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

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**HARLAN 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 Harlan 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 Harlan 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: Kim Fouts, Harlan 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.

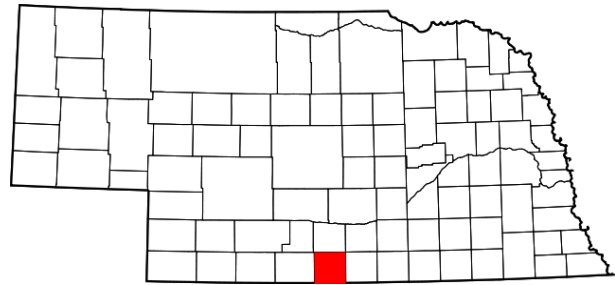
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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*

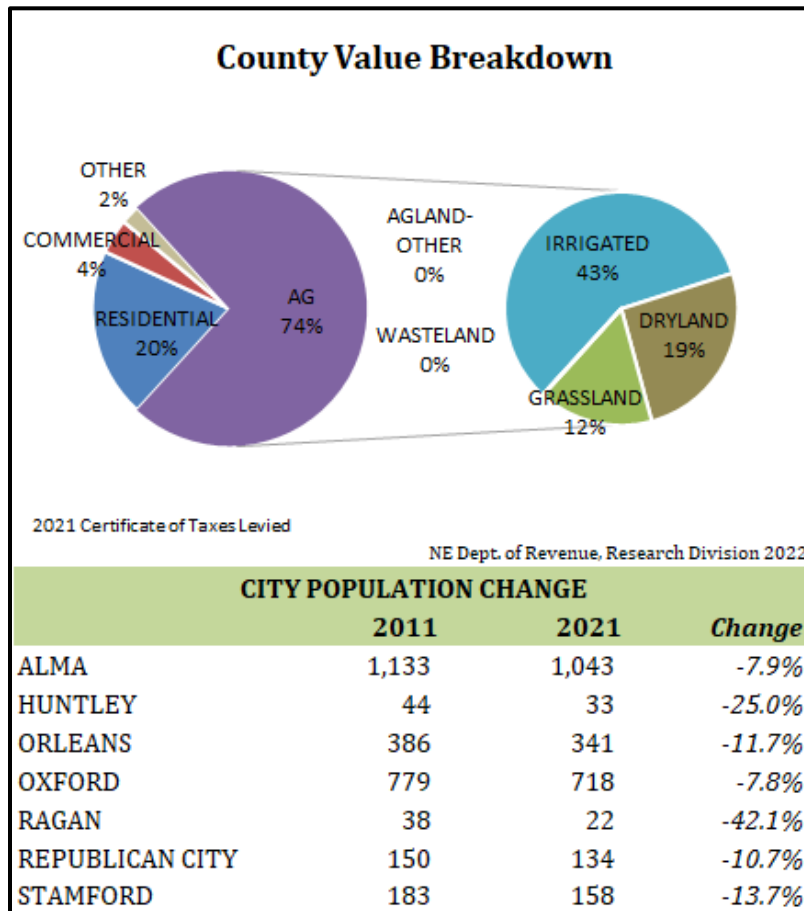


## County Overview

With a total area of 553 square miles, Harlan County has 3,073 residents, per the Census Bureau Quick Facts for 2020, a 11% population decline from the 2010 U.S. Census. Reports indicate that 80% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$88,365 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial businesses cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 100 employer establishments with total employment of 632, a 6% decline.



Agricultural land contributes the largest portion to the county's valuation base by a large margin. Agricultural land in the county is a mix of all three primary land uses; irrigated, dryland, and grassland. Harlan County is included in the Upper Lower Republican Natural Resources District (NRD). Some of the primary crops grown within the county include corn, soybeans, sorghum, winter wheat, oats, and alfalfa.

## 2022 Residential Correlation for Harlan County

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### *Assessment Actions*

For the 2022 Assessment year, Alma was valued utilizing the Vanguard Computer-Assisted Mass Appraisal (CAMA) system with new depreciation tables and land values. Rural residential values were also revalued on the Vanguard CAMA system with new depreciation tables.

Taylor Manor was physically reviewed this year. Republican City and Taylor Manor received a 20% increase on all improvements and new land values. Orleans and Oxford received a 12% increase on improvements.

### *Assessment Practice Review*

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

The county assessor has qualified a similar percentage of sales when compared to the state average. Review of both qualified and non-qualified sales rosters indicated there was no apparent bias in the qualification determinations by the assessor.

Depreciation tables were updated in 2022 for Alma and rural residential and the rest of the residential class uses 2016 depreciation tables, with 2008 costing. The county meets the six-year inspection and review requirement; all residential properties have been physically inspected since 2016. The Harlan County Assessor has a written Valuation Methodology.

### *Description of Analysis*

Residential property in Harlan County is classified by six unique valuation groups based on economic differences and the influence of the Harlan County Reservoir.

<b>Valuation Group</b>	<b>Description</b>
1	Alma
2	Acreages
3	Hunter's Hill, North Shore Cabin, Hanchetts, and Haskins
4	Republican City, Taylor Manor
5	Oxford, Orleans
6	Huntley, Ragan, Stamford

## 2022 Residential Correlation for Harlan County

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The median is in range for the residential class of property in Harlan County, while the weighted mean is slightly low, and the mean is high. Both the COD and PRD are high and are largely impacted by Valuation Groups 2 through 6. The county assessor is in the process of converting values from a previous CAMA system to the Vanguard values and has been utilizing percent adjustments for several years. Over time, percent adjustments create inequities within subclasses of property. The county assessor plans to implement the Vanguard system for assessment year 2023, which should improve future assessments.

Valuation Groups 1, 4, and 5 are within the acceptable range. Valuation Groups 2 and 3 have small sample sizes which makes statistical analysis unreliable. Valuation Group 2 was increased by 40% over the past two assessment years and was revalued utilizing the same depreciation table that was implemented for Alma this year.

The median for Valuation Group 6 is slightly high with 13 sales. A substat is included in this report which demonstrates that the assessment is regressive with a very high COD and PRD. This valuation group needs to be reappraised and will be converted to the Vanguard system for next year, an adjustment based on the median would not improve assessment quality.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate that the population changed in a similar manner to the sales. Changes to both the population and the sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

A review of the statistics and assessment practices indicated that the assessments are uniform and proportionate across the residential class. Although Valuation Groups 2 and 3 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the valuations groups which can be analyzed through statistical analysis. The quality of assessment of the residential class of property in Harlan County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	47	100.23	104.31	94.99	19.84	109.81
2	7	90.40	96.72	85.87	27.31	112.64
3	5	59.88	71.05	66.91	21.04	106.19
4	27	91.84	103.84	97.03	38.59	107.02
5	46	92.92	108.49	87.98	48.72	123.31
6	13	101.08	132.81	84.62	64.35	156.95
<u>    </u> ALL <u>    </u>	145	96.98	106.59	90.88	36.68	117.29

## 2022 Residential Correlation for Harlan County

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### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Harlan County is 97%.

## 2022 Commercial Correlation for Harlan County

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### *Assessment Actions*

A contract appraisal company conducted pick-up work for commercial properties in Harlan County. Also, the county assessor raised land values in Alma. The improvements in Alma were increased 12%.

### *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 Harlan County Assessor has qualified a higher than typical percentage of sales for the commercial class. Examination of qualified and non-qualified sales revealed no apparent bias in qualification determination.

The Harlan County commercial class is placed into a single valuation group, which is representative of the limited local commercial market. The county meets the six-year inspection and review requirement by hiring a commercial appraiser, the most recent reappraisal was completed in 2018 with both depreciation tables and lot values for the entire county updated at that time also. The assessor raised commercial lot values in Alma this year. Costing is from 2008 with factors applied in the interim years as Vanguard Computer-Assisted Mass Appraisal (CAMA) costing is updated once every ten years.

### *Description of Analysis*

The median is in range for the commercial class. However, the size of the sample and other statistical measures shows the data is unreliable for statistical analysis. The mean is slightly high, and the weighted mean is high. The COD is high, and the PRD is low. Commercial values in Harlan have not been converted to Vanguard values yet. Analysis of the sales stratified by sales prices does not demonstrate a clear pattern of progressivity, despite the low PRD.

History Chart 2- Real Property & Growth Valuations – Cumulative Percent Change 2011-2021 chart included in this report reveals that residential and commercial properties in Harlan County have increased at nearly the same average annual rate.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the 2021 Certificate of Taxes Levied Report (CTL) demonstrates that the sales and the population changed similarly, reflecting the changes made to land and improvements in Alma.

## **2022 Commercial Correlation for Harlan County**

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

A review of the changes made to both the sample and the population as well as observation of assessment practices indicate that the assessments are uniform and proportionate across the residential class in Harlan County. The quality of assessment meets generally accepted mass appraisal techniques.

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

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

## **2022 Agricultural Correlation for Harlan County**

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### ***Assessment Actions***

The county assessor conducted market analysis of agricultural land; dryland values were increased by 5% across the entire county and grassland values were increased to \$1,000 an acre across the entire county. Also, land use for the entire county was reviewed in 2021 using aerial imagery.

### ***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.

Harlan County qualifies a typical percentage of agricultural sales and review of assessment practices indicates that when sales are excluded from sales measurement, sufficient documentation is provided to explain the reason for disqualification.

Agricultural land in Harlan County is identified in three market areas. The northeast part of the county with prime farmland is Market Area 1. The area between Market Area 1 and the Republican River with rolling hills with poorer soil types is known as Market Area 2. The final land grouping, Market Area 3, is south of the Republican River with rough terrain and generally the poorest soil quality in the county.

Depreciation tables for agricultural homes were updated in 2016; Vanguard costing is dated 2008. Agricultural homes and outbuildings were physically reviewed in 2019 and lot values were updated in 2020.

### ***Description of Analysis***

Both the median and the mean are in the acceptable range for the agricultural class, while the weighted mean is low. The COD meets the IAAO standards. There are not enough sales in each market area to measure assessment based off statistics; the vast majority of sales occurred in Market Area 2 which is in range.

When stratified by 80% Majority Land Use (MLU), both irrigated and dryland sales for the county are in range. There are few grassland sales in 80% MLU; the assessor raised grassland values this year, which are comparable to neighboring counties. The Average Acre Value Comparison table demonstrates that all agricultural values in Harlan County are in line with regional values.

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflects that the stated valuation increases of dryland and grassland were applied to both the sample and general population.

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

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level. Agricultural land is equalized at uniform portions of market value.

