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DEPARTMENT OF REVENUE

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

BROWN 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 Brown 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 Brown County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Peggy Gross, Brown 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.

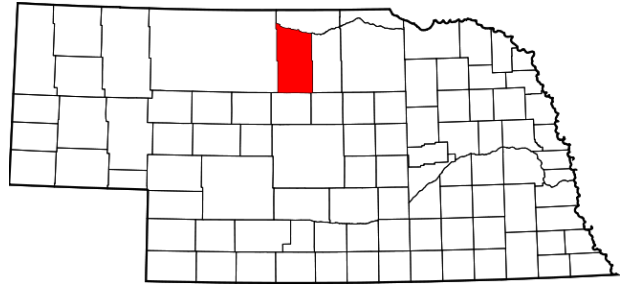
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

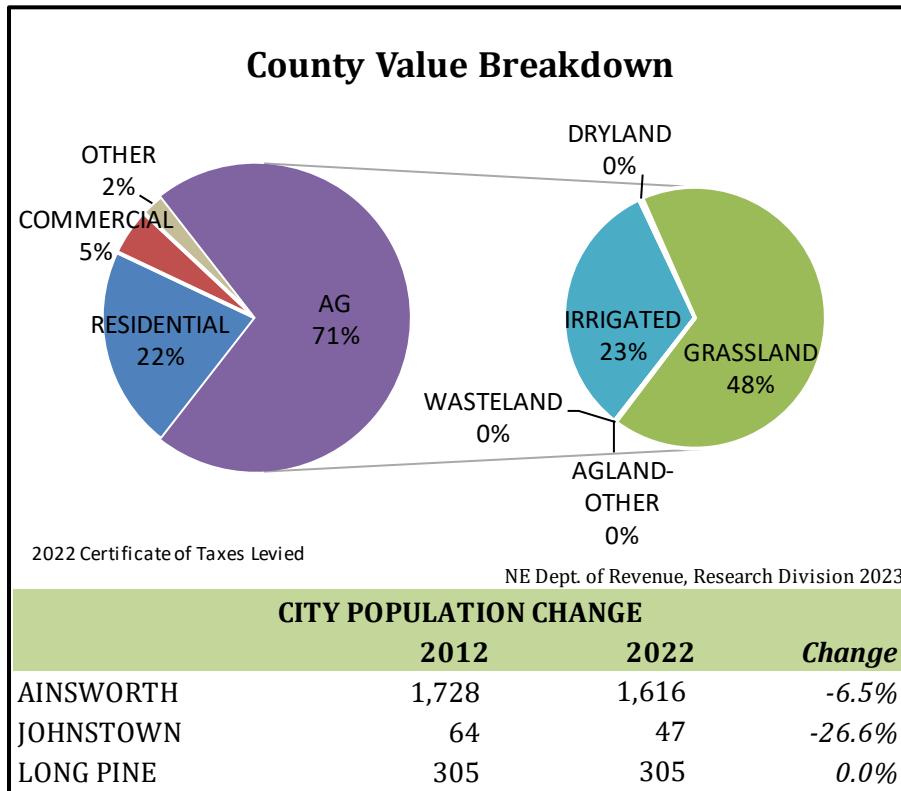
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,221 square miles, Brown County has 2,908 residents, per the Census Bureau Quick Facts for 2021, a slight population decline from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$90,259 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 138 employer establishments with total employment of 932, a 4% decrease from 2019.



Brown County's valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

2023 Residential Correlation for Brown County

Assessment Actions

Ainsworth residential was increased by 15%. Long Pine City was increased by 5%. The county assessor increased the second price break of a tiered pricing structure on rural recreational land from \$6000 to \$8000. Each price break on rural residential was increased by \$1000. General maintenance and pick-up work was completed and placed on the assessment rolls.

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.

All arm's-length sales were examined to determine if the sales qualification and verification processes made all qualified sales available for measurement. The usability rate for residential sales is above the statewide average. Comments and reasons for disqualification are documented by the county assessor.

The six-year inspection and review cycle is current in Brown County. A copy of the three-year plan of assessment detailing the assessment actions planned in the county was reviewed. The five valuation groups consist of Ainsworth, Johnstown, Long Pine, Rural Recreational, and Rural Residential.

The process that was started by the previous county assessor of reclassifying agricultural land that had recreational influence that resulted in 220 additional parcels in the residential rural recreation assessor location, remains to be completed by the new county assessor. A full and complete valuation methodology needs to be completed as well as a parcel-by-parcel examination to determine that all parcels have been correctly identified so that the property owners can understand the property valuations and assessment practices.

Description of Analysis

There are 128 qualified sales during the study period which are divided into five valuation groups for analysis.

Valuation Group	Description
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

2023 Residential Correlation for Brown County

The statistical profile demonstrates a median of 94%, a weighted mean of 86% and a mean of 98%. The qualitative statistics are a COD of 26% and a PRD of 114%. The sales when arrayed by incremental dollar value ranges does not demonstrate a regressive pattern. When all qualified and non-qualified sales are used for a trimmed analysis where the outlier medians below 50% and above 150% are removed, the COD improves to 20%.

When the sales are stratified into the valuation groups, all the valuation groups have a median within the acceptable range except for Valuation Group 2 which has insufficient sales for statistical reliability. Valuation Groups 1, 4, and 5 all present high PRDs at 114%, 118% and 105% respectively. Valuation Group 1 sales arrayed by the incremental dollar values does not display a completely regressive pattern. A trimmed analysis does not improve the PRD but does lower the COD to 20%. Valuation Group 4 does not display a regressive pattern when sales are arrayed neither does Valuation Group 5 which with the lowest dollar sale removed has a PRD in the acceptable range.

A comparison of the value change in the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the assessment actions reported by the county assessor.

Equalization and Quality of Assessment

A review of all available information indicates values are uniform and the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	85	94.30	98.86	86.94	25.36	113.71
2	4	120.62	137.25	116.28	26.29	118.03
3	15	93.30	95.50	102.59	19.76	93.09
4	11	94.71	92.51	78.30	39.00	118.15
5	13	91.84	92.07	87.62	22.43	105.08
____ ALL ____	128	94.37	98.43	86.05	26.17	114.39

Level of Value

Based on analysis of all available information, the level of value for the residential property in Brown County is 94%.

2023 Commercial Correlation for Brown County

Assessment Actions

A 5% economic depreciation decrease was implemented on improvements. General maintenance and pick-up work was completed and entered on the assessment rolls.

Assessment Practice Review

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

The commercial review process included examining the three approaches to value. Due to the small number of commercial sales, the sales comparison approach is less than reliable. Likewise, the lack of income data renders the income approach unviable. The cost approach is the only realistic approach to value.

The sales qualification and verification process review indicate that acceptable practices are utilized in verifying and qualifying sales. The usability rate for the commercial class is consistent with the statewide average.

One valuation group is deemed sufficient for the analysis of commercial sales. With the prior year review and inspection of the commercial class, the county assessor meets the six-year inspection and review cycle requirement.

Description of Analysis

The commercial statistical profile consists of 13 commercial sales with a median of 111%. The COD and PRD are 36% and 114% respectively. The median is heavily influenced by two high ratio sales when removed lowers the median to 102%. However, the COD remains high at 30% indicating dispersion remains in the data and the median is not a reliable indicator of value. An array of the sales by incremental dollar ranges, reveals the pattern of the medians does not display a regressive pattern.

The review of the assessment practices of the county assessor is the used to determine a market level of value for Brown County given the unpredictability of the sales and the low volume of sales that are available for analysis. Lake Mac Appraisals completed a reappraisal of the commercial class for the previous year.

The comparison of the abstract by assessor location notes a 11% difference in the Ainsworth assessor location but most of the difference is accounted for by one parcel. A review of the 2023 County Abstract of Assessment for Real Property, Form 45, compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and accurately reflect the assessment actions by the county assessor.

2023 Commercial Correlation for Brown County

Equalization and Quality of Assessment

The low number of sales and the dispersion of the sample preclude setting a level of value based on the sales. However, the statistical review with the support of the assessment practices suggests that assessment within the county is valued within the acceptable range and are therefore considered equalized. The quality of assessment of the commercial class in Brown County complies with generally accepted mass appraisal techniques.

Level of Value

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

2023 Agricultural Correlation for Brown County

Assessment Actions

Parcels designated with water values were decreased to \$400/acre.

Assessment Practice Review

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

An examination of the sales roster was conducted to determine if the sales qualification and verification process were adequately providing qualified sales available for analysis. The review found sufficient reasons for disqualification of sales and that the overall usability rate was higher than the statewide average.

Only one market area is used for the analysis of the agricultural land sales in Brown County. Grassland on sandy soils is the predominate soil in the county. Identification of agricultural intensive use parcels has not been utilized in the analysis of agricultural parcels.

With the new county assessor coming into office, the status to recognize the recreational influences around the Niobrara river and various creeks and tree covered areas was reviewed. The analysis to date has confirmed that influences are present, and a methodology needs to be fully developed and implemented. The analysis confirmed that a total parcel by parcel land review needs to be conducted to ensure that all rural residential, recreational and agriculture parcels are being classified in a transparent and documented method. Work will continue with the new county assessor in establishing sound practices that improve the uniformity of assessment.

Description of Analysis

The statistical profile consists of 29 qualified agricultural sales during the three-year study period with a median of 72%. Examination of the sales by 80% Majority Land Use (MLU) shows 12 irrigated land sales with a median of 73% while 15 grassland sales with a median of 69%.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	12	73.06	76.12	71.70	18.97	106.16
1	12	73.06	76.12	71.70	18.97	106.16
<u>Grass</u>						
County	15	69.08	78.22	75.15	38.43	104.09
1	15	69.08	78.22	75.15	38.43	104.09
<u>ALL</u>	29	72.41	77.07	74.15	27.28	103.94

Brown County’s grassland values are just slightly above the average values of bordering counties while dryland is above the average values of surrounding counties but not the highest among the counties. Irrigated land in Brown County continues to be higher than surrounding counties but the sales continue to support the valuation.

2023 Agricultural Correlation for Brown County

The 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflects the reclassification of parcels and the assessment actions of the county assessors and further supports completing the process of developing a transparent valuation methodology.

Equalization and Quality of Assessment

Equalized valuation appears to be demonstrated in the outbuildings of the agricultural class. The assessment practice review and the general trends in the agricultural economy indicate that most agricultural land values are assessed uniformly.

Based on the continuing concerns first discovered in the 2021 valuations and the new county assessor not having time to develop and fully implement the practices of a sound valuation methodology to properly classify all parcels within the county, the quality of assessment for the agricultural class of property does not comply with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Brown County cannot be determined.

