

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**GRANT 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 Grant 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 Grant 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: Christee Haney, Grant County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

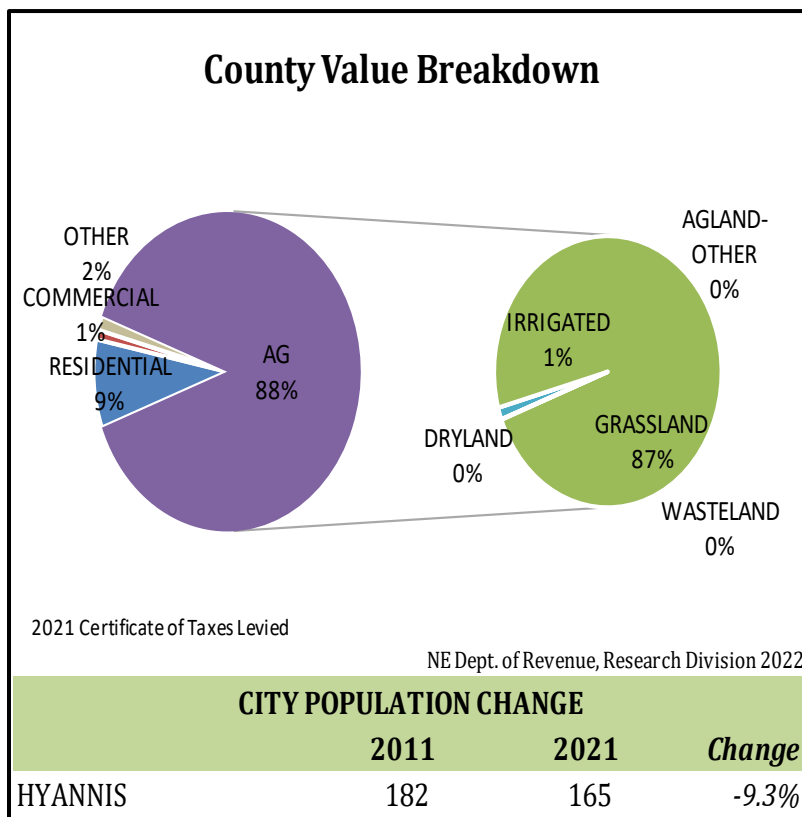
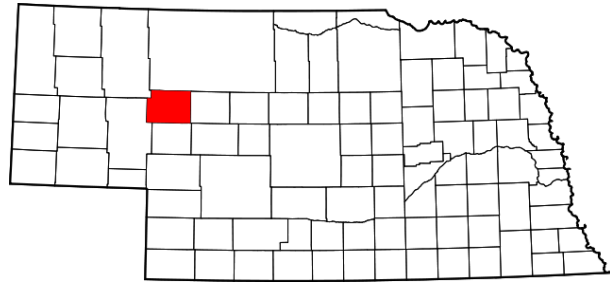
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 776 square miles, Grant County has 611 residents, per the Census Bureau Quick Facts for 2020, reflecting a slight population decrease over the 2010 U.S. Census. Reports indicate that 71% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$62,230 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Grant County are located in and around Hyannis, the county seat. According to the U.S. Census Bureau, there are 26 employer establishments with total employment of 78 and a 12% decrease in total employment from the prior year.

Agricultural land is the single largest contributor to the county's valuation base. Grassland makes up a majority of the land in the county. Grant County is included in the Upper Loup Natural Resources District (NRD). The county is located in the heart of the Sand Hills region.

## 2022 Residential Correlation for Grant County

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### *Assessment Actions*

For the current assessment year, the county assessor retained the suburban values previously established but raised the first acre home site value to \$3,000 per acre and completed pick-up work for the residential property class.

### *Assessment Practice Review*

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

The Grant County Assessor's sales qualification and verification process consists of the county assessor using both personal and professional knowledge of sales transactions occurring in Grant County. Parties to the sales transaction are contacted if there is a question regarding the sale. Sale usability compared to the statewide average is significantly higher in Grant County. A review of the sales deemed disqualified are documented with reasons for their exclusion. Therefore, all arm's-length residential transactions were made available for measurement purposes.

The last residential lot study was conducted in 2011. The county assessor does conduct an annual review of the sales and determines if lot values should be changed. Analysis of residential lot value using the abstraction method was conducted last year, but it was determined that no change was warranted. There is not a viable residential market in Grant County.

There is only one valuation group utilized for the residential class of property in Grant County. Cost and depreciation tables are dated 2018 for this residential valuation group.

No written valuation methodology has been submitted by the Grant County assessor, and assessment information is kept in a sales book. Grant County is current with the required six-year review and inspection cycle, with the last inspection of the residential property within the villages occurring in assessment year 2018, and all rural improvements were reviewed in 2020.

### *Description of Analysis*

Twelve residential sales occurred during the timeframe of the residential study period. Only the median measure of central tendency is within range. The mean is above range, and the weighted mean is below range, and this would explain the extreme PRD statistic. The COD of 37% provides no support of the overall median. Further review of the sales indicates that only two sales are within acceptable range, and the ratios show a width of range between 65% to 222%. Therefore, the statistical profile of 12 sales is not reliable to establish a point estimate for the level of value. Further, there is no organized or viable residential market within the county.

## **2022 Residential Correlation for Grant County**

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Thus, the review of assessment practices will be relied upon to determine assessment equality and uniformity for this residential property class. As summarized in the Assessment Practice Review section of this report, sale usability is significantly above the statewide average, and this is the source of the extreme outlying ratios that negatively impact the qualitative statistics. The required six-year review is current, as well as the cost and depreciation tables.

Comparison of the Grant County History Value Chart 2 that shows the 10-year annual percent change (without growth) for residential property with those of other counties of similar economies (Garden and McPherson), indicates that the residential valuation change over the same time period is similar between Grant County and the aforementioned neighboring counties. The two other neighboring counties, Cherry and Hooker have a stronger, more active residential market than Grant.

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

The assessment practices in the county show that all residential properties are assessed through the same equalized means and follow generally accepted mass appraisal techniques.

### ***Level of Value***

Based on the review of all available information, the level of value of residential property in Grant County is determined to be at the statutory level of 100% of market value.

## 2022 Commercial Correlation for Grant County

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### *Assessment Actions*

The county assessor completed pick-up work for the commercial property class for the current assessment year.

### *Assessment Practice Review*

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

The commercial sales qualification and verification process in Grant County consists of the county assessor knowledge of the commercial sales transactions occurring in Grant County. Parties to the sales transaction are contacted if there is a question regarding the sale. A review of the sales deemed non-qualified are documented with reasons for their exclusion. All arm's-length commercial transactions were made available for measurement purposes.

The last commercial lot study was conducted in 2011, due to the fact that Grant County has very few commercial transactions that occur during the three-year timeframe of the sales study. The county assessor does conduct an annual review of the sales and determines if lot values should be changed. Analysis of commercial lot values using the abstraction method was conducted last year, but it was determined that no change was warranted.

There is only one commercial valuation group utilized for the county. The cost index and depreciation tables are dated 2017.

The Grant County assessor will inspect and review all commercial property within the county for assessment year 2023, since the last inspection and review occurred in 2017. The county assessor will also update all photos of commercial property during the inspection and review.

### *Description of Analysis*

Only four commercial sales were deemed qualified for the three-year timeframe of the study period. Of these, only one is within acceptable range. The sample is too small to be statistically significant and there is no viable commercial market in Grant County. Therefore, a review of the assessment practices will constitute the primary factor for determining statutory compliance.

Comparison of Grant County's History Value Chart 2, annual percent change to commercial value over the last 10 years with neighboring counties, Arthur, Garden, Hooker, and McPherson Counties, indicates that Grant County has a larger change in commercial valuation over the last 10 years, which supports that the county assessor has kept up with commercial valuations.

## 2022 Commercial Correlation for Grant County

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Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

### *Equalization and Quality of Assessment*

Review of the county assessor's assessment practices indicates that the commercial property class in Grant County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

### *Level of Value*

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

# 2022 Agricultural Correlation for Grant County

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## *Assessment Actions*

For the current assessment year, the county assessor identified intensive use acres and valued them as other agricultural land accordingly. No overall valuation changes were made to agricultural land.

## *Assessment Practice Review*

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

The agricultural sales qualification and verification determinations are made by the county assessor who has knowledge of the sales transactions occurring in the county, since the county assessor is also the county register of deeds and is a rancher. Individuals involved with the sale are still contacted by telephone if there is a question regarding the sales transaction. Comparison of sale usability to the statewide average indicates Grant County's usability is above the statewide average. A review of agricultural sales deemed non-qualified, indicates sufficient reasons for their disqualification. Thus, all truly arm's-length agricultural sales were available for measurement purposes.