## 2022 Agricultural Correlation for Harlan County

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The quality of assessment of agricultural land in Harlan County meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	16	71.60	71.91	62.07	22.22	115.85
1	2	64.39	64.39	64.50	09.32	99.83
2	14	74.51	72.98	61.78	22.79	118.13
<u>    Dry    </u>						
County	10	72.19	72.87	69.63	16.96	104.65
2	6	75.66	73.61	70.56	19.26	104.32
3	4	69.24	71.76	68.17	12.62	105.27
<u>    Grass    </u>						
County	6	63.97	84.24	61.17	49.48	137.71
2	4	87.11	99.86	71.14	46.26	140.37
3	2	53.01	53.01	44.91	27.09	118.04
<u>    ALL    </u>	52	70.25	72.31	65.44	22.04	110.50

### *Level of Value*

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



## 2022 Opinions of the Property Tax Administrator for Harlan 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>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Harlan County

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### Residential Real Property - Current

Number of Sales	145	Median	96.98
Total Sales Price	\$14,907,997	Mean	106.59
Total Adj. Sales Price	\$14,907,997	Wgt. Mean	90.88
Total Assessed Value	\$13,548,091	Average Assessed Value of the Base	\$73,631
Avg. Adj. Sales Price	\$102,814	Avg. Assessed Value	\$93,435

### Confidence Interval - Current

95% Median C.I	90.23 to 102.24
95% Wgt. Mean C.I	85.34 to 96.42
95% Mean C.I	97.31 to 115.87
% of Value of the Class of all Real Property Value in the County	17.44
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	8.02

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	160	93	92.75
2020	150	94	93.58
2019	118	93	93.17
2018	113	97	96.73

## 2022 Commission Summary for Harlan County

### Commercial Real Property - Current

Number of Sales	22	Median	97.60
Total Sales Price	\$2,673,738	Mean	102.20
Total Adj. Sales Price	\$2,673,738	Wgt. Mean	152.76
Total Assessed Value	\$4,084,286	Average Assessed Value of the Base	\$138,206
Avg. Adj. Sales Price	\$121,534	Avg. Assessed Value	\$185,649

### Confidence Interval - Current

95% Median C.I	60.39 to 113.49
95% Wgt. Mean C.I	68.52 to 236.99
95% Mean C.I	78.26 to 126.14
% of Value of the Class of all Real Property Value in the County	4.25
% of Records Sold in the Study Period	7.38
% of Value Sold in the Study Period	9.92

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	23	100	96.72
2020	14	100	97.89
2019	16	100	97.89
2018	18	100	111.03

**42 Harlan  
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 : 145  
 Total Sales Price : 14,907,997  
 Total Adj. Sales Price : 14,907,997  
 Total Assessed Value : 13,548,091  
 Avg. Adj. Sales Price : 102,814  
 Avg. Assessed Value : 93,435

MEDIAN : 97  
 WGT. MEAN : 91  
 MEAN : 107  
 COD : 36.68  
 PRD : 117.29

COV : 53.51  
 STD : 57.04  
 Avg. Abs. Dev : 35.57  
 MAX Sales Ratio : 372.03  
 MIN Sales Ratio : 26.12

95% Median C.I. : 90.23 to 102.24  
 95% Wgt. Mean C.I. : 85.34 to 96.42  
 95% Mean C.I. : 97.31 to 115.87

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	14	103.25	117.68	104.55	51.52	112.56	28.23	279.01	38.24 to 170.60	92,361	96,567	
01-JAN-20 To 31-MAR-20	9	88.94	99.43	91.61	27.29	108.54	62.78	180.01	67.74 to 120.54	99,600	91,239	
01-APR-20 To 30-JUN-20	19	108.02	127.35	105.96	35.70	120.19	66.07	372.03	87.42 to 121.15	84,903	89,964	
01-JUL-20 To 30-SEP-20	23	96.02	102.15	92.25	31.80	110.73	41.14	249.07	75.05 to 121.70	99,230	91,537	
01-OCT-20 To 31-DEC-20	21	88.95	114.09	90.61	48.45	125.91	40.67	353.50	74.71 to 108.40	155,057	140,492	
01-JAN-21 To 31-MAR-21	15	94.60	86.84	76.80	31.29	113.07	33.36	173.26	51.17 to 111.63	90,860	69,783	
01-APR-21 To 30-JUN-21	29	99.26	108.98	96.79	29.51	112.59	26.12	236.15	89.07 to 115.34	77,603	75,114	
01-JUL-21 To 30-SEP-21	15	76.77	85.69	70.90	36.41	120.86	26.56	152.90	61.79 to 106.82	130,233	92,331	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	65	101.91	112.48	98.40	36.88	114.31	28.23	372.03	91.84 to 109.71	93,614	92,119	
01-OCT-20 To 30-SEP-21	80	94.99	101.80	85.69	35.37	118.80	26.12	353.50	81.14 to 101.08	110,289	94,504	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	72	98.62	111.94	94.26	37.14	118.76	40.67	372.03	88.94 to 106.63	111,778	105,363	
<u>ALL</u>	145	96.98	106.59	90.88	36.68	117.29	26.12	372.03	90.23 to 102.24	102,814	93,435	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	47	100.23	104.31	94.99	19.84	109.81	61.79	256.41	94.60 to 106.63	122,071	115,956	
2	7	90.40	96.72	85.87	27.31	112.64	62.06	180.01	62.06 to 180.01	256,071	219,897	
3	5	59.88	71.05	66.91	21.04	106.19	57.24	95.73	N/A	233,800	156,433	
4	27	91.84	103.84	97.03	38.59	107.02	37.68	249.07	70.00 to 125.67	132,722	128,787	
5	46	92.92	108.49	87.98	48.72	123.31	26.12	289.98	79.07 to 109.68	50,227	44,191	
6	13	101.08	132.81	84.62	64.35	156.95	28.23	372.03	53.52 to 152.90	24,245	20,515	
<u>ALL</u>	145	96.98	106.59	90.88	36.68	117.29	26.12	372.03	90.23 to 102.24	102,814	93,435	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	139	97.69	107.56	91.54	36.67	117.50	26.12	372.03	90.40 to 103.50	103,629	94,858	
06												
07	6	78.80	84.22	72.07	32.84	116.86	37.68	147.33	37.68 to 147.33	83,917	60,481	
<u>ALL</u>	145	96.98	106.59	90.88	36.68	117.29	26.12	372.03	90.23 to 102.24	102,814	93,435	

**42 Harlan  
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 : 145  
 Total Sales Price : 14,907,997  
 Total Adj. Sales Price : 14,907,997  
 Total Assessed Value : 13,548,091  
 Avg. Adj. Sales Price : 102,814  
 Avg. Assessed Value : 93,435

MEDIAN : 97  
 WGT. MEAN : 91  
 MEAN : 107  
 COD : 36.68  
 PRD : 117.29

COV : 53.51  
 STD : 57.04  
 Avg. Abs. Dev : 35.57  
 MAX Sales Ratio : 372.03  
 MIN Sales Ratio : 26.12

95% Median C.I. : 90.23 to 102.24  
 95% Wgt. Mean C.I. : 85.34 to 96.42  
 95% Mean C.I. : 97.31 to 115.87

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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	2	305.43	305.43	290.22	15.74	105.24	257.35	353.50	N/A	2,925	8,489
Less Than 15,000	17	144.45	159.28	137.73	45.25	115.65	66.07	353.50	89.07 to 246.20	9,109	12,545
Less Than 30,000	32	113.68	146.89	134.87	58.05	108.91	38.24	372.03	90.08 to 173.26	15,275	20,600
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	143	96.83	103.81	90.80	34.24	114.33	26.12	372.03	90.08 to 101.91	104,211	94,623
Greater Than 14,999	128	95.89	99.59	90.39	32.33	110.18	26.12	372.03	88.44 to 101.33	115,259	104,178
Greater Than 29,999	113	95.37	95.18	89.39	27.57	106.48	26.12	256.41	87.42 to 100.23	127,604	114,061
<b>Incremental Ranges</b>											
0 TO 4,999	2	305.43	305.43	290.22	15.74	105.24	257.35	353.50	N/A	2,925	8,489
5,000 TO 14,999	15	106.82	139.79	131.74	46.92	106.11	66.07	289.98	89.07 to 175.88	9,933	13,086
15,000 TO 29,999	15	106.22	132.86	133.54	60.38	99.49	38.24	372.03	62.78 to 147.33	22,263	29,729
30,000 TO 59,999	24	108.51	105.77	105.61	27.99	100.15	26.12	201.66	95.37 to 123.52	42,054	44,415
60,000 TO 99,999	32	99.75	105.17	104.79	27.98	100.36	28.23	256.41	88.94 to 107.57	72,500	75,976
100,000 TO 149,999	22	79.40	82.56	83.21	28.07	99.22	26.56	127.70	67.74 to 111.28	122,523	101,948
150,000 TO 249,999	20	87.93	92.77	92.55	20.72	100.24	56.90	143.49	79.79 to 108.40	189,485	175,363
250,000 TO 499,999	15	74.71	78.61	79.08	20.14	99.41	51.17	101.91	59.88 to 96.98	306,981	242,771
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>145</b>	<b>96.98</b>	<b>106.59</b>	<b>90.88</b>	<b>36.68</b>	<b>117.29</b>	<b>26.12</b>	<b>372.03</b>	<b>90.23 to 102.24</b>	<b>102,814</b>	<b>93,435</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	101	COV :	81.53	95% Median C.I. :	53.52 to 152.90
Total Sales Price :	315,188	Wgt. Mean :	85	STD :	108.28	95% Wgt. Mean C.I. :	40.80 to 128.43
Total Adj. Sales Price :	315,188	Mean :	133	Avg. Abs. Dev :	65.05	95% Mean C.I. :	67.37 to 198.25
Total Assessed Value :	266,700						
Avg. Adj. Sales Price :	24,245	COD :	64.35	MAX Sales Ratio :	372.03		
Avg. Assessed Value :	20,515	PRD :	156.95	MIN Sales Ratio :	28.23		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	28.23	28.23	28.23		100.00	28.23	28.23	N/A	62,000	17,500
01/01/2020 To 03/31/2020											
04/01/2020 To 06/30/2020	3	97.69	180.88	123.26	102.06	146.75	72.93	372.03	N/A	32,667	40,265
07/01/2020 To 09/30/2020	2	98.99	98.99	63.43	45.93	156.06	53.52	144.45	N/A	25,250	16,015
10/01/2020 To 12/31/2020	2	197.09	197.09	57.58	79.36	342.29	40.67	353.50	N/A	18,500	10,653
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021	2	101.35	101.35	103.17	04.46	98.24	96.83	105.86	N/A	20,094	20,730
07/01/2021 To 09/30/2021	3	106.82	120.27	122.22	16.17	98.40	101.08	152.90	N/A	9,167	11,203
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	6	85.31	128.14	80.91	89.77	158.37	28.23	372.03	28.23 to 372.03	35,083	28,388
10/01/2020 To 09/30/2021	7	105.86	136.81	92.06	50.56	148.61	40.67	353.50	40.67 to 353.50	14,955	13,768
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	7	97.69	162.11	93.87	102.78	172.70	40.67	372.03	40.67 to 372.03	26,500	24,876

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	13	101.08	132.81	84.62	64.35	156.95	28.23	372.03	53.52 to 152.90	24,245	20,515

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	101	COV :	81.53	95% Median C.I. :	53.52 to 152.90
Total Sales Price :	315,188	Wgt. Mean :	85	STD :	108.28	95% Wgt. Mean C.I. :	40.80 to 128.43
Total Adj. Sales Price :	315,188	Mean :	133	Avg. Abs. Dev :	65.05	95% Mean C.I. :	67.37 to 198.25
Total Assessed Value :	266,700						
Avg. Adj. Sales Price :	24,245	COD :	64.35	MAX Sales Ratio :	372.03		
Avg. Assessed Value :	20,515	PRD :	156.95	MIN Sales Ratio :	28.23		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	13	101.08	132.81	84.62	64.35	156.95	28.23	372.03	53.52 to 152.90	24,245	20,515
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000	1	353.50	353.50	353.50		100.00	353.50	353.50	N/A	2,000	7,070
Less Than 15,000	6	125.64	159.26	128.18	45.92	124.25	96.83	353.50	96.83 to 353.50	7,833	10,041
Less Than 30,000	9	106.82	170.13	151.10	64.64	112.59	96.83	372.03	97.69 to 353.50	12,021	18,164
__Ranges Excl. Low \$__											
Greater Than 4,999	12	99.39	114.42	82.90	49.74	138.02	28.23	372.03	53.52 to 144.45	26,099	21,636
Greater Than 15,000	7	72.93	110.13	76.98	88.77	143.06	28.23	372.03	28.23 to 372.03	38,313	29,494
Greater Than 30,000	4	47.10	48.84	49.87	30.55	97.93	28.23	72.93	N/A	51,750	25,806
__Incremental Ranges__											
0 TO 4,999	1	353.50	353.50	353.50		100.00	353.50	353.50	N/A	2,000	7,070
5,000 TO 14,999	5	106.82	120.42	118.17	18.62	101.90	96.83	152.90	N/A	9,000	10,635
15,000 TO 29,999	3	105.86	191.86	168.71	86.39	113.72	97.69	372.03	N/A	20,396	34,410
30,000 TO 59,999	2	47.10	47.10	47.90	13.65	98.33	40.67	53.52	N/A	40,000	19,160
60,000 TO 99,999	2	50.58	50.58	51.11	44.19	98.96	28.23	72.93	N/A	63,500	32,453
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

