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DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ADAMS COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Adams 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 Adams County.

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

For the Tax Commissioner

Sincerely,

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

cc: Jackie Russell, Adams County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

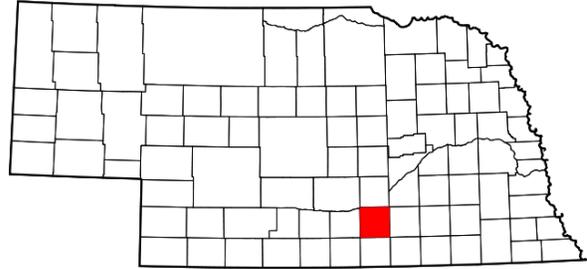
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

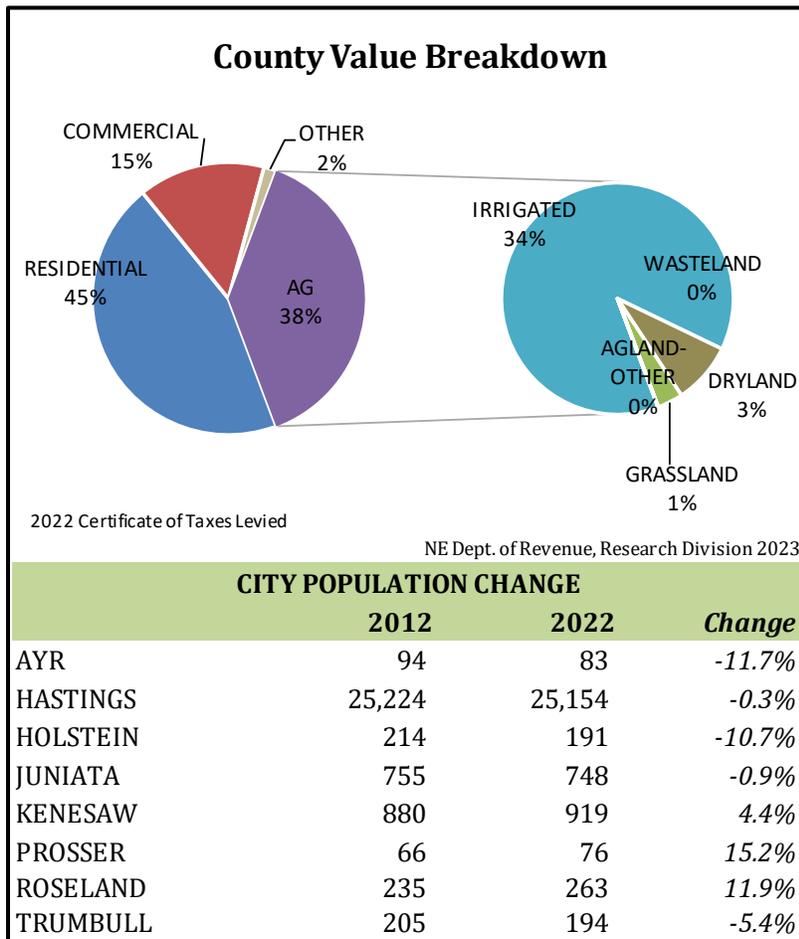
**Further information may be found in Exhibit 94*

County Overview

With a total area of 563 square miles, Adams County has 31,027 residents, per the Census Bureau Quick Facts for 2021, a slight decrease over the 2020 U.S. Census. The reports indicate that 68% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$150,101 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Adams County are located in and around the county seat of Hastings. According to the latest information available from the U.S. Census Bureau, there are 958 employer establishments with total employment of 12,813, for a 1% decrease in employment.



Agricultural land makes up a significant percentage of the valuation base of the county. Adams County is included in both the Little Blue and Upper Big Blue Natural Resource Districts (NRD). Irrigated land makes up the majority of the land in the county.

An ethanol plant located in Hastings also contributes to the local agricultural economy.

2023 Residential Correlation for Adams County

Assessment Actions

Valuation Group 1 had a physical inspection and review. Additionally, desk reviews were completed using 2022 aerial imagery for any parcels that were not physically inspected since the county assessor's 2018 computer-assisted mass appraisal (CAMA) conversion. This was necessary to ensure that the quality and condition of the parcels were appropriate for the 2022 revaluation, which involved calculating values from the new CAMA system for the first time.

The cost tables were updated to the Vanguard 2020 cost manual, new depreciation tables have been established.

The pick-up work was completed.

Assessment Practice Review

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

A comprehensive review was conducted of both the qualified and non-qualified sales rosters. Each non-qualified sale had appropriate documentation as to why it was disqualified. No bias in qualification determination was discovered.

Adams County is divided into six valuation groups, with the City of Hastings, the largest community and county seat, representing Valuation Group 1. In Valuation Group 2 and 3, Juniata and Kenesaw, are located to the west of Hastings. Juniata has a diverse economy with various industries as well as a café and convenience store. Kenesaw is primarily an agricultural community with residents working in farming and related industries. Valuation Groups 4 and 5 cover all other parcels outside of the city limits, and Valuation Group 6 comprises the smallest villages with a limited residential market.

Depreciation tables were updated in 2022 for all residential homes, while the new 2020 Vanguard cost tables were implemented this year, the lot values were last updated in 2020. The county assessor is current with the six-year inspection and review requirement. This consists of checking measurements, quality, condition, interior information, and taking a new photo. If there is no one present at the property, door hangers are left and appointments for a review are attempted and set up as needed. All residential properties have been physically examined since 2017.

There is a current valuation methodology on file.

2023 Residential Correlation for Adams County

Description of Analysis

Adams county recognizes six distinct valuation groups for the residential class of real property.

Valuation Group	Description
1	Hastings
2	Juniata
3	Kenesaw
4	Suburban around Hastings and Juniata
5	Rural
6	Ayr, Hansen, Holstein. Pauline, Prosser and Roseland

Based on the overall statistical sampling, all three measures of central tendency are within the acceptable range and correlate closely. The COD and PRD exhibit appraisal uniformity. In determining the level of value of the residential class, the median is the most reliable indicator.

All valuation groups have a sufficient number of sales, and have medians falling within an acceptable range and also have qualitative statistics that demonstrate assessment uniformity.

The 2023 County Abstract of Assessment, Form 45 (Abstract) Compared to the 2022 Certificate of Taxes Levied Report (CTL) indicates that residential value increased 13%, which is proportionate to the increase in value of sold parcels.

Equalization and Quality of Assessment

Based on the statistical analysis and the review of assessment practices review, the quality of assessment of residential property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	914	93.08	95.10	93.98	14.50	101.19
2	25	99.37	99.28	99.30	11.93	99.98
3	40	96.21	97.44	94.58	16.77	103.02
4	18	93.39	91.18	90.60	15.22	100.64
5	40	93.09	93.76	90.69	13.58	103.39
6	26	97.47	100.14	99.35	16.05	100.80
___ALL___	1,063	93.46	95.29	93.94	14.61	101.44

2023 Residential Correlation for Adams County

Level of Value

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

2023 Commercial Correlation for Adams County

Assessment Actions

For the 2023 assessment year, all properties in Hastings received a desk review with a physical review where needed. This physical review involved verifying measurements, occupancy codes, quality and condition.

The cost tables were updated to the Vanguard 2020 tables. In addition to this, sales reviews and pick-up work were completed.

Assessment Practice Review

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

The sales verification and qualification practices were reviewed. To ensure the accuracy of transaction details, sale questionnaires are used by the county assessor. The review indicated that the usability rate of sales was below the statewide average. Many non-qualified sales were private transactions, which resulted in a large portion of comments indicating non-qualification, review of the sales qualification supported that there was no bias in the qualification determinations.

The commercial class is categorized into two valuation groups, namely the primary group, which includes the City of Hastings, where most of the commercial business takes place. The secondary valuation group covers all other commercial areas within the county. This valuation groups adequately stratify the economic influences that impact market value.

Frequency of the six-year inspection cycle show that the commercial class complies with six-year inspection and review requirements, all parcels have been inspected from 2017 to 2022. Lot values and cost tables have been updated to 2020 and depreciation tables are dated 2021.

Description of Analysis

There are two valuation groups within the commercial class of property; they are based on economic characteristics.

Valuation Group	Description
1	Hastings
3	Juniata, Kenesaw, rural and six small villages

The overall statistical sample indicates that both the mean and median ratios fall within an acceptable range and the COD also indicates uniformity. The weighted mean is low, the PRD is high and suggests that assessments are regressive. Review of the sale price substratum does

2023 Commercial Correlation for Adams County

support that a few high dollar sales have low ratios but does not show a clearly regressive pattern.

Review of statistics by valuation group revealed that both groups have medians within the acceptable range. However, only Valuation Group 1 had enough sales to be independently measured.

Review of sales by occupancy code indicates that Occupancy 406, storage warehouses, is slightly high with only ten sales. Review of the sales show that they are split among two valuation groups. Valuation Group 1 has four sales at 100% while Valuation Group 6 has six sales at 101% from Kenesaw and the rural area; the sample is too small for statistical reliability. A substat of the sample can be found in the appendix of this report.

Reviewing the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows the population increased 4% while the sample increased 5%. This supports the assessment actions as well as suggests the county assessor has equalized commercial assessments.

Equalization and Quality of Assessment

Based on the statistics and assessment practices review the quality of assessment for the commercial class of real property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	40	95.28	92.35	87.49	14.62	105.55
3	10	95.96	99.30	94.00	13.61	105.64
____ALL____	50	95.51	93.74	88.78	14.41	105.59

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Adams County is 96%.

2023 Agricultural Correlation for Adams County

Assessment Actions

For the 2023 assessment year, an agricultural sales review was completed, and land use was updated. A review of agricultural properties was completed to verify the land use.

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.

Sales verification and qualification practices were examined. Questionnaires are sent out by the county assessor to verify transactions with a high rate returned. The sales usability rate was below average for the state. This is largely in part due private sales within the county. Further review of sales rosters and comments show all arm's-length transactions have been made available for measurement.

Adams County utilizes only one market area as the majority of the county consists of irrigated cropland. Land use was last reviewed in 2019 and land depreciation tables are dated 2021. The county is in compliance with the six-year inspection and review. Valuation data is collected by the appraisal staff. Small parcels are reviewed for primary use and either typically considered agricultural or rural residential; recreational land influences are studied through sales verifications. Homesites carry the same value as rural residential homes sites in Adams county. Intensive use includes feedlots and hog confinements. This land is valued at \$1,000 an acre based on sales analysis and comparison to other counties in the region. The Adams County Assessor values WRP land based on sales of land enrolled in WRP and is valued at \$1,000 per acre. Currently there are three WRP parcels in Adams County. There are no special value applications on file.

Description of Analysis

The statistical sample for the agricultural class of real property shows that the measures of central tendency are within range, the COD supports that the median is a reliable indicator of the level of value.

Review of the 80% Majority Land Use (MLU) statistics show that irrigated land is within the acceptable range. Comparison of the Adams County agricultural land values to that of the values of the surrounding comparable counties support that a proportionate level of value has been reached for all agricultural subclasses.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued by utilizing the same appraisal processes as the rural residential property. Rural acreages are assessed within the acceptable range, agricultural improvements are equalized and have achieved market value. The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

2023 Agricultural Correlation for Adams County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	47	70.46	72.90	70.65	18.82	103.18
4000	47	70.46	72.90	70.65	18.82	103.18
____ ALL ____	56	69.45	72.22	69.57	20.14	103.81

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Adams County is 69%.