Special Valuation Level of Value

Based on analysis of all available information, the level of value the special valuation of agricultural land in Brown County cannot be determined.

2023 Opinions of the Property Tax Administrator for Brown 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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	*NEI	Does not meet 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
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Brown County

Residential Real Property - Current

Number of Sales	128	Median	94.37
Total Sales Price	\$15,195,658	Mean	98.43
Total Adj. Sales Price	\$15,195,658	Wgt. Mean	86.05
Total Assessed Value	\$13,075,490	Average Assessed Value of the Base	\$98,223
Avg. Adj. Sales Price	\$118,716	Avg. Assessed Value	\$102,152

Confidence Interval - Current

95% Median C.I	88.58 to 98.51
95% Wgt. Mean C.I	79.85 to 92.24
95% Mean C.I	92.67 to 104.19
% of Value of the Class of all Real Property Value in the County	17.62
% of Records Sold in the Study Period	7.34
% of Value Sold in the Study Period	7.64

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	107	0	92.05
2021	139	97	96.70
2020	116	94	94.14
2019	96	96	96.01

2023 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	13	Median	110.71
Total Sales Price	\$2,542,799	Mean	115.79
Total Adj. Sales Price	\$2,542,799	Wgt. Mean	101.21
Total Assessed Value	\$2,573,460	Average Assessed Value of the Base	\$174,255
Avg. Adj. Sales Price	\$195,600	Avg. Assessed Value	\$197,958

Confidence Interval - Current

95% Median C.I	73.31 to 152.12
95% Wgt. Mean C.I	71.40 to 131.01
95% Mean C.I	84.86 to 146.72
% of Value of the Class of all Real Property Value in the County	4.50
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	5.88

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	10	100	96.13
2021	13	100	89.95
2020	14	100	85.79
2019	10	100	93.79

09 Brown
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 : 128
 Total Sales Price : 15,195,658
 Total Adj. Sales Price : 15,195,658
 Total Assessed Value : 13,075,490
 Avg. Adj. Sales Price : 118,716
 Avg. Assessed Value : 102,152

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 98
 COD : 26.17
 PRD : 114.39

COV : 33.77
 STD : 33.24
 Avg. Abs. Dev : 24.70
 MAX Sales Ratio : 207.85
 MIN Sales Ratio : 27.71

95% Median C.I. : 88.58 to 98.51
 95% Wgt. Mean C.I. : 79.85 to 92.24
 95% Mean C.I. : 92.67 to 104.19

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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	15	103.73	115.94	107.41	28.38	107.94	67.02	197.09	93.30 to 142.75	94,780	101,801
01-JAN-21 To 31-MAR-21	7	98.51	105.31	87.00	17.26	121.05	76.03	142.29	76.03 to 142.29	221,557	192,764
01-APR-21 To 30-JUN-21	20	95.37	101.43	97.41	17.85	104.13	59.85	185.81	87.14 to 112.36	112,100	109,200
01-JUL-21 To 30-SEP-21	10	87.61	96.37	84.48	25.36	114.07	65.86	145.24	67.82 to 126.09	120,700	101,968
01-OCT-21 To 31-DEC-21	24	102.69	108.19	91.66	28.79	118.03	57.85	207.85	80.41 to 129.87	89,772	82,281
01-JAN-22 To 31-MAR-22	16	90.09	95.78	93.34	19.10	102.61	66.91	141.97	77.26 to 111.18	99,190	92,581
01-APR-22 To 30-JUN-22	9	81.42	86.85	76.87	21.48	112.98	53.43	160.72	68.19 to 91.84	199,889	153,656
01-JUL-22 To 30-SEP-22	27	70.65	82.20	66.69	40.62	123.26	27.71	156.27	58.61 to 108.30	119,759	79,870
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	52	96.07	105.16	94.68	22.82	111.07	59.85	197.09	92.81 to 104.55	123,492	116,924
01-OCT-21 To 30-SEP-22	76	89.15	93.82	79.73	29.37	117.67	27.71	207.85	80.41 to 100.17	115,448	92,045
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	61	96.16	103.71	91.24	23.94	113.67	57.85	207.85	89.28 to 110.96	117,286	107,013
<u>ALL</u>	128	94.37	98.43	86.05	26.17	114.39	27.71	207.85	88.58 to 98.51	118,716	102,152

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	85	94.30	98.86	86.94	25.36	113.71	47.54	197.09	86.42 to 102.80	94,700	82,336
2	4	120.62	137.25	116.28	26.29	118.03	99.90	207.85	N/A	26,250	30,523
3	15	93.30	95.50	102.59	19.76	93.09	27.71	142.29	84.51 to 116.74	55,607	57,044
4	11	94.71	92.51	78.30	39.00	118.15	33.91	196.40	41.93 to 142.75	331,373	259,478
5	13	91.84	92.07	87.62	22.43	105.08	58.13	136.39	68.19 to 123.09	197,077	172,687
<u>ALL</u>	128	94.37	98.43	86.05	26.17	114.39	27.71	207.85	88.58 to 98.51	118,716	102,152

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	123	94.51	100.13	90.35	25.47	110.82	27.71	207.85	89.28 to 99.90	110,432	99,779
06	5	53.02	56.49	49.78	29.33	113.48	33.91	100.17	N/A	322,500	160,530
07											
<u>ALL</u>	128	94.37	98.43	86.05	26.17	114.39	27.71	207.85	88.58 to 98.51	118,716	102,152

09 Brown
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 : 128
 Total Sales Price : 15,195,658
 Total Adj. Sales Price : 15,195,658
 Total Assessed Value : 13,075,490
 Avg. Adj. Sales Price : 118,716
 Avg. Assessed Value : 102,152

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 98
 COD : 26.17
 PRD : 114.39

COV : 33.77
 STD : 33.24
 Avg. Abs. Dev : 24.70
 MAX Sales Ratio : 207.85
 MIN Sales Ratio : 27.71

95% Median C.I. : 88.58 to 98.51
 95% Wgt. Mean C.I. : 79.85 to 92.24
 95% Mean C.I. : 92.67 to 104.19

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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	6	161.10	147.48	148.05	29.11	99.61	27.71	207.85	27.71 to 207.85	8,575	12,695
Less Than 30,000	14	128.90	131.22	127.94	24.95	102.56	27.71	207.85	102.80 to 178.20	17,068	21,836
Ranges Excl. Low \$											
Greater Than 4,999	128	94.37	98.43	86.05	26.17	114.39	27.71	207.85	88.58 to 98.51	118,716	102,152
Greater Than 14,999	122	93.57	96.02	85.84	23.73	111.86	33.91	196.40	86.91 to 97.22	124,133	106,552
Greater Than 29,999	114	91.72	94.40	85.38	23.66	110.56	33.91	196.40	86.42 to 94.71	131,199	112,016
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	6	161.10	147.48	148.05	29.11	99.61	27.71	207.85	27.71 to 207.85	8,575	12,695
15,000 TO 29,999	8	121.70	119.02	122.42	13.20	97.22	80.78	154.18	80.78 to 154.18	23,438	28,692
30,000 TO 59,999	24	97.24	108.09	106.78	22.14	101.23	72.96	185.81	89.28 to 119.63	42,409	45,284
60,000 TO 99,999	34	96.49	101.00	99.32	21.84	101.69	58.61	160.72	87.14 to 113.64	76,806	76,285
100,000 TO 149,999	23	94.55	92.96	92.79	17.06	100.18	55.39	142.75	76.60 to 100.73	123,452	114,550
150,000 TO 249,999	22	75.41	84.47	84.27	26.04	100.24	47.54	196.40	67.82 to 94.51	177,682	149,731
250,000 TO 499,999	8	55.76	64.52	65.39	34.00	98.67	33.91	98.51	33.91 to 98.51	323,563	211,589
500,000 TO 999,999	3	76.03	73.77	73.74	16.84	100.04	53.43	91.84	N/A	663,533	489,283
1,000,000 +											
ALL	128	94.37	98.43	86.05	26.17	114.39	27.71	207.85	88.58 to 98.51	118,716	102,152

09 Brown
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 : 13
 Total Sales Price : 2,542,799
 Total Adj. Sales Price : 2,542,799
 Total Assessed Value : 2,573,460
 Avg. Adj. Sales Price : 195,600
 Avg. Assessed Value : 197,958

MEDIAN : 111
 WGT. MEAN : 101
 MEAN : 116
 COD : 36.08
 PRD : 114.41

COV : 44.20
 STD : 51.18
 Avg. Abs. Dev : 39.94
 MAX Sales Ratio : 217.20
 MIN Sales Ratio : 37.03

95% Median C.I. : 73.31 to 152.12
 95% Wgt. Mean C.I. : 71.40 to 131.01
 95% Mean C.I. : 84.86 to 146.72

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	179.70	179.70	179.70	00.00	100.00	179.70	179.70	N/A	25,000	44,925
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	1	73.31	73.31	73.31	00.00	100.00	73.31	73.31	N/A	175,000	128,290
01-APR-21 To 30-JUN-21	1	152.06	152.06	152.06	00.00	100.00	152.06	152.06	N/A	325,000	494,190
01-JUL-21 To 30-SEP-21	2	149.06	149.06	91.22	45.71	163.41	80.92	217.20	N/A	82,650	75,395
01-OCT-21 To 31-DEC-21	2	114.61	114.61	111.62	03.40	102.68	110.71	118.50	N/A	107,000	119,433
01-JAN-22 To 31-MAR-22	2	72.23	72.23	58.00	26.42	124.53	53.15	91.31	N/A	269,250	156,178
01-APR-22 To 30-JUN-22	4	119.63	107.10	109.46	31.43	97.84	37.03	152.12	N/A	275,000	301,011
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	1	179.70	179.70	179.70	00.00	100.00	179.70	179.70	N/A	25,000	44,925
01-OCT-20 To 30-SEP-21	4	116.49	130.87	116.23	46.15	112.60	73.31	217.20	N/A	166,325	193,318
01-OCT-21 To 30-SEP-22	8	106.35	100.26	94.75	27.64	105.82	37.03	152.12	37.03 to 152.12	231,563	219,408
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21	6	114.61	125.45	115.11	32.41	108.98	73.31	217.20	73.31 to 217.20	146,550	168,689
<u>ALL</u>	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958

VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958
<u>ALL</u>	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958

PROPERTY TYPE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958
04											
<u>ALL</u>	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958

09 Brown
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 : 13
 Total Sales Price : 2,542,799
 Total Adj. Sales Price : 2,542,799
 Total Assessed Value : 2,573,460
 Avg. Adj. Sales Price : 195,600
 Avg. Assessed Value : 197,958