**42 Harlan**  
**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 : 22  
Total Sales Price : 2,673,738  
Total Adj. Sales Price : 2,673,738  
Total Assessed Value : 4,084,286  
Avg. Adj. Sales Price : 121,534  
Avg. Assessed Value : 185,649

MEDIAN : 98  
WGT. MEAN : 153  
MEAN : 102  
COD : 38.95  
PRD : 66.90

COV : 52.83  
STD : 53.99  
Avg. Abs. Dev : 38.02  
MAX Sales Ratio : 265.02  
MIN Sales Ratio : 22.31

95% Median C.I. : 60.39 to 113.49  
95% Wgt. Mean C.I. : 68.52 to 236.99  
95% Mean C.I. : 78.26 to 126.14

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	111.06	111.06	111.06	00.00	100.00	111.06	111.06	N/A	294,658	327,252
01-APR-19 To 30-JUN-19	4	66.06	67.73	72.91	43.28	92.90	22.31	116.51	N/A	35,875	26,155
01-JUL-19 To 30-SEP-19	1	158.48	158.48	158.48	00.00	100.00	158.48	158.48	N/A	36,000	57,051
01-OCT-19 To 31-DEC-19	1	175.87	175.87	175.87	00.00	100.00	175.87	175.87	N/A	55,000	96,729
01-JAN-20 To 31-MAR-20	2	158.22	158.22	239.00	67.51	66.20	51.41	265.02	N/A	513,000	1,226,070
01-APR-20 To 30-JUN-20	1	60.39	60.39	60.39	00.00	100.00	60.39	60.39	N/A	75,000	45,295
01-JUL-20 To 30-SEP-20	3	100.19	84.75	77.99	22.79	108.67	42.79	111.28	N/A	78,693	61,372
01-OCT-20 To 31-DEC-20	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	65,000	69,303
01-JAN-21 To 31-MAR-21	1	171.08	171.08	171.08	00.00	100.00	171.08	171.08	N/A	140,000	239,513
01-APR-21 To 30-JUN-21	5	77.41	87.01	82.27	24.54	105.76	54.07	113.49	N/A	99,000	81,443
01-JUL-21 To 30-SEP-21	2	94.11	94.11	94.00	00.96	100.12	93.21	95.00	N/A	53,750	50,527
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	6	93.60	90.08	103.11	41.25	87.36	22.31	158.48	22.31 to 158.48	79,026	81,487
01-OCT-19 To 30-SEP-20	7	100.19	115.28	199.58	56.69	57.76	42.79	265.02	42.79 to 265.02	198,869	396,897
01-OCT-20 To 30-SEP-21	9	95.00	100.11	101.19	23.63	98.93	54.07	171.08	77.26 to 113.49	89,722	90,787
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	7	111.06	102.33	110.68	38.13	92.46	22.31	175.87	22.31 to 175.87	75,594	83,665
01-JAN-20 To 31-DEC-20	7	100.19	105.39	196.20	46.81	53.72	42.79	265.02	42.79 to 265.02	200,297	392,979
<u>ALL</u>	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649
<u>ALL</u>	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649
04											
<u>ALL</u>	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649

**42 Harlan**  
**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 : 22  
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Avg. Assessed Value : 185,649

MEDIAN : 98  
WGT. MEAN : 153  
MEAN : 102  
COD : 38.95  
PRD : 66.90

COV : 52.83  
STD : 53.99  
Avg. Abs. Dev : 38.02  
MAX Sales Ratio : 265.02  
MIN Sales Ratio : 22.31

95% Median C.I. : 60.39 to 113.49  
95% Wgt. Mean C.I. : 68.52 to 236.99  
95% Mean C.I. : 78.26 to 126.14

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	76.14	76.14	76.14	00.00	100.00	76.14	76.14	N/A	26,500	20,176	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649	
Greater Than 14,999	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649	
Greater Than 29,999	21	100.19	103.44	153.52	38.62	67.38	22.31	265.02	60.39 to 113.49	126,059	193,529	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	76.14	76.14	76.14	00.00	100.00	76.14	76.14	N/A	26,500	20,176	
30,000 TO 59,999	9	111.28	102.85	108.44	31.25	94.85	22.31	175.87	55.97 to 158.48	41,167	44,642	
60,000 TO 99,999	4	96.70	90.10	89.93	13.75	100.19	60.39	106.62	N/A	72,770	65,444	
100,000 TO 149,999	4	82.45	94.69	99.68	57.72	94.99	42.79	171.08	N/A	122,500	122,108	
150,000 TO 249,999	2	65.67	65.67	65.67	17.66	100.00	54.07	77.26	N/A	150,000	98,501	
250,000 TO 499,999	1	111.06	111.06	111.06	00.00	100.00	111.06	111.06	N/A	294,658	327,252	
500,000 TO 999,999	1	265.02	265.02	265.02	00.00	100.00	265.02	265.02	N/A	901,000	2,387,874	
1,000,000 TO 1,999,999												
2,000,000 TO 4,999,999												
5,000,000 TO 9,999,999												
10,000,000 +												
___ ALL ___	22	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649	

**42 Harlan**  
**COMMERCIAL**

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

Qualified

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

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 STD : 53.99  
 Avg. Abs. Dev : 38.02  
 MAX Sales Ratio : 265.02  
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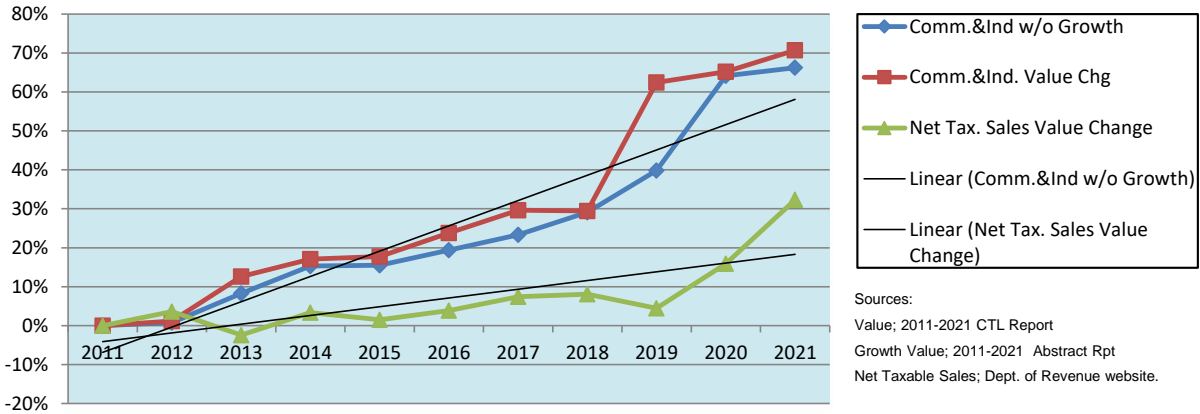
95% Median C.I. : 60.39 to 113.49  
 95% Wgt. Mean C.I. : 68.52 to 236.99  
 95% Mean C.I. : 78.26 to 126.14

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	2	104.86	104.86	103.57	11.11	101.25	93.21	116.51	N/A	54,000	55,926
344	2	108.95	108.95	108.52	02.14	100.40	106.62	111.28	N/A	55,000	59,689
349	1	77.41	77.41	77.41	00.00	100.00	77.41	77.41	N/A	30,000	23,222
352	1	113.49	113.49	113.49	00.00	100.00	113.49	113.49	N/A	125,000	141,864
353	5	76.14	86.49	78.94	39.39	109.56	42.79	175.87	N/A	81,300	64,177
406	5	95.00	95.27	80.08	33.95	118.97	54.07	158.48	N/A	62,500	50,048
410	1	51.41	51.41	51.41	00.00	100.00	51.41	51.41	N/A	125,000	64,265
419	1	111.06	111.06	111.06	00.00	100.00	111.06	111.06	N/A	294,658	327,252
442	1	171.08	171.08	171.08	00.00	100.00	171.08	171.08	N/A	140,000	239,513
530	1	100.19	100.19	100.19	00.00	100.00	100.19	100.19	N/A	91,080	91,251
557	1	22.31	22.31	22.31	00.00	100.00	22.31	22.31	N/A	30,000	6,692
595	1	265.02	265.02	265.02	00.00	100.00	265.02	265.02	N/A	901,000	2,387,874
<u>ALL</u>	<u>22</u>	97.60	102.20	152.76	38.95	66.90	22.31	265.02	60.39 to 113.49	121,534	185,649

### 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	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940		\$ 13,978,335	
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
2016	\$ 27,595,415	\$ 988,274	3.58%	\$ 26,607,141	1.40%	\$ 14,518,506	2.33%
2017	\$ 28,900,485	\$ 1,413,930	4.89%	\$ 27,486,555	-0.39%	\$ 15,011,538	3.40%
2018	\$ 28,854,111	\$ 66,485	0.23%	\$ 28,787,626	-0.39%	\$ 15,110,945	0.66%
2019	\$ 36,204,658	\$ 5,038,245	13.92%	\$ 31,166,413	8.01%	\$ 14,601,403	-3.37%
2020	\$ 36,823,359	\$ 234,706	0.64%	\$ 36,588,653	1.06%	\$ 16,196,955	10.93%
2021	\$ 38,054,916	\$ 1,001,023	2.63%	\$ 37,053,893	0.63%	\$ 18,494,996	14.19%
<b>Ann %chg</b>	<b>5.49%</b>			<b>Average</b>	<b>1.91%</b>	2.84%	<b>3.00%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.79%	1.17%	3.60%
2013	8.24%	12.59%	-2.42%
2014	15.31%	17.11%	3.35%
2015	15.50%	17.71%	1.50%
2016	19.36%	23.79%	3.86%
2017	23.30%	29.65%	7.39%
2018	29.14%	29.44%	8.10%
2019	39.81%	62.41%	4.46%
2020	64.14%	65.19%	15.87%
2021	66.22%	70.71%	32.31%

County Number: 42  
 County Name: Harlan

**42 Harlan**  
**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 : 52  
Total Sales Price : 31,592,362  
Total Adj. Sales Price : 31,592,362  
Total Assessed Value : 20,672,656  
Avg. Adj. Sales Price : 607,545  
Avg. Assessed Value : 397,551

MEDIAN : 70  
WGT. MEAN : 65  
MEAN : 72  
COD : 22.04  
PRD : 110.50

COV : 30.44  
STD : 22.01  
Avg. Abs. Dev : 15.44  
MAX Sales Ratio : 166.67  
MIN Sales Ratio : 38.65

95% Median C.I. : 61.33 to 76.21  
95% Wgt. Mean C.I. : 59.36 to 71.51  
95% Mean C.I. : 66.33 to 78.29