2023 Opinions of the Property Tax Administrator for Adams County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Adams County

Residential Real Property - Current

Number of Sales	1063	Median	93.46
Total Sales Price	\$214,137,948	Mean	95.29
Total Adj. Sales Price	\$214,137,948	Wgt. Mean	93.94
Total Assessed Value	\$201,163,620	Average Assessed Value of the Base	\$156,502
Avg. Adj. Sales Price	\$201,447	Avg. Assessed Value	\$189,241

Confidence Interval - Current

95% Median C.I	92.58 to 94.89
95% Wgt. Mean C.I	92.84 to 95.04
95% Mean C.I	94.18 to 96.40
% of Value of the Class of all Real Property Value in the County	43.77
% of Records Sold in the Study Period	9.09
% of Value Sold in the Study Period	10.99

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	1,036	94	93.60
2021	877	93	92.74
2020	780	94	93.50
2019	824	93	93.46

2023 Commission Summary for Adams County

Commercial Real Property - Current

Number of Sales	50	Median	95.51
Total Sales Price	\$22,337,462	Mean	93.74
Total Adj. Sales Price	\$22,337,462	Wgt. Mean	88.78
Total Assessed Value	\$19,830,539	Average Assessed Value of the Base	\$353,105
Avg. Adj. Sales Price	\$446,749	Avg. Assessed Value	\$396,611

Confidence Interval - Current

95% Median C.I	83.58 to 98.05
95% Wgt. Mean C.I	82.96 to 94.60
95% Mean C.I	88.39 to 99.09
% of Value of the Class of all Real Property Value in the County	14.13
% of Records Sold in the Study Period	2.99
% of Value Sold in the Study Period	3.36

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	35	97	97.17
2021	53	92	91.69
2020	33	94	94.47
2019	48	95	94.77

**01 Adams
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 1,063
 Total Sales Price : 214,137,948
 Total Adj. Sales Price : 214,137,948
 Total Assessed Value : 201,163,620
 Avg. Adj. Sales Price : 201,447
 Avg. Assessed Value : 189,241

MEDIAN : 93
 WGT. MEAN : 94
 MEAN : 95
 COD : 14.61
 PRD : 101.44

COV : 19.30
 STD : 18.39
 Avg. Abs. Dev : 13.65
 MAX Sales Ratio : 187.42
 MIN Sales Ratio : 39.93

95% Median C.I. : 92.58 to 94.89
 95% Wgt. Mean C.I. : 92.84 to 95.04
 95% Mean C.I. : 94.18 to 96.40

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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-20 To 31-DEC-20	144	102.45	104.47	102.91	10.74	101.52	75.00	156.79	100.22 to 105.92	193,735	199,382	
01-JAN-21 To 31-MAR-21	96	96.00	98.86	98.74	14.05	100.12	58.26	181.39	93.07 to 98.16	198,261	195,768	
01-APR-21 To 30-JUN-21	128	93.78	96.67	93.87	12.86	102.98	57.56	175.34	91.24 to 97.50	190,084	178,434	
01-JUL-21 To 30-SEP-21	162	89.60	92.32	90.82	14.62	101.65	39.93	167.38	87.73 to 91.90	193,524	175,757	
01-OCT-21 To 31-DEC-21	137	91.69	92.89	90.46	14.57	102.69	56.10	153.77	86.64 to 95.61	189,774	171,664	
01-JAN-22 To 31-MAR-22	98	90.30	92.15	90.56	14.29	101.76	57.11	159.69	87.86 to 95.04	205,523	186,130	
01-APR-22 To 30-JUN-22	151	90.91	91.94	91.25	16.63	100.76	56.96	164.40	85.56 to 95.02	222,389	202,930	
01-JUL-22 To 30-SEP-22	147	89.37	93.81	94.16	15.24	99.63	65.85	187.42	87.27 to 94.82	216,357	203,711	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	530	95.93	97.86	96.30	13.74	101.62	39.93	181.39	93.84 to 97.61	193,609	186,447	
01-OCT-21 To 30-SEP-22	533	90.56	92.74	91.77	15.29	101.06	56.10	187.42	88.71 to 92.98	209,241	192,020	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	523	92.62	94.73	92.96	14.21	101.90	39.93	181.39	90.88 to 93.80	192,569	179,013	
<u>ALL</u>	1,063	93.46	95.29	93.94	14.61	101.44	39.93	187.42	92.58 to 94.89	201,447	189,241	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	914	93.08	95.10	93.98	14.50	101.19	39.93	187.42	92.18 to 94.67	196,469	184,647	
2	25	99.37	99.28	99.30	11.93	99.98	69.42	144.24	89.71 to 106.01	219,162	217,637	
3	40	96.21	97.44	94.58	16.77	103.02	57.56	147.84	85.19 to 101.57	159,655	151,003	
4	18	93.39	91.18	90.60	15.22	100.64	59.55	124.39	75.00 to 103.29	321,061	290,872	
5	40	93.09	93.76	90.69	13.58	103.39	58.49	144.56	88.44 to 100.18	326,620	296,216	
6	26	97.47	100.14	99.35	16.05	100.80	69.12	175.34	88.93 to 106.92	148,308	147,345	
<u>ALL</u>	1,063	93.46	95.29	93.94	14.61	101.44	39.93	187.42	92.58 to 94.89	201,447	189,241	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	1,062	93.49	95.33	93.97	14.58	101.45	39.93	187.42	92.58 to 94.96	201,476	189,326	
06	1	58.49	58.49	58.49	00.00	100.00	58.49	58.49	N/A	170,000	99,427	
07												
<u>ALL</u>	1,063	93.46	95.29	93.94	14.61	101.44	39.93	187.42	92.58 to 94.89	201,447	189,241	

01 Adams
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 1,063
 Total Sales Price : 214,137,948
 Total Adj. Sales Price : 214,137,948
 Total Assessed Value : 201,163,620
 Avg. Adj. Sales Price : 201,447
 Avg. Assessed Value : 189,241

MEDIAN : 93
 WGT. MEAN : 94
 MEAN : 95
 COD : 14.61
 PRD : 101.44

COV : 19.30
 STD : 18.39
 Avg. Abs. Dev : 13.65
 MAX Sales Ratio : 187.42
 MIN Sales Ratio : 39.93

95% Median C.I. : 92.58 to 94.89
 95% Wgt. Mean C.I. : 92.84 to 95.04
 95% Mean C.I. : 94.18 to 96.40

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	106.84	106.84	107.76	35.31	99.15	69.12	144.56	N/A	10,250	11,046
Less Than 30,000	5	95.56	108.41	108.22	33.91	100.18	69.12	159.69	N/A	15,834	17,135
Ranges Excl. Low \$											
Greater Than 4,999	1,063	93.46	95.29	93.94	14.61	101.44	39.93	187.42	92.58 to 94.89	201,447	189,241
Greater Than 14,999	1,061	93.46	95.27	93.94	14.56	101.42	39.93	187.42	92.58 to 94.89	201,807	189,577
Greater Than 29,999	1,058	93.43	95.23	93.94	14.51	101.37	39.93	187.42	92.50 to 94.89	202,324	190,055
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	106.84	106.84	107.76	35.31	99.15	69.12	144.56	N/A	10,250	11,046
15,000 TO 29,999	3	95.56	109.46	108.37	30.19	101.01	73.13	159.69	N/A	19,557	21,194
30,000 TO 59,999	30	141.04	131.52	130.77	16.07	100.57	81.08	175.34	113.86 to 149.75	49,435	64,644
60,000 TO 99,999	120	107.80	108.95	108.23	15.53	100.67	57.56	187.42	102.47 to 112.63	79,475	86,019
100,000 TO 149,999	250	90.40	91.55	91.27	13.04	100.31	56.10	140.20	87.96 to 92.85	127,698	116,548
150,000 TO 249,999	397	90.00	91.34	91.52	12.64	99.80	57.13	147.84	88.30 to 92.65	189,645	173,570
250,000 TO 499,999	233	93.81	93.90	94.18	12.79	99.70	39.93	167.38	91.24 to 96.72	334,480	315,025
500,000 TO 999,999	26	96.52	96.08	96.00	11.90	100.08	69.35	120.17	88.86 to 105.97	592,038	568,341
1,000,000 +	2	103.85	103.85	103.86	00.36	99.99	103.48	104.22	N/A	1,249,000	1,297,267
ALL	1,063	93.46	95.29	93.94	14.61	101.44	39.93	187.42	92.58 to 94.89	201,447	189,241

**01 Adams
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 50
 Total Sales Price : 22,337,462
 Total Adj. Sales Price : 22,337,462
 Total Assessed Value : 19,830,539
 Avg. Adj. Sales Price : 446,749
 Avg. Assessed Value : 396,611

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 94
 COD : 14.41
 PRD : 105.59

COV : 20.59
 STD : 19.30
 Avg. Abs. Dev : 13.76
 MAX Sales Ratio : 155.44
 MIN Sales Ratio : 55.79

95% Median C.I. : 83.58 to 98.05
 95% Wgt. Mean C.I. : 82.96 to 94.60
 95% Mean C.I. : 88.39 to 99.09

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	1	80.23	80.23	80.23	00.00	100.00	80.23	80.23	N/A	1,372,284	1,101,001	
01-JAN-20 To 31-MAR-20	2	101.03	101.03	102.04	02.95	99.01	98.05	104.00	N/A	171,500	175,001	
01-APR-20 To 30-JUN-20	1	82.32	82.32	82.32	00.00	100.00	82.32	82.32	N/A	200,000	164,639	
01-JUL-20 To 30-SEP-20	8	99.38	95.80	94.72	08.07	101.14	78.79	110.25	78.79 to 110.25	173,688	164,520	
01-OCT-20 To 31-DEC-20	4	92.72	94.99	88.96	10.61	106.78	81.02	113.49	N/A	763,250	678,973	
01-JAN-21 To 31-MAR-21	1	95.55	95.55	95.55	00.00	100.00	95.55	95.55	N/A	2,406,452	2,299,328	
01-APR-21 To 30-JUN-21	2	101.24	101.24	101.39	05.70	99.85	95.47	107.00	N/A	160,500	162,735	
01-JUL-21 To 30-SEP-21	5	96.36	95.35	93.35	05.73	102.14	81.52	107.47	N/A	129,100	120,513	
01-OCT-21 To 31-DEC-21	10	87.46	90.80	82.99	20.26	109.41	59.08	154.72	73.70 to 98.57	401,849	333,483	
01-JAN-22 To 31-MAR-22	6	96.23	100.35	87.72	24.76	114.40	55.79	155.44	55.79 to 155.44	330,750	290,119	
01-APR-22 To 30-JUN-22	8	83.01	90.52	89.82	16.06	100.78	71.29	119.11	71.29 to 119.11	796,468	715,383	
01-JUL-22 To 30-SEP-22	2	83.60	83.60	67.62	29.17	123.63	59.21	107.98	N/A	116,000	78,436	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	12	98.71	94.25	88.71	08.98	106.25	78.79	110.25	82.32 to 104.00	275,399	244,317	
01-OCT-20 To 30-SEP-21	12	95.86	96.23	92.49	06.90	104.04	81.02	113.49	89.28 to 107.00	535,496	495,271	
01-OCT-21 To 30-SEP-22	26	90.10	92.36	86.90	21.09	106.28	55.79	155.44	78.51 to 98.57	484,874	421,365	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	15	98.05	95.38	91.20	08.94	104.58	78.79	113.49	83.58 to 104.00	332,367	303,113	
01-JAN-21 To 31-DEC-21	18	95.51	93.49	88.78	12.77	105.31	59.08	154.72	80.59 to 97.54	410,635	364,567	
<u>ALL</u>	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	40	95.28	92.35	87.49	14.62	105.55	55.79	154.72	82.32 to 98.57	447,801	391,766	
3	10	95.96	99.30	94.00	13.61	105.64	78.66	155.44	80.59 to 107.98	442,544	415,991	
<u>ALL</u>	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611	

01 Adams
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 Total Assessed Value : 19,830,539
 Avg. Adj. Sales Price : 446,749
 Avg. Assessed Value : 396,611

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 94
 COD : 14.41
 PRD : 105.59

COV : 20.59
 STD : 19.30
 Avg. Abs. Dev : 13.76
 MAX Sales Ratio : 155.44
 MIN Sales Ratio : 55.79

95% Median C.I. : 83.58 to 98.05
 95% Wgt. Mean C.I. : 82.96 to 94.60
 95% Mean C.I. : 88.39 to 99.09

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	311,000	302,798
03	44	95.28	91.58	86.73	13.20	105.59	55.79	154.72	81.52 to 98.05	442,151	383,476
04	5	119.11	112.09	103.23	18.30	108.58	71.29	155.44	N/A	514,368	530,961
<u>ALL</u>	<u>50</u>	<u>95.51</u>	<u>93.74</u>	<u>88.78</u>	<u>14.41</u>	<u>105.59</u>	<u>55.79</u>	<u>155.44</u>	<u>83.58 to 98.05</u>	<u>446,749</u>	<u>396,611</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611
Greater Than 14,999	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611
Greater Than 29,999	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	5	97.41	94.60	95.00	07.28	99.58	73.70	107.98	N/A	41,597	39,517
60,000 TO 99,999	3	104.62	103.82	103.94	02.58	99.88	99.37	107.47	N/A	69,167	71,890
100,000 TO 149,999	5	96.54	94.74	94.22	05.77	100.55	78.51	104.45	N/A	126,080	118,789
150,000 TO 249,999	18	94.90	98.40	98.89	18.61	99.50	59.21	155.44	81.52 to 107.00	190,806	188,693
250,000 TO 499,999	8	94.99	90.10	91.65	12.24	98.31	59.08	113.49	59.08 to 113.49	301,563	276,394
500,000 TO 999,999	3	71.29	77.69	79.52	23.47	97.70	55.79	105.98	N/A	860,333	684,122
1,000,000 TO 1,999,999	6	80.81	88.04	86.43	10.43	101.86	77.99	119.11	77.99 to 119.11	1,281,187	1,107,320
2,000,000 TO 4,999,999	2	87.85	87.85	87.31	08.76	100.62	80.15	95.55	N/A	2,588,226	2,259,710
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>50</u>	<u>95.51</u>	<u>93.74</u>	<u>88.78</u>	<u>14.41</u>	<u>105.59</u>	<u>55.79</u>	<u>155.44</u>	<u>83.58 to 98.05</u>	<u>446,749</u>	<u>396,611</u>

**01 Adams
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 Total Adj. Sales Price : 22,337,462
 Total Assessed Value : 19,830,539
 Avg. Adj. Sales Price : 446,749
 Avg. Assessed Value : 396,611

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 94
 COD : 14.41
 PRD : 105.59

COV : 20.59
 STD : 19.30
 Avg. Abs. Dev : 13.76
 MAX Sales Ratio : 155.44
 MIN Sales Ratio : 55.79