MEDIAN : 111
 WGT. MEAN : 101
 MEAN : 116
 COD : 36.08
 PRD : 114.41

COV : 44.20
 STD : 51.18
 Avg. Abs. Dev : 39.94
 MAX Sales Ratio : 217.20
 MIN Sales Ratio : 37.03

95% Median C.I. : 73.31 to 152.12
 95% Wgt. Mean C.I. : 71.40 to 131.01
 95% Mean C.I. : 84.86 to 146.72

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	217.20	217.20	217.20	00.00	100.00	217.20	217.20	N/A	12,500	27,150
Less Than 30,000	3	179.70	171.80	162.72	18.31	105.58	118.50	217.20	N/A	20,833	33,900
Ranges Excl. Low \$											
Greater Than 4,999	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958
Greater Than 14,999	12	106.35	107.34	100.63	32.34	106.67	37.03	179.70	73.31 to 152.06	210,858	212,193
Greater Than 29,999	10	96.65	98.99	99.66	32.94	99.33	37.03	152.12	53.15 to 152.06	248,030	247,176
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	217.20	217.20	217.20	00.00	100.00	217.20	217.20	N/A	12,500	27,150
15,000 TO 29,999	2	149.10	149.10	149.10	20.52	100.00	118.50	179.70	N/A	25,000	37,275
30,000 TO 59,999											
60,000 TO 99,999	1	91.31	91.31	91.31	00.00	100.00	91.31	91.31	N/A	68,500	62,550
100,000 TO 149,999	1	152.12	152.12	152.12	00.00	100.00	152.12	152.12	N/A	105,000	159,730
150,000 TO 249,999	4	77.12	75.49	77.49	26.35	97.42	37.03	110.71	N/A	166,700	129,178
250,000 TO 499,999	4	119.63	111.12	105.66	28.04	105.17	53.15	152.06	N/A	410,000	433,193
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958

**09 Brown
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 : 13
 Total Sales Price : 2,542,799
 Total Adj. Sales Price : 2,542,799
 Total Assessed Value : 2,573,460
 Avg. Adj. Sales Price : 195,600
 Avg. Assessed Value : 197,958

MEDIAN : 111
 WGT. MEAN : 101
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 COD : 36.08
 PRD : 114.41

COV : 44.20
 STD : 51.18
 Avg. Abs. Dev : 39.94
 MAX Sales Ratio : 217.20
 MIN Sales Ratio : 37.03

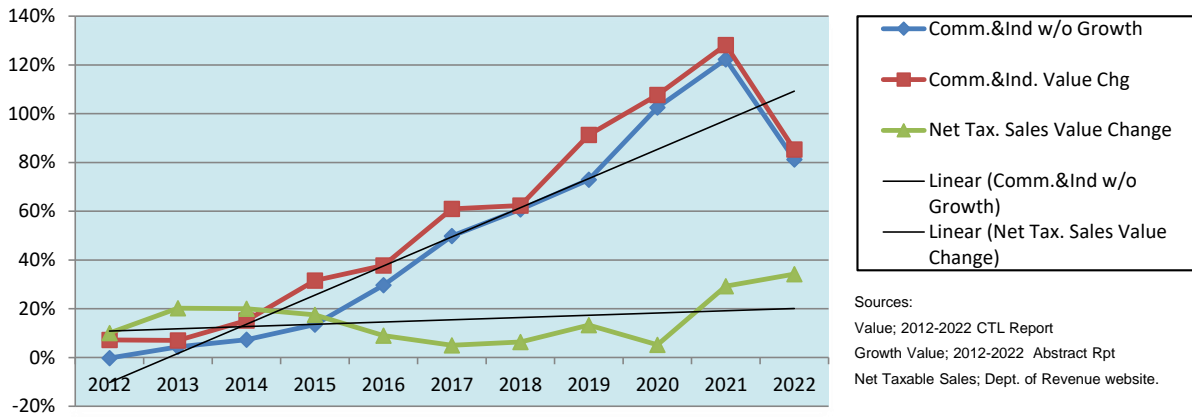
95% Median C.I. : 73.31 to 152.12
 95% Wgt. Mean C.I. : 71.40 to 131.01
 95% Mean C.I. : 84.86 to 146.72

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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
319	2	144.67	144.67	144.29	05.11	100.26	137.28	152.06	N/A	342,500	494,190
340	1	53.15	53.15	53.15	00.00	100.00	53.15	53.15	N/A	470,000	249,805
344	2	184.66	184.66	159.05	17.62	116.10	152.12	217.20	N/A	58,750	93,440
353	1	118.50	118.50	118.50	00.00	100.00	118.50	118.50	N/A	25,000	29,625
442	1	179.70	179.70	179.70	00.00	100.00	179.70	179.70	N/A	25,000	44,925
444	1	80.92	80.92	80.92	00.00	100.00	80.92	80.92	N/A	152,799	123,640
471	1	91.31	91.31	91.31	00.00	100.00	91.31	91.31	N/A	68,500	62,550
528	3	73.31	73.68	76.47	33.50	96.35	37.03	110.71	N/A	171,333	131,023
999	1	101.98	101.98	101.98	00.00	100.00	101.98	101.98	N/A	485,000	494,585
<u>ALL</u>	13	110.71	115.79	101.21	36.08	114.41	37.03	217.20	73.31 to 152.12	195,600	197,958

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	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104		\$ 32,229,673	
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
2018	\$ 41,289,269	\$ 382,036	0.93%	\$ 40,907,233	-0.10%	\$ 34,278,576	1.29%
2019	\$ 48,661,733	\$ 4,662,747	9.58%	\$ 43,998,986	6.56%	\$ 36,513,668	6.52%
2020	\$ 52,833,441	\$ 1,296,991	2.45%	\$ 51,536,450	5.91%	\$ 33,919,143	-7.11%
2021	\$ 58,058,725	\$ 1,496,775	2.58%	\$ 56,561,950	7.06%	\$ 41,650,935	22.79%
2022	\$ 47,139,446	\$ 1,036,195	2.20%	\$ 46,103,251	-20.59%	\$ 43,252,076	3.84%
Ann %chg	5.62%			Average	0.19%	2.00%	3.04%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.24%	7.23%	10.05%
2013	4.38%	7.00%	20.19%
2014	7.28%	15.17%	19.98%
2015	13.53%	31.52%	17.49%
2016	29.67%	37.79%	9.01%
2017	49.86%	60.95%	5.01%
2018	60.78%	62.28%	6.36%
2019	72.93%	91.26%	13.29%
2020	102.56%	107.66%	5.24%
2021	122.31%	128.20%	29.23%
2022	81.21%	85.28%	34.20%

County Number	9
County Name	Brown

09 Brown
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 : 29
Total Sales Price : 29,136,951
Total Adj. Sales Price : 29,136,951
Total Assessed Value : 21,604,470
Avg. Adj. Sales Price : 1,004,722
Avg. Assessed Value : 744,982

MEDIAN : 72
WGT. MEAN : 74
MEAN : 77
COD : 27.28
PRD : 103.94

COV : 37.20
STD : 28.67
Avg. Abs. Dev : 19.75
MAX Sales Ratio : 146.62
MIN Sales Ratio : 29.83

95% Median C.I. : 62.73 to 80.19
95% Wgt. Mean C.I. : 67.79 to 80.51
95% Mean C.I. : 66.17 to 87.97

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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											
01-JAN-20 To 31-MAR-20	2	62.41	62.41	69.20	30.59	90.19	43.32	81.50	N/A	189,950	131,438
01-APR-20 To 30-JUN-20	1	75.59	75.59	75.59	00.00	100.00	75.59	75.59	N/A	500,000	377,965
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	3	69.40	68.61	68.81	05.27	99.71	62.73	73.71	N/A	952,917	655,712
01-JAN-21 To 31-MAR-21	2	92.34	92.34	78.26	38.35	117.99	56.93	127.74	N/A	597,500	467,615
01-APR-21 To 30-JUN-21	1	108.33	108.33	108.33	00.00	100.00	108.33	108.33	N/A	420,000	454,965
01-JUL-21 To 30-SEP-21	1	55.18	55.18	55.18	00.00	100.00	55.18	55.18	N/A	685,000	377,965
01-OCT-21 To 31-DEC-21	4	85.49	87.17	77.59	33.96	112.35	56.93	120.77	N/A	620,919	481,776
01-JAN-22 To 31-MAR-22	4	77.12	93.32	92.72	26.76	100.65	72.41	146.62	N/A	595,000	551,669
01-APR-22 To 30-JUN-22	6	69.08	73.85	72.93	31.38	101.26	43.68	137.32	43.68 to 137.32	2,578,548	1,880,523
01-JUL-22 To 30-SEP-22	5	71.62	63.10	65.55	15.69	96.26	29.83	75.26	N/A	552,668	362,284
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	3	75.59	66.80	72.83	16.84	91.72	43.32	81.50	N/A	293,300	213,613
01-OCT-20 To 30-SEP-21	7	69.40	79.15	72.41	27.78	109.31	55.18	127.74	55.18 to 127.74	736,964	533,614
01-OCT-21 To 30-SEP-22	19	72.41	77.92	74.59	28.60	104.46	29.83	146.62	59.36 to 81.29	1,215,700	906,754
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	6	71.56	67.71	69.76	12.90	97.06	43.32	81.50	43.32 to 81.50	623,108	434,663
01-JAN-21 To 31-DEC-21	8	83.85	87.11	77.25	35.79	112.76	55.18	127.74	55.18 to 127.74	597,960	461,908
<u>ALL</u>	29	72.41	77.07	74.15	27.28	103.94	29.83	146.62	62.73 to 80.19	1,004,722	744,982

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	29	72.41	77.07	74.15	27.28	103.94	29.83	146.62	62.73 to 80.19	1,004,722	744,982
<u>ALL</u>	29	72.41	77.07	74.15	27.28	103.94	29.83	146.62	62.73 to 80.19	1,004,722	744,982

09 Brown
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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 Avg. Assessed Value : 744,982

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 77
 COD : 27.28
 PRD : 103.94

COV : 37.20
 STD : 28.67
 Avg. Abs. Dev : 19.75
 MAX Sales Ratio : 146.62
 MIN Sales Ratio : 29.83

95% Median C.I. : 62.73 to 80.19
 95% Wgt. Mean C.I. : 67.79 to 80.51
 95% Mean C.I. : 66.17 to 87.97