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	4	73.22	74.61	72.18	07.72	103.37	66.17	85.85	N/A	425,688	307,245
01-JAN-19 To 31-MAR-19	6	77.84	90.59	75.86	31.40	119.42	51.86	166.67	51.86 to 166.67	361,629	274,342
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	3	79.25	85.69	92.71	14.16	92.43	72.07	105.74	N/A	272,584	252,703
01-OCT-19 To 31-DEC-19	4	68.65	77.02	73.86	27.06	104.28	57.12	113.64	N/A	375,531	277,352
01-JAN-20 To 31-MAR-20	6	73.16	74.04	68.89	19.89	107.48	47.79	110.33	47.79 to 110.33	657,500	452,980
01-APR-20 To 30-JUN-20	4	71.21	74.61	74.91	08.26	99.60	67.36	88.68	N/A	125,725	94,180
01-JUL-20 To 30-SEP-20	2	88.46	88.46	82.76	13.06	106.89	76.91	100.01	N/A	469,700	388,734
01-OCT-20 To 31-DEC-20	14	60.01	62.03	59.13	20.40	104.90	38.65	99.45	43.89 to 80.06	1,079,690	638,396
01-JAN-21 To 31-MAR-21	4	72.05	72.49	68.06	21.71	106.51	55.32	90.54	N/A	712,500	484,957
01-APR-21 To 30-JUN-21	4	56.89	57.19	59.31	11.02	96.43	47.93	67.07	N/A	448,375	265,939
01-JUL-21 To 30-SEP-21	1	46.12	46.12	46.12	00.00	100.00	46.12	46.12	N/A	253,500	116,913
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	13	74.67	84.54	77.46	21.37	109.14	51.86	166.67	71.76 to 96.51	360,790	279,472
01-OCT-19 To 30-SEP-20	16	74.26	76.73	72.31	18.30	106.11	47.79	113.64	60.58 to 88.68	430,589	311,342
01-OCT-20 To 30-SEP-21	23	58.69	62.32	60.25	20.11	103.44	38.65	99.45	53.91 to 67.07	870,116	524,263
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	13	77.55	85.28	78.26	25.43	108.97	51.86	166.67	59.75 to 105.74	345,358	270,275
01-JAN-20 To 31-DEC-20	26	68.73	68.77	62.48	20.17	110.07	38.65	110.33	58.69 to 76.91	788,575	492,677
<u>ALL</u>	52	70.25	72.31	65.44	22.04	110.50	38.65	166.67	61.33 to 76.21	607,545	397,551

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	6	64.39	63.84	64.40	13.11	99.13	53.91	74.67	53.91 to 74.67	659,042	424,438
2	40	72.44	74.60	65.95	23.51	113.12	43.07	166.67	61.33 to 79.25	653,713	431,096
3	6	66.77	65.51	59.22	15.89	110.62	38.65	88.68	38.65 to 88.68	248,267	147,029
<u>ALL</u>	52	70.25	72.31	65.44	22.04	110.50	38.65	166.67	61.33 to 76.21	607,545	397,551

**42 Harlan**  
**AGRICULTURAL LAND**

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

Qualified

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COV : 30.44  
 STD : 22.01  
 Avg. Abs. Dev : 15.48  
 MAX Sales Ratio : 166.67  
 MIN Sales Ratio : 38.65

95% Median C.I. : 61.33 to 76.21  
 95% Wgt. Mean C.I. : 59.36 to 71.51  
 95% Mean C.I. : 66.33 to 78.29

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	6	74.81	76.13	71.98	16.88	105.77	58.39	96.51	58.39 to 96.51	728,379	524,323
1	2	64.39	64.39	64.50	09.32	99.83	58.39	70.39	N/A	925,250	596,807
2	4	84.88	81.99	77.48	13.58	105.82	61.70	96.51	N/A	629,944	488,081
<b>_____Dry_____</b>											
County	7	79.25	76.16	73.50	16.97	103.62	47.93	99.45	47.93 to 99.45	212,322	156,052
2	5	79.25	76.91	75.24	16.48	102.22	47.93	99.45	N/A	211,830	159,386
3	2	74.27	74.27	69.17	19.40	107.37	59.86	88.68	N/A	213,550	147,717
<b>_____Grass_____</b>											
County	3	113.64	115.89	99.25	29.13	116.77	67.36	166.67	N/A	97,133	96,400
2	2	140.16	140.16	123.20	18.92	113.77	113.64	166.67	N/A	83,200	102,500
3	1	67.36	67.36	67.36	00.00	100.00	67.36	67.36	N/A	125,000	84,200
<b>_____ALL_____</b>	<b>52</b>	<b>70.25</b>	<b>72.31</b>	<b>65.44</b>	<b>22.04</b>	<b>110.50</b>	<b>38.65</b>	<b>166.67</b>	<b>61.33 to 76.21</b>	<b>607,545</b>	<b>397,551</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	16	71.60	71.91	62.07	22.22	115.85	43.89	110.33	55.32 to 90.54	1,070,226	664,316
1	2	64.39	64.39	64.50	09.32	99.83	58.39	70.39	N/A	925,250	596,807
2	14	74.51	72.98	61.78	22.79	118.13	43.89	110.33	51.81 to 96.51	1,090,937	673,960
<b>_____Dry_____</b>											
County	10	72.19	72.87	69.63	16.96	104.65	47.93	99.45	57.12 to 88.68	234,448	163,236
2	6	75.66	73.61	70.56	19.26	104.32	47.93	99.45	47.93 to 99.45	237,979	167,922
3	4	69.24	71.76	68.17	12.62	105.27	59.86	88.68	N/A	229,150	156,207
<b>_____Grass_____</b>											
County	6	63.97	84.24	61.17	49.48	137.71	38.65	166.67	38.65 to 166.67	251,279	153,718
2	4	87.11	99.86	71.14	46.26	140.37	58.55	166.67	N/A	233,669	166,240
3	2	53.01	53.01	44.91	27.09	118.04	38.65	67.36	N/A	286,500	128,674
<b>_____ALL_____</b>	<b>52</b>	<b>70.25</b>	<b>72.31</b>	<b>65.44</b>	<b>22.04</b>	<b>110.50</b>	<b>38.65</b>	<b>166.67</b>	<b>61.33 to 76.21</b>	<b>607,545</b>	<b>397,551</b>

## Harlan County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	4,779	4,780	3,990	2,730	n/a	2,540	2,420	2,423	<b>4,387</b>
Phelps	2	4,500	4,400	4,100	3,900	3,797	3,599	3,400	3,200	<b>4,106</b>
Kearney	1	4,800	4,799	4,750	4,550	4,000	3,014	3,001	3,000	<b>4,472</b>
Franklin	2	4,278	4,247	3,962	4,022	1,210	3,535	3,599	3,536	<b>4,100</b>
Harlan	2	4,244	4,241	3,622	2,479	n/a	2,540	2,420	2,422	<b>3,693</b>
Furnas	1	3,880	3,880	3,145	2,953	n/a	2,170	2,080	2,080	<b>3,489</b>
Gosper	4	4,120	4,120	3,499	2,943	2,712	n/a	2,515	2,354	<b>3,486</b>
Phelps	2	4,500	4,400	4,100	3,900	3,797	3,599	3,400	3,200	<b>4,106</b>
Franklin	2	4,278	4,247	3,962	4,022	1,210	3,535	3,599	3,536	<b>4,100</b>
Harlan	3	3,219	3,215	2,722	1,921	n/a	n/a	2,248	2,249	<b>2,882</b>
Furnas	1	3,880	3,880	3,145	2,953	n/a	2,170	2,080	2,080	<b>3,489</b>
Franklin	1	2,987	2,990	2,848	2,861	n/a	2,375	2,350	2,315	<b>2,900</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	2,583	2,305	1,802	n/a	1,795	1,643	1,643	<b>2,427</b>
Phelps	2	n/a	1,989	1,799	1,600	1,417	1,224	1,100	1,049	<b>1,647</b>
Kearney	1	n/a	2,770	2,500	2,500	2,199	1,785	1,785	1,785	<b>2,594</b>
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	<b>2,311</b>
Harlan	2	1,940	1,940	1,638	1,264	1,217	1,391	1,433	1,433	<b>1,805</b>
Furnas	1	1,705	1,705	1,170	1,170	1,170	n/a	1,065	1,065	<b>1,495</b>
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	<b>1,613</b>
Phelps	2	n/a	1,989	1,799	1,600	1,417	1,224	1,100	1,049	<b>1,647</b>
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	<b>2,311</b>
Harlan	3	1,940	1,940	1,646	1,264	n/a	n/a	1,433	1,433	<b>1,808</b>
Furnas	1	1,705	1,705	1,170	1,170	1,170	n/a	1,065	1,065	<b>1,495</b>
Franklin	1	2,000	1,900	1,800	1,700	1,360	1,345	1,125	1,120	<b>1,607</b>

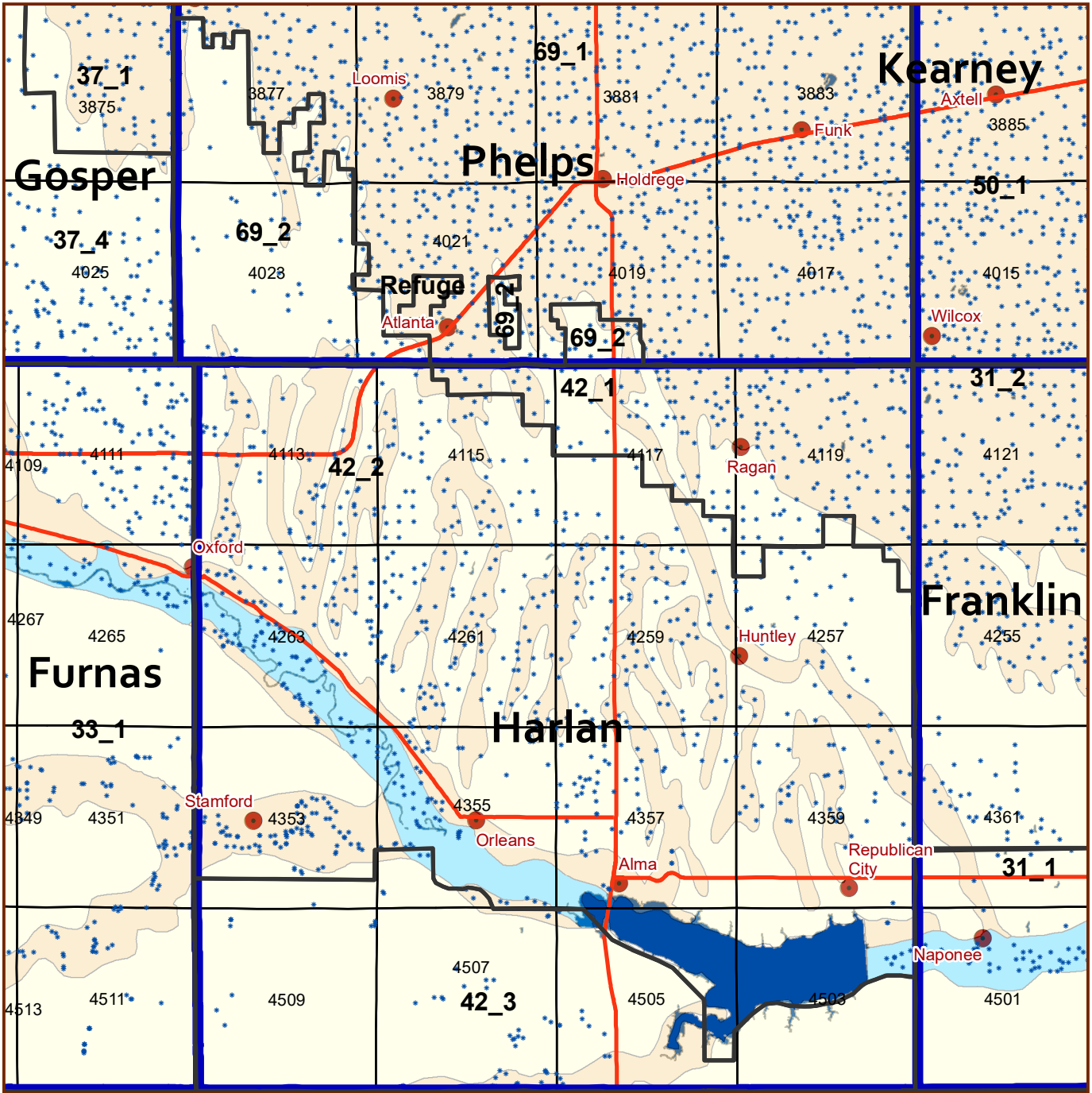
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,000	1,000	1,000	1,000	n/a	n/a	n/a	1,000	<b>1,000</b>
Phelps	2	1,250	1,200	1,150	1,100	n/a	1,003	1,000	1,002	<b>1,106</b>
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>
Franklin	2	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	<b>1,077</b>
Harlan	2	1,000	1,000	1,000	1,000	1,000	1,000	n/a	1,000	<b>1,000</b>
Furnas	1	799	800	800	800	800	n/a	800	n/a	<b>800</b>
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	<b>911</b>
Phelps	2	1,250	1,200	1,150	1,100	n/a	1,003	1,000	1,002	<b>1,106</b>
Franklin	2	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	<b>1,077</b>
Harlan	3	1,000	1,000	1,000	1,000	1,000	n/a	n/a	n/a	<b>1,000</b>
Furnas	1	799	800	800	800	800	n/a	800	n/a	<b>800</b>
Franklin	1	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	<b>1,075</b>



County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Phelps	2	n/a	0	35
Kearney	1	1,300	n/a	150
Franklin	2	1,076	n/a	150
Harlan	2	n/a	n/a	100
Furnas	1	800	n/a	75
Gosper	4	n/a	n/a	100
Phelps	2	n/a	0	35
Franklin	2	1,076	n/a	150
Harlan	3	n/a	n/a	100
Furnas	1	800	n/a	75
Franklin	1	1,079	0	150

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.