Land use was last updated in 2018. When discussing the fact that farm site values are lower than any neighboring counties, the county assessor noted that in Grant County most ranch farm sites consist of two to four acres of farm site. Farm site value is \$500 per acre. Home site values are comparable to Arthur and McPherson, higher than Hooker, but lower than Cherry, Sheridan, and Garden counties.

Since Grant County agricultural land is homogeneous in both geography and soil characteristics, and consists of approximately 98% of grassland, there is only one market area designated for agricultural land within the county.

All agricultural improvements were last reviewed in 2020, and the date of the cost and depreciation tables are 2019.

Intensive use land has been identified as a unique intensive agricultural use and valued as other land use at 75% of market value.

## *Description of Analysis*

Five qualified sales occurred during the study period. All five were 95% Majority Land Use (MLU) grassland. By study year, three of the qualified sales occurred during the latest year of the study period and the remaining two are divided among the first and middle year. Only the median measure of central tendency appears to be within range; however, this is not supported by the COD. The other two measures of central tendency are above the acceptable range.

## 2022 Agricultural Correlation for Grant County

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Further examination of all five sales indicates a span of ratios between 55% and 160%. The sample is too small to determine a point estimate of level of value for the agricultural land class. Therefore, the assessment practices as well as the county's value comparisons with neighboring counties will be used to determine assessment equity and uniformity.

Grant County is comprised of 98% grassland, less than 0.5% irrigated and about 2% waste. Comparison of grassland values with all neighboring counties as shown in the Grant County 2022 Average Acre Value Comparison table (found in the Appendix) reveals that the weighted average value of grassland in the county is approximately 2-5% lower than all counties, except Arthur, which is 10% higher than Grant County. Based on minimal valuation difference between all counties in the region, the county's values are comparable to neighboring counties.

### *Equalization and Quality of Assessment*

Summary of the Assessment Practices review indicates that all arm's-length sales are utilized, land use is current, and intensive use parcels have been identified and valued accordingly. All improvements on agricultural land have been reviewed in 2020, and home sites have been raised this year.

Based on the review of all information, the quality of assessment of agricultural property in Grant County complies with generally accepted mass appraisal techniques.

### *Level of Value*

Based on the review of all available information, the level of value of agricultural land in Grant County is determined to be at the statutory level of 75% of market value.

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary for Grant County

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### Residential Real Property - Current

Number of Sales	12	Median	96.62
Total Sales Price	\$966,000	Mean	113.08
Total Adj. Sales Price	\$966,000	Wgt. Mean	81.89
Total Assessed Value	\$791,045	Average Assessed Value of the Base	\$26,486
Avg. Adj. Sales Price	\$80,500	Avg. Assessed Value	\$65,920

### Confidence Interval - Current

95% Median C.I	72.23 to 163.47
95% Wgt. Mean C.I	67.21 to 96.57
95% Mean C.I	82.32 to 143.84
% of Value of the Class of all Real Property Value in the County	3.94
% of Records Sold in the Study Period	3.37
% of Value Sold in the Study Period	8.39

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	9	100	112.55
2020	17	100	98.24
2019	16	100	107.56
2018	11	100	98.78

## 2022 Commission Summary for Grant County

### Commercial Real Property - Current

Number of Sales	4	Median	110.04
Total Sales Price	\$383,000	Mean	133.92
Total Adj. Sales Price	\$383,000	Wgt. Mean	94.87
Total Assessed Value	\$363,361	Average Assessed Value of the Base	\$31,462
Avg. Adj. Sales Price	\$95,750	Avg. Assessed Value	\$90,840

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	-21.76 to 289.60
% of Value of the Class of all Real Property Value in the County	1.00
% of Records Sold in the Study Period	5.26
% of Value Sold in the Study Period	15.20

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	1	100	93.57
2020	2	100	80.40
2019	2	100	80.40
2018	1	100	111.32

**38 Grant**  
**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 : 12  
Total Sales Price : 966,000  
Total Adj. Sales Price : 966,000  
Total Assessed Value : 791,045  
Avg. Adj. Sales Price : 80,500  
Avg. Assessed Value : 65,920

MEDIAN : 97  
WGT. MEAN : 82  
MEAN : 113  
COD : 37.02  
PRD : 138.09

COV : 42.82  
STD : 48.42  
Avg. Abs. Dev : 35.77  
MAX Sales Ratio : 221.69  
MIN Sales Ratio : 65.42

95% Median C.I. : 72.23 to 163.47  
95% Wgt. Mean C.I. : 67.21 to 96.57  
95% Mean C.I. : 82.32 to 143.84

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<b>DATE OF SALE *</b>											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	1	132.86	132.86	132.86	00.00	100.00	132.86	132.86	N/A	20,000	26,571	
01-JAN-20 To 31-MAR-20	3	110.66	134.86	99.29	45.02	135.82	72.23	221.69	N/A	35,667	35,414	
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	1	100.43	100.43	100.43	00.00	100.00	100.43	100.43	N/A	55,000	55,239	
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21	1	92.81	92.81	92.81	00.00	100.00	92.81	92.81	N/A	98,000	90,953	
01-APR-21 To 30-JUN-21	3	163.47	132.23	75.22	19.31	175.79	69.25	163.97	N/A	137,000	103,046	
01-JUL-21 To 30-SEP-21	3	74.70	76.53	73.78	10.74	103.73	65.42	89.48	N/A	91,667	67,634	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	5	110.66	127.57	103.33	32.88	123.46	72.23	221.69	N/A	36,400	37,611	
01-OCT-20 To 30-SEP-21	7	89.48	102.73	76.91	33.67	133.57	65.42	163.97	65.42 to 163.97	112,000	86,142	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	4	105.55	126.25	99.68	37.82	126.66	72.23	221.69	N/A	40,500	40,371	
<u>ALL</u>	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	

<b>VALUATION GROUP</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	
<u>ALL</u>	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	
06												
07												
<u>ALL</u>	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	

**38 Grant**  
**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 : 12  
 Total Sales Price : 966,000  
 Total Adj. Sales Price : 966,000  
 Total Assessed Value : 791,045  
 Avg. Adj. Sales Price : 80,500  
 Avg. Assessed Value : 65,920

MEDIAN : 97  
 WGT. MEAN : 82  
 MEAN : 113  
 COD : 37.02  
 PRD : 138.09

COV : 42.82  
 STD : 48.42  
 Avg. Abs. Dev : 35.77  
 MAX Sales Ratio : 221.69  
 MIN Sales Ratio : 65.42

95% Median C.I. : 72.23 to 163.47  
 95% Wgt. Mean C.I. : 67.21 to 96.57  
 95% Mean C.I. : 82.32 to 143.84

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SALE PRICE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	163.97	163.97	163.97	00.00	100.00	163.97	163.97	N/A	6,000	9,838	
Less Than 30,000	5	163.47	158.53	155.35	17.39	102.05	110.66	221.69	N/A	15,600	24,234	
___Ranges Excl. Low \$___												
Greater Than 4,999	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	
Greater Than 14,999	11	92.81	108.45	81.38	35.07	133.26	65.42	221.69	69.25 to 163.47	87,273	71,019	
Greater Than 29,999	7	74.70	80.62	75.44	14.50	106.87	65.42	100.43	65.42 to 100.43	126,857	95,696	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	163.97	163.97	163.97	00.00	100.00	163.97	163.97	N/A	6,000	9,838	
15,000 TO 29,999	4	148.17	157.17	154.63	23.90	101.64	110.66	221.69	N/A	18,000	27,833	
30,000 TO 59,999	2	94.96	94.96	96.57	05.77	98.33	89.48	100.43	N/A	42,500	41,042	
60,000 TO 99,999	3	72.23	76.82	78.30	12.64	98.11	65.42	92.81	N/A	82,667	64,732	
100,000 TO 149,999												
150,000 TO 249,999	1	74.70	74.70	74.70	00.00	100.00	74.70	74.70	N/A	170,000	126,991	
250,000 TO 499,999	1	69.25	69.25	69.25	00.00	100.00	69.25	69.25	N/A	385,000	266,605	
500,000 TO 999,999												
1,000,000 +												
___ALL___	12	96.62	113.08	81.89	37.02	138.09	65.42	221.69	72.23 to 163.47	80,500	65,920	

**38 Grant**  
**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 : 4  
Total Sales Price : 383,000  
Total Adj. Sales Price : 383,000  
Total Assessed Value : 363,361  
Avg. Adj. Sales Price : 95,750  
Avg. Assessed Value : 90,840

MEDIAN : 110  
WGT. MEAN : 95  
MEAN : 134  
COD : 59.19  
PRD : 141.16

COV : 73.07  
STD : 97.85  
Avg. Abs. Dev : 65.13  
MAX Sales Ratio : 271.60  
MIN Sales Ratio : 44.01