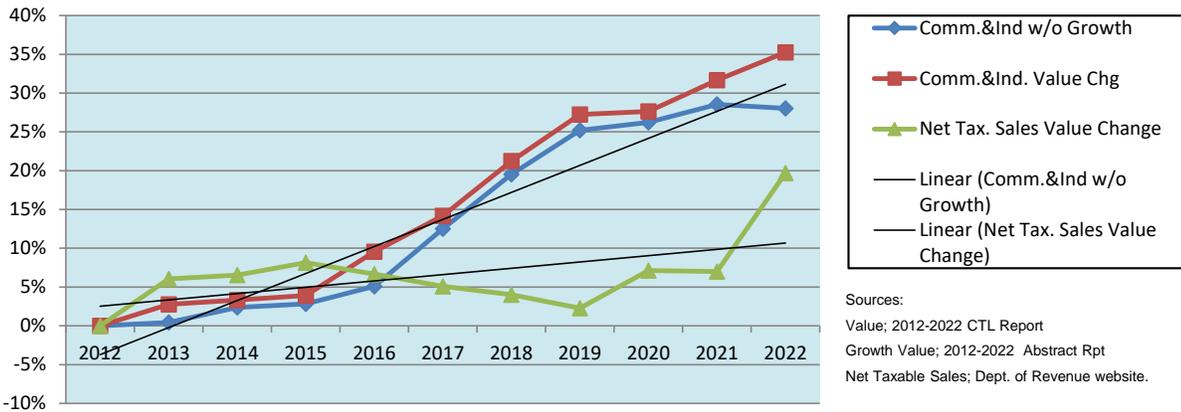
95% Median C.I. : 83.58 to 98.05
 95% Wgt. Mean C.I. : 82.96 to 94.60
 95% Mean C.I. : 88.39 to 99.09

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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
303	1	78.83	78.83	78.83	00.00	100.00	78.83	78.83	N/A	160,000	126,121
341	2	71.40	71.40	72.22	17.07	98.86	59.21	83.58	N/A	206,000	148,776
344	6	96.44	100.38	87.55	19.21	114.65	71.29	154.72	71.29 to 154.72	253,500	221,933
346	1	78.66	78.66	78.66	00.00	100.00	78.66	78.66	N/A	161,000	126,643
349	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	38,000	36,615
352	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	311,000	302,798
353	4	80.63	79.60	79.46	12.33	100.18	59.08	98.05	N/A	795,821	632,350
384	2	92.77	92.77	91.43	03.65	101.47	89.38	96.16	N/A	165,000	150,864
386	3	81.52	80.36	83.53	04.98	96.20	73.70	85.87	N/A	164,167	137,130
406	10	100.77	104.32	95.86	11.46	108.83	80.59	155.44	94.32 to 107.98	230,749	221,190
410	3	99.38	102.73	102.90	03.91	99.83	98.57	110.25	N/A	186,833	192,243
419	2	78.40	78.40	67.03	28.84	116.96	55.79	101.01	N/A	503,000	337,148
455	2	97.63	97.63	97.02	08.55	100.63	89.28	105.98	N/A	1,025,000	994,416
494	8	103.19	100.85	102.05	13.55	98.82	74.05	119.74	74.05 to 119.74	592,899	605,071
498	1	95.09	95.09	95.09	00.00	100.00	95.09	95.09	N/A	341,500	324,748
530	2	80.16	80.16	78.44	02.71	102.19	77.99	82.32	N/A	975,000	764,767
595	1	80.15	80.15	80.15	00.00	100.00	80.15	80.15	N/A	2,770,000	2,220,092
<u>ALL</u>	50	95.51	93.74	88.78	14.41	105.59	55.79	155.44	83.58 to 98.05	446,749	396,611

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	\$ 386,585,440	\$ 4,725,495	1.22%	\$ 381,859,945		\$ 362,049,452	
2012	\$ 397,324,300	\$ 9,025,109	2.27%	\$ 388,299,191	0.44%	\$ 383,928,111	6.04%
2013	\$ 399,417,255	\$ 3,626,410	0.91%	\$ 395,790,845	-0.39%	\$ 385,669,121	0.45%
2014	\$ 401,709,592	\$ 4,189,804	1.04%	\$ 397,519,788	-0.48%	\$ 391,584,885	1.53%
2015	\$ 423,553,036	\$ 17,281,608	4.08%	\$ 406,271,428	1.14%	\$ 386,186,261	-1.38%
2016	\$ 441,429,631	\$ 6,457,775	1.46%	\$ 434,971,856	2.70%	\$ 380,528,293	-1.47%
2017	\$ 468,681,430	\$ 6,628,658	1.41%	\$ 462,052,772	4.67%	\$ 376,564,097	-1.04%
2018	\$ 491,955,072	\$ 7,900,384	1.61%	\$ 484,054,688	3.28%	\$ 370,294,350	-1.66%
2019	\$ 493,480,653	\$ 5,557,192	1.13%	\$ 487,923,461	-0.82%	\$ 387,872,332	4.75%
2020	\$ 509,033,564	\$ 12,110,737	2.38%	\$ 496,922,827	0.70%	\$ 387,329,187	-0.14%
2021	\$ 522,855,794	\$ 27,873,153	5.33%	\$ 494,982,641	-2.76%	\$ 433,338,174	11.88%
2022	\$ 560,249,980	\$ 2,076,951	0.37%	\$ 558,173,029	6.75%	\$ 471,734,149	8.86%
Ann %chg	3.50%			Average	1.39%	2.08%	2.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.44%	2.78%	6.04%
2013	2.38%	3.32%	6.52%
2014	2.83%	3.91%	8.16%
2015	5.09%	9.56%	6.67%
2016	12.52%	14.19%	5.10%
2017	19.52%	21.24%	4.01%
2018	25.21%	27.26%	2.28%
2019	26.21%	27.65%	7.13%
2020	28.54%	31.67%	6.98%
2021	28.04%	35.25%	19.69%
2022	44.39%	44.92%	30.30%

County Number	1
County Name	Adams

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	101	COV :	18.89	95% Median C.I. :	94.32 to 107.98
Total Sales Price :	2,307,486	Wgt. Mean :	96	STD :	19.71	95% Wgt. Mean C.I. :	76.06 to 115.66
Total Adj. Sales Price :	2,307,486	Mean :	104	Avg. Abs. Dev :	11.55	95% Mean C.I. :	90.22 to 118.42
Total Assessed Value :	2,211,904						
Avg. Adj. Sales Price :	230,749	COD :	11.46	MAX Sales Ratio :	155.44		
Avg. Assessed Value :	221,190	PRD :	108.83	MIN Sales Ratio :	80.59		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019											
01/01/2020 To 03/31/2020	1	104.00	104.00	104.00		100.00	104.00	104.00	N/A	230,000	239,207
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020											
01/01/2021 To 03/31/2021											
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	3	96.54	99.63	97.32	04.35	102.37	94.88	107.47	N/A	149,167	145,173
10/01/2021 To 12/31/2021	3	94.32	90.82	83.53	05.99	108.73	80.59	97.54	N/A	419,995	350,806
01/01/2022 To 03/31/2022	1	155.44	155.44	155.44		100.00	155.44	155.44	N/A	190,000	295,344
04/01/2022 To 06/30/2022	1	104.45	104.45	104.45		100.00	104.45	104.45	N/A	140,000	146,223
07/01/2022 To 09/30/2022	1	107.98	107.98	107.98		100.00	107.98	107.98	N/A	40,000	43,191
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	1	104.00	104.00	104.00		100.00	104.00	104.00	N/A	230,000	239,207
10/01/2020 To 09/30/2021	3	96.54	99.63	97.32	04.35	102.37	94.88	107.47	N/A	149,167	145,173
10/01/2021 To 09/30/2022	6	101.00	106.72	94.31	15.74	113.16	80.59	155.44	80.59 to 155.44	271,664	256,196
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	1	104.00	104.00	104.00		100.00	104.00	104.00	N/A	230,000	239,207
01/01/2021 To 12/31/2021	6	95.71	95.22	87.14	05.53	109.27	80.59	107.47	80.59 to 107.47	284,581	247,990

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	101	COV :	18.89	95% Median C.I. :	94.32 to 107.98
Total Sales Price :	2,307,486	Wgt. Mean :	96	STD :	19.71	95% Wgt. Mean C.I. :	76.06 to 115.66
Total Adj. Sales Price :	2,307,486	Mean :	104	Avg. Abs. Dev :	11.55	95% Mean C.I. :	90.22 to 118.42
Total Assessed Value :	2,211,904						
Avg. Adj. Sales Price :	230,749	COD :	11.46	MAX Sales Ratio :	155.44		
Avg. Assessed Value :	221,190	PRD :	108.83	MIN Sales Ratio :	80.59		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	4	100.27	100.58	99.62	05.14	100.96	94.32	107.47	N/A	161,875	161,254
3	6	101.00	106.81	94.39	15.65	113.16	80.59	155.44	80.59 to 155.44	276,664	261,148

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	8	100.77	99.11	89.93	06.81	110.21	80.59	107.98	80.59 to 107.98	233,436	209,919
04	2	125.16	125.16	121.03	24.19	103.41	94.88	155.44	N/A	220,000	266,276

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	101	COV :	18.89	95% Median C.I. :	94.32 to 107.98
Total Sales Price :	2,307,486	Wgt. Mean :	96	STD :	19.71	95% Wgt. Mean C.I. :	76.06 to 115.66
Total Adj. Sales Price :	2,307,486	Mean :	104	Avg. Abs. Dev :	11.55	95% Mean C.I. :	90.22 to 118.42
Total Assessed Value :	2,211,904						
Avg. Adj. Sales Price :	230,749	COD :	11.46	MAX Sales Ratio :	155.44		
Avg. Assessed Value :	221,190	PRD :	108.83	MIN Sales Ratio :	80.59		

What IF

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											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	10	100.77	104.32	95.86	11.46	108.83	80.59	155.44	94.32 to 107.98	230,749	221,190
Greater Than 15,000	10	100.77	104.32	95.86	11.46	108.83	80.59	155.44	94.32 to 107.98	230,749	221,190
Greater Than 30,000	10	100.77	104.32	95.86	11.46	108.83	80.59	155.44	94.32 to 107.98	230,749	221,190
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	102.76	102.76	102.76	05.08	100.00	97.54	107.98	N/A	39,993	41,097
60,000 TO 99,999	1	107.47	107.47	107.47		100.00	107.47	107.47	N/A	70,000	75,230
100,000 TO 149,999	2	100.50	100.50	100.68	03.94	99.82	96.54	104.45	N/A	133,750	134,653
150,000 TO 249,999	3	104.00	117.92	115.94	19.59	101.71	94.32	155.44	N/A	213,333	247,348
250,000 TO 499,999	1	94.88	94.88	94.88		100.00	94.88	94.88	N/A	250,000	237,207
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	80.59	80.59	80.59		100.00	80.59	80.59	N/A	1,000,000	805,922
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	10	Median :	101	COV :	18.89	95% Median C.I. :	94.32 to 107.98
Total Sales Price :	2,307,486	Wgt. Mean :	96	STD :	19.71	95% Wgt. Mean C.I. :	76.06 to 115.66
Total Adj. Sales Price :	2,307,486	Mean :	104	Avg. Abs. Dev :	11.55	95% Mean C.I. :	90.22 to 118.42
Total Assessed Value :	2,211,904						
Avg. Adj. Sales Price :	230,749	COD :	11.46	MAX Sales Ratio :	155.44		
Avg. Assessed Value :	221,190	PRD :	108.83	MIN Sales Ratio :	80.59		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
406	10	100.77	104.32	95.86	11.46	108.83	80.59	155.44	94.32 to 107.98	230,749	221,190

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	406	Total	Increase	0%

What IF

01 Adams
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 56
 Total Sales Price : 56,895,644
 Total Adj. Sales Price : 56,895,644
 Total Assessed Value : 39,582,836
 Avg. Adj. Sales Price : 1,015,994
 Avg. Assessed Value : 706,836

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 72
 COD : 20.14
 PRD : 103.81

COV : 24.83
 STD : 17.93
 Avg. Abs. Dev : 13.99
 MAX Sales Ratio : 116.30
 MIN Sales Ratio : 32.80

95% Median C.I. : 64.53 to 79.32
 95% Wgt. Mean C.I. : 64.52 to 74.62
 95% Mean C.I. : 67.52 to 76.92