# HARLAN COUNTY



**Legend**

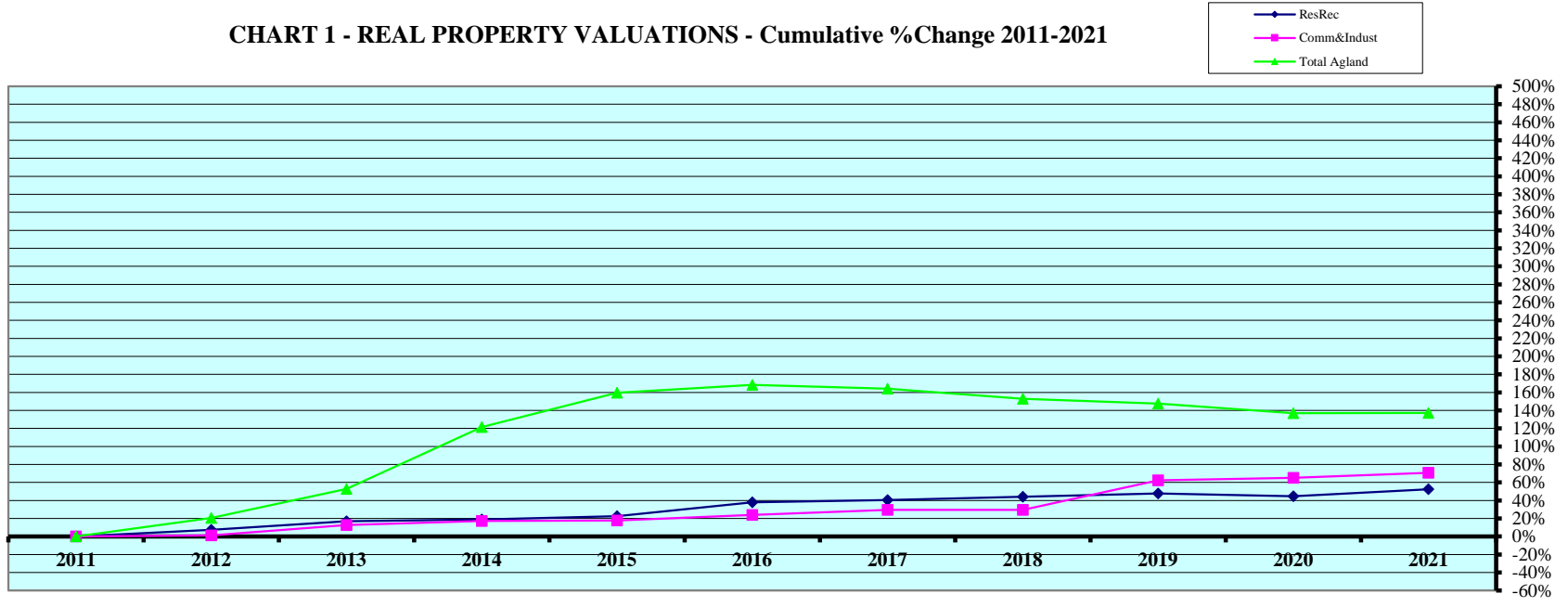
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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	96,467,885	-	-	-	22,291,590	-	-	-	287,282,840	-	-	-
2012	103,501,220	7,033,335	7.29%	7.29%	22,552,465	260,875	1.17%	1.17%	346,448,595	59,165,755	20.59%	20.59%
2013	112,688,625	9,187,405	8.88%	16.81%	25,098,790	2,546,325	11.29%	12.59%	438,670,205	92,221,610	26.62%	52.70%
2014	114,787,435	2,098,810	1.86%	18.99%	26,104,780	1,005,990	4.01%	17.11%	636,641,120	197,970,915	45.13%	121.61%
2015	118,201,012	3,413,577	2.97%	22.53%	26,239,590	134,810	0.52%	17.71%	746,298,200	109,657,080	17.22%	159.78%
2016	133,042,105	14,841,093	12.56%	37.91%	27,595,415	1,355,825	5.17%	23.79%	771,001,320	24,703,120	3.31%	168.38%
2017	135,547,439	2,505,334	1.88%	40.51%	28,900,485	1,305,070	4.73%	29.65%	758,910,610	-12,090,710	-1.57%	164.17%
2018	138,915,666	3,368,227	2.48%	44.00%	28,854,111	-46,374	-0.16%	29.44%	726,428,055	-32,482,555	-4.28%	152.86%
2019	142,554,781	3,639,115	2.62%	47.77%	36,204,658	7,350,547	25.47%	62.41%	711,628,044	-14,800,011	-2.04%	147.71%
2020	139,511,120	-3,043,661	-2.14%	44.62%	36,823,359	618,701	1.71%	65.19%	680,938,399	-30,689,645	-4.31%	137.03%
2021	147,030,692	7,519,572	5.39%	52.41%	38,054,916	1,231,557	3.34%	70.71%	681,486,066	547,667	0.08%	137.22%

Rate Annual %chg: Residential & Recreational **4.30%**

Commercial & Industrial **5.49%**

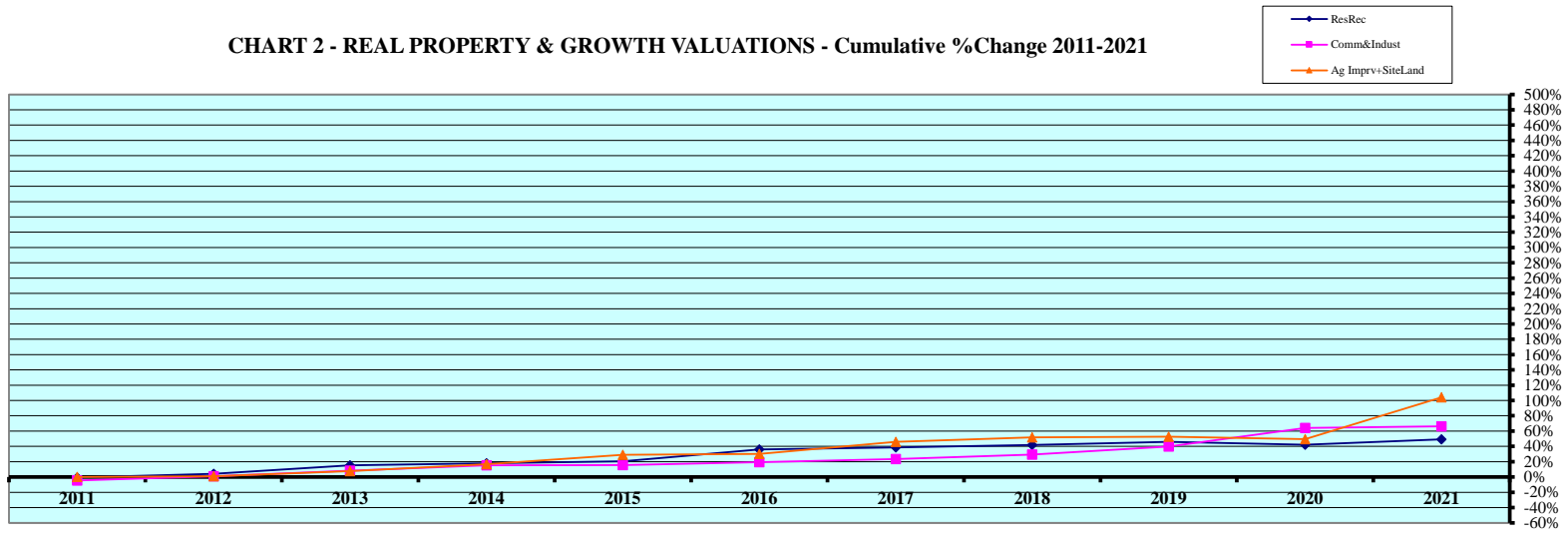
Agricultural Land **9.02%**

Cnty# **42**  
County **HARLAN**

**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	96,467,885	660,135	0.68%	95,807,750	-	-0.68%	22,291,590	1,017,650	4.57%	21,273,940	-	-4.57%	
2012	103,501,220	3,014,816	2.91%	100,486,404	4.17%	4.17%	22,552,465	83,857	0.37%	22,468,608	0.79%	0.79%	
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	15.13%	25,098,790	970,544	3.87%	24,128,246	6.99%	8.24%	
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	17.83%	26,104,780	401,052	1.54%	25,703,728	2.41%	15.31%	
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	20.48%	26,239,590	492,752	1.88%	25,746,838	-1.37%	15.50%	
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	36.00%	27,595,415	988,274	3.58%	26,607,141	1.40%	19.36%	
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	38.69%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	23.30%	
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	41.75%	28,854,111	66,485	0.23%	28,787,626	-0.39%	29.14%	
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	46.00%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	39.81%	
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	42.17%	36,823,359	234,706	0.64%	36,588,653	1.06%	64.14%	
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	49.22%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	66.22%	
Rate Ann%chg	4.30%			Resid & Recreat w/o growth			5.49%			C & I w/o growth			1.91%

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	17,147,110	8,107,540	25,254,650	577,185	2.29%	24,677,465	-	-
2012	14,315,975	11,558,960	25,874,935	394,790	1.53%	25,480,145	0.89%	0.89%
2013	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	5.04%	7.62%
2014	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	16.80%
2015	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	29.10%
2016	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	30.29%
2017	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	45.98%
2018	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	51.82%
2019	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	52.58%
2020	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	49.31%
2021	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	104.11%
Rate Ann%chg	7.63%	7.20%	7.50%	Ag Imprv+Site w/o growth			4.44%	