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	80.19	80.19	80.19	00.00	100.00	80.19	80.19	N/A	330,000	264,620
1	1	80.19	80.19	80.19	00.00	100.00	80.19	80.19	N/A	330,000	264,620
Grass											
County	14	69.08	73.33	72.93	33.15	100.55	29.83	137.32	43.68 to 111.62	1,382,372	1,008,208
1	14	69.08	73.33	72.93	33.15	100.55	29.83	137.32	43.68 to 111.62	1,382,372	1,008,208
ALL	29	72.41	77.07	74.15	27.28	103.94	29.83	146.62	62.73 to 80.19	1,004,722	744,982

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	12	73.06	76.12	71.70	18.97	106.16	55.18	120.77	56.93 to 81.29	680,313	487,782
1	12	73.06	76.12	71.70	18.97	106.16	55.18	120.77	56.93 to 81.29	680,313	487,782
Grass											
County	15	69.08	78.22	75.15	38.43	104.09	29.83	146.62	43.74 to 111.62	1,330,213	999,641
1	15	69.08	78.22	75.15	38.43	104.09	29.83	146.62	43.74 to 111.62	1,330,213	999,641
ALL	29	72.41	77.07	74.15	27.28	103.94	29.83	146.62	62.73 to 80.19	1,004,722	744,982

Brown County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	3,307
Keya Paha	1	3,085	3,085	3,085	3,085	3,050	3,050	2,720	3,000	3,060
Rock	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	2,370
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	2,818
Blaine	1	n/a	2,100	n/a	2,100	2,100	2,100	2,100	2,100	2,100
Cherry	1	2,800	2,799	n/a	2,781	2,800	2,800	2,788	2,800	2,791

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,002
Keya Paha	1	1,135	1,135	1,135	1,135	1,115	1,115	1,115	1,115	1,129
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	889
Loup	1	n/a	830	830	830	775	700	700	700	768
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	n/a	590	590
Cherry	1	n/a	725	725	725	725	725	725	725	725

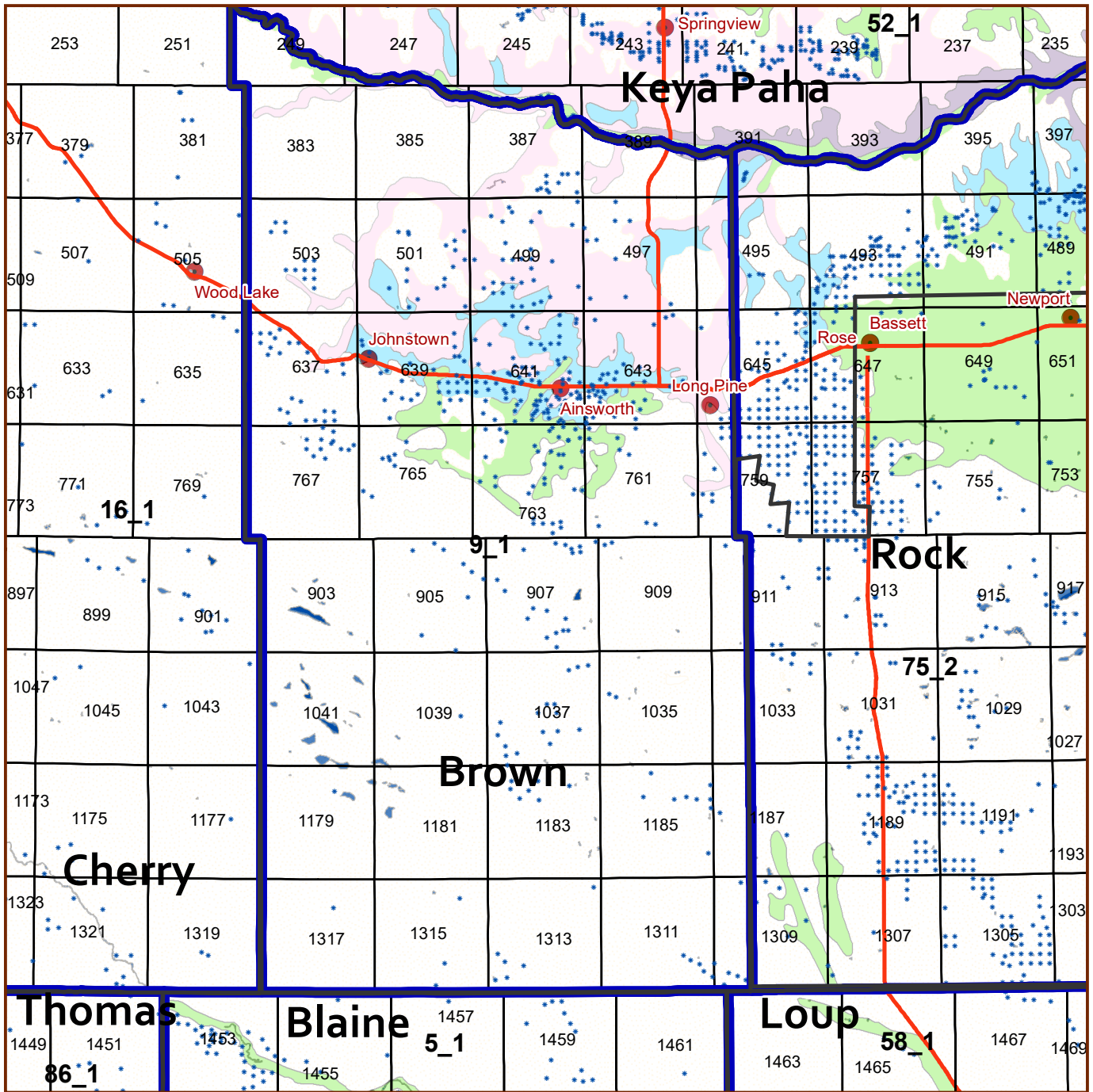
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	826	825	700	702	650	650	625	625	674
Keya Paha	1	915	915	915	915	905	905	895	883	907
Rock	2	890	934	830	851	689	635	635	453	748
Loup	1	660	n/a	660	660	660	660	660	660	660
Blaine	1	620	620	620	620	590	590	590	590	595
Cherry	1	604	590	590	590	590	470	455	455	485

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	768	672	75
Keya Paha	1	n/a	n/a	79
Rock	2	763	350	100
Loup	1	763	n/a	100
Blaine	1	n/a	n/a	25
Cherry	1	725	n/a	78

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.

BROWN COUNTY



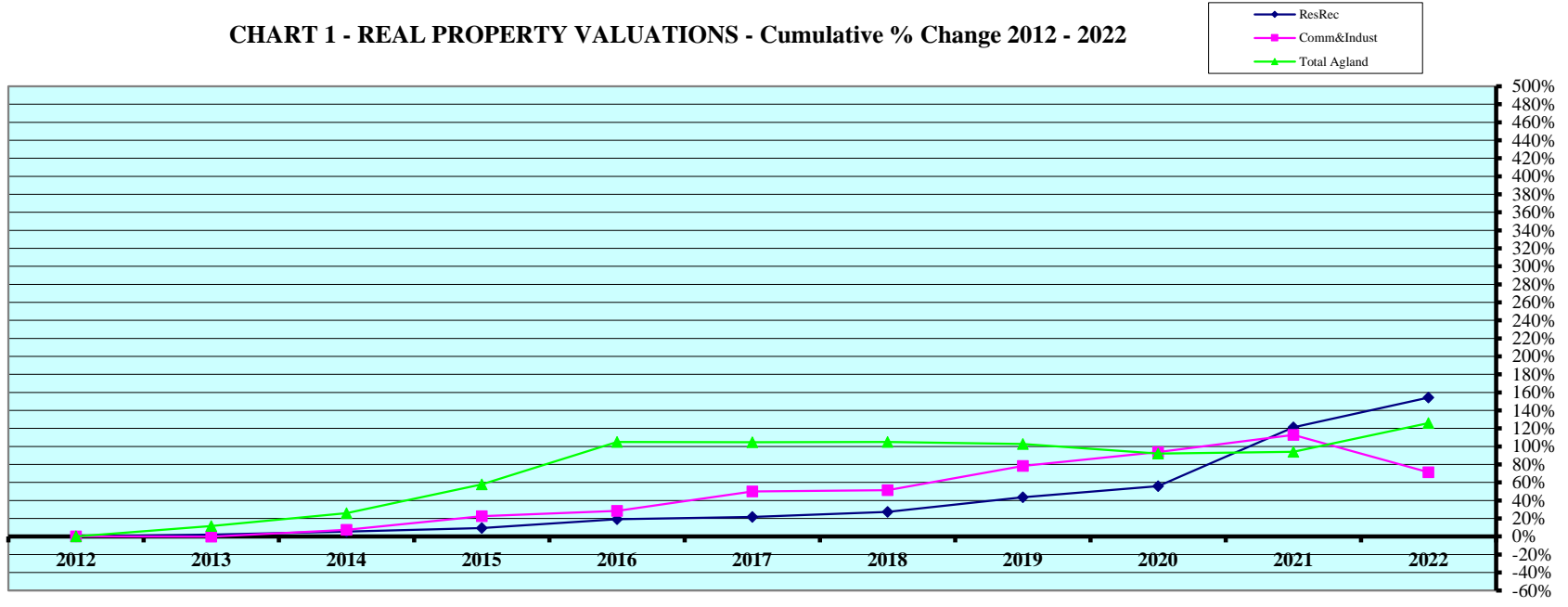
Legend

- 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	61,119,505	-	-	-	27,282,240	-	-	-	297,296,655	-	-	-
2013	62,419,079	1,299,574	2.13%	2.13%	27,223,134	-59,106	-0.22%	-0.22%	332,041,666	34,745,011	11.69%	11.69%
2014	64,421,430	2,002,351	3.21%	5.40%	29,302,116	2,078,982	7.64%	7.40%	374,031,558	41,989,892	12.65%	25.81%
2015	66,876,470	2,455,040	3.81%	9.42%	33,461,571	4,159,455	14.20%	22.65%	469,028,080	94,996,522	25.40%	57.76%
2016	72,896,571	6,020,101	9.00%	19.27%	35,058,099	1,596,528	4.77%	28.50%	609,279,242	140,251,162	29.90%	104.94%
2017	74,341,874	1,445,303	1.98%	21.63%	40,949,580	5,891,481	16.80%	50.10%	608,529,270	-749,972	-0.12%	104.69%
2018	77,833,696	3,491,822	4.70%	27.35%	41,289,269	339,689	0.83%	51.34%	608,988,254	458,984	0.08%	104.84%
2019	87,795,804	9,962,108	12.80%	43.65%	48,661,733	7,372,464	17.86%	78.36%	602,918,300	-6,069,954	-1.00%	102.80%
2020	95,214,511	7,418,707	8.45%	55.78%	52,833,441	4,171,708	8.57%	93.66%	570,835,775	-32,082,525	-5.32%	92.01%
2021	135,230,996	40,016,485	42.03%	121.26%	58,058,725	5,225,284	9.89%	112.81%	576,800,993	5,965,218	1.04%	94.02%
2022	155,418,237	20,187,241	14.93%	154.29%	46,726,772	-11,331,953	-19.52%	71.27%	671,727,681	94,926,688	16.46%	125.95%

