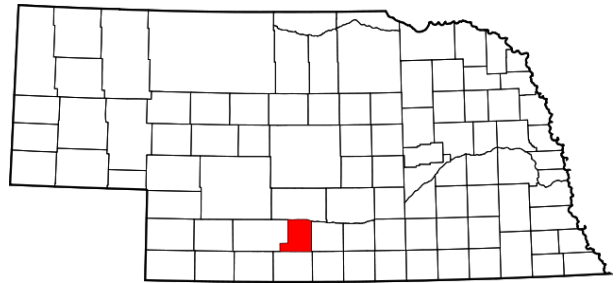
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 458 square miles, Gosper County has 1,893 residents, per the Census Bureau Quick Facts for 2020, an 8% population decline from the 2010 U.S. Census. Reports indicate that 71% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$168,335 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper County convene in and around the county seat of Elwood. According to the U.S. Census Bureau, there are 57 employer establishments with total employment of 171, a 14% decrease in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation base by an overwhelming majority. Grass and irrigated land makes up a majority of the land in the county. Gosper County is

included in the Tri Basin Natural Resources District (NRD).

2022 Residential Correlation for Gosper County

Assessment Actions

For the 2022 assessment year, rural properties were physically reviewed. The Gosper County Assessor conducted market analysis and raised improvements in both Elwood and rural acreages by 10%. Improvements at Johnson Lake received a 13% increase.

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.

Usability rates of qualified sales in Gosper County are slightly higher than the state average. A review shows that determinations of qualified and non-qualified sales seem to be made without bias.

Gosper County meets the six-year inspection requirement through review of the four residential valuation groups. Depreciation tables for the entire residential class are dated 2019 and this year the costing manual was updated to 2021. Lot values were updated for the entire residential class in 2019. The Gosper County Assessor has a written valuation methodology.

Description of Analysis

Residential property in Gosper County is divided into four valuation groups based on economic differences throughout the county.

Valuation Group	Description
1	Elwood
2	Smithfield
3	Johnson Lake
4	Rural Residential

Observation of the statistical measurement reveals that the median, weighted mean and mean are all within range. The COD and PRD meet IAAO standards as well. The three valuation groups with sales during the study period are within the acceptable 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 population and properties that sold changed similarly. The changes reflect the stated assessment actions of reappraisal for rural properties, as well as improvement increases in both Elwood and Johnson Lake.

2022 Residential Correlation for Gosper County

Equalization and Quality of Assessment

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	24	92.63	92.45	89.47	17.07	103.33
3	34	92.02	101.70	99.58	19.28	102.13
4	15	96.34	94.38	93.73	12.11	100.69
____ALL____	73	93.31	97.15	96.55	17.04	100.62

Level of Value

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

2022 Commercial Correlation for Gosper County

Assessment Actions

The Gosper County Assessor and staff physically reviewed all commercial properties in the county. Pick-up work was completed timely.

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.

An analysis of sales qualification revealed that the county assessor qualifies sales at a rate near the state average. All commercial properties in the county are in the same valuation group, which is reflective of the limited number of commercial properties and sales.

All commercial properties in Gosper County were reviewed in 2021. Depreciation tables are dated 2019, costing is dated 2017 and lot values were updated in 2019.

Description of Analysis

Two of the measures of central tendency are within range for the commercial class, while the median is low with a small sample size. The COD is slightly high and the PRD is within the IAAO acceptable range.

A review of the 2021 County Abstract of Assessment of Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) show the general commercial population and the sample changed at a similar rate.

Chart 1- Real Property Valuations-Cumulative Percent Change 2011-2021 included in this report shows that over the last ten years, commercial and residential property in Gosper County have changed at an average annual rate of approximately 7%. Also, the commercial property in villages in Gosper County have changed at a comparable rate to that of villages in neighboring counties.

Equalization and Quality of Assessment

While the statistical sample size is considered unreliable for measurement purposes, review of the assessment practices and additional population change data demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property in Gosper County complies with generally accepted mass appraisal techniques.

Level of Value

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

2022 Agricultural Correlation for Gosper County

Assessment Actions

This year, the assessor and staff reviewed aerial imagery of all agricultural land in Gosper County. After market analysis, the assessor raised Market Area 4 grassland by 3%. All agricultural homes in the county were physically reviewed. Additionally, pick-up work and routine maintenance was completed.

Assessment Practice Review

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

Review of agricultural land sales qualification reveals typical usability rates. The physical review of agricultural homes meets the six-year inspection and review cycle, having been reviewed in 2021. Agricultural homes are valued using 2019 depreciation tables and 2021 costing. Lot values were updated in 2019. Agricultural land in the entire county was reviewed using aerial imagery in 2021.

Market Area 1 consists of flat, rich farmland. Irrigation is accessible and well depths are shallow. The terrain in Market Area 4 is rougher than the other area. Well depths can be extreme, and it is not always possible for irrigators to pump a sufficient amount of water for crops. Feed lot site values were updated to the same value as excess site acres in 2019.

Description of Analysis

Analysis of the agricultural statistics shows that all three measures of central tendency are within range for the overall class. The COD is within the acceptable range for IAAO. The median is within range for both market areas.

When stratified by 80% Majority Land Use (MLU), the land classes with enough sales for measurement are within range. There are not enough dryland sales to rely upon the statistics to measure quality of assessment. Rather, Gosper County agricultural land values can be compared to neighboring counties, which demonstrates similar assessment values throughout the region for irrigated land, dryland and grassland values.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflect the stated changes to grassland to the overall population.

Equalization and Quality of Assessment

Review of the statistics with sufficient sales and assessment practices, along with comparison to regional agricultural land values, indicates that the Gosper County Assessor has achieved equalization within the county and with the surrounding counties. Agricultural homes and outbuildings have been valued using the same valuation processes as rural residential

2022 Agricultural Correlation for Gosper County

improvements and are equalized at the statutorily required level. The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	16	69.19	72.54	68.14	14.84	106.46
1	13	68.81	74.38	68.63	15.88	108.38
4	3	69.57	64.57	64.13	10.32	100.69
<u>Dry</u>						
County	8	76.17	71.07	70.80	10.11	100.38
4	8	76.17	71.07	70.80	10.11	100.38
<u>Grass</u>						
County	12	70.67	74.60	71.58	13.16	104.22
1	2	85.08	85.08	94.29	18.15	90.23
4	10	69.42	72.50	69.73	11.62	103.97
<u>ALL</u>	55	71.32	74.06	70.02	13.95	105.77

Level of Value

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

2022 Opinions of the Property Tax Administrator for Gosper 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	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Gosper County

Residential Real Property - Current

Number of Sales	73	Median	93.31
Total Sales Price	\$17,626,060	Mean	97.15
Total Adj. Sales Price	\$17,626,060	Wgt. Mean	96.55
Total Assessed Value	\$17,017,238	Average Assessed Value of the Base	\$149,584
Avg. Adj. Sales Price	\$241,453	Avg. Assessed Value	\$233,113

Confidence Interval - Current

95% Median C.I	86.97 to 99.81
95% Wgt. Mean C.I	91.32 to 101.77
95% Mean C.I	92.48 to 101.82
% of Value of the Class of all Real Property Value in the County	23.11
% of Records Sold in the Study Period	5.53
% of Value Sold in the Study Period	8.61

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	79	93	93.23
2020	73	95	95.18
2019	64	96	95.62
2018	71	93	93.09

2022 Commission Summary for Gosper County

Commercial Real Property - Current

Number of Sales	7	Median	90.36
Total Sales Price	\$882,800	Mean	96.89
Total Adj. Sales Price	\$882,800	Wgt. Mean	96.87
Total Assessed Value	\$855,184	Average Assessed Value of the Base	\$140,535
Avg. Adj. Sales Price	\$126,114	Avg. Assessed Value	\$122,169

Confidence Interval - Current

95% Median C.I	62.49 to 160.89
95% Wgt. Mean C.I	74.67 to 119.08
95% Mean C.I	65.34 to 128.44
% of Value of the Class of all Real Property Value in the County	1.82
% of Records Sold in the Study Period	6.31
% of Value Sold in the Study Period	5.48

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	10	100	94.73
2020	7	100	103.98
2019	8	100	98.29
2018	9	100	92.89

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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 : 73
Total Sales Price : 17,626,060
Total Adj. Sales Price : 17,626,060
Total Assessed Value : 17,017,238
Avg. Adj. Sales Price : 241,453
Avg. Assessed Value : 233,113

MEDIAN : 93
WGT. MEAN : 97
MEAN : 97
COD : 17.04
PRD : 100.62

COV : 20.96
STD : 20.36
Avg. Abs. Dev : 15.90
MAX Sales Ratio : 157.29
MIN Sales Ratio : 65.81

95% Median C.I. : 86.97 to 99.81
95% Wgt. Mean C.I. : 91.32 to 101.77
95% Mean C.I. : 92.48 to 101.82