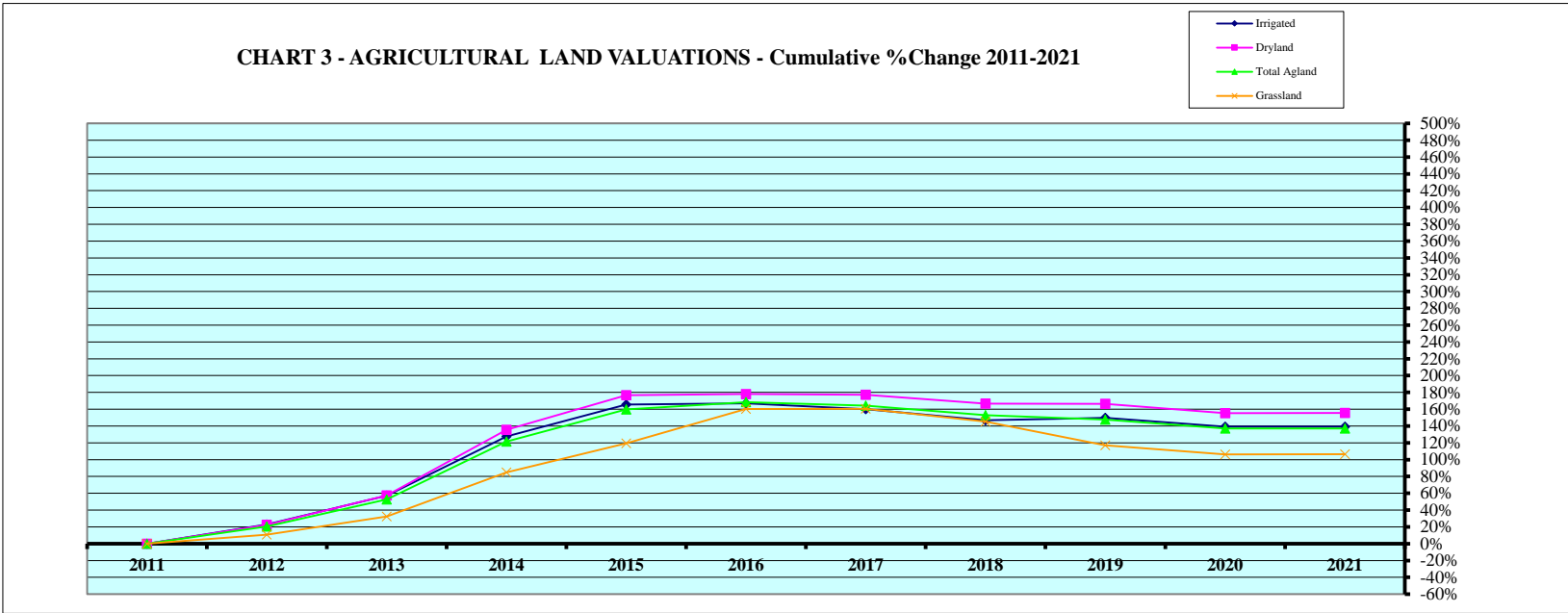
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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	166,017,535	-	-	-	68,510,245	-	-	-	52,513,540	-	-	-
2012	204,155,445	38,137,910	22.97%	22.97%	83,895,035	15,384,790	22.46%	22.46%	58,158,215	5,644,675	10.75%	10.75%
2013	260,750,135	56,594,690	27.72%	57.06%	107,932,340	24,037,305	28.65%	57.54%	69,506,430	11,348,215	19.51%	32.36%
2014	377,692,590	116,942,455	44.85%	127.50%	161,422,915	53,490,575	49.56%	135.62%	97,045,315	27,538,885	39.62%	84.80%
2015	441,021,515	63,328,925	16.77%	165.65%	189,506,555	28,083,640	17.40%	176.61%	115,290,230	18,244,915	18.80%	119.54%
2016	443,247,230	2,225,715	0.50%	166.99%	190,529,975	1,023,420	0.54%	178.10%	136,744,915	21,454,685	18.61%	160.40%
2017	431,755,325	-11,491,905	-2.59%	160.07%	189,887,870	-642,105	-0.34%	177.17%	136,788,115	43,200	0.03%	160.48%
2018	409,624,290	-22,131,035	-5.13%	146.74%	182,603,230	-7,284,640	-3.84%	166.53%	128,772,950	-8,015,165	-5.86%	145.22%
2019	414,704,809	5,080,519	1.24%	149.80%	182,429,275	-173,955	-0.10%	166.28%	114,019,660	-14,753,290	-11.46%	117.12%
2020	397,280,218	-17,424,591	-4.20%	139.30%	174,853,983	-7,575,292	-4.15%	155.22%	108,299,298	-5,720,362	-5.02%	106.23%
2021	397,331,998	51,780	0.01%	139.33%	175,155,795	301,812	0.17%	155.66%	108,485,973	186,675	0.17%	106.59%

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	241,520	-	-	-	0	-	-	-	287,282,840	-	-	-
2012	239,900	-1,620	-0.67%	-0.67%	0	0	-	-	346,448,595	59,165,755	20.59%	20.59%
2013	481,300	241,400	100.63%	99.28%	0	0	-	-	438,670,205	92,221,610	26.62%	52.70%
2014	480,300	-1,000	-0.21%	98.87%	0	0	-	-	636,641,120	197,970,915	45.13%	121.61%
2015	479,900	-400	-0.08%	98.70%	0	0	-	-	746,298,200	109,657,080	17.22%	159.78%
2016	479,200	-700	-0.15%	98.41%	0	0	-	-	771,001,320	24,703,120	3.31%	168.38%
2017	479,300	100	0.02%	98.45%	0	0	-	-	758,910,610	-12,090,710	-1.57%	164.17%
2018	478,900	-400	-0.08%	98.29%	4,948,685	4,948,685	-	-	726,428,055	-32,482,555	-4.28%	152.86%
2019	474,300	-4,600	-0.96%	96.38%	0	-4,948,685	-100.00%	-	711,628,044	-14,800,011	-2.04%	147.71%
2020	504,900	30,600	6.45%	109.05%	0	0	-	-	680,938,399	-30,689,645	-4.31%	137.03%
2021	512,300	7,400	1.47%	112.11%	0	0	-	-	681,486,066	547,667	0.08%	137.22%

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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	137,994,145	103,488	1,333			61,944,660	95,939	646			81,700,995	133,333	613		
2012	165,832,440	103,478	1,603	20.19%	20.19%	68,544,755	95,758	716	10.86%	10.86%	89,688,965	135,300	663	8.18%	9.46%
2013	204,018,065	103,612	1,969	22.87%	47.67%	83,777,180	95,943	873	21.99%	35.24%	89,574,800	130,628	686	3.44%	13.24%
2014	261,565,670	103,871	2,518	27.89%	88.85%	107,536,605	96,059	1,119	28.21%	73.38%	97,239,960	127,646	762	11.09%	25.80%
2015	377,686,500	103,465	3,650	44.96%	173.76%	161,417,200	96,769	1,668	49.00%	158.35%	128,539,130	127,483	1,008	32.36%	66.50%
2016	441,050,635	103,389	4,266	16.86%	219.92%	189,521,200	97,079	1,952	17.04%	202.36%	149,636,865	127,257	1,176	16.62%	94.17%
2017	442,771,605	103,801	4,266	-0.01%	219.90%	191,189,350	98,217	1,947	-0.29%	201.49%	164,929,515	127,713	1,291	9.83%	113.25%
2018	431,899,675	103,880	4,158	-2.53%	211.80%	189,860,640	98,008	1,937	-0.48%	200.03%	174,353,050	127,360	1,369	6.01%	126.06%
2019	409,846,435	102,622	3,994	-3.94%	199.51%	182,452,100	98,054	1,861	-3.95%	188.19%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	414,691,444	103,931	3,990	-0.09%	199.23%	182,437,055	97,979	1,862	0.07%	188.38%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	397,230,888	103,873	3,824	-4.16%	186.79%	174,857,448	98,097	1,782	-4.27%	176.07%	108,306,898	114,007	950	-26.31%	55.04%

Rate Annual %chg Average Value/Acre: **11.11%**

**10.69%**

**4.48%**

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	241,660	4,820	50			150	3	50			251,055,260	320,499	783		
2012	240,790	4,807	50	-0.09%	-0.09%	150	3	50	0.00%	0.00%	287,112,000	320,477	896	14.37%	14.37%
2013	239,900	4,798	50	-0.18%	-0.27%	0	0				346,047,820	320,274	1,080	20.60%	37.93%
2014	479,900	4,799	100	100.00%	99.45%	0	0				346,047,820	320,522	1,370	26.79%	74.88%
2015	480,900	4,809	100	0.00%	99.45%	0	0				636,647,555	320,523	1,986	44.99%	153.57%
2016	479,900	4,799	100	0.00%	99.45%	0	0				746,341,965	320,523	2,329	17.23%	197.26%
2017	474,600	4,746	100	0.00%	99.45%	0	0				770,647,070	320,540	2,404	3.25%	206.92%
2018	478,700	4,787	100	0.00%	99.45%	0	0				758,995,930	320,638	2,367	-1.54%	202.19%
2019	478,900	4,789	100	0.00%	99.45%	4,948,685	1,297	3,815		7530.97%	726,486,640	320,698	2,265	-4.30%	189.19%
2020	474,300	4,743	100	0.00%	99.45%	0	0				711,612,459	320,663	2,219	-2.04%	183.30%
2021	503,800	5,038	100	0.00%	99.45%	0	0				680,899,034	321,015	2,121	-4.42%	170.78%

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Rate Annual %chg Average Value/Acre: **10.47%**

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

**CHART 4**

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,073	HARLAN	41,366,160	7,965,432	11,992,558	135,507,551	38,054,916	0	11,523,141	681,486,066	38,744,062	19,736,073	1,405,420	987,781,379
cnty sectorvalue % of total value:		4.19%	0.81%	1.21%	13.72%	3.85%		1.17%	68.99%	3.92%	2.00%	0.14%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	1,932,388	594,841	110,097	48,026,990	15,681,054	0	0	41,488	0	0	0	66,386,858
37.52%	%sector of county sector	4.67%	7.47%	0.92%	35.44%	41.21%			0.01%				6.72%
	%sector of municipality	2.91%	0.90%	0.17%	72.34%	23.62%			0.06%				100.00%
44	HUNTLEY	23,405	57,238	12,596	864,680	135,972	0	0	97,445	0	0	0	1,191,336
1.43%	%sector of county sector	0.06%	0.72%	0.11%	0.64%	0.36%			0.01%				0.12%
	%sector of municipality	1.96%	4.80%	1.06%	72.58%	11.41%			8.18%				100.00%
386	ORLEANS	161,459	524,876	88,601	8,497,162	1,227,509	0	0	0	0	4,000	0	10,503,607
12.56%	%sector of county sector	0.39%	6.59%	0.74%	6.27%	3.23%					0.02%		1.06%
	%sector of municipality	1.54%	5.00%	0.84%	80.90%	11.69%					0.04%		100.00%
779	OXFORD	136,967	182,136	441,878	5,208,966	1,049,518	0	0	85,589	46,450	9,695	0	7,161,199
25.35%	%sector of county sector	0.33%	2.29%	3.68%	3.84%	2.76%			0.01%	0.12%	0.05%		0.72%
	%sector of municipality	1.91%	2.54%	6.17%	72.74%	14.66%			1.20%	0.65%	0.14%		100.00%
38	RAGAN	43,566	246,021	41,568	754,290	2,514,093	0	0	101,526	0	0	0	3,701,064
1.24%	%sector of county sector	0.11%	3.09%	0.35%	0.56%	6.61%			0.01%				0.37%
	%sector of municipality	1.18%	6.65%	1.12%	20.38%	67.93%			2.74%				100.00%
150	REPUBLICAN CITY	140,015	456,573	84,246	15,427,204	2,293,831	0	165,021	0	0	0	0	18,566,890
4.88%	%sector of county sector	0.34%	5.73%	0.70%	11.38%	6.03%		1.43%					1.88%
	%sector of municipality	0.75%	2.46%	0.45%	83.09%	12.35%		0.89%					100.00%
183	STAMFORD	22,510	120,714	41,199	2,993,618	399,356	0	0	0	0	0	0	3,577,397
5.96%	%sector of county sector	0.05%	1.52%	0.34%	2.21%	1.05%							9.40%
	%sector of municipality	0.63%	3.37%	1.15%	83.68%	11.16%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
2,733	Total Municipalities	2,460,310	2,182,399	820,185	81,772,910	23,301,333	0	165,021	326,048	46,450	13,695	0	111,088,351
88.94%	%all municip.sectors of cnty	5.95%	27.40%	6.84%	60.35%	61.23%		1.43%	0.05%	0.12%	0.07%		11.25%

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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