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -21.76 to 289.60

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19											
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	1	126.50	126.50	126.50	00.00	100.00	126.50	126.50	N/A	160,000	202,398
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	1	44.01	44.01	44.01	00.00	100.00	44.01	44.01	N/A	125,000	55,018
01-JUL-21 To 30-SEP-21	1	271.60	271.60	271.60	00.00	100.00	271.60	271.60	N/A	8,000	21,728
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19											
01-OCT-19 To 30-SEP-20	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
01-OCT-20 To 30-SEP-21	3	126.50	147.37	95.27	59.97	154.69	44.01	271.60	N/A	97,667	93,048
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19											
01-JAN-20 To 31-DEC-20	2	110.04	110.04	114.65	14.97	95.98	93.57	126.50	N/A	125,000	143,308
<u>ALL</u>	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840

<b>VALUATION GROUP</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840
<u>ALL</u>	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840
04											
<u>ALL</u>	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840

**38 Grant**  
**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 : 4  
Total Sales Price : 383,000  
Total Adj. Sales Price : 383,000  
Total Assessed Value : 363,361  
Avg. Adj. Sales Price : 95,750  
Avg. Assessed Value : 90,840

MEDIAN : 110  
WGT. MEAN : 95  
MEAN : 134  
COD : 59.19  
PRD : 141.16

COV : 73.07  
STD : 97.85  
Avg. Abs. Dev : 65.13  
MAX Sales Ratio : 271.60  
MIN Sales Ratio : 44.01

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -21.76 to 289.60

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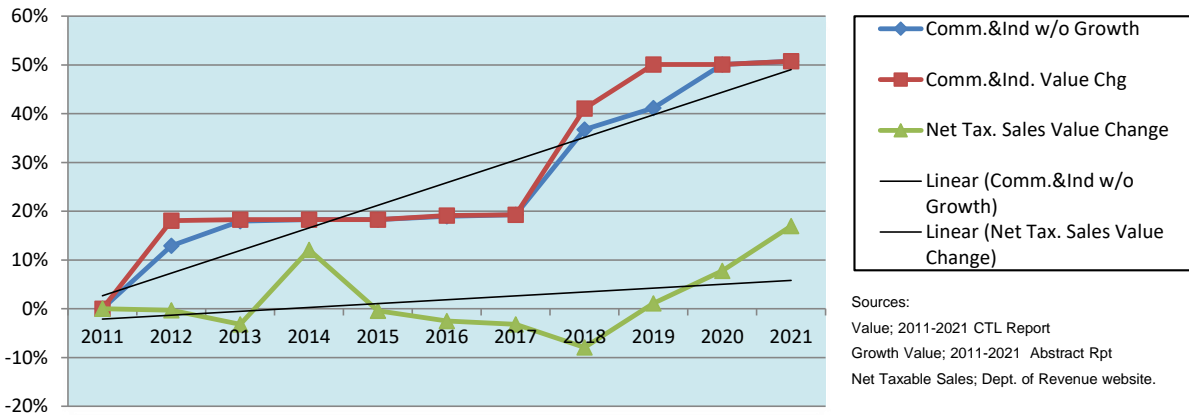
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	271.60	271.60	271.60	00.00	100.00	271.60	271.60	N/A	8,000	21,728
Less Than 30,000	1	271.60	271.60	271.60	00.00	100.00	271.60	271.60	N/A	8,000	21,728
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	4	110.04	133.92	94.87	59.19	141.16	44.01	271.60	N/A	95,750	90,840
Greater Than 14,999	3	93.57	88.03	91.10	29.39	96.63	44.01	126.50	N/A	125,000	113,878
Greater Than 29,999	3	93.57	88.03	91.10	29.39	96.63	44.01	126.50	N/A	125,000	113,878
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	271.60	271.60	271.60	00.00	100.00	271.60	271.60	N/A	8,000	21,728
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
100,000 TO 149,999	1	44.01	44.01	44.01	00.00	100.00	44.01	44.01	N/A	125,000	55,018
150,000 TO 249,999	1	126.50	126.50	126.50	00.00	100.00	126.50	126.50	N/A	160,000	202,398
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>4</b>	<b>110.04</b>	<b>133.92</b>	<b>94.87</b>	<b>59.19</b>	<b>141.16</b>	<b>44.01</b>	<b>271.60</b>	<b>N/A</b>	<b>95,750</b>	<b>90,840</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	44.01	44.01	44.01	00.00	100.00	44.01	44.01	N/A	125,000	55,018
300	1	271.60	271.60	271.60	00.00	100.00	271.60	271.60	N/A	8,000	21,728
471	1	93.57	93.57	93.57	00.00	100.00	93.57	93.57	N/A	90,000	84,217
528	1	126.50	126.50	126.50	00.00	100.00	126.50	126.50	N/A	160,000	202,398
<b>ALL</b>	<b>4</b>	<b>110.04</b>	<b>133.92</b>	<b>94.87</b>	<b>59.19</b>	<b>141.16</b>	<b>44.01</b>	<b>271.60</b>	<b>N/A</b>	<b>95,750</b>	<b>90,840</b>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 1,533,299	\$ 3,315	0.22%	\$ 1,529,984		\$ 4,132,436	
2012	\$ 1,809,918	\$ 78,811	4.35%	\$ 1,731,107	12.90%	\$ 4,118,971	-0.33%
2013	\$ 1,813,265	\$ 5,000	0.28%	\$ 1,808,265	-0.09%	\$ 4,000,592	-2.87%
2014	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,630,926	15.76%
2015	\$ 1,813,265	\$ -	0.00%	\$ 1,813,265	0.00%	\$ 4,114,571	-11.15%
2016	\$ 1,826,591	\$ 2,588	0.14%	\$ 1,824,003	0.59%	\$ 4,027,478	-2.12%
2017	\$ 1,828,354	\$ -	0.00%	\$ 1,828,354	0.10%	\$ 3,999,172	-0.70%
2018	\$ 2,162,727	\$ 66,066	3.05%	\$ 2,096,661	14.67%	\$ 3,804,447	-4.87%
2019	\$ 2,301,628	\$ 137,326	5.97%	\$ 2,164,302	0.07%	\$ 4,178,131	9.82%
2020	\$ 2,301,378	\$ -	0.00%	\$ 2,301,378	-0.01%	\$ 4,453,746	6.60%
2021	\$ 2,311,480	\$ -	0.00%	\$ 2,311,480	0.44%	\$ 4,832,953	8.51%
<b>Ann %chg</b>	<b>4.19%</b>			<b>Average</b>	<b>2.87%</b>	1.58%	<b>1.87%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	12.90%	18.04%	-0.33%
2013	17.93%	18.26%	-3.19%
2014	18.26%	18.26%	12.06%
2015	18.26%	18.26%	-0.43%
2016	18.96%	19.13%	-2.54%
2017	19.24%	19.24%	-3.22%
2018	36.74%	41.05%	-7.94%
2019	41.15%	50.11%	1.11%
2020	50.09%	50.09%	7.78%
2021	50.75%	50.75%	16.95%

County Number	38
County Name	Grant



**38 Grant**  
**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 : 5  
Total Sales Price : 2,957,560  
Total Adj. Sales Price : 2,957,560  
Total Assessed Value : 2,416,548  
Avg. Adj. Sales Price : 591,512  
Avg. Assessed Value : 483,310

MEDIAN : 72  
WGT. MEAN : 82  
MEAN : 92  
COD : 40.33  
PRD : 113.05

COV : 46.17  
STD : 42.65  
Avg. Abs. Dev : 28.89  
MAX Sales Ratio : 160.39  
MIN Sales Ratio : 54.51

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : 39.42 to 145.32

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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>Qtrts</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	106.93	106.93	106.93	00.00	100.00	106.93	106.93	N/A	165,527	177,000
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	2	107.45	107.45	115.06	49.27	93.39	54.51	160.39	N/A	296,217	340,830
01-JUL-21 To 30-SEP-21	1	71.63	71.63	71.63	00.00	100.00	71.63	71.63	N/A	1,653,600	1,184,516
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
01-OCT-19 To 30-SEP-20	1	106.93	106.93	106.93	00.00	100.00	106.93	106.93	N/A	165,527	177,000
01-OCT-20 To 30-SEP-21	3	71.63	95.51	83.09	49.27	114.95	54.51	160.39	N/A	748,678	622,058
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	1	68.38	68.38	68.38	00.00	100.00	68.38	68.38	N/A	546,000	373,373
01-JAN-20 To 31-DEC-20	1	106.93	106.93	106.93	00.00	100.00	106.93	106.93	N/A	165,527	177,000
<u>ALL</u>	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310
<u>ALL</u>	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310
1	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310
<u>ALL</u>	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310