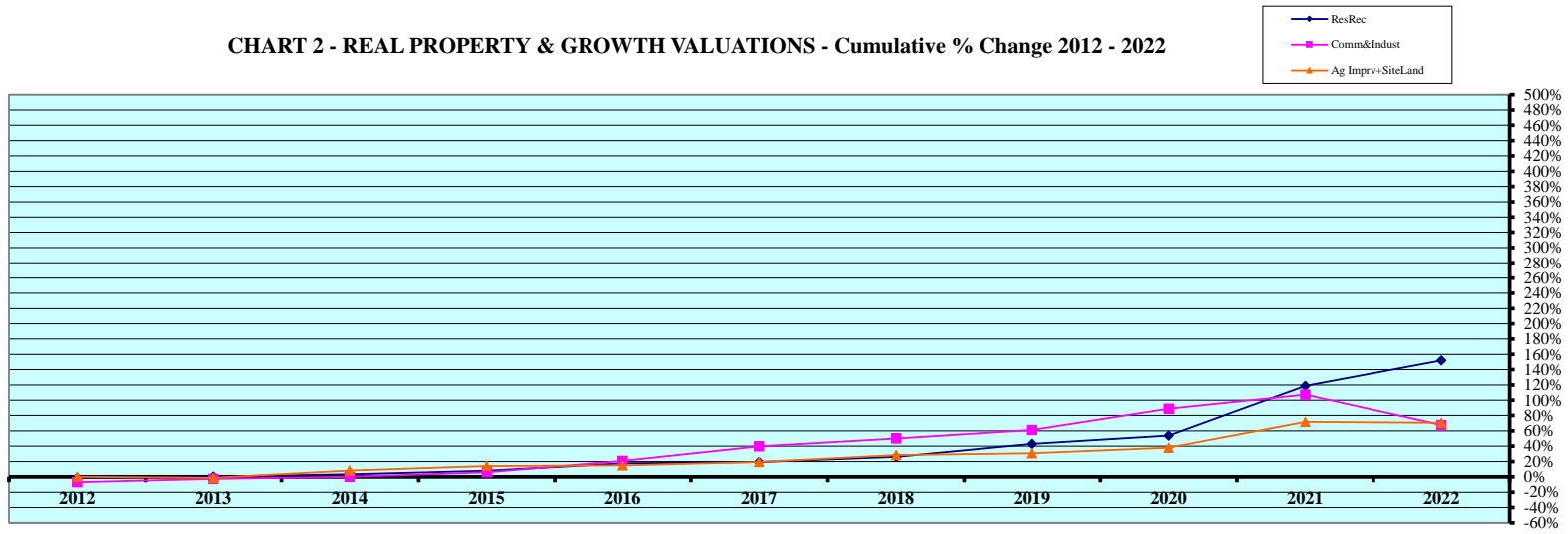
Rate Annual %chg: Residential & Recreational **9.78%** Commercial & Industrial **5.53%** Agricultural Land **8.49%**

Cnty# **9**
County **BROWN**

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	61,119,505	811,737	1.33%	60,307,768	-	-1.33%	27,282,240	1,900,436	6.97%	25,381,804	-	-6.97%	
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	0.37%	27,223,134	667,202	2.45%	26,555,932	-2.66%	-2.66%	
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	3.14%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	0.05%	
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	7.98%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	5.88%	
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	17.47%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	20.93%	
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	19.38%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	39.75%	
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	25.99%	41,289,269	382,036	0.93%	40,907,233	-0.10%	49.94%	
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	42.89%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	61.27%	
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	53.91%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	88.90%	
2021	135,230,996	1,579,010	1.17%	133,651,986	40.37%	118.67%	58,058,725	1,496,775	2.58%	56,561,950	7.06%	107.32%	
2022	155,418,237	1,359,680	0.87%	154,058,557	13.92%	152.06%	46,726,772	1,036,195	2.22%	45,690,577	-21.30%	67.47%	
Rate Ann%chg	9.78%			Resid & Recreat w/o growth			5.53%			C & I w/o growth			0.17%

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	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-	-
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	-1.30%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	8.22%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	14.20%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	15.00%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	19.39%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	28.45%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	30.78%
2020	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	37.97%
2021	41,167,301	32,979,359	74,146,660	2,484,796	3.35%	71,661,864	19.53%	71.74%
2022	47,917,244	23,629,640	71,546,884	422,597	0.59%	71,124,287	-4.08%	70.46%
Rate Ann%chg	6.15%	4.41%	5.54%	Ag Imprv+Site w/o growth			1.60%	

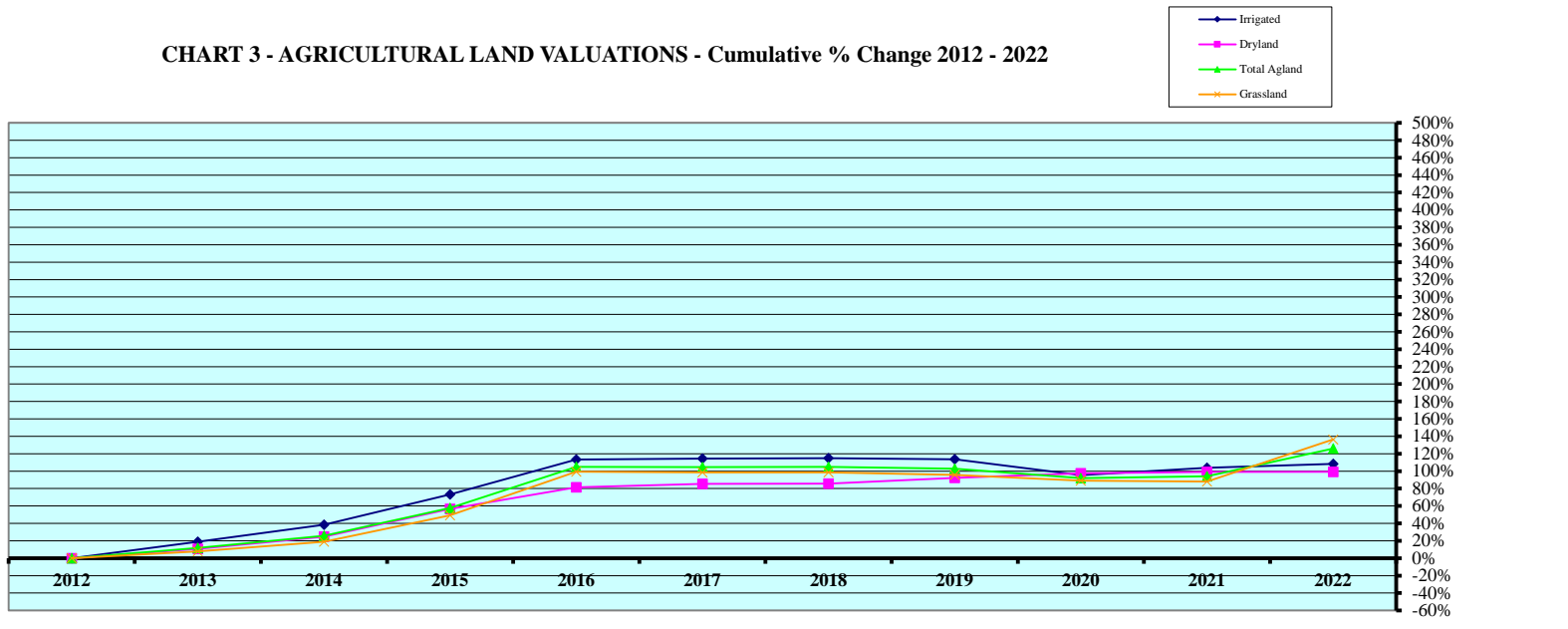
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 9
County BROWN

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	104,586,543	-	-	-	1,504,554	-	-	-	190,118,657	-	-	-
2013	124,271,830	19,685,287	18.82%	18.82%	1,668,014	163,460	10.86%	10.86%	205,010,727	14,892,070	7.83%	7.83%
2014	144,784,815	20,512,985	16.51%	38.44%	1,876,250	208,236	12.48%	24.70%	226,280,114	21,269,387	10.37%	19.02%
2015	181,301,723	36,516,908	25.22%	73.35%	2,355,739	479,489	25.56%	56.57%	283,954,312	57,674,198	25.49%	49.36%
2016	223,116,533	41,814,810	23.06%	113.33%	2,729,434	373,695	15.86%	81.41%	379,286,650	95,332,338	33.57%	99.50%
2017	224,181,923	1,065,390	0.48%	114.35%	2,788,036	58,602	2.15%	85.31%	377,568,746	-1,717,904	-0.45%	98.60%
2018	224,736,229	554,306	0.25%	114.88%	2,794,967	6,931	0.25%	85.77%	377,456,639	-112,107	-0.03%	98.54%
2019	223,406,695	-1,329,534	-0.59%	113.61%	2,891,245	96,278	3.44%	92.17%	372,154,626	-5,302,013	-1.40%	95.75%
2020	204,478,413	-18,928,282	-8.47%	95.51%	2,972,113	80,868	2.80%	97.54%	359,635,662	-12,518,964	-3.36%	89.16%
2021	213,199,846	8,721,433	4.27%	103.85%	2,996,782	24,669	0.83%	99.18%	357,647,239	-1,988,423	-0.55%	88.12%
2022	217,908,797	4,708,951	2.21%	108.35%	2,997,695	913	0.03%	99.24%	449,499,320	91,852,081	25.68%	136.43%

Rate Ann.%chg: Irrigated **7.62%** Dryland **7.14%** Grassland **8.99%**

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	1,086,901	-	-	-	0	-	-	-	297,296,655	-	-	-
2013	1,091,095	4,194	0.39%	0.39%	0	0	-	-	332,041,666	34,745,011	11.69%	11.69%
2014	1,090,379	-716	-0.07%	0.32%	0	0	-	-	374,031,558	41,989,892	12.65%	25.81%
2015	1,416,306	325,927	29.89%	30.31%	0	0	-	-	469,028,080	94,996,522	25.40%	57.76%
2016	1,417,107	801	0.06%	30.38%	2,729,518	2,729,518	-	-	609,279,242	140,251,162	29.90%	104.94%
2017	1,523,045	105,938	7.48%	40.13%	2,467,520	-261,998	-9.60%	-	608,529,270	-749,972	-0.12%	104.69%
2018	1,535,189	12,144	0.80%	41.24%	2,465,230	-2,290	-0.09%	-	608,988,254	458,984	0.08%	104.84%
2019	1,762,669	227,480	14.82%	62.17%	2,703,065	237,835	9.65%	-	602,918,300	-6,069,954	-1.00%	102.80%
2020	3,749,587	1,986,918	112.72%	244.98%	0	-2,703,065	-100.00%	-	570,835,775	-32,082,525	-5.32%	92.01%
2021	2,957,126	-792,461	-21.13%	172.07%	0	0	-	-	576,800,993	5,965,218	1.04%	94.02%
2022	1,321,869	-1,635,257	-55.30%	21.62%	0	0	-	-	671,727,681	94,926,688	16.46%	125.95%