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	9	103.08	110.92	115.25	13.64	96.24	90.32	154.00	94.66 to 126.65	200,556	231,142
01-JAN-20 To 31-MAR-20	6	98.51	99.76	101.95	18.84	97.85	71.33	130.76	71.33 to 130.76	181,750	185,286
01-APR-20 To 30-JUN-20	7	88.15	95.36	99.84	14.55	95.51	76.95	133.58	76.95 to 133.58	290,536	290,069
01-JUL-20 To 30-SEP-20	15	99.29	98.26	99.00	14.62	99.25	70.33	131.89	83.67 to 113.77	241,227	238,820
01-OCT-20 To 31-DEC-20	13	91.54	99.38	97.16	17.85	102.28	77.21	139.46	80.28 to 120.32	229,385	222,875
01-JAN-21 To 31-MAR-21	3	121.69	118.90	118.59	21.79	100.26	77.73	157.29	N/A	223,300	264,809
01-APR-21 To 30-JUN-21	8	89.90	88.22	82.23	10.92	107.28	65.81	103.64	65.81 to 103.64	225,563	185,470
01-JUL-21 To 30-SEP-21	12	79.82	83.29	83.85	10.74	99.33	66.27	112.98	75.02 to 93.19	301,834	253,075
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	37	99.70	101.04	103.01	15.38	98.09	70.33	154.00	90.32 to 103.08	231,018	237,967
01-OCT-20 To 30-SEP-21	36	86.96	93.17	90.46	17.12	103.00	65.81	157.29	80.28 to 97.05	252,178	228,124
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	41	96.34	98.34	98.94	16.39	99.39	70.33	139.46	86.95 to 102.73	237,187	234,680
<u>ALL</u>	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	24	92.63	92.45	89.47	17.07	103.33	66.27	139.46	76.95 to 101.56	138,142	123,594
3	34	92.02	101.70	99.58	19.28	102.13	65.81	157.29	86.95 to 113.54	320,299	318,965
4	15	96.34	94.38	93.73	12.11	100.69	77.12	130.57	78.93 to 102.73	228,034	213,745
<u>ALL</u>	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113
06											
07											
<u>ALL</u>	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113

37 Gosper
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 : 73
 Total Sales Price : 17,626,060
 Total Adj. Sales Price : 17,626,060
 Total Assessed Value : 17,017,238
 Avg. Adj. Sales Price : 241,453
 Avg. Assessed Value : 233,113

MEDIAN : 93
 WGT. MEAN : 97
 MEAN : 97
 COD : 17.04
 PRD : 100.62

COV : 20.96
 STD : 20.36
 Avg. Abs. Dev : 15.90
 MAX Sales Ratio : 157.29
 MIN Sales Ratio : 65.81

95% Median C.I. : 86.97 to 99.81
 95% Wgt. Mean C.I. : 91.32 to 101.77
 95% Mean C.I. : 92.48 to 101.82

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113
Greater Than 14,999	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113
Greater Than 29,999	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	101.56	110.45	108.50	16.13	101.80	90.32	139.46	N/A	50,000	54,251
60,000 TO 99,999	7	86.08	94.44	93.95	20.91	100.52	70.33	126.65	70.33 to 126.65	82,143	77,173
100,000 TO 149,999	11	93.71	93.74	92.29	15.86	101.57	71.33	130.76	75.92 to 116.68	130,273	120,231
150,000 TO 249,999	22	92.70	95.68	96.08	17.35	99.58	66.27	157.29	78.93 to 102.73	189,832	182,394
250,000 TO 499,999	26	98.43	101.80	102.35	15.20	99.46	77.12	154.00	88.15 to 113.54	337,202	345,113
500,000 TO 999,999	4	80.79	79.24	79.47	09.37	99.71	65.81	89.59	N/A	631,125	501,531
1,000,000 +											
ALL	73	93.31	97.15	96.55	17.04	100.62	65.81	157.29	86.97 to 99.81	241,453	233,113

37 Gosper
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 : 7
Total Sales Price : 882,800
Total Adj. Sales Price : 882,800
Total Assessed Value : 855,184
Avg. Adj. Sales Price : 126,114
Avg. Assessed Value : 122,169

MEDIAN : 90
WGT. MEAN : 97
MEAN : 97
COD : 26.03
PRD : 100.02

COV : 35.20
STD : 34.11
Avg. Abs. Dev : 23.52
MAX Sales Ratio : 160.89
MIN Sales Ratio : 62.49

95% Median C.I. : 62.49 to 160.89
95% Wgt. Mean C.I. : 74.67 to 119.08
95% Mean C.I. : 65.34 to 128.44

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
01-JAN-19 To 31-MAR-19	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799
01-OCT-19 To 31-DEC-19	2	111.81	111.81	76.56	43.90	146.04	62.73	160.89	N/A	43,650	33,420
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	2	92.75	92.75	88.53	06.86	104.77	86.39	99.10	N/A	133,750	118,405
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	3	90.36	89.71	104.46	19.84	85.88	62.49	116.27	N/A	176,000	183,845
01-OCT-19 To 30-SEP-20	4	92.75	102.28	85.58	29.89	119.51	62.73	160.89	N/A	88,700	75,913
01-OCT-20 To 30-SEP-21											
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	76.55	94.12	82.85	41.16	113.60	62.49	160.89	N/A	72,575	60,127
01-JAN-20 To 31-DEC-20	2	92.75	92.75	88.53	06.86	104.77	86.39	99.10	N/A	133,750	118,405
<u>ALL</u>	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169
<u>ALL</u>	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
03	6	88.38	93.66	85.57	26.16	109.45	62.49	160.89	62.49 to 160.89	92,967	79,553
04											
<u>ALL</u>	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169

37 Gosper
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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 WGT. MEAN : 97
 MEAN : 97
 COD : 26.03
 PRD : 100.02

COV : 35.20
 STD : 34.11
 Avg. Abs. Dev : 23.52
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 MIN Sales Ratio : 62.49

95% Median C.I. : 62.49 to 160.89
 95% Wgt. Mean C.I. : 74.67 to 119.08
 95% Mean C.I. : 65.34 to 128.44

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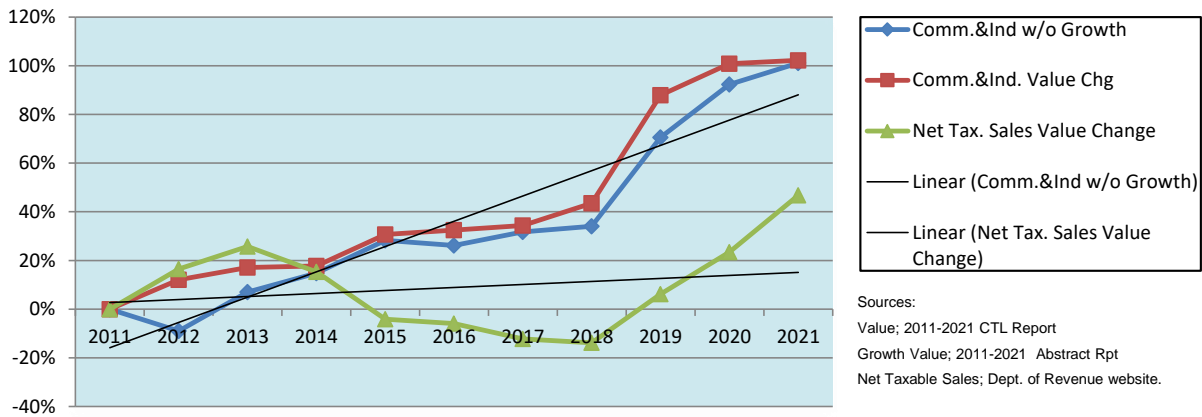
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	160.89	160.89	160.89	00.00	100.00	160.89	160.89	N/A	12,300	19,790
Less Than 30,000	1	160.89	160.89	160.89	00.00	100.00	160.89	160.89	N/A	12,300	19,790
Ranges Excl. Low \$											
Greater Than 4,999	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169
Greater Than 14,999	6	88.38	86.22	95.97	17.75	89.84	62.49	116.27	62.49 to 116.27	145,083	139,232
Greater Than 29,999	6	88.38	86.22	95.97	17.75	89.84	62.49	116.27	62.49 to 116.27	145,083	139,232
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	160.89	160.89	160.89	00.00	100.00	160.89	160.89	N/A	12,300	19,790
15,000 TO 29,999											
30,000 TO 59,999	2	80.80	80.80	83.08	22.66	97.26	62.49	99.10	N/A	40,000	33,233
60,000 TO 99,999	1	62.73	62.73	62.73	00.00	100.00	62.73	62.73	N/A	75,000	47,050
100,000 TO 149,999											
150,000 TO 249,999	2	88.38	88.38	88.10	02.25	100.32	86.39	90.36	N/A	195,250	172,007
250,000 TO 499,999	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
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	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	123.64	123.64	90.29	30.13	136.94	86.39	160.89	N/A	117,400	106,003
352	1	62.73	62.73	62.73	00.00	100.00	62.73	62.73	N/A	75,000	47,050
381	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	168,000	151,799
472	1	99.10	99.10	99.10	00.00	100.00	99.10	99.10	N/A	45,000	44,595
531	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	325,000	377,865
999	1	62.49	62.49	62.49	00.00	100.00	62.49	62.49	N/A	35,000	21,870
ALL	7	90.36	96.89	96.87	26.03	100.02	62.49	160.89	62.49 to 160.89	126,114	122,169