**38 Grant**  
**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 : 5  
 Total Sales Price : 2,957,560  
 Total Adj. Sales Price : 2,957,560  
 Total Assessed Value : 2,416,548  
 Avg. Adj. Sales Price : 591,512  
 Avg. Assessed Value : 483,310

MEDIAN : 72  
 WGT. MEAN : 82  
 MEAN : 92  
 COD : 40.33  
 PRD : 113.05

COV : 46.17  
 STD : 42.65  
 Avg. Abs. Dev : 28.89  
 MAX Sales Ratio : 160.39  
 MIN Sales Ratio : 54.51

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 39.42 to 145.32

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310
1	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310
____ ALL ____	5	71.63	92.37	81.71	40.33	113.05	54.51	160.39	N/A	591,512	483,310

## 38 Grant County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Grant	1	n/a	n/a	n/a	1,605	1,605	1,605	1,605	1,605	<b>1,605</b>
Cherry	1	-	2,200	n/a	2,191	2,200	2,200	2,194	2,200	<b>2,179</b>
Hooker	1	n/a	n/a	n/a	1,800	1,800	1,800	1,800	1,800	<b>1,800</b>
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	<b>2,300</b>
Garden	1	2,450	2,450	n/a	2,400	2,290	2,290	2,250	2,250	<b>2,335</b>
Sheridan	1	1,835	1,835	1,780	1,725	1,700	1,700	1,685	1,635	<b>1,765</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Cherry	1	n/a	725	725	725	725	725	725	725	<b>725</b>
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Garden	1	n/a	700	n/a	700	680	n/a	680	680	<b>697</b>
Sheridan	1	n/a	575	565	565	550	530	520	510	<b>552</b>

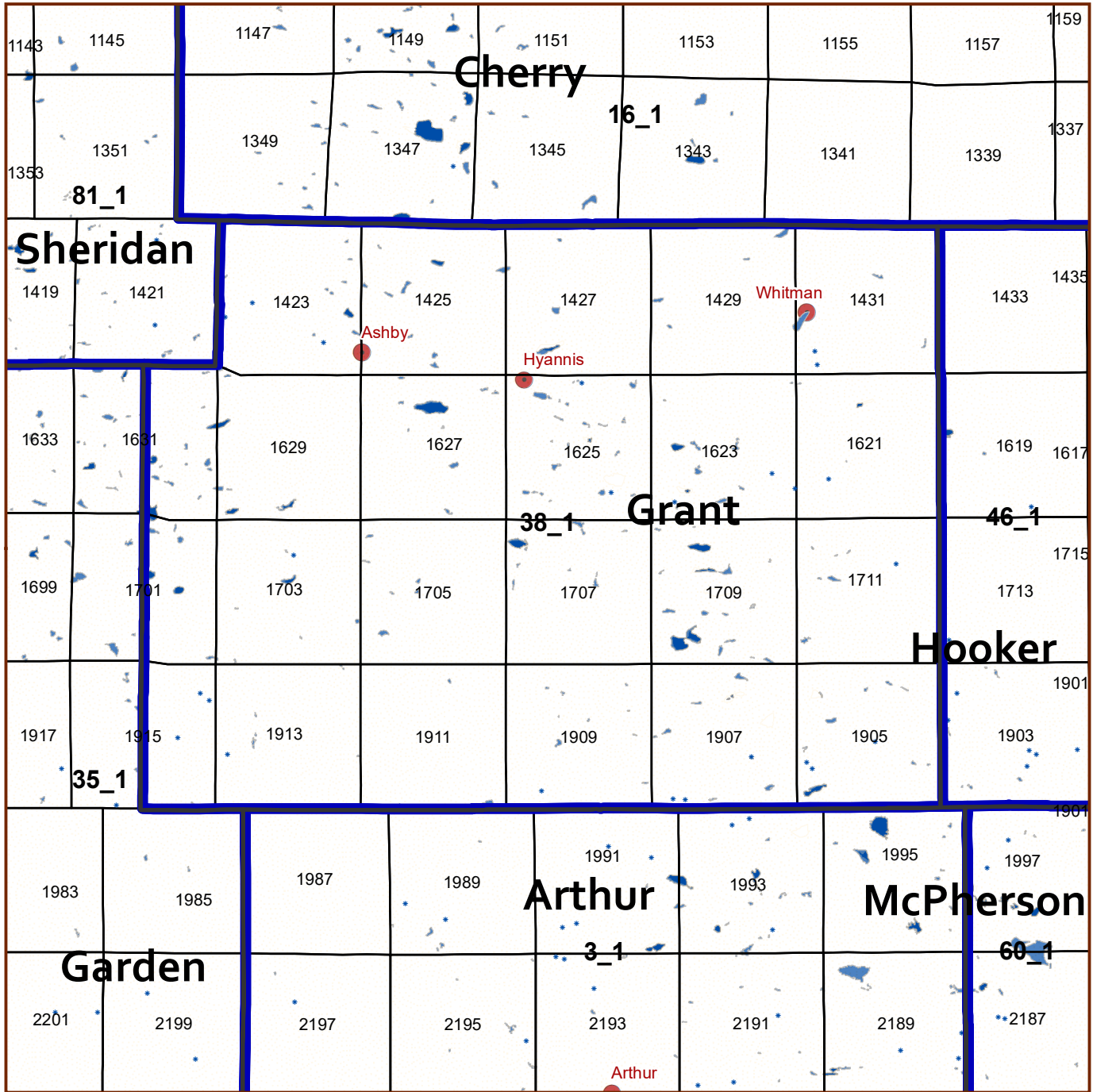
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Grant	1	432	432	432	432	432	432	n/a	n/a	<b>432</b>
Cherry	1	564	550	550	550	550	440	425	425	<b>454</b>
Hooker	1	450	450	450	450	450	450	450	450	<b>450</b>
Arthur	1	475	475	475	475	475	475	n/a	475	<b>475</b>
Garden	1	450	n/a	453	450	440	440	440	440	<b>441</b>
Sheridan	1	475	475	470	470	n/a	445	440	425	<b>445</b>

County	Mkt Area	CRP	TIMBER	WASTE
Grant	1	n/a	n/a	10
Cherry	1	725	n/a	73
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Garden	1	680	n/a	50
Sheridan	1	n/a	n/a	55

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.

# GRANT COUNTY



**Legend**

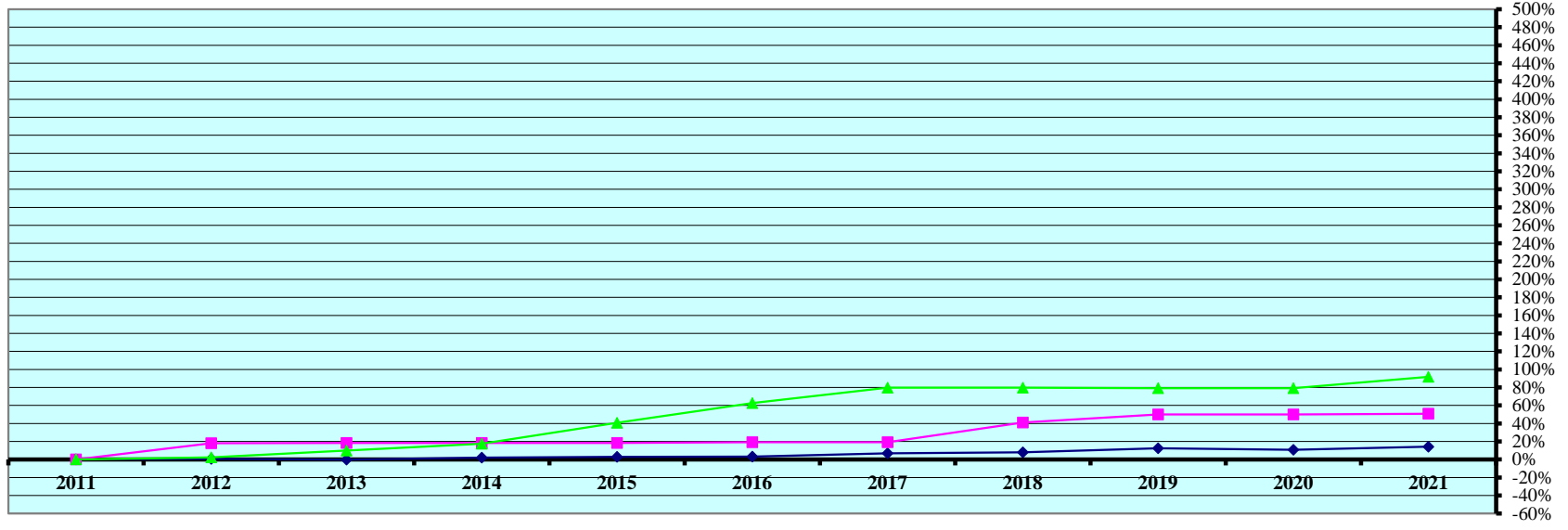
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	8,047,494	-	-	-	1,533,299	-	-	-	110,403,267	-	-	-
2012	8,111,106	63,612	0.79%	0.79%	1,809,918	276,619	18.04%	18.04%	112,842,964	2,439,697	2.21%	2.21%
2013	8,031,517	-79,589	-0.98%	-0.20%	1,813,265	3,347	0.18%	18.26%	121,287,975	8,445,011	7.48%	9.86%
2014	8,205,071	173,554	2.16%	1.96%	1,813,265	0	0.00%	18.26%	129,645,719	8,357,744	6.89%	17.43%
2015	8,286,469	81,398	0.99%	2.97%	1,813,265	0	0.00%	18.26%	155,308,056	25,662,337	19.79%	40.67%
2016	8,302,950	16,481	0.20%	3.17%	1,826,591	13,326	0.73%	19.13%	179,479,581	24,171,525	15.56%	62.57%
2017	8,586,030	283,080	3.41%	6.69%	1,828,354	1,763	0.10%	19.24%	198,290,010	18,810,429	10.48%	79.61%
2018	8,697,939	111,909	1.30%	8.08%	2,162,727	334,373	18.29%	41.05%	198,290,506	496	0.00%	79.61%
2019	9,057,226	359,287	4.13%	12.55%	2,301,628	138,901	6.42%	50.11%	197,931,968	-358,538	-0.18%	79.28%
2020	8,921,023	-136,203	-1.50%	10.85%	2,301,378	-250	-0.01%	50.09%	197,955,647	23,679	0.01%	79.30%
2021	9,192,343	271,320	3.04%	14.23%	2,311,480	10,102	0.44%	50.75%	211,739,260	13,783,613	6.96%	91.79%