Cnty# **9**
County **BROWN**

Rate Ann.%chg: Total Agric Land **8.49%**

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	104,483,060	63,323	1,650			1,539,325	2,978	517			190,066,497	677,932	280		
2013	124,407,750	64,946	1,916	16.10%	16.10%	1,659,161	2,790	595	15.07%	15.07%	204,897,051	676,410	303	8.05%	8.05%
2014	145,419,823	66,550	2,185	14.07%	32.43%	1,860,924	2,841	655	10.14%	26.74%	226,130,433	674,784	335	10.63%	19.53%
2015	181,280,661	66,422	2,729	24.90%	65.41%	2,355,739	2,811	838	27.95%	62.17%	283,850,980	674,804	421	25.52%	50.04%
2016	223,183,964	66,548	3,354	22.88%	103.26%	2,702,116	2,808	962	14.79%	86.16%	379,209,483	669,624	566	34.63%	101.99%
2017	223,659,620	66,641	3,356	0.07%	103.40%	2,760,032	2,867	963	0.07%	86.29%	376,567,382	669,580	562	-0.69%	100.60%
2018	224,664,022	66,911	3,358	0.04%	103.49%	2,794,967	2,902	963	0.05%	86.38%	377,462,545	669,179	564	0.30%	101.19%
2019	223,439,406	66,562	3,357	-0.02%	103.45%	2,891,245	2,984	969	0.60%	87.49%	375,282,572	665,611	564	-0.04%	101.10%
2020	222,617,205	66,702	3,337	-0.58%	102.27%	2,987,110	2,979	1,003	3.49%	94.04%	373,949,306	670,327	558	-1.06%	98.98%
2021	219,800,962	66,281	3,316	-0.64%	100.98%	3,003,947	2,996	1,003	-0.01%	94.02%	373,980,553	666,460	561	0.59%	100.15%
2022	224,304,230	67,871	3,305	-0.34%	100.29%	2,970,900	2,960	1,004	0.10%	94.21%	491,386,959	675,213	728	29.69%	159.58%

Rate Annual %chg Average Value/Acre: 7.19%

6.86%

10.01%

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	1,086,939	18,116	60			103,080	1,341	77			297,278,901	763,690	389		
2013	1,091,153	18,186	60	0.00%	0.00%	106,318	1,341	79	3.14%	3.14%	332,161,433	763,672	435	11.74%	11.74%
2014	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	9.93%	374,614,729	763,685	491	12.78%	26.02%
2015	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	37.37%	469,045,755	763,550	614	25.23%	57.81%
2016	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	499.03%	609,379,433	763,376	798	29.95%	105.07%
2017	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	550.53%	606,978,205	763,476	795	-0.41%	104.24%
2018	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	550.53%	608,909,927	763,374	798	0.33%	104.91%
2019	1,790,919	22,861	78	0.04%	30.56%	2,646,477	5,295	500	-0.04%	550.27%	606,050,619	763,313	794	-0.46%	103.97%
2020	1,772,111	22,676	78	-0.24%	30.25%	0	0				601,325,732	762,683	788	-0.70%	102.54%
2021	9,659,810	21,868	442	465.26%	636.23%	0	0				606,445,272	757,605	800	1.53%	105.64%
2022	9,705	129	75	-83.02%	25.04%	0	0				718,671,794	746,174	963	20.32%	147.43%

9
BROWN

Rate Annual %chg Average Value/Acre: 9.48%

(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
2,903	BROWN	45,869,443	2,548,928	835,501	112,821,745	46,726,772	0	42,596,492	671,727,681	47,917,244	23,629,640	0	994,673,446
cnty sectorvalue % of total value:		4.61%	0.26%	0.08%	11.34%	4.70%		4.28%	67.53%	4.82%	2.38%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,728	AINSWORTH	11,711,407	1,364,248	603,334	53,521,798	27,886,852	0	0	0	0	0	0	95,087,639
59.52%	%sector of county sector	25.53%	53.52%	72.21%	47.44%	59.68%							9.56%
	%sector of municipality	12.32%	1.43%	0.63%	56.29%	29.33%							100.00%
64	JOHNSTOWN	182,352	0	0	1,727,770	171,222	0	0	0	0	0	0	2,081,344
2.20%	%sector of county sector	0.40%			1.53%	0.37%							0.21%
	%sector of municipality	8.76%			83.01%	8.23%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,793	Total Municipalities	11,893,759	1,364,249	603,335	55,249,570	28,058,075	0	0	0	0	0	0	97,168,985
61.75%	%all municip.sectors of cnty	25.93%	53.52%	72.21%	48.97%	60.05%							9.77%

Total Real Property Sum Lines 17, 25, & 30	Records : 4,510	Value : 971,677,513	Growth 783,568
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Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	100	986,820	25	1,771,673	63	6,915,805	188	9,674,298	
02. Res Improve Land	1,075	7,098,620	88	2,956,140	133	5,543,016	1,296	15,597,776	
03. Res Improvements	1,084	66,427,225	92	8,029,365	152	26,898,705	1,328	101,355,295	
04. Res Total	1,184	74,512,665	117	12,757,178	215	39,357,526	1,516	126,627,369	128,404
% of Res Total	78.10	58.84	7.72	10.07	14.18	31.08	33.61	13.03	16.39
05. Com UnImp Land	23	268,415	3	36,895	4	391,640	30	696,950	
06. Com Improve Land	166	3,380,605	21	846,925	21	641,315	208	4,868,845	
07. Com Improvements	170	23,555,995	26	8,171,865	25	6,444,305	221	38,172,165	
08. Com Total	193	27,205,015	29	9,055,685	29	7,477,260	251	43,737,960	243,170
% of Com Total	76.89	62.20	11.55	20.70	11.55	17.10	5.57	4.50	31.03
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	33	1,797,673	36	6,740,485	69	8,538,158	
14. Rec Improve Land	2	83,360	87	8,614,898	53	10,783,120	142	19,481,378	
15. Rec Improvements	2	302,485	87	9,015,890	69	7,237,230	158	16,555,605	
16. Rec Total	2	385,845	120	19,428,461	105	24,760,835	227	44,575,141	0
% of Rec Total	0.88	0.87	52.86	43.59	46.26	55.55	5.03	4.59	0.00
Res & Rec Total	1,186	74,898,510	237	32,185,639	320	64,118,361	1,743	171,202,510	128,404
% of Res & Rec Total	68.04	43.75	13.60	18.80	18.36	37.45	38.65	17.62	16.39
Com & Ind Total	193	27,205,015	29	9,055,685	29	7,477,260	251	43,737,960	243,170
% of Com & Ind Total	76.89	62.20	11.55	20.70	11.55	17.10	5.57	4.50	31.03
17. Taxable Total	1,379	102,103,525	266	41,241,324	349	71,595,621	1,994	214,940,470	371,574
% of Taxable Total	69.16	47.50	13.34	19.19	17.50	33.31	44.21	22.12	47.42

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	110	46	357	513

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	29	8,108,620	1,994	503,552,305	2,023	511,660,925
28. Ag-Improved Land	0	0	40	9,374,525	433	157,820,085	473	167,194,610
29. Ag Improvements	0	0	42	13,206,770	448	64,674,738	490	77,881,508

30. Ag Total				2,513	756,737,043
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	29	33.01	528,160	
33. HomeSite Improvements	0	0.00	0	31	0.00	4,708,900	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.78	10,395	
36. FarmSite Improv Land	0	0.00	0	30	264.19	844,670	
37. FarmSite Improvements	0	0.00	0	41	0.00	8,497,870	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	47	144.10	0	
40. Other- Non Ag Use	0	0.00	0	17	465.57	632,565	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	16	16.00	256,000	16	16.00	256,000	
32. HomeSite Improv Land	260	297.23	4,755,680	289	330.24	5,283,840	
33. HomeSite Improvements	280	0.00	40,252,180	311	0.00	44,961,080	351,394
34. HomeSite Total				327	346.24	50,500,920	
35. FarmSite UnImp Land	33	68.12	257,305	35	70.90	267,700	
36. FarmSite Improv Land	305	1,426.17	4,740,725	335	1,690.36	5,585,395	
37. FarmSite Improvements	427	0.00	24,422,558	468	0.00	32,920,428	60,600
38. FarmSite Total				503	1,761.26	38,773,523	
39. Road & Ditches	922	3,375.44	0	969	3,519.54	0	
40. Other- Non Ag Use	535	44,415.82	45,683,625	552	44,881.39	46,316,190	
41. Total Section VI				830	50,508.43	135,590,633	411,994

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	15	3,941.80	2,509,495	15	3,941.80	2,509,495