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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	2	92.62	92.62	91.97	08.39	100.71	84.85	100.39	N/A	1,004,000	923,358	
01-JAN-20 To 31-MAR-20	2	100.06	100.06	100.09	02.27	99.97	97.79	102.32	N/A	863,000	863,767	
01-APR-20 To 30-JUN-20	2	88.87	88.87	91.71	10.75	96.90	79.32	98.42	N/A	1,317,448	1,208,269	
01-JUL-20 To 30-SEP-20	1	79.28	79.28	79.28	00.00	100.00	79.28	79.28	N/A	577,000	457,466	
01-OCT-20 To 31-DEC-20	9	79.51	82.01	79.16	13.39	103.60	65.27	116.30	69.40 to 96.48	1,086,834	860,296	
01-JAN-21 To 31-MAR-21	8	65.78	68.71	67.23	13.50	102.20	55.62	86.21	55.62 to 86.21	1,074,266	722,210	
01-APR-21 To 30-JUN-21	5	67.59	75.48	70.82	14.54	106.58	62.89	98.55	N/A	672,496	476,247	
01-JUL-21 To 30-SEP-21	5	71.09	76.63	70.91	13.19	108.07	62.13	92.22	N/A	1,431,824	1,015,295	
01-OCT-21 To 31-DEC-21	7	68.42	66.16	63.24	14.76	104.62	47.85	82.88	47.85 to 82.88	946,811	598,791	
01-JAN-22 To 31-MAR-22	8	52.87	54.64	50.75	13.83	107.67	38.31	69.05	38.31 to 69.05	1,165,689	591,611	
01-APR-22 To 30-JUN-22	6	59.39	62.18	61.94	27.53	100.39	32.80	113.06	32.80 to 113.06	783,221	485,126	
01-JUL-22 To 30-SEP-22	1	80.34	80.34	80.34	00.00	100.00	80.34	80.34	N/A	400,000	321,349	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	7	97.79	91.77	92.84	08.43	98.85	79.28	102.32	79.28 to 102.32	992,271	921,179	
01-OCT-20 To 30-SEP-21	27	71.09	75.86	72.60	15.18	104.49	55.62	116.30	67.42 to 83.92	1,070,268	776,965	
01-OCT-21 To 30-SEP-22	22	61.24	61.53	57.74	20.40	106.56	32.80	113.06	49.63 to 69.05	956,932	552,569	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	14	80.01	85.37	83.86	13.95	101.80	65.27	116.30	72.95 to 98.42	1,051,386	881,729	
01-JAN-21 To 31-DEC-21	25	68.86	70.93	67.69	14.23	104.79	47.85	98.55	62.89 to 80.32	1,029,736	697,077	
<u>ALL</u>	56	69.45	72.22	69.57	20.14	103.81	32.80	116.30	64.53 to 79.32	1,015,994	706,836	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
4000	56	69.45	72.22	69.57	20.14	103.81	32.80	116.30	64.53 to 79.32	1,015,994	706,836	
<u>ALL</u>	56	69.45	72.22	69.57	20.14	103.81	32.80	116.30	64.53 to 79.32	1,015,994	706,836	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	18	76.12	75.43	74.86	15.74	100.76	49.39	102.32	62.42 to 84.85	961,959	720,100	
4000	18	76.12	75.43	74.86	15.74	100.76	49.39	102.32	62.42 to 84.85	961,959	720,100	
<u>ALL</u>	56	69.45	72.22	69.57	20.14	103.81	32.80	116.30	64.53 to 79.32	1,015,994	706,836	

01 Adams
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

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 Total Adj. Sales Price : 56,895,644
 Total Assessed Value : 39,582,836
 Avg. Adj. Sales Price : 1,015,994
 Avg. Assessed Value : 706,836

MEDIAN : 69
 WGT. MEAN : 70
 MEAN : 72
 COD : 20.14
 PRD : 103.81

COV : 24.83
 STD : 17.93
 Avg. Abs. Dev : 13.99
 MAX Sales Ratio : 116.30
 MIN Sales Ratio : 32.80

95% Median C.I. : 64.53 to 79.32
 95% Wgt. Mean C.I. : 64.52 to 74.62
 95% Mean C.I. : 67.52 to 76.92

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	47	70.46	72.90	70.65	18.82	103.18	38.31	113.06	65.27 to 80.32	1,038,066	733,394
4000	47	70.46	72.90	70.65	18.82	103.18	38.31	113.06	65.27 to 80.32	1,038,066	733,394
____ALL____	56	69.45	72.22	69.57	20.14	103.81	32.80	116.30	64.53 to 79.32	1,015,994	706,836

Adams County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4	5,999	5,938	5,812	5,690	5,369	5,455	5,422	5,208	5,857
Hall	1	5,650	5,440	4,117	4,115	3,985	3,985	3,669	3,669	4,903
Hamilton	1	6,539	6,490	6,380	6,199	2,200	5,500	5,200	5,200	6,359
Clay	1	6,160	6,160	6,065	6,065	n/a	5,875	5,740	5,740	6,078
Nuckolls	1	5,200	5,200	4,645	4,645	n/a	4,290	4,075	4,075	4,827
Webster	1	5,257	5,219	5,157	5,169	4,624	4,990	4,936	4,870	5,092
Franklin	2	4,378	4,346	4,060	4,122	1,250	3,598	3,664	3,601	4,193
Kearney	1	5,500	5,499	5,415	5,190	4,500	4,000	3,250	3,120	5,137
Buffalo	6	2,648	5,550	5,355	5,225	2,090	4,880	4,540	4,540	4,942

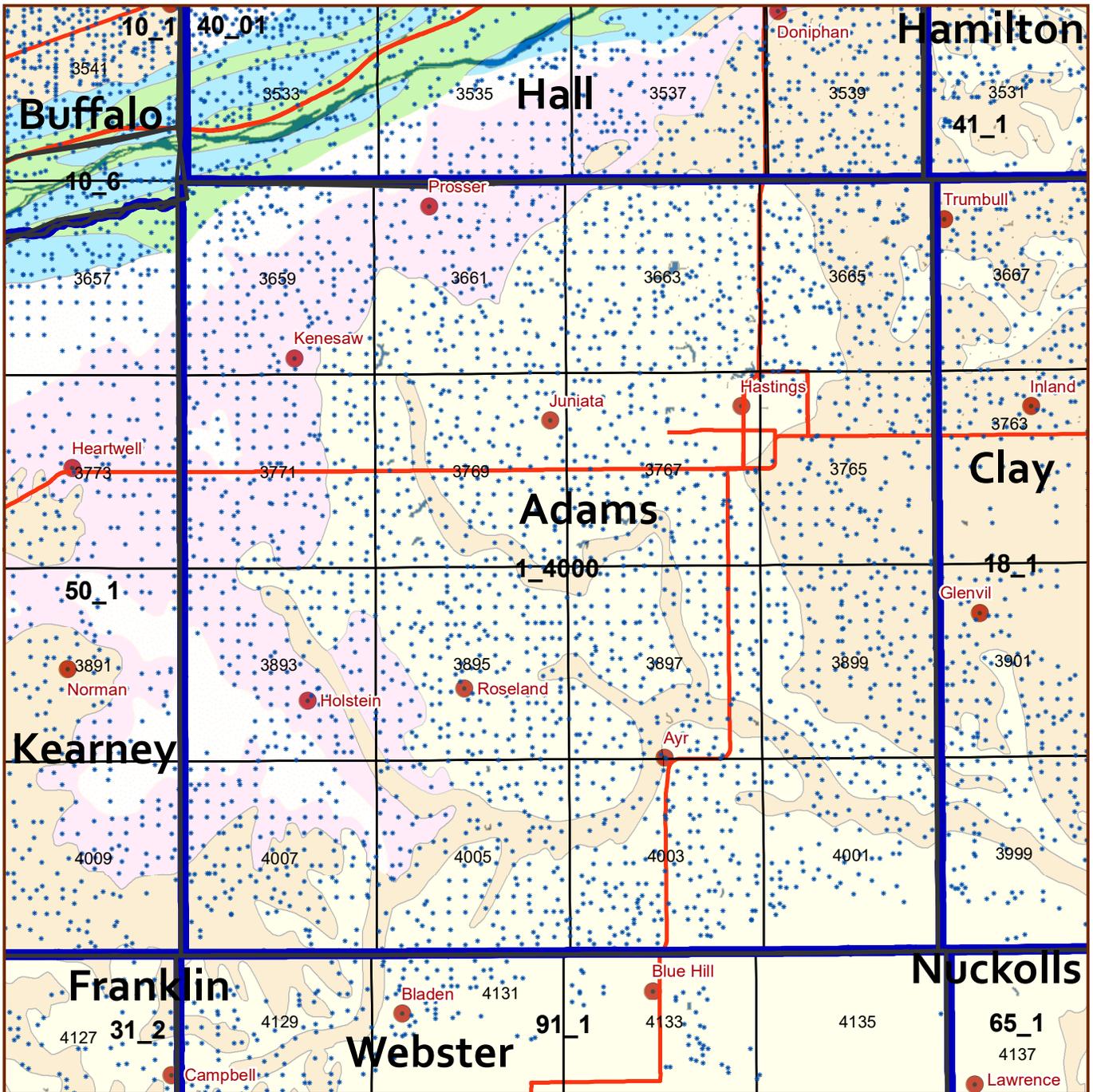
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4	3,369	3,185	2,995	2,793	2,795	2,795	2,606	2,609	3,081
Hall	1	2,800	2,811	2,400	2,400	2,115	2,115	1,888	1,897	2,446
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,150
Clay	1	3,205	3,205	2,930	2,930	2,750	2,750	2,660	2,660	3,028
Nuckolls	1	2,325	2,325	2,260	2,045	2,045	2,045	1,990	1,990	2,195
Webster	1	2,600	2,600	2,599	2,285	2,285	n/a	1,630	1,630	2,308
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	2,311
Kearney	1	n/a	3,000	2,600	2,600	2,214	2,000	2,000	1,785	2,779
Buffalo	6	n/a	2,330	2,170	2,170	2,020	n/a	n/a	1,885	1,976

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	1,329
Hall	1	1,461	1,459	1,390	1,390	1,315	1,315	1,275	1,275	1,424
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Clay	1	1,315	1,315	1,315	1,315	n/a	n/a	n/a	1,225	1,308
Nuckolls	1	1,285	1,285	1,285	1,285	n/a	1,285	1,285	1,285	1,285
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	1,376
Franklin	2	1,140	1,135	1,125	1,115	1,110	1,105	1,095	1,090	1,127
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Buffalo	6	1,300	1,300	1,270	n/a	1,235	n/a	n/a	n/a	1,300

County	Mkt Area	CRP	TIMBER	WASTE
Adams	4	n/a	n/a	206
Hall	1	n/a	n/a	500
Hamilton	1	n/a	n/a	900
Clay	1	1,254	n/a	500
Nuckolls	1	1,285	120	120
Webster	1	1,537	500	371
Franklin	2	1,124	550	150
Kearney	1	n/a	n/a	150
Buffalo	6	1,197	449	508

Source: 2023 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.

ADAMS COUNTY



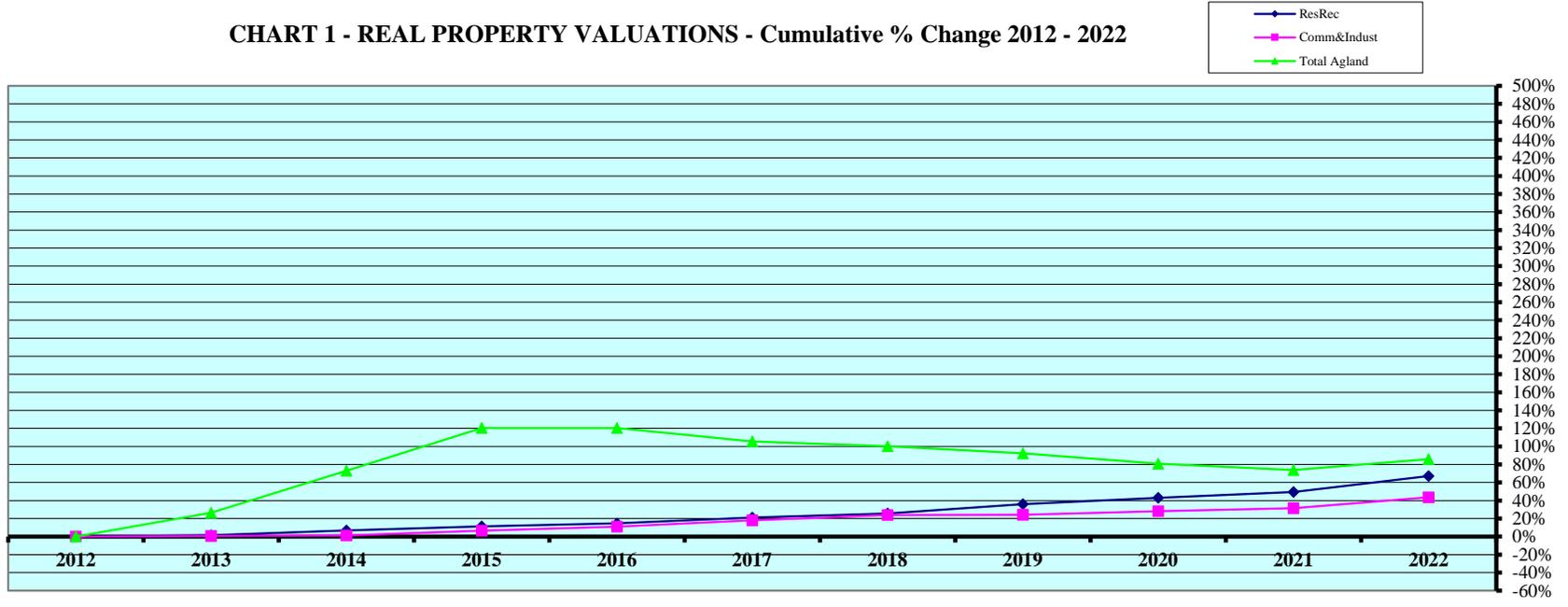
Legend

- 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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	968,127,535	-	-	-	397,324,300	-	-	-	787,128,995	-	-	-
2013	982,153,910	14,026,375	1.45%	1.45%	399,417,255	2,092,955	0.53%	0.53%	995,388,960	208,259,965	26.46%	26.46%
2014	1,032,853,232	50,699,322	5.16%	6.69%	401,709,592	2,292,337	0.57%	1.10%	1,361,323,455	365,934,495	36.76%	72.95%
2015	1,077,081,805	44,228,573	4.28%	11.25%	423,553,036	21,843,444	5.44%	6.60%	1,734,202,225	372,878,770	27.39%	120.32%
2016	1,109,759,390	32,677,585	3.03%	14.63%	441,429,631	17,876,595	4.22%	11.10%	1,734,646,870	444,645	0.03%	120.38%
2017	1,171,428,280	61,668,890	5.56%	21.00%	468,681,430	27,251,799	6.17%	17.96%	1,618,434,305	-116,212,565	-6.70%	105.61%
2018	1,215,890,040	44,461,760	3.80%	25.59%	491,955,072	23,273,642	4.97%	23.82%	1,575,362,795	-43,071,510	-2.66%	100.14%
2019	1,317,645,512	101,755,472	8.37%	36.10%	493,480,653	1,525,581	0.31%	24.20%	1,513,664,488	-61,698,307	-3.92%	92.30%
2020	1,385,527,240	67,881,728	5.15%	43.11%	509,033,564	15,552,911	3.15%	28.12%	1,424,111,989	-89,552,499	-5.92%	80.92%
2021	1,447,724,706	62,197,466	4.49%	49.54%	522,855,794	13,822,230	2.72%	31.59%	1,368,943,775	-55,168,214	-3.87%	73.92%
2022	1,618,378,808	170,654,102	11.79%	67.17%	570,563,671	47,707,877	9.12%	43.60%	1,464,107,078	95,163,303	6.95%	86.01%