Rate Annual %chg: Residential & Recreational **1.34%**

Commercial & Industrial **4.19%**

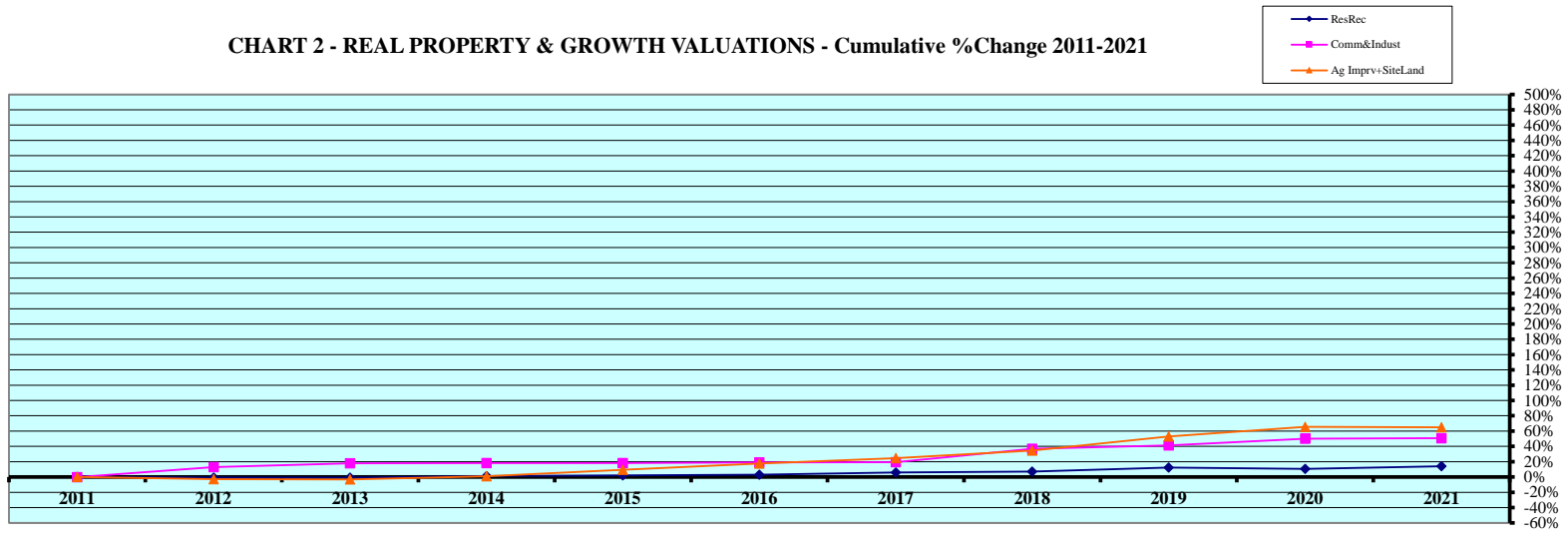
Agricultural Land **6.73%**

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County **GRANT**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	8,047,494	3,708	0.05%	8,043,786	-	-0.05%	1,533,299	3,315	0.22%	1,529,984	-	-0.22%
2012	8,111,106	121,382	1.50%	7,989,724	-0.72%	-0.72%	1,809,918	78,811	4.35%	1,731,107	12.90%	12.90%
2013	8,031,517	40,205	0.50%	7,991,312	-1.48%	-0.70%	1,813,265	5,000	0.28%	1,808,265	-0.09%	17.93%
2014	8,205,071	66,108	0.81%	8,138,963	1.34%	1.14%	1,813,265	0	0.00%	1,813,265	0.00%	18.26%
2015	8,286,469	58,268	0.70%	8,228,201	0.28%	2.25%	1,813,265	0	0.00%	1,813,265	0.00%	18.26%
2016	8,302,950	20,355	0.25%	8,282,595	-0.05%	2.92%	1,826,591	2,588	0.14%	1,824,003	0.59%	18.96%
2017	8,586,030	52,269	0.61%	8,533,761	2.78%	6.04%	1,828,354	0	0.00%	1,828,354	0.10%	19.24%
2018	8,697,939	85,217	0.98%	8,612,722	0.31%	7.02%	2,162,727	66,066	3.05%	2,096,661	14.67%	36.74%
2019	9,057,226	23,465	0.26%	9,033,761	3.86%	12.26%	2,301,628	137,326	5.97%	2,164,302	0.07%	41.15%
2020	8,921,023	22,364	0.25%	8,898,659	-1.75%	10.58%	2,301,378	0	0.00%	2,301,378	-0.01%	50.09%
2021	9,192,343	18,090	0.20%	9,174,253	2.84%	14.00%	2,311,480	0	0.00%	2,311,480	0.44%	50.75%
Rate Ann%chg	1.34%		Resid & Recreat w/o growth			0.74%	4.19%		C & I w/o growth			2.87%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	6,542,906	2,244,611	8,787,517	247,329	2.81%	8,540,188	-	-
2012	6,304,396	2,243,577	8,547,973	0	0.00%	8,547,973	-2.73%	-2.73%
2013	6,614,035	2,250,074	8,864,109	360,487	4.07%	8,503,622	-0.52%	-3.23%
2014	6,614,035	2,250,651	8,864,686	0	0.00%	8,864,686	0.01%	0.88%
2015	8,016,571	2,338,270	10,354,841	735,175	7.10%	9,619,666	8.52%	9.47%
2016	8,411,624	2,612,332	11,023,956	694,921	6.30%	10,329,035	-0.25%	17.54%
2017	9,239,095	2,831,253	12,070,348	1,115,439	9.24%	10,954,909	-0.63%	24.66%
2018	10,313,283	3,122,686	13,435,969	1,619,914	12.06%	11,816,055	-2.11%	34.46%
2019	11,317,827	3,226,570	14,544,397	1,101,398	7.57%	13,442,999	0.05%	52.98%
2020	11,359,515	3,285,884	14,645,399	97,002	0.66%	14,548,397	0.03%	65.56%
2021	11,665,585	3,494,915	15,160,500	678,095	4.47%	14,482,405	-1.11%	64.81%
Rate Ann%chg	5.95%	4.53%	5.61%	Ag Imprv+Site w/o growth		0.13%		