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 5,004</b>	<b>Value : 968,412,163</b>	<b>Growth 4,740,400</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>	251	1,490,608	52	759,895	18	116,829	321	2,367,332	
<b>02. Res Improve Land</b>	1,262	13,427,440	220	5,328,188	147	5,073,940	1,629	23,829,568	
<b>03. Res Improvements</b>	1,265	81,446,801	221	27,943,797	155	21,469,715	1,641	130,860,313	
<b>04. Res Total</b>	1,516	96,364,849	273	34,031,880	173	26,660,484	1,962	157,057,213	2,741,528
<b>% of Res Total</b>	77.27	61.36	13.91	21.67	8.82	16.98	39.21	16.22	57.83
<b>05. Com UnImp Land</b>	42	187,507	1	1,500	3	43,508	46	232,515	
<b>06. Com Improve Land</b>	221	1,889,980	4	45,895	8	99,358	233	2,035,233	
<b>07. Com Improvements</b>	229	25,088,008	8	3,389,274	15	10,440,459	252	38,917,741	
<b>08. Com Total</b>	271	27,165,495	9	3,436,669	18	10,583,325	298	41,185,489	488,245
<b>% of Com Total</b>	90.94	65.96	3.02	8.34	6.04	25.70	5.96	4.25	10.30
<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>	10	0	3	18,500	0	0	13	18,500	
<b>15. Rec Improvements</b>	12	170,541	320	11,662,594	0	0	332	11,833,135	
<b>16. Rec Total</b>	12	170,541	320	11,681,094	0	0	332	11,851,635	484,023
<b>% of Rec Total</b>	3.61	1.44	96.39	98.56	0.00	0.00	6.63	1.22	10.21
<b>Res &amp; Rec Total</b>	1,528	96,535,390	593	45,712,974	173	26,660,484	2,294	168,908,848	3,225,551
<b>% of Res &amp; Rec Total</b>	66.61	57.15	25.85	27.06	7.54	15.78	45.84	17.44	68.04
<b>Com &amp; Ind Total</b>	271	27,165,495	9	3,436,669	18	10,583,325	298	41,185,489	488,245
<b>% of Com &amp; Ind Total</b>	90.94	65.96	3.02	8.34	6.04	25.70	5.96	4.25	10.30
<b>17. Taxable Total</b>	1,799	123,700,885	602	49,149,643	191	37,243,809	2,592	210,094,337	3,713,796
<b>% of Taxable Total</b>	69.41	58.88	23.23	23.39	7.37	17.73	51.80	21.69	78.34



Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	72,182	877,898	0	0	0
19. Commercial	4	754,496	4,473,716	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	3	72,182	877,898
19. Commercial	0	0	0	4	754,496	4,473,716
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				7	826,678	5,351,614

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	18	3,042,530	18	3,042,530	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	18	3,042,530	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	0	0	0	0

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	405,401	7	176,383	1,841	549,442,538	1,858	550,024,322
28. Ag-Improved Land	3	95,009	6	174,686	506	157,262,179	515	157,531,874
29. Ag Improvements	4	528,940	6	421,351	526	46,768,809	536	47,719,100

30. Ag Total				2,394	755,275,296
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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	2	2.00	50,000	4	4.00	100,000	
33. HomeSite Improvements	3	0.00	167,760	4	0.00	377,140	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	5	7.00	17,500	
36. FarmSite Improv Land	1	4.00	10,000	6	11.00	50,000	
37. FarmSite Improvements	3	0.00	361,180	2	0.00	44,211	
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	2	2.00	50,000	2	2.00	50,000	
32. HomeSite Improv Land	313	321.50	8,016,000	319	327.50	8,166,000	
33. HomeSite Improvements	319	0.00	30,328,040	326	0.00	30,872,940	302,816
34. HomeSite Total				<b>328</b>	<b>329.50</b>	<b>39,088,940</b>	
35. FarmSite UnImp Land	73	163.10	423,750	79	174.10	445,250	
36. FarmSite Improv Land	481	1,535.30	3,114,680	488	1,550.30	3,174,680	
37. FarmSite Improvements	438	0.00	16,440,769	443	0.00	16,846,160	723,788
38. FarmSite Total				<b>522</b>	<b>1,724.40</b>	<b>20,466,090</b>	
39. Road & Ditches	0	6,382.30	0	0	6,382.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>850</b>	<b>8,436.20</b>	<b>59,555,030</b>	<b>1,026,604</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	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,074.00	4.59%	5,132,646	5.00%	4,779.00
46. 1A	17,633.00	75.33%	84,278,403	82.08%	4,779.58
47. 2A1	1,054.00	4.50%	4,205,460	4.10%	3,990.00
48. 2A	668.00	2.85%	1,823,430	1.78%	2,729.69
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	226.00	0.97%	574,040	0.56%	2,540.00
51. 4A1	389.00	1.66%	941,480	0.92%	2,420.26
52. 4A	2,363.00	10.10%	5,724,460	5.58%	2,422.54
53. Total	23,407.00	100.00%	102,679,919	100.00%	4,386.72
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,824.00	79.60%	20,209,392	84.71%	2,583.00
56. 2D1	453.00	4.61%	1,044,165	4.38%	2,305.00
57. 2D	294.00	2.99%	529,788	2.22%	1,802.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	37.00	0.38%	66,415	0.28%	1,795.00
60. 4D1	326.00	3.32%	535,618	2.25%	1,643.00
61. 4D	895.00	9.11%	1,470,485	6.16%	1,643.00
62. Total	9,829.00	100.00%	23,855,863	100.00%	2,427.09
<b>Grass</b>					
63. 1G1	647.00	12.09%	647,000	12.09%	1,000.00
64. 1G	2,465.00	46.06%	2,465,000	46.06%	1,000.00
65. 2G1	2,010.60	37.57%	2,010,600	37.57%	1,000.00
66. 2G	224.00	4.19%	224,000	4.19%	1,000.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	5.00	0.09%	5,000	0.09%	1,000.00
71. Total	5,351.60	100.00%	5,351,600	100.00%	1,000.00
<b>Irrigated Total</b>					
Irrigated Total	23,407.00	60.46%	102,679,919	77.85%	4,386.72
<b>Dry Total</b>					
Dry Total	9,829.00	25.39%	23,855,863	18.09%	2,427.09
<b>Grass Total</b>					
Grass Total	5,351.60	13.82%	5,351,600	4.06%	1,000.00
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	38,716.60	100.00%	131,900,282	100.00%	3,406.81

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,273.70	8.19%	26,625,358	9.41%	4,243.96
46. 1A	43,555.39	56.87%	184,713,745	65.31%	4,240.89
47. 2A1	5,402.00	7.05%	19,566,925	6.92%	3,622.16
48. 2A	3,007.00	3.93%	7,454,950	2.64%	2,479.20
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	328.00	0.43%	833,120	0.29%	2,540.00
51. 4A1	3,062.70	4.00%	7,411,834	2.62%	2,420.03
52. 4A	14,956.00	19.53%	36,221,320	12.81%	2,421.86
53. Total	76,584.79	100.00%	282,827,252	100.00%	3,693.00
<b>Dry</b>					
54. 1D1	5.00	0.01%	9,700	0.01%	1,940.00
55. 1D	44,498.25	73.40%	86,326,650	78.88%	1,940.00
56. 2D1	1,306.00	2.15%	2,139,649	1.96%	1,638.32
57. 2D	1,469.00	2.42%	1,856,816	1.70%	1,264.00
58. 3D1	57.00	0.09%	69,369	0.06%	1,217.00
59. 3D	72.00	0.12%	100,142	0.09%	1,390.86
60. 4D1	3,394.00	5.60%	4,863,330	4.44%	1,432.92
61. 4D	9,820.36	16.20%	14,072,576	12.86%	1,433.00
62. Total	60,621.61	100.00%	109,438,232	100.00%	1,805.27
<b>Grass</b>					
63. 1G1	6,072.00	8.67%	6,072,000	8.67%	1,000.00
64. 1G	39,424.46	56.26%	39,424,460	56.26%	1,000.00
65. 2G1	21,417.00	30.56%	21,417,000	30.56%	1,000.00
66. 2G	3,022.00	4.31%	3,022,000	4.31%	1,000.00
67. 3G1	4.60	0.01%	4,600	0.01%	1,000.00
68. 3G	57.00	0.08%	57,000	0.08%	1,000.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	75.00	0.11%	75,000	0.11%	1,000.00
71. Total	70,072.06	100.00%	70,072,060	100.00%	1,000.00
<b>Irrigated Total</b>					
	76,584.79	36.21%	282,827,252	61.12%	3,693.00
<b>Dry Total</b>					
	60,621.61	28.66%	109,438,232	23.65%	1,805.27
<b>Grass Total</b>					
	70,072.06	33.13%	70,072,060	15.14%	1,000.00
72. Waste	4,216.00	1.99%	421,600	0.09%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	211,494.46	100.00%	462,759,144	100.00%	2,188.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	689.00	18.03%	2,218,099	20.13%	3,219.30
46. 1A	1,715.20	44.87%	5,514,598	50.05%	3,215.13
47. 2A1	225.00	5.89%	612,450	5.56%	2,722.00
48. 2A	34.00	0.89%	65,321	0.59%	1,921.21
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	141.00	3.69%	317,020	2.88%	2,248.37
52. 4A	1,018.00	26.63%	2,289,685	20.78%	2,249.20
<b>53. Total</b>	<b>3,822.20</b>	<b>100.00%</b>	<b>11,017,173</b>	<b>100.00%</b>	<b>2,882.42</b>
<b>Dry</b>					
54. 1D1	2.00	0.01%	3,880	0.01%	1,940.00
55. 1D	21,577.00	73.91%	41,859,975	79.32%	1,940.03
56. 2D1	237.00	0.81%	390,102	0.74%	1,646.00
57. 2D	325.00	1.11%	410,800	0.78%	1,264.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,393.00	4.77%	1,996,130	3.78%	1,432.97
61. 4D	5,660.00	19.39%	8,110,780	15.37%	1,433.00
<b>62. Total</b>	<b>29,194.00</b>	<b>100.00%</b>	<b>52,771,667</b>	<b>100.00%</b>	<b>1,807.62</b>
<b>Grass</b>					
63. 1G1	1,282.00	3.45%	1,282,000	3.45%	1,000.00
64. 1G	23,338.60	62.75%	23,338,600	62.75%	1,000.00
65. 2G1	10,074.00	27.08%	10,074,000	27.08%	1,000.00
66. 2G	1,060.00	2.85%	1,060,000	2.85%	1,000.00
67. 3G1	1,440.00	3.87%	1,440,000	3.87%	1,000.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>37,194.60</b>	<b>100.00%</b>	<b>37,194,600</b>	<b>100.00%</b>	<b>1,000.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>3,822.20</b>	<b>5.38%</b>	<b>11,017,173</b>	<b>10.90%</b>	<b>2,882.42</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>29,194.00</b>	<b>41.13%</b>	<b>52,771,667</b>	<b>52.22%</b>	<b>1,807.62</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>37,194.60</b>	<b>52.40%</b>	<b>37,194,600</b>	<b>36.80%</b>	<b>1,000.00</b>
72. Waste	774.00	1.09%	77,400	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>70,984.80</b>	<b>100.00%</b>	<b>101,060,840</b>	<b>100.00%</b>	<b>1,423.70</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	67.79	252,931	0.00	0	103,746.20	396,271,413	103,813.99	396,524,344
<b>77. Dry Land</b>	60.00	121,479	95.00	167,569	99,489.61	185,776,714	99,644.61	186,065,762
<b>78. Grass</b>	62.00	62,000	16.00	16,000	112,540.26	112,540,260	112,618.26	112,618,260
<b>79. Waste</b>	0.00	0	0.00	0	5,119.00	511,900	5,119.00	511,900
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>189.79</b>	<b>436,410</b>	<b>111.00</b>	<b>183,569</b>	<b>320,895.07</b>	<b>695,100,287</b>	<b>321,195.86</b>	<b>695,720,266</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	103,813.99	32.32%	396,524,344	56.99%	3,819.57
<b>Dry Land</b>	99,644.61	31.02%	186,065,762	26.74%	1,867.29
<b>Grass</b>	112,618.26	35.06%	112,618,260	16.19%	1,000.00
<b>Waste</b>	5,119.00	1.59%	511,900	0.07%	100.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>321,195.86</b>	<b>100.00%</b>	<b>695,720,266</b>	<b>100.00%</b>	<b>2,166.03</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 Acreages	26	216,761	154	5,211,683	163	21,955,406	189	27,383,850	252,620
83.2 Alma	40	943,359	539	9,843,081	541	45,761,008	581	56,547,448	981,813
83.3 B&r Trl Park	0	0	0	0	91	1,224,076	91	1,224,076	65,157
83.4 Hanchetts	6	73,190	33	744,814	33	7,108,152	39	7,926,156	0
83.5 Hunters Hill	4	223,000	17	949,585	17	2,806,664	21	3,979,249	7,532
83.6 Huntley/ragan	1	350	1	1,470	1	5,016	2	6,836	0
83.7 N Shore Cabin	3	27,265	25	1,417,040	25	2,288,460	28	3,732,765	0
83.8 N Shore Marina	0	0	2	18,500	132	5,458,175	132	5,476,675	345,229
83.9 Orleans	66	81,567	249	263,260	249	9,260,372	315	9,605,199	0
83.10 Oxford	17	17,315	98	141,853	99	5,655,772	116	5,814,940	0
83.11 Patterson	0	0	1	0	97	4,980,343	97	4,980,343	68,117
83.12 Republican City	18	207,958	230	3,212,562	232	17,841,945	250	21,262,465	170,640
83.13 Stam/hunt/ragan	105	163,165	163	197,665	163	4,242,057	268	4,602,887	0
83.14 Taylor Manor	35	413,402	130	1,846,555	130	14,106,002	165	16,365,959	1,334,443
84 Residential Total	321	2,367,332	1,642	23,848,068	1,973	142,693,448	2,294	168,908,848	3,225,551