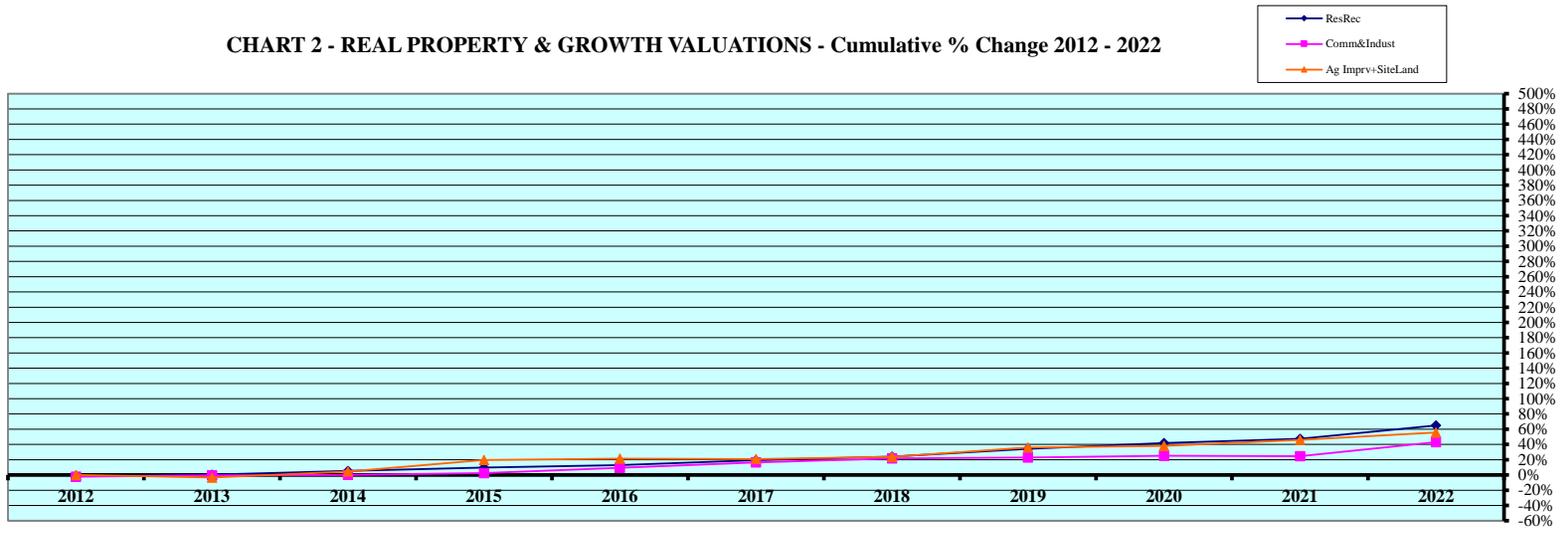
Rate Annual %chg: Residential & Recreational **5.27%** Commercial & Industrial **3.68%** Agricultural Land **6.40%**

Cnty# **1**
County **ADAMS**

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 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	968,127,535	11,300,416	1.17%	956,827,119	-	-1.17%	397,324,300	9,025,109	2.27%	388,299,191	-	-2.27%						
2013	982,153,910	10,906,995	1.11%	971,246,915	0.32%	0.32%	399,417,255	3,626,410	0.91%	395,790,845	-0.39%	-0.39%						
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	3.82%	5.33%	401,709,592	4,189,804	1.04%	397,519,788	-0.48%	0.05%						
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	9.60%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	2.25%						
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	12.93%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	9.48%						
2017	1,171,428,280	14,980,681	1.28%	1,156,447,599	4.21%	19.45%	468,681,430	6,628,658	1.41%	462,052,772	4.67%	16.29%						
2018	1,215,890,040	16,341,648	1.34%	1,199,548,392	2.40%	23.90%	491,955,072	7,900,384	1.61%	484,054,688	3.28%	21.83%						
2019	1,317,645,512	17,797,075	1.35%	1,299,848,437	6.91%	34.26%	493,480,653	5,557,192	1.13%	487,923,461	-0.82%	22.80%						
2020	1,385,527,240	12,691,482	0.92%	1,372,835,758	4.19%	41.80%	509,033,564	12,110,737	2.38%	496,922,827	0.70%	25.07%						
2021	1,447,724,706	19,901,213	1.37%	1,427,823,493	3.05%	47.48%	522,855,794	27,873,153	5.33%	494,982,641	-2.76%	24.58%						
2022	1,618,378,808	21,813,405	1.35%	1,596,565,403	10.28%	64.91%	570,563,671	2,076,951	0.36%	568,486,720	8.73%	43.08%						
Rate Ann%chg	5.27%			Resid & Recreat w/o growth			3.94%			3.68%			C & I w/o growth			1.68%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	51,716,545	35,466,795	87,183,340	2,816,004	3.23%	84,367,336	-	-		
2013	52,871,635	33,953,515	86,825,150	2,560,603	2.95%	84,264,547	-3.35%	-3.35%		
2014	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	4.80%	4.37%		
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	19.60%		
2016	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	21.54%		
2017	67,141,130	40,546,615	107,687,745	2,255,690	2.09%	105,432,055	-1.54%	20.93%		
2018	67,982,370	40,845,552	108,827,922	876,510	0.81%	107,951,412	0.24%	23.82%		
2019	72,831,839	46,628,980	119,460,819	902,559	0.76%	118,558,260	8.94%	35.99%		
2020	73,822,355	48,996,026	122,818,381	2,474,984	2.02%	120,343,397	0.74%	38.03%		
2021	77,219,921	52,905,772	130,125,693	2,991,627	2.30%	127,134,066	3.51%	45.82%		
2022	82,857,144	55,965,602	138,822,746	3,078,485	2.22%	135,744,261	4.32%	55.70%		
Rate Ann%chg	4.83%		4.67%		4.76%		Ag Imprv+Site w/o growth		2.78%	

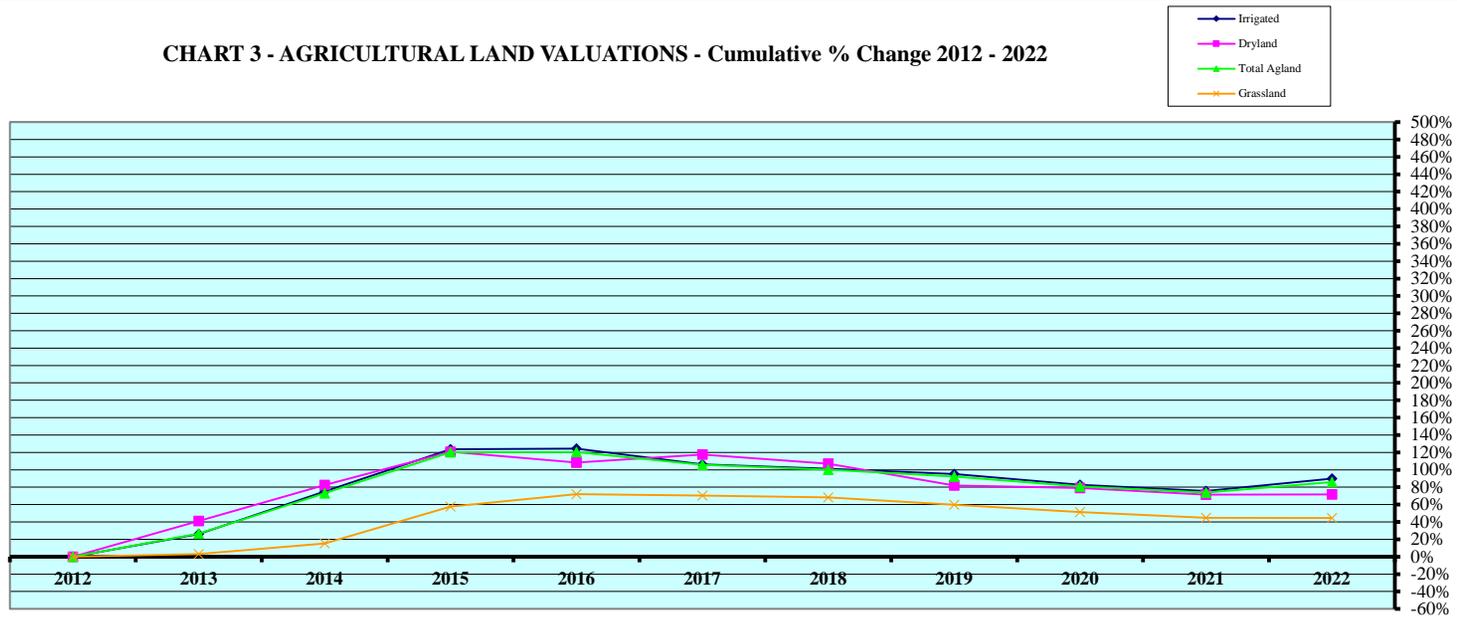
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 1
County ADAMS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	677,652,010	-	-	-	72,926,640	-	-	-	36,162,575	-	-	-
2013	854,803,290	177,151,280	26.14%	26.14%	102,959,225	30,032,585	41.18%	41.18%	37,302,460	1,139,885	3.15%	3.15%
2014	1,186,179,760	331,376,470	38.77%	75.04%	133,099,150	30,139,925	29.27%	82.51%	41,715,180	4,412,720	11.83%	15.35%
2015	1,515,767,555	329,587,795	27.79%	123.68%	161,012,785	27,913,635	20.97%	120.79%	57,068,910	15,353,730	36.81%	57.81%
2016	1,520,398,675	4,631,120	0.31%	124.36%	151,847,315	-9,165,470	-5.69%	108.22%	62,198,330	5,129,420	8.99%	72.00%
2017	1,398,002,220	-122,396,455	-8.05%	106.30%	158,611,105	6,763,790	4.45%	117.49%	61,612,765	-585,565	-0.94%	70.38%
2018	1,363,220,090	-34,782,130	-2.49%	101.17%	150,908,819	-7,702,286	-4.86%	106.93%	60,853,556	-759,209	-1.23%	68.28%
2019	1,322,690,788	-40,529,302	-2.97%	95.19%	132,663,604	-18,245,215	-12.09%	81.91%	57,815,410	-3,038,146	-4.99%	59.88%
2020	1,238,219,028	-84,471,760	-6.39%	82.72%	130,675,591	-1,988,013	-1.50%	79.19%	54,701,959	-3,113,451	-5.39%	51.27%
2021	1,190,975,465	-47,243,563	-3.82%	75.75%	125,100,666	-5,574,925	-4.27%	71.54%	52,355,245	-2,346,714	-4.29%	44.78%
2022	1,286,109,307	95,133,842	7.99%	89.79%	125,234,087	133,421	0.11%	71.73%	52,240,672	-114,573	-0.22%	44.46%

Rate Ann.%chg: Irrigated **6.62%** Dryland **5.56%** Grassland **3.75%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	165,355	-	-	-	222,415	-	-	-	787,128,995	-	-	-
2013	161,690	-3,665	-2.22%	-2.22%	162,295	-60,120	-27.03%	-27.03%	995,388,960	208,259,965	26.46%	26.46%
2014	166,195	4,505	2.79%	0.51%	163,170	875	0.54%	-26.64%	1,361,323,455	365,934,495	36.76%	72.95%
2015	194,935	28,740	17.29%	17.89%	158,040	-5,130	-3.14%	-28.94%	1,734,202,225	372,878,770	27.39%	120.32%
2016	202,550	7,615	3.91%	22.49%	0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	120.38%
2017	208,215	5,665	2.80%	25.92%	0	0	-	-100.00%	1,618,434,305	-116,212,565	-6.70%	105.61%
2018	216,575	8,360	4.02%	30.98%	163,755	163,755	-	-26.37%	1,575,362,795	-43,071,510	-2.66%	100.14%
2019	236,409	19,834	9.16%	42.97%	258,277	94,522	57.72%	16.12%	1,513,664,488	-61,698,307	-3.92%	92.30%
2020	254,464	18,055	7.64%	53.89%	260,947	2,670	1.03%	17.32%	1,424,111,989	-89,552,499	-5.92%	80.92%
2021	254,349	-115	-0.05%	53.82%	258,050	-2,897	-1.11%	16.02%	1,368,943,775	-55,168,214	-3.87%	73.92%
2022	269,367	15,018	5.90%	62.90%	253,645	-4,405	-1.71%	14.04%	1,464,107,078	95,163,303	6.95%	86.01%