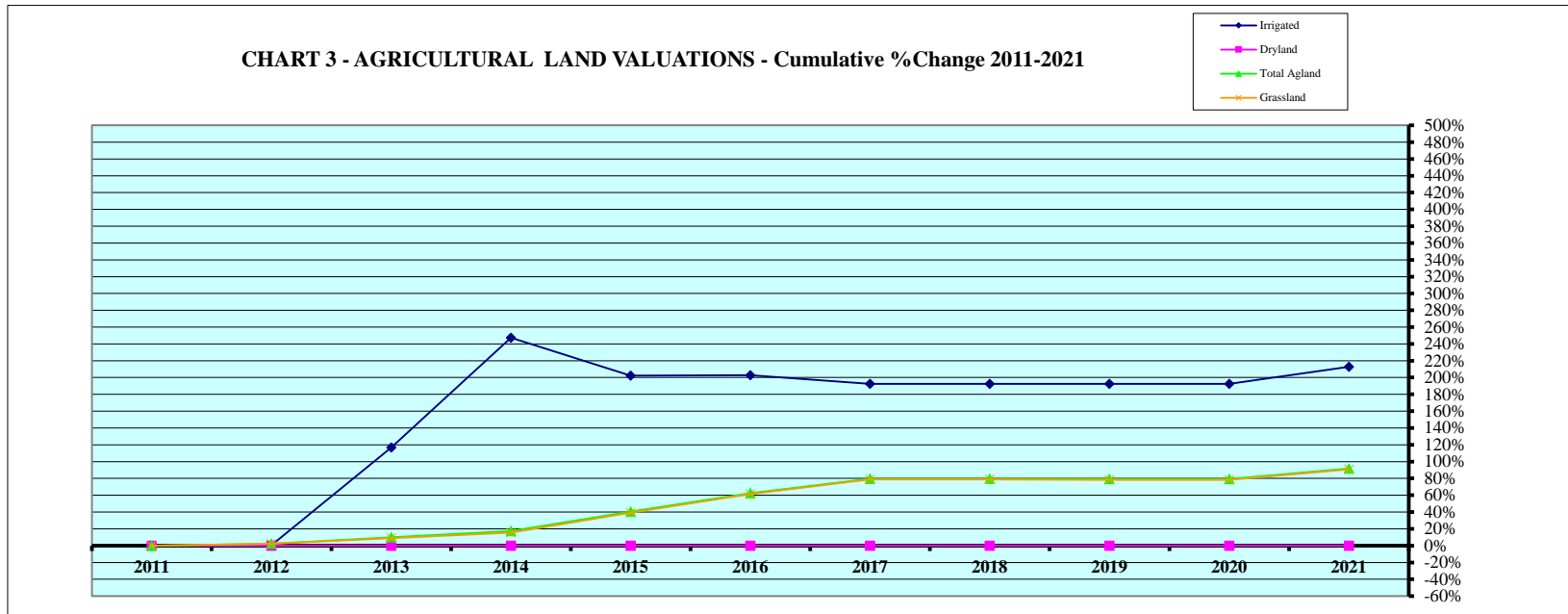
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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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	965,119	-	-	-	0	-	-	-	109,344,308	-	-	-
2012	968,802	3,683	0.38%	0.38%	0	0	-	-	111,780,317	2,436,009	2.23%	2.23%
2013	2,093,090	1,124,288	116.05%	116.87%	0	0	-	-	119,100,516	7,320,199	6.55%	8.92%
2014	3,352,750	1,259,660	60.18%	247.39%	0	0	-	-	126,199,216	7,098,700	5.96%	15.41%
2015	2,917,624	-435,126	-12.98%	202.31%	0	0	-	-	152,289,669	26,090,453	20.67%	39.28%
2016	2,922,094	4,470	0.15%	202.77%	0	0	-	-	176,449,068	24,159,399	15.86%	61.37%
2017	2,822,235	-99,859	-3.42%	192.42%	0	0	-	-	195,368,636	18,919,568	10.72%	78.67%
2018	2,822,235	0	0.00%	192.42%	0	0	-	-	195,369,127	491	0.00%	78.67%
2019	2,822,235	0	0.00%	192.42%	0	0	-	-	195,001,510	-367,617	-0.19%	78.34%
2020	2,822,460	225	0.01%	192.45%	0	0	-	-	195,030,516	29,006	0.01%	78.36%
2021	3,020,030	197,570	7.00%	212.92%	0	0	-	-	208,616,560	13,586,044	6.97%	90.79%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	93,840	-	-	-	0	-	-	-	110,403,267	-	-	-
2012	93,845	5	0.01%	0.01%	0	0	-	-	112,842,964	2,439,697	2.21%	2.21%
2013	93,149	-696	-0.74%	-0.74%	1,220	1,220	-	-	121,287,975	8,445,011	7.48%	9.86%
2014	93,753	604	0.65%	-0.09%	0	-1,220	-100.00%	-	129,645,719	8,357,744	6.89%	17.43%
2015	100,763	7,010	7.48%	7.38%	0	0	-	-	155,308,056	25,662,337	19.79%	40.67%
2016	101,025	262	0.26%	7.66%	7,394	7,394	-	-	179,479,581	24,171,525	15.56%	62.57%
2017	99,139	-1,886	-1.87%	5.65%	0	-7,394	-100.00%	-	198,290,010	18,810,429	10.48%	79.61%
2018	99,144	5	0.01%	5.65%	0	0	-	-	198,290,506	496	0.00%	79.61%
2019	108,223	9,079	9.16%	15.33%	0	0	-	-	197,931,968	-358,538	-0.18%	79.28%
2020	102,671	-5,552	-5.13%	9.41%	0	0	-	-	197,955,647	23,679	0.01%	79.30%
2021	102,670	-1	0.00%	9.41%	0	0	-	-	211,739,260	13,783,613	6.96%	91.79%

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Rate Ann.%chg: Total Agric Land

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	965,119	2,193	440			0	0				81,700,995	133,333	613		
2012	965,119	2,193	440	0.00%	0.00%	0	0				89,688,965	135,300	663	8.18%	9.46%
2013	968,802	2,153	450	2.27%	2.27%	0	0				89,574,800	130,628	686	3.44%	13.24%
2014	2,160,090	2,160	1,000	122.22%	127.27%	0	0				97,239,960	127,646	762	11.09%	25.80%
2015	3,352,750	2,682	1,250	25.00%	184.09%	0	0				128,539,130	127,483	1,008	32.36%	66.50%
2016	2,917,504	1,945	1,500	20.00%	240.91%	0	0				149,636,865	127,257	1,176	16.62%	94.17%
2017	2,923,684	1,949	1,500	0.00%	240.91%	0	0				164,929,515	127,713	1,291	9.83%	113.25%
2018	2,848,605	1,899	1,500	0.00%	240.91%	0	0				174,353,050	127,360	1,369	6.01%	126.06%
2019	2,822,235	1,881	1,500	0.00%	240.91%	0	0				167,960,980	130,138	1,291	-5.72%	113.13%
2020	2,822,235	1,881	1,500	0.00%	240.91%	0	0				167,183,410	129,675	1,289	-0.11%	112.90%
2021	2,836,155	1,891	1,500	0.00%	240.91%	0	0				195,209,811	483,193	404	-68.66%	-34.07%

Rate Annual %chg Average Value/Acre: 13.05%

-4.08%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	93,840	9,384	10			0	0				110,406,085	497,564	222		
2012	93,840	9,384	10	0.00%	0.00%	0	0				110,406,085	497,564	222	0.00%	0.00%
2013	93,845	9,385	10	0.00%	0.00%	0	0				112,842,964	497,539	227	2.21%	2.21%
2014	93,687	9,369	10	0.00%	0.00%	0	0				112,842,964	497,535	244	7.52%	9.90%
2015	93,753	9,375	10	0.00%	0.00%	0	0				129,645,719	497,439	261	6.88%	17.46%
2016	100,763	10,074	10	0.02%	0.02%	0	0				155,306,531	495,474	313	20.27%	41.26%
2017	100,148	10,013	10	0.00%	0.02%	0	0				179,514,093	495,496	362	15.58%	63.27%
2018	99,139	9,911	10	0.00%	0.03%	0	0				198,309,277	495,379	400	10.50%	80.41%
2019	99,139	9,911	10	0.00%	0.03%	0	0				198,289,202	495,377	400	-0.01%	80.39%
2020	99,144	9,912	10	0.00%	0.03%	0	0				198,289,698	495,378	400	0.00%	80.39%
2021	99,144	9,912	10	0.00%	0.03%	3,527	353	10			198,148,637	495,348	400	-0.07%	80.28%

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Rate Annual %chg Average Value/Acre: 6.07%