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Acreages	6	61,250	17	215,460	24	10,648,825	30	10,925,535	0
85.2	Alma	11	141,480	104	1,429,451	106	15,012,147	117	16,583,078	388,687
85.3	B&r Trl Park	0	0	1	22,750	1	477,920	1	500,670	0
85.4	Huntley/ragan	11	3,738	16	22,235	16	2,624,055	27	2,650,028	0
85.5	N Shore Cabin	0	0	0	0	2	2,676,330	2	2,676,330	85,733
85.6	Orleans	12	7,917	42	30,966	46	1,304,432	58	1,343,315	0
85.7	Oxford	2	2,680	5	18,620	5	1,151,604	7	1,172,904	0
85.8	Patterson	0	0	0	0	2	2,103,942	2	2,103,942	0
85.9	Republican City	3	15,355	29	236,335	31	2,259,598	34	2,511,288	13,825
85.10	Stam/hunt/ragan	1	95	16	13,521	16	379,144	17	392,760	0
85.11	Taylor Manor	0	0	3	45,895	3	279,744	3	325,639	0
86	Commercial Total	46	232,515	233	2,035,233	252	38,917,741	298	41,185,489	488,245

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	647.00	12.09%	647,000	12.09%	1,000.00
88. 1G	2,465.00	46.06%	2,465,000	46.06%	1,000.00
89. 2G1	2,010.60	37.57%	2,010,600	37.57%	1,000.00
90. 2G	224.00	4.19%	224,000	4.19%	1,000.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	5.00	0.09%	5,000	0.09%	1,000.00
95. Total	5,351.60	100.00%	5,351,600	100.00%	1,000.00
<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	5,351.60	100.00%	5,351,600	100.00%	1,000.00
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	5,351.60	100.00%	5,351,600	100.00%	1,000.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,072.00	8.67%	6,072,000	8.67%	1,000.00
88. 1G	39,424.46	56.26%	39,424,460	56.26%	1,000.00
89. 2G1	21,417.00	30.56%	21,417,000	30.56%	1,000.00
90. 2G	3,022.00	4.31%	3,022,000	4.31%	1,000.00
91. 3G1	4.60	0.01%	4,600	0.01%	1,000.00
92. 3G	57.00	0.08%	57,000	0.08%	1,000.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	75.00	0.11%	75,000	0.11%	1,000.00
95. Total	70,072.06	100.00%	70,072,060	100.00%	1,000.00
<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	70,072.06	100.00%	70,072,060	100.00%	1,000.00
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	70,072.06	100.00%	70,072,060	100.00%	1,000.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,282.00	3.45%	1,282,000	3.45%	1,000.00
88. 1G	23,338.60	62.75%	23,338,600	62.75%	1,000.00
89. 2G1	10,074.00	27.08%	10,074,000	27.08%	1,000.00
90. 2G	1,060.00	2.85%	1,060,000	2.85%	1,000.00
91. 3G1	1,440.00	3.87%	1,440,000	3.87%	1,000.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,194.60	100.00%	37,194,600	100.00%	1,000.00
<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
<b>Grass Total</b>					
Grass Total	37,194.60	100.00%	37,194,600	100.00%	1,000.00
<b>CRP Total</b>					
CRP Total	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
Timber Total	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
114. Market Area Total	37,194.60	100.00%	37,194,600	100.00%	1,000.00

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

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	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	135,507,551	157,057,213	21,549,662	15.90%	2,741,528	13.88%
02. Recreational	11,523,141	11,851,635	328,494	2.85%	484,023	-1.35%
03. Ag-Homesite Land, Ag-Res Dwelling	38,744,062	39,088,940	344,878	0.89%	302,816	0.11%
<b>04. Total Residential (sum lines 1-3)</b>	<b>185,774,754</b>	<b>207,997,788</b>	<b>22,223,034</b>	<b>11.96%</b>	<b>3,528,367</b>	<b>10.06%</b>
05. Commercial	38,054,916	41,185,489	3,130,573	8.23%	488,245	6.94%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>38,054,916</b>	<b>41,185,489</b>	<b>3,130,573</b>	<b>8.23%</b>	<b>488,245</b>	<b>6.94%</b>
08. Ag-Farmsite Land, Outbuildings	19,736,073	20,466,090	730,017	3.70%	723,788	0.03%
09. Minerals	1,405,420	3,042,530	1,637,110	116.49	0	116.49%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>21,141,493</b>	<b>23,508,620</b>	<b>2,367,127</b>	<b>11.20%</b>	<b>723,788</b>	<b>7.77%</b>
12. Irrigated	397,331,998	396,524,344	-807,654	-0.20%		
13. Dryland	175,155,795	186,065,762	10,909,967	6.23%		
14. Grassland	108,485,973	112,618,260	4,132,287	3.81%		
15. Wasteland	512,300	511,900	-400	-0.08%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>681,486,066</b>	<b>695,720,266</b>	<b>14,234,200</b>	<b>2.09%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>926,457,229</b>	<b>968,412,163</b>	<b>41,954,934</b>	<b>4.53%</b>	<b>4,740,400</b>	<b>4.02%</b>

## 2022 Assessment Survey for Harlan County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$154,429
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$154,429
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Yes- \$10,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$45,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$18,000

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

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor and staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, harlan.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	The assessor and staff send information to GIS (splits, combined parcels, etc)
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Agridata and GIS
10.	<b>When was the aerial imagery last updated?</b>
	Agridata 2019, GIS 2020

**C. Zoning Information**

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

3.	<b>What municipalities in the county are zoned?</b>
	Alma
4.	<b>When was zoning implemented?</b>
	2002

**D. Contracted Services**

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott, Stanard Appraisal (Commercial pickup work this year)
2.	<b>GIS Services:</b>
	gWorks
3.	<b>Other services:</b>
	N/A

**E. Appraisal /Listing Services**

1.	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, for the appraisal of oil and gas minerals and the commercial class
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes



## 2022 Residential Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The 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>Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Oxford &amp; Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Alma - largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is stable and active here.	2	Acreages - all residential parcels not located in the political boundaries of a Village, except those around the reservoir.	3	Lake homes - includes Hunters Hill, N Shore Cabin and Hanchetts - these are houses in areas around the lake. Properties here tend to be year round homes rather than cabins and are generally better quality than those found in area four.	4	Republican City and Taylor Manor - these properties are lake influenced, but the majority of properties will be mobile homes or lower quality structures. These properties are a mixture of year-round homes and seasonal cabins.	5	Oxford & Orleans - small communities with some amenities and market activity, but the market will generally be less active than it is in areas 1-4.	6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.	AG DW	Agricultural dwellings	AG OB	Agricultural outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
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6	Huntley, Ragan, and Stamford - very small villages with little activity and no organized market.																		
AG DW	Agricultural dwellings																		
AG OB	Agricultural outbuildings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Only the cost approach is used.																		
<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>																		
	Depreciation tables are developed using local market information.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	Residential lot values are valued using a sales price per square foot analysis.																		
<b>7.</b>	<b>How are rural residential site values developed?</b>																		

In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.

**8. Are there form 191 applications on file?**

No

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2022	2015	2022	2020
2	2022	2015	2020	2016
3	2016	2015	2017-2020	2017-2020
4	2016	2015	2022	2017-2021
5	2016	2015	2017-2020	2017-2020
6	2016	2015	2018-2019	2018-2019
AG DW	2016	2015	2020	2019
AG OB	2016	2015		2019

## 2022 Commercial Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	A hired contracting firm			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	All three approaches to value are developed for commercial property.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A county wide reappraisal was completed by Stanard Appraisal in 2018; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.			
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>			
	N/A			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Commercial lots are valued by the square foot.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2018	2015	2018-2022
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years. Land values were raised for Alma commercial in 2022.			

## 2022 Agricultural Assessment Survey for Harlan County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The 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="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2021	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2021	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2021												
02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2021												
03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2021												
	Irrigated acres are reviewed and updated to match to the NRD records annually.													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county.													
<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, farm home sites and rural residential home sites 1st acres are valued the same.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.													
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	N/A													
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>													
	CREP, CRP, EQIP													

	<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>
	Sales analysis
	<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

**2021 PLAN OF ASSESSMENT  
FOR  
HARLAN COUNTY**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the County Assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the Assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary, after the budget is approved by the County Board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 70% of actual value for agricultural land and horticultural land; and
- 3) 70% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2021 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1967	40%	17%
Commercial	420	6%	4%
Recreational	333	8%	2%
Agricultural	2421	46%	77%
Mineral	18	0	0
Exempt	201	0	0

Agricultural land - taxable acres 321,218

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2021 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

- A. Staff/Budget/Training
  - 1 Assessor
  - 1 Clerk

Harlan County budget \$154,429 for 2020-2021.

The Assessor and Deputy are required to obtain 60 hours of continuing education every 4 years. These hours are currently being obtained. The Assessor and Deputy also attend other workshops and meetings to further her knowledge of the assessment field.

- B. Mapping & GIS

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 36 years of use have taken its toll. We have received a \$23,742 grant through the NE Records Board and GIS was implemented in August 2012, new County photos were taken by GIS and available for use in 2020.

- C. Property Record Cards

We utilize the property record cards from the old Orion system & the new Vanguard System. We also have aerial photos of rural parcels from a 1984 flight. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. We implemented our new Vanguard CAMA system on June 14, 2018 and have been working through all the transfer challenges.

- D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998 and then went back to the County after 14 years on July 1, 2012. On June 14, 2018 we changed to the new CAMA system Vanguard. We are currently working on setting depreciation tables for residential parcels.

- E. Web based – property record information access is provided by GIS Workshop at <http://harlan.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.

- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
  - 1) Market Approach; sales comparisons,
  - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
  - 3) Income Approach; income and expense data collection/analysis from the market,
  - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	92.75	41.47	125.42
Commercial	N/A	N/A	N/A
Agricultural Land	72.39	19.55	107.29
Special Value Agland	N/A	<u>N/A</u>	N/A

\*COD means coefficient of dispersion and PRD means price related differential.  
 For more information regarding statistical measures see 2021 Reports & Opinions.

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

Continue with the new CAMA system Vanguard, that was implemented on June 14, 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review rural residential properties. Review statistics to determine if any major or minor adjustments need to be made.

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

Review Orleans, North Shore Cabins, Republican City, Halls Trailer Court & Anchor Court.. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data.

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

We will review Patterson Harbor, North Shore Marina, Huntley, Ragan & Commercial. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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



1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real Property & Personal Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 561 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required. File Personal Property Abstract with the State of Nebraska Department of Revenue by July 20.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 166 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information

13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: 10-13-2021

Assessor

Jim Fouts