Cnty# **1**
County **ADAMS**

Rate Ann.%chg: Total Agric Land **6.40%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	678,044,870	223,769	3,030			73,010,330	55,681	1,311			36,147,180	46,340	780		
2013	854,736,190	225,692	3,787	24.98%	24.98%	103,083,895	54,202	1,902	45.04%	45.04%	37,337,680	45,632	818	4.90%	4.90%
2014	1,186,582,625	229,122	5,179	36.75%	70.91%	133,105,180	52,251	2,547	33.94%	94.28%	41,725,020	43,966	949	15.99%	21.67%
2015	1,517,994,325	231,801	6,549	26.45%	116.12%	160,461,680	50,298	3,190	25.23%	143.30%	57,205,970	43,330	1,320	39.11%	69.25%
2016	1,521,163,475	232,319	6,548	-0.01%	116.09%	151,769,475	50,071	3,031	-4.99%	131.16%	62,236,805	42,813	1,454	10.11%	86.36%
2017	1,398,239,390	233,187	5,996	-8.42%	97.89%	158,100,190	49,569	3,189	5.23%	143.24%	61,484,660	42,293	1,454	0.01%	86.37%
2018	1,363,023,070	234,383	5,815	-3.02%	91.92%	151,226,850	48,841	3,096	-2.92%	136.14%	60,981,470	41,939	1,454	0.02%	86.41%
2019	1,322,998,834	240,678	5,497	-5.47%	81.41%	132,798,305	44,684	2,972	-4.02%	126.65%	57,983,667	39,882	1,454	-0.01%	86.39%
2020	1,238,896,036	241,455	5,131	-6.66%	69.33%	130,931,680	43,979	2,977	0.17%	127.05%	54,704,885	39,504	1,385	-4.75%	77.53%
2021	1,191,019,015	241,529	4,931	-3.89%	62.74%	125,258,969	43,888	2,854	-4.13%	117.66%	52,309,677	39,365	1,329	-4.04%	70.36%
2022	1,286,194,672	241,317	5,330	8.09%	75.90%	125,291,070	43,892	2,855	0.02%	117.70%	52,266,605	39,332	1,329	0.00%	70.36%

Rate Annual %chg Average Value/Acre: 5.81%

8.09%

5.47%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	161,995	771	210			0	0				787,364,375	326,561	2,411		
2013	164,000	781	210	0.00%	0.00%	0	0				995,321,765	326,306	3,050	26.51%	26.51%
2014	161,690	769	210	0.07%	0.07%	0	0				1,361,574,515	326,108	4,175	36.88%	73.17%
2015	162,440	773	210	0.00%	0.07%	0	0				1,735,824,415	326,201	5,321	27.45%	120.70%
2016	194,935	936	208	-0.90%	-0.83%	0	0				1,735,364,690	326,139	5,321	-0.01%	120.69%
2017	206,820	993	208	0.05%	-0.78%	0	0				1,618,031,060	326,043	4,963	-6.73%	105.83%
2018	211,615	1,015	208	0.02%	-0.76%	0	0				1,575,443,005	326,178	4,830	-2.67%	100.33%
2019	214,649	1,070	201	-3.76%	-4.50%	258,385	762	339			1,514,253,840	327,076	4,630	-4.15%	92.02%
2020	255,294	1,264	202	0.72%	-3.81%	257,964	760	339	0.06%		1,425,045,859	326,962	4,358	-5.86%	80.77%
2021	254,196	1,259	202	-0.02%	-3.83%	256,469	754	340	0.22%		1,369,098,326	326,794	4,189	-3.88%	73.76%
2022	262,208	1,294	203	0.34%	-3.50%	253,645	718	353	3.85%		1,464,268,200	326,553	4,484	7.03%	85.98%

1
ADAMS

Rate Annual %chg Average Value/Acre: 6.40%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 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
31,205	ADAMS	247,111,150	57,977,690	130,821,137	1,617,674,861	470,968,920	99,594,751	703,947	1,464,107,078	82,857,144	55,965,602	0	4,227,782,280
cnty sectorvalue % of total value:		5.84%	1.37%	3.09%	38.26%	11.14%	2.36%	0.02%	34.63%	1.96%	1.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
94	AYR	300,966	117,123	293,364	4,988,754	517,917	0	0	89,423	0	19,455	0	6,327,002
0.30%	%sector of county sector	0.12%	0.20%	0.22%	0.31%	0.11%			0.01%		0.03%		0.15%
	%sector of municipality	4.76%	1.85%	4.64%	78.85%	8.19%			1.41%		0.31%		100.00%
25,224	HASTINGS	69,935,258	23,703,364	22,119,317	1,227,937,886	386,325,384	30,489,541	0	4,132,727	746,212	759,272	0	1,766,148,961
80.83%	%sector of county sector	28.30%	40.88%	16.91%	75.91%	82.03%	30.61%		0.28%	0.90%	1.36%		41.77%
	%sector of municipality	3.96%	1.34%	1.25%	69.53%	21.87%	1.73%		0.23%	0.04%	0.04%		100.00%
214	HOLSTEIN	449,723	0	0	8,752,400	1,615,586	0	0	76,508	0	0	0	10,894,217
0.69%	%sector of county sector	0.18%			0.54%	0.34%			0.01%				0.26%
	%sector of municipality	4.13%			80.34%	14.83%			0.70%				100.00%
757	JUNIATA	1,188,956	777,021	610,793	38,470,398	6,002,433	238,100	0	96,302	0	0	0	47,384,003
2.43%	%sector of county sector	0.48%	1.34%	0.47%	2.38%	1.27%	0.24%		0.01%				1.12%
	%sector of municipality	2.51%	1.64%	1.29%	81.19%	12.67%	0.50%		0.20%				100.00%
880	KENESAW	1,792,503	1,177,261	1,317,816	42,952,671	6,860,313	0	0	841,705	437,868	170,928	0	55,551,065
2.82%	%sector of county sector	0.73%	2.03%	1.01%	2.66%	1.46%			0.06%	0.53%	0.31%		1.31%
	%sector of municipality	3.23%	2.12%	2.37%	77.32%	12.35%			1.52%	0.79%	0.31%		100.00%
66	PROSSER	309,712	23,503	986	3,328,234	105,478	58,706	0	95,211	136,663	9,042	0	4,067,535
0.21%	%sector of county sector	0.13%	0.04%	0.00%	0.21%	0.02%	0.06%		0.01%	0.16%	0.02%		0.10%
	%sector of municipality	7.61%	0.58%	0.02%	81.82%	2.59%	1.44%		2.34%	3.36%	0.22%		100.00%
235	ROSELAND	472,577	59,198	306,120	14,755,998	3,598,811	159,995	0	33,951	0	0	0	19,386,650
0.75%	%sector of county sector	0.19%	0.10%	0.23%	0.91%	0.76%	0.16%		0.00%				0.46%
	%sector of municipality	2.44%	0.31%	1.58%	76.11%	18.56%	0.83%		0.18%				100.00%
205	TRUMBULL	0	0	0	172,840	0	0	0	42,443	0	0	0	215,283
0.66%	%sector of county sector				0.01%				0.00%				0.01%
	%sector of municipality				80.29%				19.71%				100.00%
	%sector of county sector												
	%sector of municipality												
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27,676	Total Municipalities	74,449,696	25,857,471	24,648,396	1,341,359,188	405,025,924	30,946,342	0	5,408,270	1,320,743	958,697	0	1,909,974,724
88.69%	%all municip.sectors of cnty	30.13%	44.60%	18.84%	82.92%	86.00%	31.07%		0.37%	1.59%	1.71%		45.18%

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,580	Value : 4,181,192,341	Growth 41,537,489	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	647	6,712,032	49	722,175	36	625,368	732	8,059,575	
02. Res Improve Land	9,041	217,754,469	665	32,598,589	680	25,472,399	10,386	275,825,457	
03. Res Improvements	9,585	1,192,849,705	675	174,511,223	694	177,909,960	10,954	1,545,270,888	
04. Res Total	10,232	1,417,316,206	724	207,831,987	730	204,007,727	11,686	1,829,155,920	23,020,949
% of Res Total	87.56	77.48	6.20	11.36	6.25	11.15	70.48	43.75	55.42
05. Com UnImp Land	224	11,523,684	42	1,535,838	41	1,174,782	307	14,234,304	
06. Com Improve Land	1,058	66,533,649	108	6,348,461	85	3,757,790	1,251	76,639,900	
07. Com Improvements	1,076	320,082,495	111	44,753,212	93	30,452,408	1,280	395,288,115	
08. Com Total	1,300	398,139,828	153	52,637,511	134	35,384,980	1,587	486,162,319	8,930,274
% of Com Total	81.92	81.89	9.64	10.83	8.44	7.28	9.57	11.63	21.50
09. Ind UnImp Land	10	1,010,921	7	187,488	5	105,393	22	1,303,802	
10. Ind Improve Land	15	1,706,362	33	2,867,390	15	678,598	63	5,252,350	
11. Ind Improvements	15	15,313,778	33	73,157,956	16	9,554,567	64	98,026,301	
12. Ind Total	25	18,031,061	40	76,212,834	21	10,338,558	86	104,582,453	4,182,688
% of Ind Total	29.07	17.24	46.51	72.87	24.42	9.89	0.52	2.50	10.07
13. Rec UnImp Land	0	0	0	0	4	382,190	4	382,190	
14. Rec Improve Land	0	0	0	0	3	291,532	3	291,532	
15. Rec Improvements	0	0	0	0	3	147,430	3	147,430	
16. Rec Total	0	0	0	0	7	821,152	7	821,152	106,483
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.02	0.26
Res & Rec Total	10,232	1,417,316,206	724	207,831,987	737	204,828,879	11,693	1,829,977,072	23,127,432
% of Res & Rec Total	87.51	77.45	6.19	11.36	6.30	11.19	70.52	43.77	55.68
Com & Ind Total	1,325	416,170,889	193	128,850,345	155	45,723,538	1,673	590,744,772	13,112,962
% of Com & Ind Total	79.20	70.45	11.54	21.81	9.26	7.74	10.09	14.13	31.57
17. Taxable Total	11,557	1,833,487,095	917	336,682,332	892	250,552,417	13,366	2,420,721,844	36,240,394
% of Taxable Total	86.47	75.74	6.86	13.91	6.67	10.35	80.62	57.90	87.25

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	70	1,111,359	16,145,588	3	3,688	1,146,000
19. Commercial	50	3,282,888	33,331,672	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	73	1,115,047	17,291,588
19. Commercial	0	0	0	50	3,282,888	33,331,672
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				123	4,397,935	50,623,260

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	778	73	564	1,415

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	160	4,892,156	312	146,771,466	1,922	1,036,630,908	2,394	1,188,294,530
28. Ag-Improved Land	17	884,081	80	27,712,462	691	404,305,380	788	432,901,923
29. Ag Improvements	17	2,972,207	81	16,328,739	722	119,973,098	820	139,274,044

30. Ag Total					3,214	1,760,470,497
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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	4	4.97	102,248	43	44.00	1,304,000	
33. HomeSite Improvements	5	0.00	1,496,617	44	0.00	9,476,485	
34. HomeSite Total							
35. FarmSite UnImp Land	2	10.29	88,000	3	20.97	39,951	
36. FarmSite Improv Land	15	64.45	161,883	73	161.13	561,375	
37. FarmSite Improvements	16	0.00	1,475,590	76	0.00	6,852,254	
38. FarmSite Total							
39. Road & Ditches	0	16.27	0	0	643.66	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	58,000	2	2.00	58,000	
32. HomeSite Improv Land	363	377.00	10,675,650	410	425.97	12,081,898	
33. HomeSite Improvements	378	0.00	69,473,357	427	0.00	80,446,459	1,463,546
34. HomeSite Total				429	427.97	92,586,357	
35. FarmSite UnImp Land	18	47.40	127,373	23	78.66	255,324	
36. FarmSite Improv Land	655	1,569.22	5,380,442	743	1,794.80	6,103,700	
37. FarmSite Improvements	704	0.00	50,499,741	796	0.00	58,827,585	3,833,549
38. FarmSite Total				819	1,873.46	65,186,609	
39. Road & Ditches	0	6,251.76	0	0	6,911.69	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,248	9,213.12	157,772,966	5,297,095

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	4	332.38	311,259	4	332.38	311,259

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	87.25	32.43%	523,500	33.89%	6,000.00
46. 1A	28.80	10.71%	171,072	11.08%	5,940.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	92.30	34.31%	526,110	34.06%	5,700.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	10.24	3.81%	55,655	3.60%	5,435.06
52. 4A	50.42	18.74%	268,234	17.37%	5,319.99
53. Total	269.01	100.00%	1,544,571	100.00%	5,741.69
Dry					
54. 1D1	84.59	56.50%	285,914	60.28%	3,380.00
55. 1D	16.54	11.05%	52,680	11.11%	3,185.01
56. 2D1	11.72	7.83%	35,101	7.40%	2,994.97
57. 2D	23.50	15.69%	65,684	13.85%	2,795.06
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3.72	2.48%	9,709	2.05%	2,609.95
61. 4D	9.66	6.45%	25,213	5.32%	2,610.04
62. Total	149.73	100.00%	474,301	100.00%	3,167.71
Grass					
63. 1G1	1.20	12.18%	1,621	12.45%	1,350.83
64. 1G	0.22	2.23%	297	2.28%	1,350.00
65. 2G1	6.35	64.47%	8,382	64.40%	1,320.00
66. 2G	0.01	0.10%	13	0.10%	1,300.00
67. 3G1	2.07	21.02%	2,702	20.76%	1,305.31
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
71. Total	9.85	100.00%	13,015	100.00%	1,321.32
Irrigated Total					
	269.01	62.68%	1,544,571	76.01%	5,741.69
Dry Total					
	149.73	34.89%	474,301	23.34%	3,167.71
Grass Total					
	9.85	2.30%	13,015	0.64%	1,321.32
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.60	0.14%	147	0.01%	245.00
74. Exempt	458.07	106.73%	0	0.00%	0.00
75. Market Area Total	429.19	100.00%	2,032,034	100.00%	4,734.58