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	14	615.09	616,975
44. Market Value	0	0.00	0	14	615.09	1,089,625
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	248	34,131.98	26,479,525	262	34,747.07	27,096,500
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	13,115.58	21.01%	47,216,070	22.87%	3,600.00
46. 1A	8,190.66	13.12%	29,486,380	14.28%	3,600.00
47. 2A1	4,833.63	7.74%	16,434,360	7.96%	3,400.00
48. 2A	12,130.86	19.43%	41,245,020	19.98%	3,400.01
49. 3A1	3,725.06	5.97%	8,772,555	4.25%	2,355.01
50. 3A	3,741.48	5.99%	11,748,265	5.69%	3,140.00
51. 4A1	8,919.73	14.29%	28,007,920	13.57%	3,140.00
52. 4A	7,763.71	12.44%	23,524,045	11.40%	3,030.00
53. Total	62,420.71	100.00%	206,434,615	100.00%	3,307.15
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	800.48	35.62%	872,525	38.74%	1,090.00
56. 2D1	177.71	7.91%	193,705	8.60%	1,090.01
57. 2D	517.16	23.01%	563,720	25.03%	1,090.03
58. 3D1	70.58	3.14%	70,230	3.12%	995.04
59. 3D	184.02	8.19%	149,055	6.62%	809.99
60. 4D1	49.02	2.18%	39,715	1.76%	810.18
61. 4D	448.62	19.96%	363,385	16.13%	810.01
62. Total	2,247.59	100.00%	2,252,335	100.00%	1,002.11
Grass					
63. 1G1	56,553.97	9.26%	46,684,505	11.35%	825.49
64. 1G	5,546.06	0.91%	4,585,540	1.11%	826.81
65. 2G1	66,043.05	10.82%	46,242,120	11.24%	700.18
66. 2G	16,652.14	2.73%	11,687,055	2.84%	701.84
67. 3G1	154,110.05	25.24%	100,176,345	24.35%	650.03
68. 3G	288,518.75	47.25%	187,523,525	45.58%	649.95
69. 4G1	4,014.83	0.66%	2,509,345	0.61%	625.02
70. 4G	19,195.97	3.14%	11,998,055	2.92%	625.03
71. Total	610,634.82	100.00%	411,406,490	100.00%	673.74
Irrigated Total					
	62,420.71	9.06%	206,434,615	33.23%	3,307.15
Dry Total					
	2,247.59	0.33%	2,252,335	0.36%	1,002.11
Grass Total					
	610,634.82	88.58%	411,406,490	66.23%	673.74
72. Waste	14,039.53	2.04%	1,052,970	0.17%	75.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	4,753.29	0.69%	8,760,200	1.41%	1,842.98
75. Market Area Total	689,342.65	100.00%	621,146,410	100.00%	901.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3,716.47	12,286,970	58,704.24	194,147,645	62,420.71	206,434,615
77. Dry Land	0.00	0	240.19	232,730	2,007.40	2,019,605	2,247.59	2,252,335
78. Grass	0.00	0	4,162.59	2,947,490	606,472.23	408,459,000	610,634.82	411,406,490
79. Waste	0.00	0	2.25	165	14,037.28	1,052,805	14,039.53	1,052,970
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	16.55	10,485	4,736.74	8,749,715	4,753.29	8,760,200
82. Total	0.00	0	8,121.50	15,467,355	681,221.15	605,679,055	689,342.65	621,146,410

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	62,420.71	9.06%	206,434,615	33.23%	3,307.15
Dry Land	2,247.59	0.33%	2,252,335	0.36%	1,002.11
Grass	610,634.82	88.58%	411,406,490	66.23%	673.74
Waste	14,039.53	2.04%	1,052,970	0.17%	75.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,753.29	0.69%	8,760,200	1.41%	1,842.98
Total	689,342.65	100.00%	621,146,410	100.00%	901.07

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 Ainsworth	48	395,850	801	5,323,075	806	55,033,360	854	60,752,285	67,259
83.2 Johnstown Village	19	164,385	40	341,195	42	1,382,635	61	1,888,215	0
83.3 Long Pine City	34	416,540	238	1,483,385	240	10,054,630	274	11,954,555	17,265
83.4 Rural	132	16,529,776	300	22,770,749	339	47,573,110	471	86,873,635	43,880
83.5 Rural Rec	24	705,905	59	5,160,750	59	3,867,165	83	9,733,820	0
84 Residential Total	257	18,212,456	1,438	35,079,154	1,486	117,910,900	1,743	171,202,510	128,404

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	Ainsworth	14	228,090	126	2,986,540	132	22,515,080	146	25,729,710	241,230
85.2	Johnstown Village	3	960	7	10,040	7	163,540	10	174,540	0
85.3	Long Pine City	3	21,385	34	457,645	34	1,728,155	37	2,207,185	0
85.4	Rural	10	446,515	40	1,277,080	47	13,489,400	57	15,212,995	1,940
85.5	Rural Rec	0	0	1	137,540	1	275,990	1	413,530	0
86	Commercial Total	30	696,950	208	4,868,845	221	38,172,165	251	43,737,960	243,170

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	53,205.83	9.20%	43,922,220	11.27%	825.52
88. 1G	4,860.49	0.84%	4,009,990	1.03%	825.02
89. 2G1	62,350.61	10.78%	43,645,325	11.20%	700.00
90. 2G	16,148.61	2.79%	11,333,125	2.91%	701.80
91. 3G1	152,679.19	26.39%	99,242,230	25.46%	650.00
92. 3G	271,169.29	46.86%	176,261,195	45.22%	650.00
93. 4G1	221.72	0.04%	138,595	0.04%	625.09
94. 4G	17,991.26	3.11%	11,244,975	2.88%	625.02
95. Total	578,627.00	100.00%	389,797,655	100.00%	673.66
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	440.92	41.03%	373,700	45.28%	847.55
98. 2C1	418.06	38.90%	303,100	36.73%	725.02
99. 2C	58.17	5.41%	42,175	5.11%	725.03
100. 3C1	157.50	14.66%	106,315	12.88%	675.02
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	1,074.65	100.00%	825,290	100.00%	767.96
Timber					
105. 1T1	3,348.14	10.82%	2,762,285	13.29%	825.02
106. 1T	244.65	0.79%	201,850	0.97%	825.06
107. 2T1	3,274.38	10.59%	2,293,695	11.04%	700.50
108. 2T	445.36	1.44%	311,755	1.50%	700.01
109. 3T1	1,273.36	4.12%	827,800	3.98%	650.09
110. 3T	17,349.46	56.09%	11,262,330	54.19%	649.15
111. 4T1	3,793.11	12.26%	2,370,750	11.41%	625.01
112. 4T	1,204.71	3.89%	753,080	3.62%	625.11
113. Total	30,933.17	100.00%	20,783,545	100.00%	671.89
<hr/>					
Grass Total	578,627.00	94.76%	389,797,655	94.75%	673.66
CRP Total	1,074.65	0.18%	825,290	0.20%	767.96
Timber Total	30,933.17	5.07%	20,783,545	5.05%	671.89
<hr/>					
114. Market Area Total	610,634.82	100.00%	411,406,490	100.00%	673.74

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

09 Brown

	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	112,821,745	126,627,369	13,805,624	12.24%	128,404	12.12%
02. Recreational	42,596,492	44,575,141	1,978,649	4.65%	0	4.65%
03. Ag-Homesite Land, Ag-Res Dwelling	47,917,244	50,500,920	2,583,676	5.39%	351,394	4.66%
04. Total Residential (sum lines 1-3)	203,335,481	221,703,430	18,367,949	9.03%	479,798	8.80%
05. Commercial	46,726,772	43,737,960	-2,988,812	-6.40%	243,170	-6.92%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	46,726,772	43,737,960	-2,988,812	-6.40%	243,170	-6.92%
08. Ag-Farmsite Land, Outbuildings	17,195,023	38,773,523	21,578,500	125.49%	60,600	125.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	6,434,617	46,316,190	39,881,573	619.80%		
11. Total Non-Agland (sum lines 8-10)	23,629,640	85,089,713	61,460,073	260.10%	60,600	259.84%
12. Irrigated	217,908,797	206,434,615	-11,474,182	-5.27%		
13. Dryland	2,997,695	2,252,335	-745,360	-24.86%		
14. Grassland	449,499,320	411,406,490	-38,092,830	-8.47%		
15. Wasteland	1,321,869	1,052,970	-268,899	-20.34%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	671,727,681	621,146,410	-50,581,271	-7.53%		
18. Total Value of all Real Property (Locally Assessed)	945,419,574	971,677,513	26,257,939	2.78%	783,568	2.69%

2023 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$144,350
7.	Adopted budget, or granted budget if different from above:
	\$144,350
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$23,780 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1000
12.	Amount of last year's assessor's budget not used:

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993, updated in 2021

D. Contracted Services

1.	Appraisal Services:
	Some services are contracted out – In house reviews/revaluations are done as well.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, outside appraisal services may be used.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor’s opinion.

2023 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:																
	The Assessor and Staff do most of the data collection. Outside appraisal services will be used as needed.																
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="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Ag outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Ag Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.	2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	4	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	AG OB	Ag outbuildings	AG DW	Ag Dwellings
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AG OB	Ag outbuildings																
AG DW	Ag Dwellings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.																
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 county develops the depreciation study based on their 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.																
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.																

6.	Describe the methodology used to determine the residential lot values?
	Market analysis of vacant land sales to determine square foot value.
7.	How are rural residential site values developed?
	By looking into the cost of installation of the well, septic, electricity and market influences.
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?
	All lots are treated the same, currently there is no difference.

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	2021	2018	2019	2018
	2	2020	2018	2020	2020
	3	2020	2018	2020	2020
	4	2021	2018	2021	2020/2021
	5	2021	2018	2021	2020
	AG OB	2021	2018	2021	2020
	AG DW	2021	2018	2021	2020

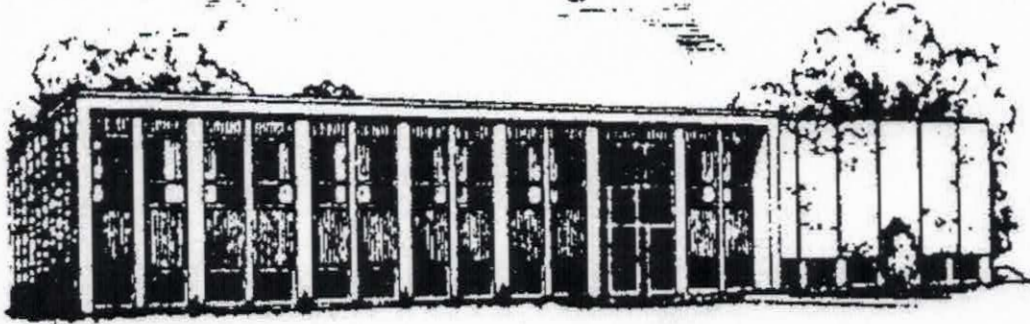
2023 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:													
	Assessor and staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	All three approaches are performed when they apply.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Unique properties will be appraised by commercial appraiser as needed..													
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?													
	Depreciation studies are developed based on 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.													
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.													
6.	Describe the methodology used to determine the commercial lot values.													
	Vacant lot market analysis was done by the assessor and staff.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>				<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	2021	2022	2021
<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	2021	2022	2021										
	Lot study and last inspection 2021 with economic adjustment to Johnstown and Long Pine.													

2023 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:							
	Assessor, staff and the contracted appraisal company when necessary.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2021						
3.	Describe the process used to determine and monitor market areas.							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county is currently identifying recreational acres for future valuation.							
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. The county has established a policy for 2021 where rural home sites are valued the same as farm home sites except for prime properties. The valuation process for prime properties is currently under development.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	No intensive use is currently identified.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	CRP only.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	The county assessor has no special valuation application on file in the office. In 2018, 13 applications were reported but none have been located.							
8b.	What process was used to determine if non-agricultural influences exist in the county?							
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.							

	<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



BROWN COUNTY ASSESSOR

148 West 4th Suite 6
Ainsworth, Nebraska 69210
assessor@browncountyne.org
Phone: 402-387-1621
Fax: 402-387-1621

2022 3-YEAR PLAN OF ASSESSMENT

TERRI J. VAN HOUTEN, BROWN COUNTY ASSESSOR

June 1, 2022

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb.Rev.Stat. 77-112 (reissue 2003).

Assessment levels required for real property are as follows:

1. 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 69-75% of actual value for agricultural land and horticultural land; and
3. 69-75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

New Property: For assessment year 2023, an estimated 46 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2022-2023 Assessor Budget = \$147,350.00 (Increase of salaries only)

2022-2023 Co. Appraisal Budget = \$20,200 (Inc. GWORKS Program) As reported last year we have values table driven in the office so we don't need the same budget as before.

Therefore, we are able to cut this substantially. In the past, it was valued for that year only and not entered in the system always.

2022-2023 Computer Hardware/Software Budget = \$28,370 (1/2 Shared Budget w/Treasurer for Internet, CAMA and IT, as well as the Treasure's printed items for taxes)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60-hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her

office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been "hands on" from the assessor herself.

The assessor has been working with the staff to learn legal descriptions, which they previously did not know. In addition to this, she has been training on splits, sales, and various other areas so the office is more fluid on days off and in the event, the assessor would not be able to perform the responsibilities. I think this is important to overlap in the event someone is not able to perform their duties

B. Cadastral Maps & GIS Mapping:

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2018 photo base from GWORKS to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2019-20 year. These were reviewed and MANY parcels had improvements that have never been assessed. These were added to the 2021 tax roll. The assessor's office identified IOLL's throughout the county on GWORKS. This is continually updated. In 2021 the tax districts, fire districts, school districts and the NRD's were added as a layer on GWORKS to assist the staff and tax payers in seeing the different tax areas.

C. Property Record Cards:

We have a historical file of PRC's that we will keep up with ownership, splits and combinations of parcels. PRC's are kept for the 6 years as recommended by the state records retention. Electronic records are replacing the paper copies to save time and resources.

D. Computer Software:

Brown County is contracted with MIPS for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GWORKS.

E. World Wide Web:

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo and one sketch. The current ownership and other parcel changes are updated each business night.

In 2021, I, Terri Van Houten, requested that the sales no longer be available with a subscription, but instead open to the public at no cost. This was approved and the use has

increased immensely! We have had a lot of positive feedback on it! Appraisers, other assessors, realtors and taxpayers all use this data.

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer are done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then shared with the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farmhouse) but zoning permits are required for non-farm buildings. A request has been made to the zoning administrator that they do an information statement for anything built to keep a better record of what is being erected. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2022 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor's office is have all properties in the county based off the June 2018 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three-year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only one market area.

E. Reconciliation of Value:

The reconciliation represents the three approaches (if used) to value property. The electronic file has the capability of showing it if the three approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally, a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2022:

<u>Property Class</u>	<u>Median</u>
Residential	NEI
Commercial	100.00%
Agricultural Land	NEI

*COD means coefficient of dispersion and PRD means price related differential.

**NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2022 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2022 yr.

Assessment Actions Planned for Assessment Year 2023:

Residential: Ainsworth, Long Pine and Johnstown need driveway paving picked up as we have some driveways we know about and not others. We have not assessed them, as we want to be fair. Ainsworth will need a complete review with photos and a check of actual sizes since this was not done in the past. The sizes were only guesstimated. Values will need to be revalued with a new depreciation model as the sales have changed in Ainsworth and Johnstown. Update Ainsworth to 2023 costing. Johnstown could have the updated costing to avoid this for 2024. COD's and PRD's will need tightened down.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

As I spoke with tax payers through out 2022 we discussed that land in Southern Brown County is not selling as high currently compared to the land in Northern Brown County. They are very much still affected from the 2019 Cyclone Bomb in the Southern areas. I also brought this up during CBOE meetings that grass in the North part of Brown County sells higher than the grass in Southern Brown County. There is a significant difference in soils throughout the county as well. In the current market, I feel it would be fair to the Southern taxpayers to have their own market area so they are not affected by the higher sales of the Northern region. This was discussed in the CBOE meeting and the commissioners though this a great idea as well. This will bring the Northern values up, as they will not be pulled down by the Southern Brown sales. There is other influence such as distance to town, etcetera that affect values as well.

It was discussed by the CBOE to give a percent off for all "wet" or "moist" soil types to avoid working with each taxpayer who is currently under water as we have done over the last 4 years. This is the first year the CBOE had to go through the formal protest of the 422 as we have worked through the process in the assessor's office and presented them to the board in the past. I do not feel this would equalize the values as there are wet or moist soils that are producing crops in the drought this year while other areas are burning up. There will be new maps out for 2022 on GWORKS for next year and it will be even easier to see where water continues to stand from the 2019 Cyclone Bomb. It takes time, but it is fair to the taxpayers that they not pay for these areas they currently cannot use. On the flip side, the areas that are getting extra crops this year due to the wot/moist soil should not be given a break next year based on adjustments suggested.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2023 tax year. Narrow the gap on the COD and PRD's.

Assessment Actions Planned for Assessment Year 2024

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Review Long Pine, Johnstown and Rural Recreation with all new photos and pick-up work not reported to us before. Update them to 2024 costing. Long Pine and Johnstown will need paved driveways added as they have not been in the past.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2024 tax year. Attempt to narrow the gap on the COD and PRD's.

Assessment Actions Planned for Assessment Year 2025

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Review rural residential with all new photos and pick-up work not reported to us before. Update rural residential to 2025 costing.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2025 tax year. Attempt to narrow the gap on the COD and PRD's.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 46 (plus 2 applications going for approval in June) Tax Exempt Organizations filed for property tax exemption for the 2022 year by December 30, 2021. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 174 Homestead Exemption Applications were filed in Brown Co. by June 30th last year. For 2022, we already have 189. This is up from the 154 that I looked back at before I was in office. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance. This is up 35! We

constantly have people coming of age and dying, so this is great that we got the word out and have more approved!

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 529 Personal Property Schedules were filed in Brown Co. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests - assemble and provide information on all protests (June 1st - July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 12 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process. Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education - attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used Prior to July 1 of each year. (This was new in 2019)

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects.

CONCLUSION:

The Brown County Assessor, Terri Van Houten & her staff, Peggy Graham and Taylor Stang work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. In the last 3.5 years all rural properties as well as commercial properties have been measured to assure they are the correct size now that we are assessing based on square foot, quality and condition of the buildings. We found that many of the buildings were not put on the tax roll and the ones that were on, roughly one third had the incorrect size. We have went through the PRC's to make sure all the site improvements are in the correct area, the improvements the home are in the correct area, etc. In 2020, I narrowed down the tax districts based on actual districts, not districts from the past. All parcels have values that are table driven. Homes are from 2021 values. Commercial are for 2022 with a new depreciation table. Commercial properties were gone through by Bryan Hill and I. They were to be left alone at that time. Graham has went through these and made adjustments so they may not match the values set as they were at the time of values. We narrowed down the neighborhoods further based on

sales of commercial. We have the PRC for the time of valuation. Depreciation tables were established based on sales for all areas of the market. Depreciation tables were made and applied with the help of Bob Lilly. Curtis Stephen said we were good on residential and not to change Ainsworth, so these were removed. Johnstown had 4 sales. Rural recreational had 6 sales. Rural had 7 sales. So, these were ruled NEI as Johnstown was out, however the state says we need 10 or more sales to see a trend. Johnstown just a major revaluation 2 years ago to get to where we are. The R&O states we had a 332% increase in Rural Rec in 2021. This is true and is reflective of the sales. The "what if not statement" to TERC shows how far we would be off if this was not done. The 2021 R&O states that what was done was needed. For 2022 there were shifts in value including but not limited to: changing the feedlots to agriculture versus commercial as we were advised to do, adding a greenbelt area to see where they values fall as well as take in 456 forms to level out this area due to high sales. The state said they did not have the time to review all of this and was not able to determine a level of value for this year. Sarah Scott with the state called and said I am not in trouble and there is no issue, but they were not going to set a value for 2022. TERC reviewed this and made observations in many counties that were much further out on their PRD's than Brown County and they had many more sales than Brown County. TERC used one example that had over 100 sales that was still out. TERC did not make any recommendation nor did the State. The data will be in a much more uniform form for next year and years beyond where everything will be based on Marshall and Swift costing, year built, quality and condition. I feel that the work done in the last 3.5 years will make it much better for Brown County to be able to do the bulk of the work in-house instead of needing an appraiser unless there is a unique property. Marshall and Swift costing books were purchased to refer to for quality on the buildings. Then it would need assistance for one year only if we did have that unique building. From there on the values would be set based on the depreciation model and not hand entered percentages. Quality and condition would be kept up with the 6-year review.

ASSESSOR SIGNATURE Terri VentHask DATE 8-4-2022

SIGNATURE OF CBOE _____ DATE _____

2023 Methodology for Special Valuation
For Brown County, Nebraska

The Brown County Assessor's Office submits this report to the Department of Revenue Property Assessment Division pursuant to REG-11-005-0040. The influence identified as Recreational.

Brown County is currently studying this for 2023 so this in progress. Once this is complete, I will get more details filled in for the year. Still compiling the sales in Brown County to determine the influence of recreation on agriculture in the county. The previous assessor for Brown County was looking into the areas along creeks and the river in regards to this to determine the influence of recreation on agriculture in the county.

Market Areas—

Brown County has one market area identified where the whole county is included. Currently looking into what is best moving forward.

Identification-

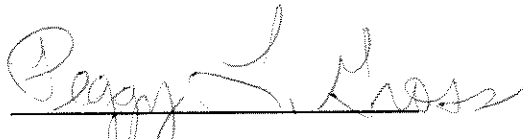
Currently looking into identifying recreational influence in the Calamus River, Niobrara River, Plum Creek, Bone Creek, Long Pine Creek as well as those areas with trees and ponds.

Agricultural Values-

Values are placed on Agricultural or horticultural properties using uninfluenced comparable sales away from the areas. After viewing sales, the Brown County Assessor's Office will determine if there is a need for a separate market area for recreational along the creeks, rivers, ponds, and tree area associated with them. The recreational influence may effect tree subclasses. At this time, the agricultural value or special value will be valued as grass within the market area.

Qualified Properties-

There was a lot of parcels that were identified for the special valuation area. There are currently 10 marked in the system to show they qualify for special valuation marked by the previous assessor. We will review others as they are received.



Peggy L. Gross

Brown County Assessor