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

**CHART 4**



CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
611	GRANT	9,449,784	12,520,453	60,746,977	9,192,343	2,311,480	0	0	211,739,260	12,190,481	3,497,162	0	321,647,940
cnty sectorvalue % of total value:		2.94%	3.89%	18.89%	2.86%	0.72%			65.83%	3.79%	1.09%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
182	HYANNIS	603,740	530,827	2,226,359	4,660,046	1,390,368	0	0	0	0	0	0	9,411,340
29.79%	%sector of county sector	6.39%	4.24%	3.66%	50.69%	60.15%							2.93%
	%sector of municipality	6.42%	5.64%	23.66%	49.52%	14.77%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
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	%sector of municipality												
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	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
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	%sector of municipality												
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	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
182	<b>Total Municipalities</b>	<b>603,740</b>	<b>530,827</b>	<b>2,226,359</b>	<b>4,660,046</b>	<b>1,390,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,411,340</b>
29.79%	%all municip.sectors of cnty	6.39%	4.24%	3.66%	50.69%	60.15%							2.93%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,743</b>	<b>Value : 239,128,631</b>	<b>Growth 251,374</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	51	86,681	70	264,822	0	0	121	351,503	
<b>02. Res Improve Land</b>	182	262,583	26	68,603	1	1,225	209	332,411	
<b>03. Res Improvements</b>	187	5,462,366	47	3,249,580	1	33,302	235	8,745,248	
<b>04. Res Total</b>	238	5,811,630	117	3,583,005	1	34,527	356	9,429,162	109,744
<b>% of Res Total</b>	66.85	61.63	32.87	38.00	0.28	0.37	20.42	3.94	43.66
<b>05. Com UnImp Land</b>	7	7,646	2	5,730	4	11,932	13	25,308	
<b>06. Com Improve Land</b>	46	42,153	7	60,270	2	4,013	55	106,436	
<b>07. Com Improvements</b>	46	1,519,388	9	528,580	8	211,389	63	2,259,357	
<b>08. Com Total</b>	53	1,569,187	11	594,580	12	227,334	76	2,391,101	141,630
<b>% of Com Total</b>	69.74	65.63	14.47	24.87	15.79	9.51	4.36	1.00	56.34
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	238	5,811,630	117	3,583,005	1	34,527	356	9,429,162	109,744
<b>% of Res &amp; Rec Total</b>	66.85	61.63	32.87	38.00	0.28	0.37	20.42	3.94	43.66
<b>Com &amp; Ind Total</b>	53	1,569,187	11	594,580	12	227,334	76	2,391,101	141,630
<b>% of Com &amp; Ind Total</b>	69.74	65.63	14.47	24.87	15.79	9.51	4.36	1.00	56.34
<b>17. Taxable Total</b>	291	7,380,817	128	4,177,585	13	261,861	432	11,820,263	251,374
<b>% of Taxable Total</b>	67.36	62.44	29.63	35.34	3.01	2.22	24.78	4.94	100.00

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	49	9	72	130

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	16,515	1,174	187,024,518	1,175	187,041,033
28. Ag-Improved Land	0	0	1	19,408	130	25,373,343	131	25,392,751
29. Ag Improvements	0	0	3	55,630	133	14,818,954	136	14,874,584

30. Ag Total				1,311	227,308,368
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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	1	2.00	1,000	
37. FarmSite Improvements	0	0.00	0	3	0.00	55,630	
38. FarmSite Total							
39. Road & Ditches	0	0.00	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	3	3.00	9,000	3	3.00	9,000	
32. HomeSite Improv Land	104	168.00	504,000	104	168.00	504,000	
33. HomeSite Improvements	105	0.00	11,592,852	105	0.00	11,592,852	0
34. HomeSite Total				<b>108</b>	<b>171.00</b>	<b>12,105,852</b>	
35. FarmSite UnImp Land	4	9.00	4,500	4	9.00	4,500	
36. FarmSite Improv Land	111	365.00	182,500	112	367.00	183,500	
37. FarmSite Improvements	122	0.00	3,226,102	125	0.00	3,281,732	0
38. FarmSite Total				<b>129</b>	<b>376.00</b>	<b>3,469,732</b>	
39. Road & Ditches	304	1,548.99	0	304	1,548.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>237</b>	<b>2,095.99</b>	<b>15,575,584</b>	<b>0</b>

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	11	655.84	99,302	11	655.84	99,302

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	400.74	21.30%	643,188	21.30%	1,605.00
49. 3A1	37.32	1.98%	59,898	1.98%	1,604.98
50. 3A	278.20	14.78%	446,511	14.78%	1,605.00
51. 4A1	127.54	6.78%	204,702	6.78%	1,605.00
52. 4A	1,037.84	55.16%	1,665,731	55.16%	1,605.00
53. Total	1,881.64	100.00%	3,020,030	100.00%	1,605.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	47,100.84	9.75%	20,347,574	9.75%	432.00
64. 1G	68.43	0.01%	29,562	0.01%	432.00
65. 2G1	135.53	0.03%	58,551	0.03%	432.02
66. 2G	474.20	0.10%	204,854	0.10%	432.00
67. 3G1	12,003.30	2.48%	5,185,425	2.49%	432.00
68. 3G	423,423.83	87.63%	182,784,118	87.62%	431.68
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	483,206.13	100.00%	208,610,084	100.00%	431.72
<b>Irrigated Total</b>					
	1,881.64	0.38%	3,020,030	1.43%	1,605.00
<b>Dry Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	483,206.13	97.55%	208,610,084	98.53%	431.72
72. Waste	10,264.84	2.07%	102,670	0.05%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	634.53	0.13%	268,806	0.13%	423.63
75. Market Area Total	495,352.61	100.00%	211,732,784	100.00%	427.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	1,881.64	3,020,030	1,881.64	3,020,030
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	80.84	34,923	483,125.29	208,575,161	483,206.13	208,610,084
<b>79. Waste</b>	0.00	0	0.00	0	10,264.84	102,670	10,264.84	102,670
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	315.69	132,140	5.43	3,016	313.41	133,650	634.53	268,806
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>80.84</b>	<b>34,923</b>	<b>495,271.77</b>	<b>211,697,861</b>	<b>495,352.61</b>	<b>211,732,784</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	1,881.64	0.38%	3,020,030	1.43%	1,605.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	483,206.13	97.55%	208,610,084	98.53%	431.72
<b>Waste</b>	10,264.84	2.07%	102,670	0.05%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	634.53	0.13%	268,806	0.13%	423.63
<b>Total</b>	<b>495,352.61</b>	<b>100.00%</b>	<b>211,732,784</b>	<b>100.00%</b>	<b>427.44</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ashby Outlots (6)	29	88,371	19	52,950	22	1,369,900	51	1,511,221	57,140
83.2 Ashby Res (4)	3	1,313	26	23,398	26	524,822	29	549,533	0
83.3 Hyannis Outlots (3)	26	129,095	1	3,000	18	1,541,977	44	1,674,072	0
83.4 Hyannis Res (1)	29	74,946	134	213,975	138	4,581,864	167	4,870,785	20,524
83.5 Whitman Outlots (9)	14	39,013	5	12,090	5	191,459	19	242,562	0
83.6 Whitman Res (7)	20	18,765	24	26,998	26	535,226	46	580,989	32,080
84 Residential Total	121	351,503	209	332,411	235	8,745,248	356	9,429,162	109,744



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	Ashby Comm (5)	3	5,828	11	6,463	11	152,694	14	164,985	0
85.2	Hyannis Comm (2)	6	11,273	34	90,297	38	1,890,960	44	1,992,530	23,415
85.3	Rural (10)	1	6,000	0	0	4	118,215	5	124,215	118,215
85.4	Whitman Comm (8)	3	2,207	10	9,676	10	97,488	13	109,371	0
86	Commercial Total	13	25,308	55	106,436	63	2,259,357	76	2,391,101	141,630

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	47,100.84	9.75%	20,347,574	9.75%	432.00
88. 1G	68.43	0.01%	29,562	0.01%	432.00
89. 2G1	135.53	0.03%	58,551	0.03%	432.02
90. 2G	474.20	0.10%	204,854	0.10%	432.00
91. 3G1	12,003.30	2.48%	5,185,425	2.49%	432.00
92. 3G	423,423.83	87.63%	182,784,118	87.62%	431.68
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	483,206.13	100.00%	208,610,084	100.00%	431.72
<b>CRP</b>					
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
<b>Timber</b>					
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	483,206.13	100.00%	208,610,084	100.00%	431.72
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	483,206.13	100.00%	208,610,084	100.00%	431.72

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

38 Grant

	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	9,192,343	9,429,162	236,819	2.58%	109,744	1.38%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,190,481	12,105,852	-84,629	-0.69%	0	-0.69%
<b>04. Total Residential (sum lines 1-3)</b>	<b>21,382,824</b>	<b>21,535,014</b>	<b>152,190</b>	<b>0.71%</b>	<b>109,744</b>	<b>0.20%</b>
05. Commercial	2,311,480	2,391,101	79,621	3.44%	141,630	-2.68%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>2,311,480</b>	<b>2,391,101</b>	<b>79,621</b>	<b>3.44%</b>	<b>141,630</b>	<b>-2.68%</b>
08. Ag-Farmsite Land, Outbuildings	3,497,162	3,469,732	-27,430	-0.78%	0	-0.78%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>3,497,162</b>	<b>3,469,732</b>	<b>-27,430</b>	<b>-0.78%</b>	<b>0</b>	<b>-0.78%</b>
12. Irrigated	3,020,030	3,020,030	0	0.00%		
13. Dryland	0	0	0			
14. Grassland	208,616,560	208,610,084	-6,476	0.00%		
15. Wasteland	102,670	102,670	0	0.00%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>211,739,260</b>	<b>211,732,784</b>	<b>-6,476</b>	<b>0.00%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>238,930,726</b>	<b>239,128,631</b>	<b>197,905</b>	<b>0.08%</b>	<b>251,374</b>	<b>-0.02%</b>

## 2022 Assessment Survey for Grant County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	One
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$106,625: This budget includes that of Assessor, Clerk, Clerk of the District Court, Register of Deeds and Election Commission.
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	None
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$20,830
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500 and this includes travel, dues, etc.
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

**B. Computer, Automation Information and GIS**

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

**C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No, the village of Hyannis and one full section surrounding the village is the only area not zoned.

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	None.
<b>4.</b>	<b>When was zoning implemented?</b>
	2020

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

<b>1.</b>	<b>Appraisal Services:</b>
	Central Plains Appraisal
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS

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

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

## 2022 Residential Assessment Survey for Grant County

<b>1.</b>	<b>Valuation data collection done by:</b>								
	The county assessor.								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>All county residential property that includes Hyannis, villages, and rural residential.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All county residential property that includes Hyannis, villages, and rural residential.	AG DW	Dwellings associated with agricultural land.	AG OB	Outbuildings associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>								
1	All county residential property that includes Hyannis, villages, and rural residential.								
AG DW	Dwellings associated with agricultural land.								
AG OB	Outbuildings associated with agricultural land.								
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>								
	Primarily the cost approach. The sales comparison approach is not used since there are so few sales.								
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>								
	The county assessor uses the tables provided by the CAMA vendor.								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>								
	There is only one valuation group used to represent all residential property in Grant County.								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>								
	Residential lots are valued by the square foot method.								
<b>7.</b>	<b>How are rural residential site values developed?</b>								
	The outlot values established by the prior assessor was retained. The county assessor values all acre site values to \$3,000, additional acres up to ten were valued at \$500 per acre and the acres above ten are valued at \$250 per acre.								
<b>8.</b>	<b>Are there form 191 applications on file?</b>								
	No.								
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>								
	No lots are held for sale in the county.								

<b>10.</b>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2011	2018
	AG DW	2019	2019	2019	2020
	AG OB	2019	2019	2019	2020

The lot value study was originally conducted in 2011; the county assessor conducts an annual review and does not indicate the need for a change.



## 2022 Commercial Assessment Survey for Grant County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The county assessor and the contracted appraisal firm (Central Plains Appraisal).													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial property in Grant county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial property in Grant county.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property in Grant county.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Primarily the cost approach is used to estimate the market value of commercial property in the county. There are few commercial sales in Grant County in order to utilize the sales comparison approach, nor is there enough income and expense information to make the income approach meaningful.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	There are no unique commercial properties within the county.													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The county uses the tables provided by the CAMA vendor.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	Only one valuation group is used for commercial property.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	The square foot method is used to determine commercial lot values.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2017	2017	2011	2017
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2017	2017	2011	2017										
	Lot values from 2011 were reviewed but not changed.													

## 2022 Agricultural Assessment Survey for Grant County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The county assessor.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Grant County is very homogeneous in geographic and soil characteristics; the county consists of approximately ninety-eight percent grassland, with a small amount of irrigated acres.	2018						
	Land use is updated via aerial imagery (gWorks), utilizing the land use layer.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The homogenous nature of the county requires only one market area for agricultural land.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The number of acres involved. Rural residential is considered to be 20 acres or less.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	The county assessor has looked at feeding operations as other land use and has identified as a unique intensive agricultural use.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	There is no land enrolled in the Wetland Reserve Program in Grant County.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	No.							
	<b><u>If your county has special value applications, please answer the following</u></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	N/A							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	There are no non-agricultural influences in Grant County.							
	<b><u>If your county recognizes a special value, please answer the following</u></b>							

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

Grant County Plan of Assessment  
FY2022-2024

Christee L Haney, Assessor

July 31, 2021

## **GRANT COUNTY**

### **PLAN OF ASSESSMENT 2022-2024**

#### **PLAN OF ASSESSMENT REQUIREMENTS:**

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15<sup>th</sup> of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31<sup>st</sup> of each year.

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

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Neb. Rev. Stat. §77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

**GENERAL DESCRIPTION OF REAL PROPERTY IN GRANT COUNTY:**

Per the 2020 County Abstract, Grant County consists of the following real property types:

	Parcel/Acre Count		Total Value		Land Value	Improvement Value
Residential	351		9,246,527		669,740	8,576,787
Commercial	73		2,311,480		133,361	2,178,119
Agricultural	1310		227,372,428		212,440,259	14,932,169
Game & Parks	11		99,302		99,302	0
Exempt	128		0		0	0
<b>Total</b>	<b>1873</b>		<b>238,930,435</b>		<b>213,342,662</b>	<b>25,687,075</b>

Agricultural land is the predominant property type in Grant County, with the majority consisting of grassland (irrigated acres consisting of .54% of the total ag acres), primarily used for cow/calf operations.

Additional information is contained in the 2021 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2021.

**CURRENT RESOURCES:**

Staff/Budget/Training

The assessor and 1 part-time employee are the only employees in the office. The county hires an independent appraiser, as needed, for appraisal maintenance.

The proposed budget for the assessment portion of the Assessor’s budget for FY 2022-2024 is \$20,830.00

I was re-elected to the office as Clerk Ex Officio in the General Election in November 2018. I plan on attending as many workshops and district meetings as the current budget will allow. I believe that knowledge is the key to maintaining this position.

Record Maintenance

Each property record card is filed by current owner alphabetically. If the owner has more than one parcel they are all filed in one folder.

In January 2020, the Assessors office changed to the MIPS, Inc. software for assessing purposes.

The Village of Hyannis is now online to be looked up by name or parcel ID. I hope to have GIS Workshop map out the towns of Ashby and Whitman in the near future as the budget allows.

My staff and I are trying to switch all records to match with GIS. It seems with the soil changes and such that this is a never ending process. My goal in doing this is so that my records and values are as accurate as possible.

## **ASSESSMENT PROCEDURES:**

### Discover/List/Inventory Property

The assessor is also Register of Deeds which is helpful in the discovery process. Data collection will be done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

### Data Collection

Grant County has implemented procedures to complete a physical routine inspection of all properties on a six-year cycle.

### Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

### Value Approaches

**Market Approach:** The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

**Cost Approach:** The cost approach is primarily used in the valuation process of residential and commercial properties. A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value.

**Income Approach:** The income approach is primarily used in the valuation of commercial properties.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

### Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

### Sales Ratio Review

Upon completion of assessment actions, sales ratio studies will be reviewed to determine if the statistics are within the guidelines set forth by the state.

### Notices

Change of value notices are sent to the property owner of record no later than June 1<sup>st</sup> of each year as required by §77-1315. Prior to notices being sent, an article will be published in the paper to keep taxpayers informed of the process. I also include a letter explaining what took place as far as values and how sales affected those. I stay transparent with my taxpayers and keep them as informed as possible.

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

<u>Property Class</u>	<u>Ratio (Level of Value)</u>
Residential	100%
Commercial	100%
Agricultural	75%

For more information regarding statistical measures, see 2021 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2021.

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

**Residential:** The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.



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

**Commercial:** Keeping with the “6-year inspection cycle” I will visually inspect all commercial properties in Grant County by the end of 2023 to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the County Abstract. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Residential:** The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agriculture:** The assessor will continue to monitor and review the Ag parcels within the county to determine if there are changes in the market that would require a change in assessment. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

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

**Residential:** : Keeping with the “6-year inspection cycle” I will visually inspect all Residential properties in Grant County by the end of 2024 to check for any changes. I plan on taking new pictures to add to the file. New values will be reflected on the County Abstract. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Agricultural:** A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Grant County has also implemented GIS and it is in use. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Commercial:** The assessor will also continue to review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. Maintenance or pickup work will continue on commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

**Other functions performed by the assessor's office, but not limited to:**

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 18 applications annually.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to Department of Revenue no later than August 1 annually. This office receives approximately 35 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 125 personal property schedules annually.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Board of Educational Land and Funds Report: Compile all valuations for properties owned by BELF and report no later than March 31 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year. I usually include a letter explaining what the changes were.

Form 45 County Abstract of Assessment for Personal Property: Compile all personal property valuation information and file by July 20 annually.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county, which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4<sup>th</sup> year thereafter no later than December 1 annually.

### **Conclusion:**

The Grant County Assessor makes every effort to comply with state statute and the rules and regulations of the Property Assessment Division of the Department of Revenue in an attempt to assure uniform and proportionate assessments of all properties in Grant County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and office staff as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Christee L. Haney  
Grant County Assessor