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.58	72.50%	1,960	76.12%	3,379.31
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.22	27.50%	615	23.88%	2,795.45
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.80	100.00%	2,575	100.00%	3,218.75
Grass					
63. 1G1	0.50	100.00%	675	100.00%	1,350.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
71. Total	0.50	100.00%	675	100.00%	1,350.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	0.80	61.54%	2,575	79.23%	3,218.75
Grass Total					
	0.50	38.46%	675	20.77%	1,350.00
72. Waste	0.00	0.00%	0	0.00%	0.00
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	1.30	100.00%	3,250	100.00%	2,500.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	41.40	60.83%	248,400	61.34%	6,000.00
46. 1A	21.87	32.13%	129,908	32.08%	5,940.01
47. 2A1	1.67	2.45%	9,719	2.40%	5,819.76
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3.12	4.58%	16,957	4.19%	5,434.94
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	68.06	100.00%	404,984	100.00%	5,950.40
Dry					
54. 1D1	19.37	62.87%	65,471	64.57%	3,380.02
55. 1D	9.75	31.65%	31,055	30.63%	3,185.13
56. 2D1	0.75	2.43%	2,246	2.22%	2,994.67
57. 2D	0.94	3.05%	2,627	2.59%	2,794.68
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	30.81	100.00%	101,399	100.00%	3,291.11
Grass					
63. 1G1	10.28	73.59%	13,880	74.02%	1,350.19
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	3.69	26.41%	4,871	25.98%	1,320.05
66. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
71. Total	13.97	100.00%	18,751	100.00%	1,342.23
Irrigated Total					
	68.06	58.02%	404,984	76.96%	5,950.40
Dry Total					
	30.81	26.26%	101,399	19.27%	3,291.11
Grass Total					
	13.97	11.91%	18,751	3.56%	1,342.23
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	4.47	3.81%	1,097	0.21%	245.41
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	117.31	100.00%	526,231	100.00%	4,485.82

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	118,130.94	49.11%	708,651,297	50.30%	5,998.86
46. 1A	47,203.24	19.62%	280,296,811	19.90%	5,938.08
47. 2A1	19,288.36	8.02%	112,103,226	7.96%	5,811.96
48. 2A	26,342.21	10.95%	149,878,586	10.64%	5,689.67
49. 3A1	61.38	0.03%	329,526	0.02%	5,368.62
50. 3A	2,271.12	0.94%	12,388,278	0.88%	5,454.70
51. 4A1	15,749.69	6.55%	85,394,179	6.06%	5,421.96
52. 4A	11,480.84	4.77%	59,780,681	4.24%	5,207.00
53. Total	240,527.78	100.00%	1,408,822,584	100.00%	5,857.21
Dry					
54. 1D1	12,427.33	28.87%	41,868,992	31.56%	3,369.11
55. 1D	14,616.76	33.95%	46,554,556	35.09%	3,185.01
56. 2D1	3,033.54	7.05%	9,085,506	6.85%	2,995.02
57. 2D	6,622.89	15.38%	18,498,939	13.95%	2,793.18
58. 3D1	371.02	0.86%	1,037,013	0.78%	2,795.03
59. 3D	82.84	0.19%	231,539	0.17%	2,795.01
60. 4D1	3,533.41	8.21%	9,209,593	6.94%	2,606.43
61. 4D	2,363.73	5.49%	6,167,001	4.65%	2,609.01
62. Total	43,051.52	100.00%	132,653,139	100.00%	3,081.26
Grass					
63. 1G1	14,581.68	37.42%	19,685,605	38.02%	1,350.02
64. 1G	795.69	2.04%	1,074,201	2.07%	1,350.02
65. 2G1	11,463.37	29.42%	15,131,641	29.23%	1,320.00
66. 2G	4,216.67	10.82%	5,566,002	10.75%	1,320.00
67. 3G1	7,747.26	19.88%	10,110,215	19.53%	1,305.01
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	101.76	0.26%	132,797	0.26%	1,305.00
70. 4G	56.35	0.14%	73,537	0.14%	1,305.00
71. Total	38,962.78	100.00%	51,773,998	100.00%	1,328.81
Irrigated Total					
	240,527.78	74.15%	1,408,822,584	88.40%	5,857.21
Dry Total					
	43,051.52	13.27%	132,653,139	8.32%	3,081.26
Grass Total					
	38,962.78	12.01%	51,773,998	3.25%	1,328.81
72. Waste	1,140.17	0.35%	229,941	0.01%	201.67
73. Other	701.42	0.22%	251,424	0.02%	358.45
74. Exempt	346.46	0.11%	0	0.00%	0.00
75. Market Area Total	324,383.67	100.00%	1,593,731,086	100.00%	4,913.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	5.18	100.00%	30,769	100.00%	5,939.96
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	5.18	100.00%	30,769	100.00%	5,939.96
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
Irrigated Total					
	5.18	100.00%	30,769	100.00%	5,939.96
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
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	5.18	100.00%	30,769	100.00%	5,939.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	466.42	55.47%	2,798,520	56.16%	6,000.00
46. 1A	259.24	30.83%	1,539,885	30.90%	5,940.00
47. 2A1	8.61	1.02%	50,109	1.01%	5,819.86
48. 2A	68.55	8.15%	390,735	7.84%	5,700.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	7.94	0.94%	43,829	0.88%	5,520.03
51. 4A1	0.89	0.11%	4,838	0.10%	5,435.96
52. 4A	29.19	3.47%	155,291	3.12%	5,320.01
53. Total	840.84	100.00%	4,983,207	100.00%	5,926.46
Dry					
54. 1D1	25.39	14.59%	85,819	16.61%	3,380.03
55. 1D	48.81	28.05%	155,460	30.08%	3,185.00
56. 2D1	15.25	8.77%	45,675	8.84%	2,995.08
57. 2D	15.21	8.74%	42,513	8.23%	2,795.07
58. 3D1	34.56	19.86%	96,595	18.69%	2,794.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	23.62	13.58%	61,649	11.93%	2,610.03
61. 4D	11.14	6.40%	29,076	5.63%	2,610.05
62. Total	173.98	100.00%	516,787	100.00%	2,970.38
Grass					
63. 1G1	60.59	58.68%	81,800	59.27%	1,350.06
64. 1G	0.58	0.56%	784	0.57%	1,351.72
65. 2G1	8.62	8.35%	11,378	8.24%	1,319.95
66. 2G	25.10	24.31%	33,132	24.01%	1,320.00
67. 3G1	8.37	8.11%	10,923	7.91%	1,305.02
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
71. Total	103.26	100.00%	138,017	100.00%	1,336.60
Irrigated Total	840.84	66.45%	4,983,207	87.83%	5,926.46
Dry Total	173.98	13.75%	516,787	9.11%	2,970.38
Grass Total	103.26	8.16%	138,017	2.43%	1,336.60
72. Waste	138.16	10.92%	33,731	0.59%	244.14
73. Other	9.07	0.72%	2,223	0.04%	245.09
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,265.31	100.00%	5,673,965	100.00%	4,484.25

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2.00	100.00%	12,000	100.00%	6,000.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2.00	100.00%	12,000	100.00%	6,000.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	3.98	64.72%	5,373	65.23%	1,350.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2.17	35.28%	2,864	34.77%	1,319.82
66. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
71. Total	6.15	100.00%	8,237	100.00%	1,339.35
Irrigated Total					
	2.00	24.54%	12,000	59.30%	6,000.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	6.15	75.46%	8,237	40.70%	1,339.35
72. Waste	0.00	0.00%	0	0.00%	0.00
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	8.15	100.00%	20,237	100.00%	2,483.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	73.17	74.12%	439,020	74.86%	6,000.00
46. 1A	11.84	11.99%	70,330	11.99%	5,940.03
47. 2A1	0.17	0.17%	989	0.17%	5,817.65
48. 2A	9.75	9.88%	55,575	9.48%	5,700.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3.09	3.13%	16,794	2.86%	5,434.95
52. 4A	0.70	0.71%	3,724	0.64%	5,320.00
53. Total	98.72	100.00%	586,432	100.00%	5,940.36
Dry					
54. 1D1	13.29	68.82%	44,921	70.61%	3,380.06
55. 1D	4.95	25.63%	15,765	24.78%	3,184.85
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.66	3.42%	1,845	2.90%	2,795.45
58. 3D1	0.11	0.57%	307	0.48%	2,790.91
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.30	1.55%	783	1.23%	2,610.00
62. Total	19.31	100.00%	63,621	100.00%	3,294.72
Grass					
63. 1G1	10.53	49.69%	14,218	50.42%	1,350.24
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4.77	22.51%	6,297	22.33%	1,320.13
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5.89	27.80%	7,686	27.25%	1,304.92
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	21.19	100.00%	28,201	100.00%	1,330.86
Irrigated Total					
	98.72	69.86%	586,432	86.25%	5,940.36
Dry Total					
	19.31	13.66%	63,621	9.36%	3,294.72
Grass Total					
	21.19	15.00%	28,201	4.15%	1,330.86
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	2.09	1.48%	1,705	0.25%	815.79
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	141.31	100.00%	679,959	100.00%	4,811.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
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Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	668.24	3,975,078	26,532.32	156,736,550	214,611.03	1,255,672,919	241,811.59	1,416,384,547
77. Dry Land	370.43	1,204,985	4,469.09	14,231,954	38,586.63	118,374,883	43,426.15	133,811,822
78. Grass	179.25	240,009	1,148.16	1,542,996	37,790.29	50,197,889	39,117.70	51,980,894
79. Waste	9.43	1,814	200.88	42,185	1,068.02	219,673	1,278.33	263,672
80. Other	9.06	2,220	101.69	24,917	606.90	229,459	717.65	256,596
81. Exempt	126.39	0	190.18	0	487.96	0	804.53	0
82. Total	1,236.41	5,424,106	32,452.14	172,578,602	292,662.87	1,424,694,823	326,351.42	1,602,697,531

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	241,811.59	74.10%	1,416,384,547	88.38%	5,857.39
Dry Land	43,426.15	13.31%	133,811,822	8.35%	3,081.37
Grass	39,117.70	11.99%	51,980,894	3.24%	1,328.83
Waste	1,278.33	0.39%	263,672	0.02%	206.26
Other	717.65	0.22%	256,596	0.02%	357.55
Exempt	804.53	0.25%	0	0.00%	0.00
Total	326,351.42	100.00%	1,602,697,531	100.00%	4,910.96

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 Ayr	24	112,374	48	731,255	49	4,254,756	73	5,098,385	46,946
83.2 Hansen	7	36,221	31	615,827	31	4,411,644	38	5,063,692	355,839
83.3 Hastings	471	5,858,955	8,261	210,654,028	8,771	1,158,127,264	9,242	1,374,640,247	12,234,650
83.4 Holstein	20	114,328	106	1,420,288	106	7,619,117	126	9,153,733	78,516
83.5 Juniata	85	463,599	291	7,882,974	324	31,865,812	409	40,212,385	1,335,970
83.6 Kenesaw	22	159,100	366	6,535,617	373	37,435,924	395	44,130,641	92,809
83.7 Pauline	9	32,220	31	207,678	31	1,226,953	40	1,466,851	0
83.8 Prosser	8	21,567	49	446,971	50	3,081,403	58	3,549,941	51,589
83.9 Roseland	8	81,335	109	1,961,619	109	13,021,356	117	15,064,310	33,088
83.10 Rural	80	1,509,557	1,051	43,538,604	1,067	270,639,092	1,147	315,687,253	8,696,077
83.11 Suburban	2	52,509	46	2,122,128	46	13,734,997	48	15,909,634	201,948
84 Residential Total	736	8,441,765	10,389	276,116,989	10,957	1,545,418,318	11,693	1,829,977,072	23,127,432

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	Ayr	2	17,933	0	0	0	0	2	17,933	0
85.2	Hansen	0	0	1	3,169	1	24,026	1	27,195	0
85.3	Hastings	211	12,427,039	999	71,868,564	1,009	372,048,230	1,220	456,343,833	8,201,976
85.4	Holstein	1	2,445	17	181,834	18	1,443,113	19	1,627,392	11,806
85.5	Juniata	12	104,952	31	678,304	33	5,488,530	45	6,271,786	0
85.6	Kenesaw	13	87,783	48	710,222	52	6,335,067	65	7,133,072	161,057
85.7	Pauline	1	700	0	0	0	0	1	700	0
85.8	Prosser	3	23,000	10	73,691	10	1,298,059	13	1,394,750	31,399
85.9	Roseland	10	77,984	22	227,321	23	3,453,501	33	3,758,806	0
85.10	Rural	76	2,796,270	183	7,958,012	195	99,777,370	271	110,531,652	4,614,408
85.11	Suburban	0	0	3	191,133	3	3,446,520	3	3,637,653	92,316
86	Commercial Total	329	15,538,106	1,314	81,892,250	1,344	493,314,416	1,673	590,744,772	13,112,962