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072		\$ 5,953,068	
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
2017	\$ 10,081,819	\$ 197,043	1.95%	\$ 9,884,776	-0.51%	\$ 5,223,956	-6.73%
2018	\$ 10,764,057	\$ 711,551	6.61%	\$ 10,052,506	-0.29%	\$ 5,129,010	-1.82%
2019	\$ 14,097,216	\$ 1,304,978	9.26%	\$ 12,792,238	18.84%	\$ 6,318,026	23.18%
2020	\$ 15,069,713	\$ 642,330	4.26%	\$ 14,427,383	2.34%	\$ 7,349,938	16.33%
2021	\$ 15,171,027	\$ 84,000	0.55%	\$ 15,087,027	0.11%	\$ 8,738,256	18.89%
Ann %chg	7.30%			Average	1.06%	3.91%	4.73%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-8.98%	12.06%	16.54%
2013	7.04%	17.15%	25.77%
2014	14.83%	17.72%	15.29%
2015	28.30%	30.66%	-4.09%
2016	26.20%	32.45%	-5.92%
2017	31.78%	34.40%	-12.25%
2018	34.01%	43.50%	-13.84%
2019	70.54%	87.93%	6.13%
2020	92.34%	100.90%	23.46%
2021	101.13%	102.25%	46.79%

County Number: 37
 County Name: Gosper

37 Gosper
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

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

Number of Sales : 55
Total Sales Price : 45,604,411
Total Adj. Sales Price : 45,604,411
Total Assessed Value : 31,931,593
Avg. Adj. Sales Price : 829,171
Avg. Assessed Value : 580,574

MEDIAN : 71
WGT. MEAN : 70
MEAN : 74
COD : 13.95
PRD : 105.77

COV : 19.24
STD : 14.25
Avg. Abs. Dev : 09.95
MAX Sales Ratio : 131.56
MIN Sales Ratio : 51.30

95% Median C.I. : 67.15 to 75.59
95% Wgt. Mean C.I. : 66.47 to 73.57
95% Mean C.I. : 70.29 to 77.83

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	3	68.81	87.67	77.50	33.38	113.12	62.65	131.56	N/A	697,022	540,213
01-JAN-19 To 31-MAR-19	3	96.90	94.19	95.66	04.62	98.46	86.11	99.55	N/A	161,667	154,649
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	5	66.82	66.76	66.14	04.73	100.94	60.01	74.25	N/A	799,320	528,653
01-OCT-19 To 31-DEC-19	6	65.47	65.10	66.36	09.36	98.10	51.30	74.27	51.30 to 74.27	1,667,500	1,106,558
01-JAN-20 To 31-MAR-20	3	69.57	67.85	66.69	02.80	101.74	64.07	69.91	N/A	1,346,667	898,079
01-APR-20 To 30-JUN-20	5	71.69	71.07	71.63	05.72	99.22	64.43	76.11	N/A	668,172	478,634
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	11	76.32	77.47	70.36	09.45	110.11	53.41	100.63	69.84 to 86.51	851,901	599,363
01-JAN-21 To 31-MAR-21	5	88.52	82.56	83.12	15.42	99.33	62.86	100.52	N/A	773,007	642,521
01-APR-21 To 30-JUN-21	7	72.57	74.02	71.53	09.18	103.48	58.45	88.54	58.45 to 88.54	767,298	548,839
01-JUL-21 To 30-SEP-21	7	64.56	65.90	60.20	10.90	109.47	51.46	83.08	51.46 to 83.08	434,121	261,361
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	11	68.81	79.94	71.93	21.96	111.14	60.01	131.56	62.65 to 99.55	597,515	429,804
01-OCT-19 To 30-SEP-20	14	68.36	67.82	67.45	07.45	100.55	51.30	76.11	64.07 to 74.27	1,241,847	837,625
01-OCT-20 To 30-SEP-21	30	73.49	74.81	71.50	13.38	104.63	51.46	100.63	69.71 to 79.15	721,529	515,900
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	14	66.98	71.93	67.28	14.41	106.91	51.30	99.55	61.26 to 86.11	1,034,757	696,183
01-JAN-20 To 31-DEC-20	19	75.59	74.27	69.73	08.97	106.51	53.41	100.63	69.57 to 76.63	881,672	614,758
<u>ALL</u>	55	71.32	74.06	70.02	13.95	105.77	51.30	131.56	67.15 to 75.59	829,171	580,574

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	20	70.58	77.70	71.55	17.14	108.60	53.41	131.56	66.82 to 86.51	1,253,676	897,024
4	35	71.69	71.98	68.15	12.16	105.62	51.30	99.55	65.14 to 75.97	586,597	399,746
<u>ALL</u>	55	71.32	74.06	70.02	13.95	105.77	51.30	131.56	67.15 to 75.59	829,171	580,574

37 Gosper
AGRICULTURAL LAND

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Avg. Assessed Value : 580,574

MEDIAN : 71
WGT. MEAN : 70
MEAN : 74
COD : 13.95
PRD : 105.77

COV : 19.24
STD : 14.25
Avg. Abs. Dev : 09.95
MAX Sales Ratio : 131.56
MIN Sales Ratio : 51.30

95% Median C.I. : 67.15 to 75.59
95% Wgt. Mean C.I. : 66.47 to 73.57
95% Mean C.I. : 70.29 to 77.83

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	69.26	77.36	70.45	17.04	109.81	61.26	131.56	64.35 to 100.63	1,254,559	883,794
1	10	69.26	77.36	70.45	17.04	109.81	61.26	131.56	64.35 to 100.63	1,254,559	883,794
Dry											
County	1	60.01	60.01	60.01	00.00	100.00	60.01	60.01	N/A	426,600	255,993
4	1	60.01	60.01	60.01	00.00	100.00	60.01	60.01	N/A	426,600	255,993
Grass											
County	9	67.15	70.80	69.94	09.93	101.23	62.65	100.52	63.35 to 73.21	505,063	353,263
1	2	85.08	85.08	94.29	18.15	90.23	69.64	100.52	N/A	193,891	182,813
4	7	64.56	66.72	67.67	04.79	98.60	62.65	73.21	62.65 to 73.21	593,970	401,964
ALL	55	71.32	74.06	70.02	13.95	105.77	51.30	131.56	67.15 to 75.59	829,171	580,574

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	16	69.19	72.54	68.14	14.84	106.46	51.30	131.56	64.35 to 72.85	1,342,776	914,917
1	13	68.81	74.38	68.63	15.88	108.38	53.41	131.56	64.35 to 74.27	1,472,647	1,010,616
4	3	69.57	64.57	64.13	10.32	100.69	51.30	72.85	N/A	780,000	500,222
Dry											
County	8	76.17	71.07	70.80	10.11	100.38	58.45	83.08	58.45 to 83.08	504,263	357,016
4	8	76.17	71.07	70.80	10.11	100.38	58.45	83.08	58.45 to 83.08	504,263	357,016
Grass											
County	12	70.67	74.60	71.58	13.16	104.22	62.65	100.52	64.43 to 84.64	429,881	307,698
1	2	85.08	85.08	94.29	18.15	90.23	69.64	100.52	N/A	193,891	182,813
4	10	69.42	72.50	69.73	11.62	103.97	62.65	99.55	63.35 to 84.64	477,079	332,675
ALL	55	71.32	74.06	70.02	13.95	105.77	51.30	131.56	67.15 to 75.59	829,171	580,574

Gosper County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	4,975	4,975	4,100	3,300	n/a	3,100	2,900	2,750	4,739
Dawson	1	4,415	4,416	4,102	3,873	3,595	3,449	3,295	3,135	4,196
Dawson	2	3,300	3,300	3,300	2,857	n/a	1,640	1,510	1,480	3,111
Phelps	1	5,398	5,398	4,400	3,997	3,800	3,700	3,600	3,206	5,055
Gosper	4	4,120	4,120	3,499	2,943	2,712	n/a	2,515	2,354	3,486
Phelps	2	4,500	4,400	4,100	3,900	3,797	3,599	3,400	3,200	4,106
Harlan	2	4,244	4,241	3,622	2,479	n/a	2,540	2,420	2,422	3,693
Furnas	1	3,880	3,880	3,145	2,953	n/a	2,170	2,080	2,080	3,489
Frontier	1	3,025	3,021	2,948	2,973	2,925	2,925	2,870	2,822	2,995

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1,821	1,730	1,635	1,501	1,280	1,215	1,215	1,715
Dawson	1	n/a	2,201	2,211	2,005	1,994	1,800	1,555	1,540	1,957
Dawson	2	n/a	1,345	1,345	1,200	1,200	1,045	890	735	1,132
Phelps	1	2,400	2,400	2,300	2,100	2,000	1,900	1,700	1,450	2,289
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	1,613
Phelps	2	n/a	1,989	1,799	1,600	1,417	1,224	1,100	1,049	1,647
Harlan	2	1,940	1,940	1,638	1,264	1,217	1,391	1,433	1,433	1,805
Furnas	1	1,705	1,705	1,170	1,170	1,170	n/a	1,065	1,065	1,495
Frontier	1	1,235	1,235	1,185	1,185	1,135	n/a	1,085	1,085	1,212

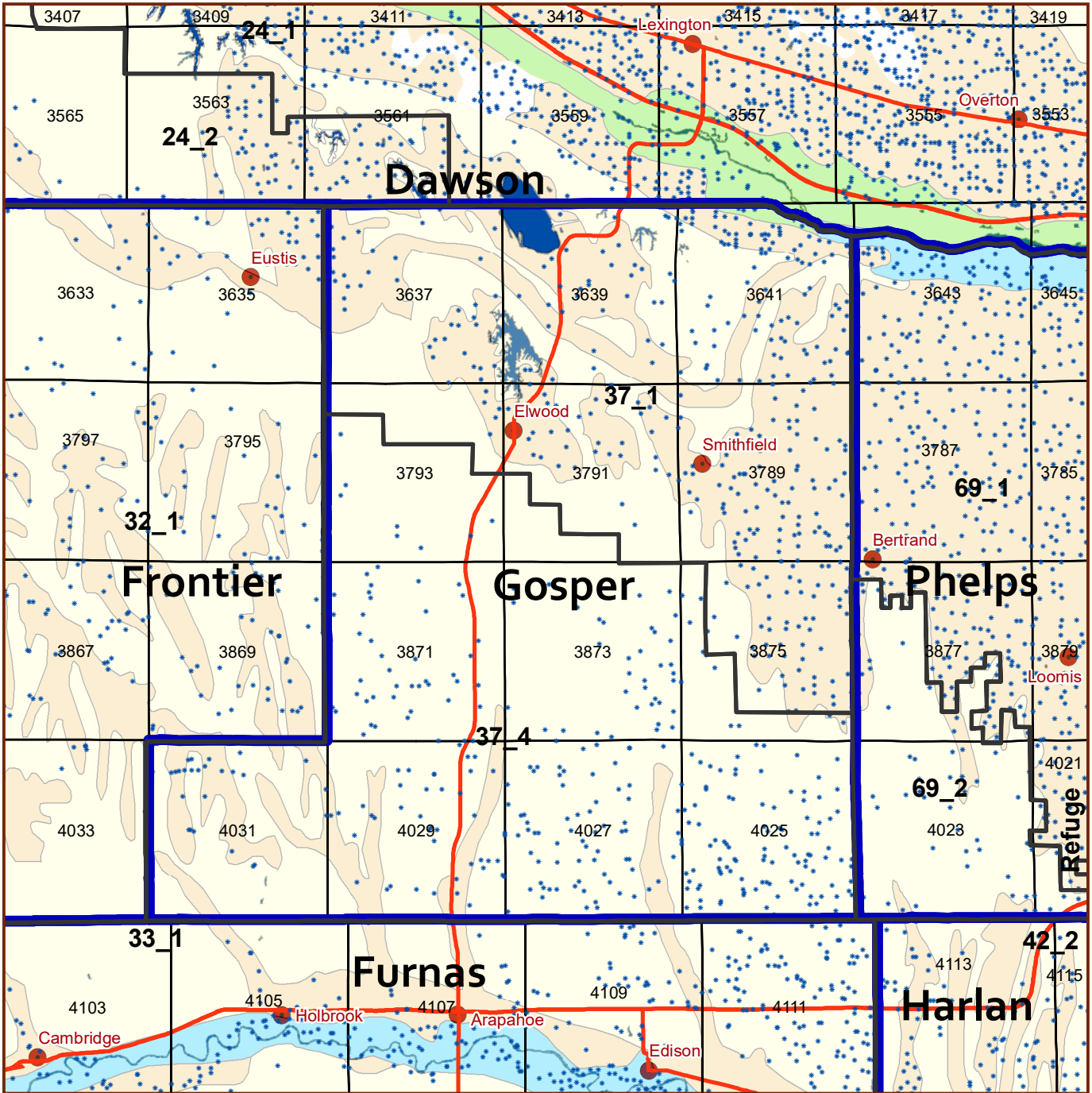
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	975	983	975	975	1,256	n/a	975	1,335	977
Dawson	1	1,072	1,075	1,065	1,020	985	978	950	940	1,050
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Phelps	1	1,243	1,199	1,150	1,097	1,050	1,000	841	1,000	1,141
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	911
Phelps	2	1,250	1,200	1,150	1,100	n/a	1,003	1,000	1,002	1,106
Harlan	2	1,000	1,000	1,000	1,000	1,000	1,000	n/a	1,000	1,000
Furnas	1	799	800	800	800	800	n/a	800	n/a	800
Frontier	1	605	605	605	n/a	605	605	605	605	605

County	Mkt Area	CRP	TIMBER	WASTE
Gosper	1	n/a	n/a	100
Dawson	1	n/a	n/a	50
Dawson	2	n/a	n/a	50
Phelps	1	1,003	0	35
Gosper	4	n/a	n/a	100
Phelps	2	n/a	0	35
Harlan	2	n/a	n/a	100
Furnas	1	800	n/a	75
Frontier	1	1,105	n/a	n/a

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.

GOSPER COUNTY



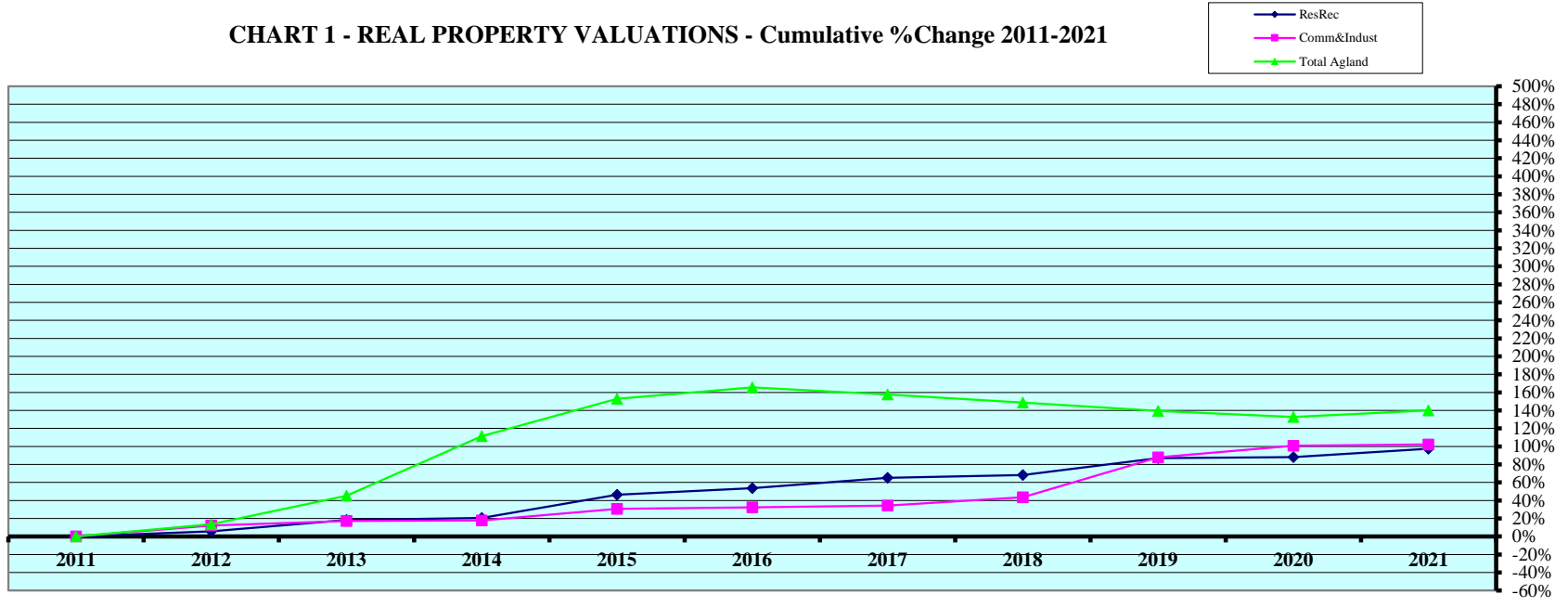
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽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	89,242,857	-	-	-	7,501,160	-	-	-	251,719,582	-	-	-
2012	94,249,458	5,006,601	5.61%	5.61%	8,406,154	904,994	12.06%	12.06%	285,545,717	33,826,135	13.44%	13.44%
2013	105,600,515	11,351,057	12.04%	18.33%	8,787,701	381,547	4.54%	17.15%	365,506,555	79,960,838	28.00%	45.20%
2014	107,510,698	1,910,183	1.81%	20.47%	8,830,606	42,905	0.49%	17.72%	532,385,563	166,879,008	45.66%	111.50%
2015	130,631,142	23,120,444	21.51%	46.38%	9,800,805	970,199	10.99%	30.66%	636,694,704	104,309,141	19.59%	152.94%
2016	137,211,166	6,580,024	5.04%	53.75%	9,935,099	134,294	1.37%	32.45%	668,460,489	31,765,785	4.99%	165.56%
2017	147,368,493	10,157,327	7.40%	65.13%	10,081,819	146,720	1.48%	34.40%	648,862,016	-19,598,473	-2.93%	157.77%
2018	150,150,807	2,782,314	1.89%	68.25%	10,764,057	682,238	6.77%	43.50%	625,713,454	-23,148,562	-3.57%	148.58%
2019	166,906,485	16,755,678	11.16%	87.03%	14,097,216	3,333,159	30.97%	87.93%	602,718,054	-22,995,400	-3.68%	139.44%
2020	167,910,715	1,004,230	0.60%	88.15%	15,069,713	972,497	6.90%	100.90%	586,119,124	-16,598,930	-2.75%	132.85%
2021	176,221,017	8,310,302	4.95%	97.46%	15,171,027	101,314	0.67%	102.25%	604,414,875	18,295,751	3.12%	140.11%

Rate Annual %chg: Residential & Recreational **7.04%**

Commercial & Industrial **7.30%**

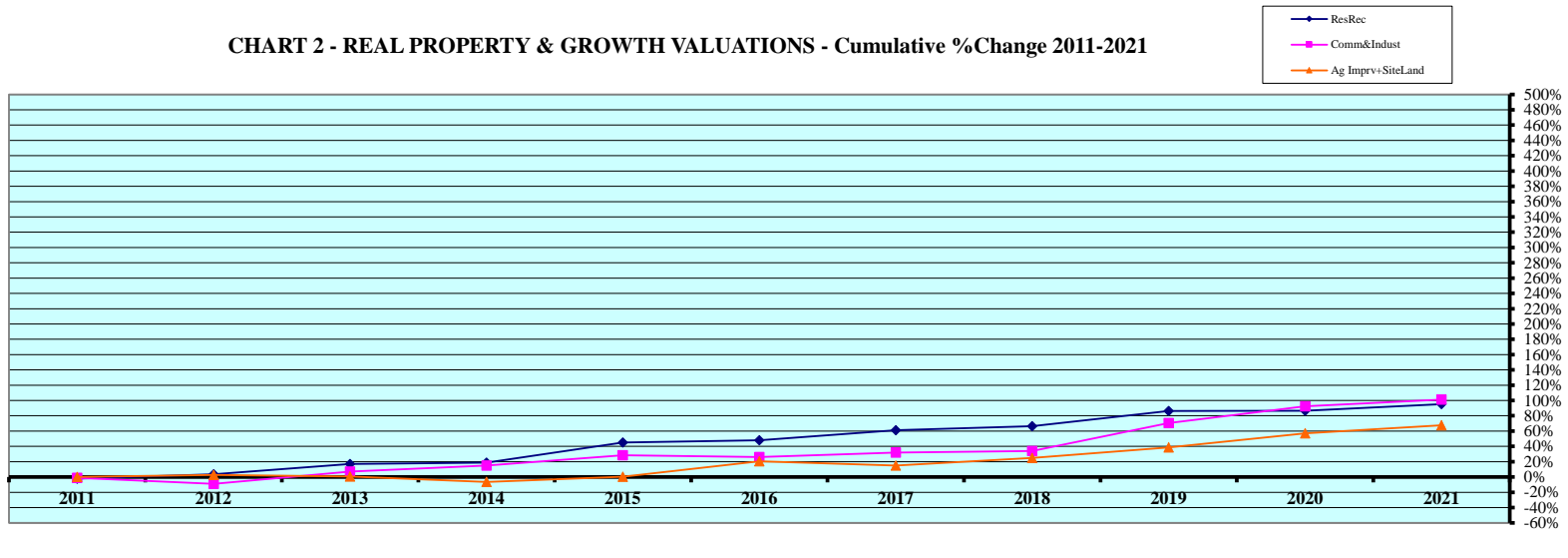
Agricultural Land **9.15%**

Cnty# **37**
County **GOSPER**

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	89,242,857	1,930,233	2.16%	87,312,624	-	-2.16%	7,501,160	79,088	1.05%	7,422,072	-	-1.05%						
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	3.67%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-8.98%						
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	17.04%	8,787,701	758,519	8.63%	8,029,182	-4.48%	7.04%						
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	18.64%	8,830,606	216,887	2.46%	8,613,719	-1.98%	14.83%						
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	45.10%	9,800,805	176,741	1.80%	9,624,064	8.99%	28.30%						
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	48.09%	9,935,099	468,988	4.72%	9,466,111	-3.41%	26.20%						
2017	147,368,493	3,556,943	2.41%	143,811,550	4.81%	61.15%	10,081,819	197,043	1.95%	9,884,776	-0.51%	31.78%						
2018	150,150,807	1,729,731	1.15%	148,421,076	0.71%	66.31%	10,764,057	711,551	6.61%	10,052,506	-0.29%	34.01%						
2019	166,906,485	674,716	0.40%	166,231,769	10.71%	86.27%	14,097,216	1,304,978	9.26%	12,792,238	18.84%	70.54%						
2020	167,910,715	1,317,371	0.78%	166,593,344	-0.19%	86.67%	15,069,713	642,330	4.26%	14,427,383	2.34%	92.34%						
2021	176,221,017	2,013,292	1.14%	174,207,725	3.75%	95.21%	15,171,027	84,000	0.55%	15,087,027	0.11%	101.13%						
Rate Ann%chg	7.04%			Resid & Recreat w/o growth			5.62%			7.30%			C & I w/o growth			1.06%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	-	-
2012	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	2.74%
2013	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	0.50%
2014	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	-6.50%
2015	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	0.21%
2016	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	20.59%
2017	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	14.84%
2018	16,554,564	6,965,367	23,519,931	184,229	0.78%	23,335,702	0.40%	25.04%
2019	18,810,390	7,586,498	26,396,888	523,487	1.98%	25,873,401	10.01%	38.63%
2020	23,395,490	8,452,172	31,847,662	2,517,077	7.90%	29,330,585	11.11%	57.16%
2021	23,362,765	8,501,192	31,863,957	586,995	1.84%	31,276,962	-1.79%	67.59%
Rate Ann%chg	7.08%	2.15%	5.49%	Ag Imprv+Site w/o growth			2.65%	

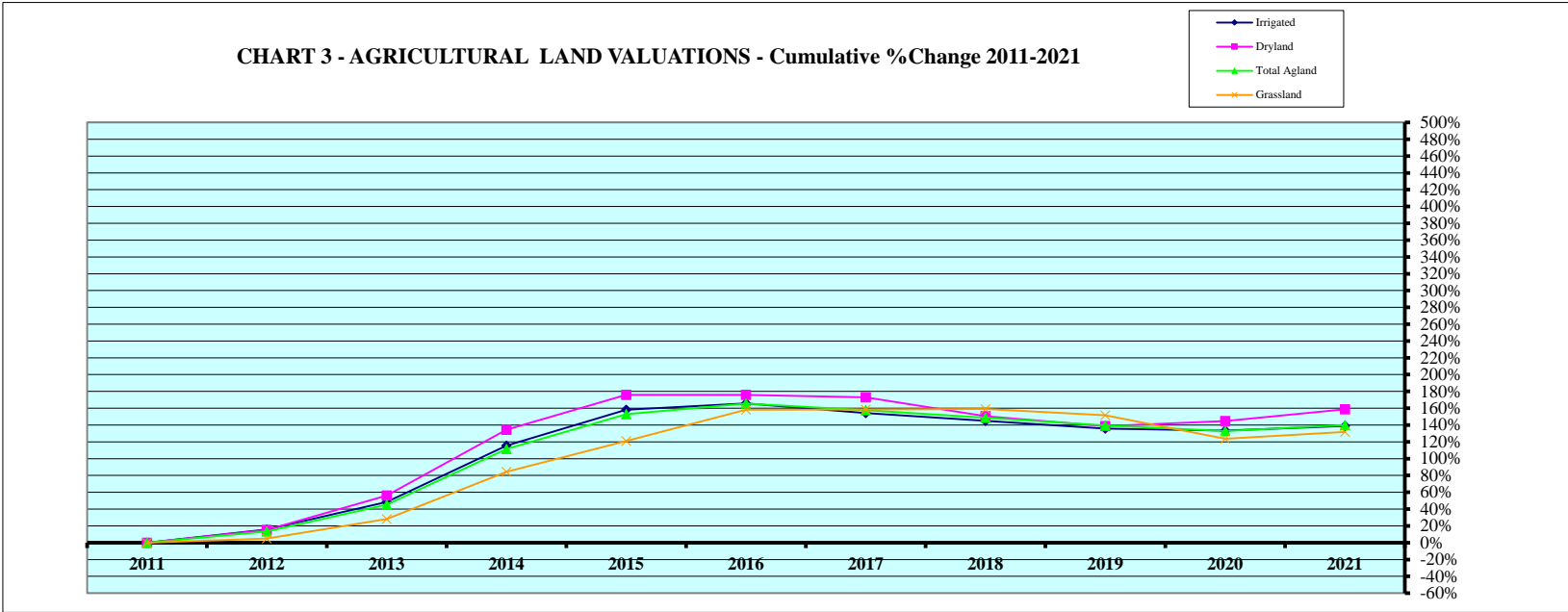
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 37
County GOSPER

CHART 2

NE Dept. of Revenue, Property Assessment Division

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



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	165,449,320	-	-	-	34,147,382	-	-	-	52,096,094	-	-	-
2012	191,425,302	25,975,982	15.70%	15.70%	39,384,627	5,237,245	15.34%	15.34%	54,705,374	2,609,280	5.01%	5.01%
2013	245,437,128	54,011,826	28.22%	48.35%	53,290,100	13,905,473	35.31%	56.06%	66,737,031	12,031,657	21.99%	28.10%
2014	356,286,958	110,849,830	45.16%	115.35%	80,073,130	26,783,030	50.26%	134.49%	95,982,653	29,245,622	43.82%	84.24%
2015	427,235,827	70,948,869	19.91%	158.23%	94,227,908	14,154,778	17.68%	175.94%	115,187,918	19,205,265	20.01%	121.11%
2016	439,689,364	12,453,537	2.91%	165.75%	94,186,617	-41,291	-0.04%	175.82%	134,539,257	19,351,339	16.80%	158.25%
2017	420,731,309	-18,958,055	-4.31%	154.30%	93,244,242	-942,375	-1.00%	173.06%	134,672,424	133,167	0.10%	158.51%
2018	405,180,936	-15,550,373	-3.70%	144.90%	85,510,350	-7,733,892	-8.29%	150.42%	134,978,472	306,048	0.23%	159.10%
2019	390,119,633	-15,061,303	-3.72%	135.79%	81,470,681	-4,039,669	-4.72%	138.59%	131,054,016	-3,924,456	-2.91%	151.56%
2020	386,044,796	-4,074,837	-1.04%	133.33%	83,539,687	2,069,006	2.54%	144.64%	116,453,493	-14,600,523	-11.14%	123.54%
2021	395,183,694	9,138,898	2.37%	138.85%	88,316,538	4,776,851	5.72%	158.63%	120,833,453	4,379,960	3.76%	131.94%

Rate Ann.%chg: Irrigated **9.10%** Dryland **9.97%** Grassland **8.78%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	16,583	-	-	-	10,203	-	-	-	251,719,582	-	-	-
2012	18,039	1,456	8.78%	8.78%	12,375	2,172	21.29%	21.29%	285,545,717	33,826,135	13.44%	13.44%
2013	29,781	11,742	65.09%	79.59%	12,515	140	1.13%	22.66%	365,506,555	79,960,838	28.00%	45.20%
2014	30,253	472	1.58%	82.43%	12,569	54	0.43%	23.19%	532,385,563	166,879,008	45.66%	111.50%
2015	30,190	-63	-0.21%	82.05%	12,861	292	2.32%	26.05%	636,694,704	104,309,141	19.59%	152.94%
2016	31,895	1,705	5.65%	92.34%	13,356	495	3.85%	30.90%	668,460,489	31,765,785	4.99%	165.56%
2017	25,425	-6,470	-20.29%	53.32%	188,616	175,260	1312.22%	1748.63%	648,862,016	-19,598,473	-2.93%	157.77%
2018	25,493	68	0.27%	53.73%	18,203	-170,413	-90.35%	78.41%	625,713,454	-23,148,562	-3.57%	148.58%
2019	50,945	25,452	99.84%	207.21%	22,779	4,576	25.14%	123.26%	602,718,054	-22,995,400	-3.68%	139.44%
2020	57,124	6,179	12.13%	244.47%	24,024	1,245	5.47%	135.46%	586,119,124	-16,598,930	-2.75%	132.85%
2021	57,151	27	0.05%	244.64%	24,039	15	0.06%	135.61%	604,414,875	18,295,751	3.12%	140.11%

Cnty# **37**
County **GOSPER**

Rate Ann.%chg: Total Agric Land **9.15%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	143,245,715	93,244	1,536			25,052,335	52,314	479			81,700,995	133,333	613		
2012	165,728,776	93,271	1,777	15.66%	15.66%	34,047,747	52,448	649	35.56%	35.56%	89,688,965	135,300	663	8.18%	9.46%
2013	191,633,950	93,024	2,060	15.94%	34.10%	39,431,146	53,174	742	14.23%	54.85%	89,574,800	130,628	686	3.44%	13.24%
2014	245,635,250	92,977	2,642	28.24%	71.97%	53,233,182	53,190	1,001	34.96%	108.99%	97,239,960	127,646	762	11.09%	25.80%
2015	355,622,026	92,885	3,829	44.92%	149.22%	80,091,533	53,326	1,502	50.07%	213.63%	128,539,130	127,483	1,008	32.36%	66.50%
2016	424,116,401	93,487	4,537	18.49%	195.31%	95,382,023	53,324	1,789	19.10%	273.53%	149,636,865	127,257	1,176	16.62%	94.17%
2017	439,976,584	94,185	4,671	2.97%	204.08%	94,140,719	52,627	1,789	0.00%	273.54%	164,929,515	127,713	1,291	9.83%	113.25%
2018	420,761,564	94,117	4,471	-4.30%	191.01%	93,248,525	53,059	1,757	-1.75%	266.99%	174,353,050	127,360	1,369	6.01%	126.06%
2019	405,044,419	93,638	4,326	-3.24%	181.57%	85,534,076	53,222	1,607	-8.55%	235.60%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	390,199,482	93,676	4,165	-3.70%	171.14%	81,452,364	53,143	1,533	-4.63%	220.06%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	387,004,443	93,692	4,131	-0.84%	168.88%	83,562,193	54,315	1,538	0.38%	221.26%	116,454,526	130,910	890	-31.00%	45.18%

Rate Annual %chg Average Value/Acre: **10.40%**

12.38%

3.80%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	16,264	542	30			9,968	83	120			214,432,131	280,646	764		
2012	15,907	530	30	0.00%	0.00%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	17.50%
2013	18,039	601	30	0.00%	0.00%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	33.29%
2014	29,986	600	50	66.71%	66.71%	12,515	104	120	0.00%	0.00%	285,884,122	280,417	1,304	28.04%	70.66%
2015	29,681	593	50	0.00%	66.71%	12,515	104	120	0.00%	0.00%	532,386,635	280,407	1,899	45.61%	148.49%
2016	30,253	605	50	0.00%	66.71%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	196.33%
2017	30,287	606	50	0.00%	66.72%	13,356	111	120	-0.01%	-0.01%	668,721,298	280,271	2,386	5.38%	212.27%
2018	23,988	479	50	0.04%	66.79%	188,501	293	643	435.58%	435.51%	648,927,883	280,075	2,317	-2.89%	203.24%
2019	25,493	509	50	0.00%	66.79%	18,203	152	120	-81.33%	-0.01%	625,609,024	279,683	2,237	-3.46%	192.76%
2020	50,945	509	100	99.84%	233.32%	22,779	152	150	25.14%	25.13%	602,772,015	279,680	2,155	-3.65%	182.07%
2021	56,944	569	100	0.00%	233.32%	24,025	160	150	-0.01%	25.12%	587,102,131	279,647	2,099	-2.59%	174.77%

37
GOSPER

Rate Annual %chg Average Value/Acre: **10.64%**

(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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,139	Value : 855,079,566	Growth 3,120,876	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	53	144,713	0	0	222	2,126,072	275	2,270,785	
02. Res Improve Land	321	1,422,104	0	0	599	38,900,880	920	40,322,984	
03. Res Improvements	338	32,277,170	0	0	668	122,599,910	1,006	154,877,080	
04. Res Total	391	33,843,987	0	0	890	163,626,862	1,281	197,470,849	2,282,656
% of Res Total	30.52	17.14	0.00	0.00	69.48	82.86	40.81	23.09	73.14
05. Com UnImp Land	4	18,021	0	0	6	96,842	10	114,863	
06. Com Improve Land	53	302,309	0	0	41	826,761	94	1,129,070	
07. Com Improvements	55	4,959,693	0	0	44	8,236,610	99	13,196,303	
08. Com Total	59	5,280,023	0	0	50	9,160,213	109	14,440,236	5,560
% of Com Total	54.13	36.56	0.00	0.00	45.87	63.44	3.47	1.69	0.18
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	9,939	0	0	0	0	1	9,939	
11. Ind Improvements	2	1,149,175	0	0	0	0	2	1,149,175	
12. Ind Total	2	1,159,114	0	0	0	0	2	1,159,114	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.06	0.14	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	29,700	36	29,700	
15. Rec Improvements	0	0	0	0	40	100,285	40	100,285	
16. Rec Total	0	0	0	0	40	129,985	40	129,985	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.27	0.02	0.00
Res & Rec Total	391	33,843,987	0	0	930	163,756,847	1,321	197,600,834	2,282,656
% of Res & Rec Total	29.60	17.13	0.00	0.00	70.40	82.87	42.08	23.11	73.14
Com & Ind Total	61	6,439,137	0	0	50	9,160,213	111	15,599,350	5,560
% of Com & Ind Total	54.95	41.28	0.00	0.00	45.05	58.72	3.54	1.82	0.18
17. Taxable Total	452	40,283,124	0	0	980	172,917,060	1,432	213,200,184	2,288,216
% of Taxable Total	31.56	18.89	0.00	0.00	68.44	81.11	45.62	24.93	73.32

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	19,780	1,492,065	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	7	19,780	1,492,065
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				7	19,780	1,492,065

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	3	8,478	3	8,478	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	33	0	242	275

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	101,689	1	2,603	1,388	471,852,035	1,391	471,956,327
28. Ag-Improved Land	0	0	0	0	300	141,011,167	300	141,011,167
29. Ag Improvements	1	41,355	0	0	312	28,862,055	313	28,903,410

30. Ag Total				1,704	641,870,904
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	41,355	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	5.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	10	11.00	220,000	10	11.00	220,000	
32. HomeSite Improv Land	175	184.57	3,691,400	175	184.57	3,691,400	
33. HomeSite Improvements	176	0.00	21,788,265	176	0.00	21,788,265	361,630
34. HomeSite Total				186	195.57	25,699,665	
35. FarmSite UnImp Land	67	166.19	384,001	67	166.19	384,001	
36. FarmSite Improv Land	255	1,290.91	2,297,617	255	1,290.91	2,297,617	
37. FarmSite Improvements	288	0.00	7,073,790	289	0.00	7,115,145	471,030
38. FarmSite Total				356	1,457.10	9,796,763	
39. Road & Ditches	1,367	4,522.40	0	1,369	4,527.85	0	
40. Other- Non Ag Use	1	11.42	15,247	1	11.42	15,247	
41. Total Section VI				542	6,191.94	35,511,675	832,660

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	34,054.82	62.48%	169,423,079	65.59%	4,975.01
46. 1A	12,663.10	23.23%	62,999,221	24.39%	4,975.02
47. 2A1	1,926.44	3.53%	7,898,404	3.06%	4,100.00
48. 2A	2,752.30	5.05%	9,082,583	3.52%	3,300.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	797.82	1.46%	2,473,242	0.96%	3,100.00
51. 4A1	531.05	0.97%	1,540,039	0.60%	2,899.99
52. 4A	1,776.18	3.26%	4,884,576	1.89%	2,750.05
53. Total	54,501.71	100.00%	258,301,144	100.00%	4,739.32
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,318.05	68.29%	9,683,351	72.50%	1,820.85
56. 2D1	248.83	3.20%	430,570	3.22%	1,730.38
57. 2D	1,257.08	16.14%	2,055,414	15.39%	1,635.07
58. 3D1	43.20	0.55%	64,829	0.49%	1,500.67
59. 3D	62.88	0.81%	80,487	0.60%	1,280.01
60. 4D1	318.19	4.09%	386,603	2.89%	1,215.01
61. 4D	539.78	6.93%	655,883	4.91%	1,215.09
62. Total	7,788.01	100.00%	13,357,137	100.00%	1,715.09
Grass					
63. 1G1	5,279.28	9.59%	5,147,829	9.57%	975.10
64. 1G	4,910.92	8.92%	4,826,096	8.97%	982.73
65. 2G1	19,295.16	35.06%	18,815,481	34.98%	975.14
66. 2G	490.99	0.89%	478,806	0.89%	975.18
67. 3G1	34.94	0.06%	43,890	0.08%	1,256.15
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	24,831.72	45.12%	24,214,232	45.02%	975.13
70. 4G	191.55	0.35%	255,625	0.48%	1,334.51
71. Total	55,034.56	100.00%	53,781,959	100.00%	977.24
Irrigated Total					
Irrigated Total	54,501.71	46.26%	258,301,144	79.36%	4,739.32
Dry Total					
Dry Total	7,788.01	6.61%	13,357,137	4.10%	1,715.09
Grass Total					
Grass Total	55,034.56	46.71%	53,781,959	16.52%	977.24
72. Waste	420.86	0.36%	42,086	0.01%	100.00
73. Other	65.58	0.06%	9,844	0.00%	150.11
74. Exempt	462.39	0.39%	337,657	0.10%	730.24
75. Market Area Total	117,810.72	100.00%	325,492,170	100.00%	2,762.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,455.11	3.71%	5,995,056	4.38%	4,120.00
46. 1A	21,120.70	53.80%	87,017,280	63.58%	4,120.00
47. 2A1	257.29	0.66%	900,260	0.66%	3,499.01
48. 2A	6,761.25	17.22%	19,898,361	14.54%	2,943.00
49. 3A1	85.87	0.22%	232,880	0.17%	2,712.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,707.25	4.35%	4,293,738	3.14%	2,515.00
52. 4A	7,866.69	20.04%	18,518,207	13.53%	2,354.00
53. Total	39,254.16	100.00%	136,855,782	100.00%	3,486.40
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,420.95	65.53%	53,054,117	70.83%	1,744.00
56. 2D1	624.80	1.35%	1,015,927	1.36%	1,626.00
57. 2D	8,282.32	17.84%	12,630,618	16.86%	1,525.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	6.55	0.01%	7,709	0.01%	1,176.95
60. 4D1	2,703.51	5.82%	3,125,254	4.17%	1,156.00
61. 4D	4,388.29	9.45%	5,072,891	6.77%	1,156.01
62. Total	46,426.42	100.00%	74,906,516	100.00%	1,613.45
Grass					
63. 1G1	5,935.79	7.83%	5,401,609	7.82%	910.01
64. 1G	11,292.29	14.89%	10,281,818	14.88%	910.52
65. 2G1	49,594.47	65.39%	45,131,681	65.34%	910.01
66. 2G	0.42	0.00%	526	0.00%	1,252.38
67. 3G1	14.32	0.02%	17,928	0.03%	1,251.96
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,888.55	11.72%	8,095,237	11.72%	910.75
70. 4G	118.22	0.16%	148,012	0.21%	1,252.00
71. Total	75,844.06	100.00%	69,076,811	100.00%	910.77
Irrigated Total					
Irrigated Total	39,254.16	24.27%	136,855,782	48.73%	3,486.40
Dry Total					
Dry Total	46,426.42	28.70%	74,906,516	26.67%	1,613.45
Grass Total					
Grass Total	75,844.06	46.89%	69,076,811	24.59%	910.77
72. Waste	137.55	0.09%	13,755	0.00%	100.00
73. Other	94.53	0.06%	14,195	0.01%	150.16
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,756.72	100.00%	280,867,059	100.00%	1,736.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	64,675	0.00	0	93,742.87	395,092,251	93,755.87	395,156,926
77. Dry Land	19.31	37,014	0.00	0	54,195.12	88,226,639	54,214.43	88,263,653
78. Grass	0.00	0	2.67	2,603	130,875.95	122,856,167	130,878.62	122,858,770
79. Waste	0.00	0	0.00	0	558.41	55,841	558.41	55,841
80. Other	0.00	0	0.00	0	160.11	24,039	160.11	24,039
81. Exempt	0.00	0	0.00	0	462.39	337,657	462.39	337,657
82. Total	32.31	101,689	2.67	2,603	279,532.46	606,254,937	279,567.44	606,359,229

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,755.87	33.54%	395,156,926	65.17%	4,214.74
Dry Land	54,214.43	19.39%	88,263,653	14.56%	1,628.05
Grass	130,878.62	46.81%	122,858,770	20.26%	938.72
Waste	558.41	0.20%	55,841	0.01%	100.00
Other	160.11	0.06%	24,039	0.00%	150.14
Exempt	462.39	0.17%	337,657	0.06%	730.24
Total	279,567.44	100.00%	606,359,229	100.00%	2,168.92

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	170	1,226,511	163	3,295,000	176	31,738,145	346	36,259,656	556,190
83.2 Elwood	41	211,199	311	1,583,014	334	33,985,685	375	35,779,898	265,328
83.3 Johnson Lake	18	571,236	439	35,045,580	488	84,432,030	506	120,048,846	1,452,743
83.4 Market Area 1	12	117,966	11	220,000	12	2,893,660	24	3,231,626	5,270
83.5 Market Area 4	10	95,715	7	140,000	8	872,570	18	1,108,285	0
83.6 Smithfield	24	48,158	25	69,090	28	1,055,275	52	1,172,523	3,125
84 Residential Total	275	2,270,785	956	40,352,684	1,046	154,977,365	1,321	197,600,834	2,282,656

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Elwood	4	16,921	53	350,541	55	6,148,978	59	6,516,440	0
85.2	Johnson Lake	1	16,860	20	499,591	21	2,893,145	22	3,409,596	5,560
85.3	Market Area 1	3	64,460	3	160,174	4	4,295,010	7	4,519,644	0
85.4	Rural Coml	2	16,622	12	111,345	13	667,800	15	795,767	0
85.5	Smithfield	0	0	7	17,358	8	340,545	8	357,903	0
86	Commercial Total	10	114,863	95	1,139,009	101	14,345,478	111	15,599,350	5,560

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	5,279.28	9.59%	5,147,829	9.57%	975.10
88. 1G	4,910.92	8.92%	4,826,096	8.97%	982.73
89. 2G1	19,295.16	35.06%	18,815,481	34.98%	975.14
90. 2G	490.99	0.89%	478,806	0.89%	975.18
91. 3G1	34.94	0.06%	43,890	0.08%	1,256.15
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	24,831.72	45.12%	24,214,232	45.02%	975.13
94. 4G	191.55	0.35%	255,625	0.48%	1,334.51
95. Total	55,034.56	100.00%	53,781,959	100.00%	977.24
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,034.56	100.00%	53,781,959	100.00%	977.24
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,034.56	100.00%	53,781,959	100.00%	977.24

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	5,935.79	7.83%	5,401,609	7.82%	910.01
88. 1G	11,292.29	14.89%	10,281,818	14.88%	910.52
89. 2G1	49,594.47	65.39%	45,131,681	65.34%	910.01
90. 2G	0.42	0.00%	526	0.00%	1,252.38
91. 3G1	14.32	0.02%	17,928	0.03%	1,251.96
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,888.55	11.72%	8,095,237	11.72%	910.75
94. 4G	118.22	0.16%	148,012	0.21%	1,252.00
95. Total	75,844.06	100.00%	69,076,811	100.00%	910.77
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	75,844.06	100.00%	69,076,811	100.00%	910.77
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	75,844.06	100.00%	69,076,811	100.00%	910.77

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

37 Gosper

	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	176,103,632	197,470,849	21,367,217	12.13%	2,282,656	10.84%
02. Recreational	117,385	129,985	12,600	10.73%	0	10.73%
03. Ag-Homesite Land, Ag-Res Dwelling	24,113,580	25,699,665	1,586,085	6.58%	361,630	5.08%
04. Total Residential (sum lines 1-3)	200,334,597	223,300,499	22,965,902	11.46%	2,644,286	10.14%
05. Commercial	14,011,913	14,440,236	428,323	3.06%	5,560	3.02%
06. Industrial	1,159,114	1,159,114	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	15,171,027	15,599,350	428,323	2.82%	5,560	2.79%
08. Ag-Farmsite Land, Outbuildings	9,144,813	9,796,763	651,950	7.13%	471,030	1.98%
09. Minerals	8,478	8,478	0	0.00%	0	0.00%
10. Non Ag Use Land	0	15,247	15,247			
11. Total Non-Agland (sum lines 8-10)	9,153,291	9,820,488	667,197	7.29%	471,030	2.14%
12. Irrigated	395,183,694	395,156,926	-26,768	-0.01%		
13. Dryland	88,316,538	88,263,653	-52,885	-0.06%		
14. Grassland	120,833,453	122,858,770	2,025,317	1.68%		
15. Wasteland	57,151	55,841	-1,310	-2.29%		
16. Other Agland	24,039	24,039	0	0.00%		
17. Total Agricultural Land	604,414,875	606,359,229	1,944,354	0.32%		
18. Total Value of all Real Property (Locally Assessed)	829,073,790	855,079,566	26,005,776	3.14%	3,120,876	2.76%

2022 Assessment Survey for Gosper County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1 to help staff the office as needed
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$130,415.16
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$2,200
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:
	\$18,595 for the CAMA and GIS systems
11.	Amount of the assessor's budget set aside for education/workshops:
	\$600
12.	Amount of last year's assessor's budget not used:
	\$298.37

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	General knowledge of appraisal practices
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2022 Residential Assessment Survey for Gosper County

1.	Valuation data collection done by:														
	The assessor, deputy assessor, and part-time lister														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AB DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AB DW	Agricultural dwellings	AG OB	Agricultural outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.														
2	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.														
3	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.														
4	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.														
AB DW	Agricultural dwellings														
AG OB	Agricultural outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Yes, depreciation tables are created in the assessor's office using local market information.														
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, starting with Elwood as the primary market and making adjustments for other valuation groups. Also county has identified subgroups at the Lake.														
6.	Describe the methodology used to determine the residential lot values?														
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements. Johnson Lake lot values are weighted by 70% of value by front foot, 30% by the area of the lot.														
7.	How are rural residential site values developed?														

1st acre--\$20,000
 Additional acres \$1,500/acre

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 applications have been received to combine parcels held for sale or resale. All lots are valued using the same land tables.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2021	2019	2020
2	2019	2021	2019	2020
3	2019	2021	2019	2016
4	2019	2021	2019	2021
AB DW	2019	2021	2019	2021
AG OB	2019	2021	2019	2021

2022 Commercial Assessment Survey for Gosper County

1.	Valuation data collection done by:			
	The assessor, deputy assessor, and part-time lister			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	All properties are valued using the cost approach. Properties are priced using the Marshall & Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.			
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?			
	Depreciation tables are developed in the assessor's office using local market information.			
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.			
	In the villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2019	2017	2019
				<u>Date of Last Inspection</u>
				2021
	Commercial properties in the entire county were inspected in 2021.			

2022 Agricultural Assessment Survey for Gosper County

1.	Valuation data collection done by:										
	The assessor, deputy assessor, and part-time lister										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2021	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2021									
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2021									
3.	Describe the process used to determine and monitor market areas.										
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Improvements are costed and depreciated like other like properties. The land value for the feedlots have been the same for a number of years. For 2019, the feedlot site values were updated to the same value as the excess acre site values.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	There are 11 acres of WRP land in Gosper County that have recently been identified and the assessor is in the process of developing WRP values.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	Irrigated grass										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										
	N/A										

8b.	What process was used to determine if non-agricultural influences exist in the county?
	Study sales
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**THREE-YEAR ASSESSMENT PLAN
GOSPER COUNTY
June 10, 2021**

Introduction

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

Office Duties

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years.

New improvements are located by owner reporting, zoning permits, word of mouth, and assessor and commissioners driving the county. The pickup work is completed every year in a timely matter, and growth calculated. The pickup work involves on site inspection, measurements, interior inspection if possible and interviewing the owner, taking a photo with current date.

77-1311.03 The county assessor shall determine the portion of the county to be inspected and reviewed each year to assure all parcel of real property in the county have been inspected and reviewed no less frequently than 6 years.

We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of

Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Liaison for the Census for Gosper County, and the Gosper County Zoning Administrator.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy were actively involved in completing the information for this website. We will continue to check this website for accuracy. New for 2021, the homestead exemption applications are being entered into the computer and exported to the state. A hard copy of the application will also be mailed to the department for 2021. Going forward the system will be all electronic and all paper work will remain in our office.

2021 Assessment Year

Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD
Residential	93	18.23	100.76
Commercial	100	51.48	141.32
Agricultural	70	11.69	104.42

2022 Assessment Year

6-year review should continue

Residential

1. All residential building to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value.

Commercial

1. All commercial buildings to be repriced using the new 6/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the new 06/21 pricing.
2. Pickup work to be completed by March 1, 2022 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Other

Plans for the 6-Year Review are in place. Commissioners approved use of a county pickup and extra office help for 3 to 4 months in the fall of 2021 to keep costs of the review down. Per regulations, we must physically review each property every 6 years. In 2022 we will review the Johnson Lake properties if we don't finish them in 2021. We will review the ag land changes per the Gworks aerals either in the fall of 2021 or into 2022.

2023 Assessment Year

6-Year Review should continue and be completed.

Residential

1. All residential buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Sales ratio studies completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2023 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

2024 Assessment Year

Residential

1. All residential building to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Sales ratio studied completed to determine the level of value. Make up new depreciation schedules, if necessary.

Commercial

1. All commercial buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

Agricultural

1. All agricultural buildings to be repriced using the 06/21 pricing.
2. Pickup work to be completed by March 1, 2024 using the 06/21 pricing.
3. Market Area and ratio studies to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting the market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

Summary/Conclusion

Gosper County presently uses the MIPS CAMA system. All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the “Expanded What If” program for agricultural sales.

In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015. This battery backup was hit by lightning the end of May 2019 and was replaced June 2019. The older PC in the office failed and was replaced in May 2018. The computer with windows 7 was replaced by a new computer with windows 10. The assessor and deputy have windows 10. The older computer with windows 7 is a spare.

All other functions and duties required by the Assessor’s office are performed in a timely fashion.

2021-22 Assessor’s Budget

Salaries	\$105239.16
Telephone	605.00
PTAS/CAMA	6065.00
Comp Expense General	580.00
Repair	340.00
Lodging	206.00
Mileage	700.00

GIS support/fees	12530.00
Dues, Registration	250.00
Reappraisal	2,200.00
Schooling	600.00
Office Supplies	1,100.00
Furniture	<u>000.00</u>

Total Request **\$130,415.16**

Pam Bogle, Gosper County Assessor

Date: 06/10/2021