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	1.20	12.18%	1,621	12.45%	1,350.83
88. 1G	0.22	2.23%	297	2.28%	1,350.00
89. 2G1	6.35	64.47%	8,382	64.40%	1,320.00
90. 2G	0.01	0.10%	13	0.10%	1,300.00
91. 3G1	2.07	21.02%	2,702	20.76%	1,305.31
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	9.85	100.00%	13,015	100.00%	1,321.32
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	9.85	100.00%	13,015	100.00%	1,321.32
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	9.85	100.00%	13,015	100.00%	1,321.32

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	0.50	100.00%	675	100.00%	1,350.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
95. Total	0.50	100.00%	675	100.00%	1,350.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.50	100.00%	675	100.00%	1,350.00
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	0.50	100.00%	675	100.00%	1,350.00

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	10.28	73.59%	13,880	74.02%	1,350.19
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	3.69	26.41%	4,871	25.98%	1,320.05
90. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
95. Total	13.97	100.00%	18,751	100.00%	1,342.23
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	13.97	100.00%	18,751	100.00%	1,342.23
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	13.97	100.00%	18,751	100.00%	1,342.23

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,581.68	37.42%	19,685,605	38.02%	1,350.02
88. 1G	795.69	2.04%	1,074,201	2.07%	1,350.02
89. 2G1	11,463.37	29.42%	15,131,641	29.23%	1,320.00
90. 2G	4,216.67	10.82%	5,566,002	10.75%	1,320.00
91. 3G1	7,747.26	19.88%	10,110,215	19.53%	1,305.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	101.76	0.26%	132,797	0.26%	1,305.00
94. 4G	56.35	0.14%	73,537	0.14%	1,305.00
95. Total	38,962.78	100.00%	51,773,998	100.00%	1,328.81
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	38,962.78	100.00%	51,773,998	100.00%	1,328.81
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	38,962.78	100.00%	51,773,998	100.00%	1,328.81

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

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

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	60.59	58.68%	81,800	59.27%	1,350.06
88. 1G	0.58	0.56%	784	0.57%	1,351.72
89. 2G1	8.62	8.35%	11,378	8.24%	1,319.95
90. 2G	25.10	24.31%	33,132	24.01%	1,320.00
91. 3G1	8.37	8.11%	10,923	7.91%	1,305.02
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	103.26	100.00%	138,017	100.00%	1,336.60
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	103.26	100.00%	138,017	100.00%	1,336.60
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	103.26	100.00%	138,017	100.00%	1,336.60

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

Market Area 7

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3.98	64.72%	5,373	65.23%	1,350.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	2.17	35.28%	2,864	34.77%	1,319.82
90. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
95. Total	6.15	100.00%	8,237	100.00%	1,339.35
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	6.15	100.00%	8,237	100.00%	1,339.35
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	6.15	100.00%	8,237	100.00%	1,339.35

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

Market Area 8

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10.53	49.69%	14,218	50.42%	1,350.24
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	4.77	22.51%	6,297	22.33%	1,320.13
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	5.89	27.80%	7,686	27.25%	1,304.92
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	21.19	100.00%	28,201	100.00%	1,330.86
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	21.19	100.00%	28,201	100.00%	1,330.86
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	21.19	100.00%	28,201	100.00%	1,330.86

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

Market Area 9

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

01 Adams

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,617,674,861	1,829,155,920	211,481,059	13.07%	23,020,949	11.65%
02. Recreational	703,947	821,152	117,205	16.65%	106,483	1.52%
03. Ag-Homesite Land, Ag-Res Dwelling	82,857,144	92,586,357	9,729,213	11.74%	1,463,546	9.98%
04. Total Residential (sum lines 1-3)	1,701,235,952	1,922,563,429	221,327,477	13.01%	24,590,978	11.56%
05. Commercial	470,968,920	486,162,319	15,193,399	3.23%	8,930,274	1.33%
06. Industrial	99,594,751	104,582,453	4,987,702	5.01%	4,182,688	0.81%
07. Total Commercial (sum lines 5-6)	570,563,671	590,744,772	20,181,101	3.54%	13,112,962	1.24%
08. Ag-Farmsite Land, Outbuildings	55,965,602	65,186,609	9,221,007	16.48%	3,833,549	9.63%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	55,965,602	65,186,609	9,221,007	16.48%	3,833,549	9.63%
12. Irrigated	1,286,109,307	1,416,384,547	130,275,240	10.13%		
13. Dryland	125,234,087	133,811,822	8,577,735	6.85%		
14. Grassland	52,240,672	51,980,894	-259,778	-0.50%		
15. Wasteland	269,367	263,672	-5,695	-2.11%		
16. Other Agland	253,645	256,596	2,951	1.16%		
17. Total Agricultural Land	1,464,107,078	1,602,697,531	138,590,453	9.47%		
18. Total Value of all Real Property (Locally Assessed)	3,791,872,303	4,181,192,341	389,320,038	10.27%	41,537,489	9.17%

2023 Assessment Survey for Adams County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$599,854
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	none - appraisal work is done in-house
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$36,250
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Amount of last year's assessor's budget not used:
	\$49,028 (due to staffing) escrowed \$46,500 for new office project

B. Computer, Automation Information and GIS

1.	Administrative software:
	CAMAVISION
2.	CAMA software:
	CAMAVISION
3.	Personal Property software:
	CAMAVISION
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Office staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; gis.adamscounty.org
8.	Who maintains the GIS software and maps?
	IT Department
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry
10.	When was the aerial imagery last updated?
	2/2022 was flyover date. Maps were uploaded in April

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	Pictometry/In House
3.	Other services:
	N/A

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Adams County

1.	Valuation data collection done by:																		
	The appraisal staff.																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.	2	Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.	3	Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.	4	Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.	5	Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.	6	Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.																		
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6	Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.																		
AG OB	Agricultural outbuildings																		
AG DW	Agricultural dwellings																		
3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The county reconciles the sales comparison and cost approach to estimate market value.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	The depreciation tables are developed based on the local market information.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes, based on the sales information. Economic depreciation on the land is used for valuation group 3.																		
6.	Describe the methodology used to determine the residential lot values?																		
	The county does not use allocation on a per lot basis																		
7.	How are rural residential site values developed?																		

Using an allocation method from rural residential sales.

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?

The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale

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	2020	2021
2		2022	2020	2021	2020
3		2022	2020	2021	2020
4		2022	2020	2021	2019
5		2022	2020	2021	2019
6		2022	2020	2021	2020
	AG OB	2022	2020	2021	2018
	AG DW	2022	2020	2021	2018

2023 Commercial Assessment Survey for Adams County

1.	Valuation data collection done by:																		
	The appraisal staff.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The cost approach is primarily used to estimate the market value of commercial property; the income approach is used when the data is available. All three approaches to value are reconciled.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	All unique commercial properties are appraised in-house; comparable sales from outside of the county are used when necessary.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Commercial Depreciation tables by Vendor used currently with new costing. Not enough data yet for changes from current market.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	Yes, one for each valuation group based on occupancy code and neighborhood according to the local market.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	15-20%																		
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1	2021	2020	2021	2017-2022															
3	2021	2020	2021	2020															

2023 Agricultural Assessment Survey for Adams County

1.	Valuation data collection done by:						
	The appraisal staff.						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
4000	Similar soils, NRD, and topography. No economic differences have been discerned.	2019					
3.	Describe the process used to determine and monitor market areas.						
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Small parcels are reviewed for primary use, and either typically considered agricultural or rural residential; recreational land influences are studied through sales verification.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	In Adams County, only feedlots and hog confinements fall into the intensive use category. The intensive use land is valued at \$1,000 an acre based on sales analysis and comparison to other counties in the region.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	The county values WRP land based on sales of land enrolled in WRP and is valued at \$1,000 per acre. Currently there are three WRP parcels in Adams County.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	Irrigated grass- the value is a blend of irrigated and grass values						
	<u>If your county has special value applications, please answer the following</u>						
8a.	How many parcels have a special valuation application on file?						
	N/A						
8b.	What process was used to determine if non-agricultural influences exist in the county?						
	N/A						

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

Adams County Assessor's Office

Three Year Plan of Assessment

June 15, 2022

Adams County

Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3-year plan.

General Description of Office:

There are approximately 16,500 non-exempt parcels in Adams County. There is an average of 250 permits per year. There are approximately 2,000 personal property schedules filed and approximately 1,100 homestead exemptions forms processed per year.

The office staff typically consists of the county assessor, one deputy assessor, one full time head appraiser, three associate appraisers, and two full time senior clerks. Our office has run short an associate appraiser for most of 2021 and 2022 thus far. The assessor supervises all proceedings in the office and controls the valuation procedures. The head appraiser oversees the job duties and performance of the associate appraisers and assists the assessor in valuation procedures. The associate appraisers assist with the valuation for the residential, agricultural, and commercial properties, and do the pick-up work for all property classes as assigned. The deputy assessor is in charge of the transfer statements, splits, combos, and reporting to the state as well as assisting the senior clerks in handling everyday occurrences and taxpayer inquiries/issues by taking personal property schedules, homestead exemptions, address changes, and any other assistance as needed. One senior clerk specializes in personal property, while the other specializes in exemptions and mobile home issues.

Budgeting:

The proposed budget for 2022-2023 is \$536,244. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated as the real estate transfers are processed but with the implementation of GIS, the information is also available electronically. All of the books were reprinted which was completed in 2010.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Filed:

- Abstract- Due March 19th
- Certification of Values- August 20th
- School District Taxable Value Report- August 25th
- Generate Tax Roll- November 22nd
- Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 2nd – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until July 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types taken from the March Abstract Values before protest changes and August value certification:

2022 Preliminary						
	Parcels	% of Total Parcels	Values	% of Taxable Value Base	Increase from Previous Year	% Increase
Residential	11,655	70.4%	1,626,100,735	43%	179,275,672	12.39%
Commercial	1,609	9.7%	472,596,969	12%	35,695,192	8.17%
Industrial	87	0.5%	100,697,305	3%	15,711,058	3.60%
Recreational	7	0.0%	703,947	0%	-9,000	-1.26%
Agricultural	3,203	19.3%	1,603,397,589	42%	104,256,278	6.95%
Total	16,561		3,803,496,545	100%	334,929,200	9.66%

Agricultural land is 42% of the real property valuation base and 80% of that is assessed as irrigated.

In 2020, 860 commercial properties in Hastings were physically inspected as best as possible with owner participation during COVID19 restriction compliance. Income and Expense questionnaires were mailed out to downtown properties owners with approximately a 2% return. All small village residential properties (1,307 parcels) were physically inspected as best as possible according to local COVID19 restrictions as well. Permits and pick up work was also completed prior to March 1, 2021. In 2021, Hastings suburban areas (1022/24/25/26) consisting of approximately 126 parcels were reviewed along with the south side of Hastings (1001/02), approximately 1,700 parcels. Costing and depreciation tables were revamped in our CAMA system to better support market sales in our county. Those properties (residential and commercial) that have been physically inspected since our conversion to Vanguard in July of 2018 were revalued with the new models and those properties awaiting physical inspection with the new CAMA programing were given factored changes as needed to meet statutory compliance.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the property record cards, in the CAMA system, and in the cadastral maps.

A sales review of residential, commercial, and rural properties will be completed for the sales file. A questionnaire is sent to each buyer of a sold property and an inspection is performed as needed.

Three Year Plan of Assessment Adams County Assessor's Office

Ratio studies are done on each property type and market area based on current sales beginning in September of each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

Assessment Actions Planned for the 2023 Calendar Year:

Residential:

Hastings urban areas (1003/06/06.5/07/08/19) consisting of approximately 2,119. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2023. Desk reviews using 2022 aerial imagery are being completed on all properties that have not been physically inspected as of yet after our CAMA conversion in July 2018 to make sure that quality and condition are appropriate for the revaluation model set in 2022.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

Commercial:

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A physical review will follow as needed consisting of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2023.

Costing table updates:

Our CAMA system provider, Vanguard, has completed their costing table update to bring the 2008 tables to 2018 analysis. We hope to be moving our system to the new costing in December of 2022 or no later than January 2023. Since we had to update the old costing tables for the 2022 valuations, we most likely will need to readjust the new costing after implementation at which point we will also adjust the depreciation tables again to match the market data. This process will better correlate and equalize our current appraisal components but will require mass amounts of statistical measuring and data interpretation. Our goal is to fully complete this process in the next two years, if not sooner.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.

Assessment Actions Planned for the 2024 Calendar Year:

Residential:

Hastings urban areas (1004/17/18) consisting of approximately 1,777 parcels and rural properties (4000) with approximately 481 properties are set for physical inspections. We will be continuing to review properties and neighborhoods at least once every 6 years as required by the State statutes. The physical review consists of checking measurements, quality, condition, interior information, and taking a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are attempted and set up as needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2024.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A review of the ag properties will be completed to verify the land use utilizing imagery from the 2022 pictometry flyover of all Ag land (nbhd 4000) of approximately 3,229 parcels. Physical inspections will be conducted as needed.

Commercial:

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A physical review will follow as needed consisting of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2024.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.

Assessment Actions Planned for the 2025 Calendar Year:

Residential:

Hastings urban areas (1009/09.5/10) consisting of approximately 1290 parcels are set to be reviewed along with parcels in the rural area (4550) containing 620 parcels. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, a door hanger is left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2025.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use if need be.

Commercial:

There will be a statistical review of the Hastings market areas or occupancy codes most out of compliance. A physical review will follow as needed consisting of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2025.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved.