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DEPARTMENT OF REVENUE

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

HARLAN 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 Harlan County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Harlan County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Kim Fouts, Harlan County Assessor

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Introduction

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.

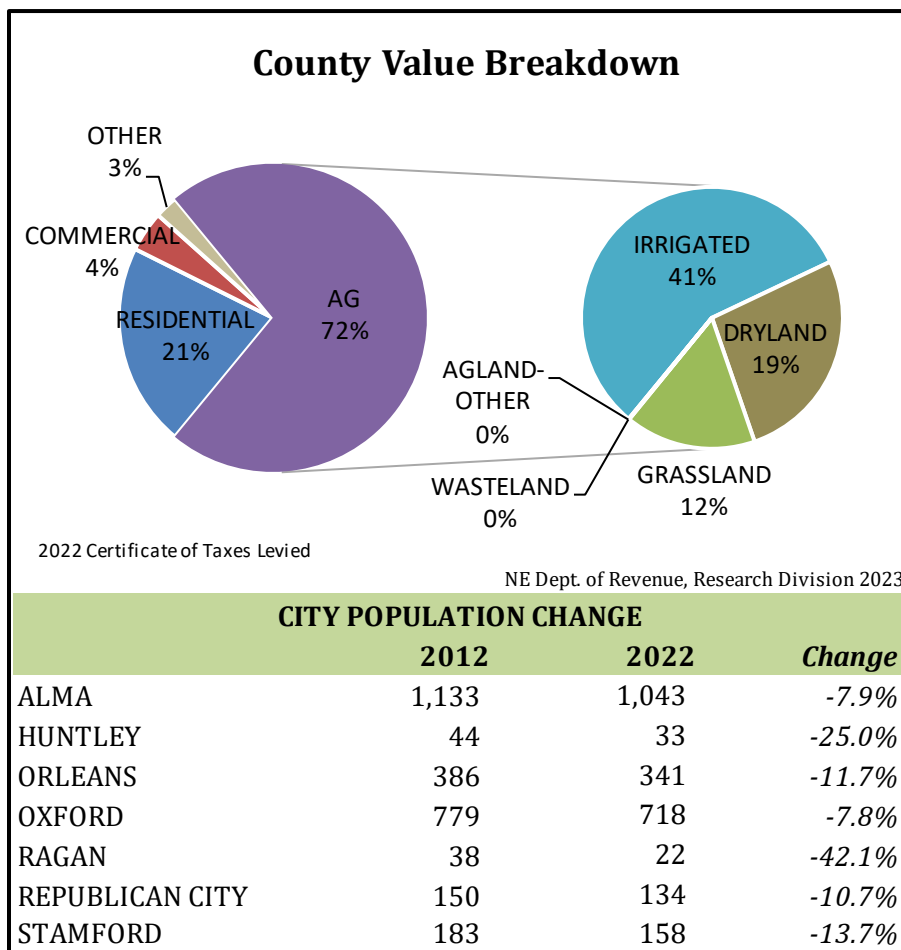
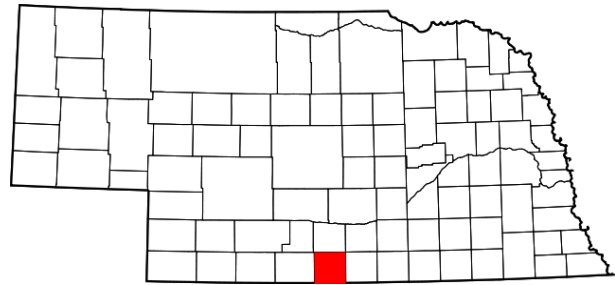
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 553 square miles, Harlan County has 3,091 residents, per the Census Bureau Quick Facts for 2020, a 1% population increase from the 2020 U.S. Census. Reports indicate that 83% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$98,680 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Harlan County are located in and around Alma; a number of commercial businesses cater to recreational opportunities at the Harlan County Reservoir. According to the U.S. Census Bureau, there are 94 employer establishments with total employment of 586, a 7% decline.

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

2023 Residential Correlation for Harlan County

Assessment Actions

Rural residential acreages and Orleans were physically reviewed this year. Properties previously valued utilizing the Vanguard Computer-Assisted Mass Appraisal (CAMA) system values were updated with 2020 costing this year, which include Alma and acreages.

The following areas were moved from override to 2020 Vanguard costing for this assessment year: Republican City, Taylor Manor, Orleans, Oxford, Hunters, Haskins, North Shore Cabins, Hanchett's, and Pheasant Point.

Lot values were updated for Oxford, Orleans, Republican City, and Taylor Manor.

Updated depreciation was applied to Hunters, Haskins, North Shore Cabins, Hanchett's, Pheasant Point, Republican City, Taylor Manor, Oxford, and Orleans.

Assessment Practice Review

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

Review of qualified and non-qualified sales revealed that the usability rate has been consistently within the average range. It appears that qualification determinations are made without bias and every available sale is included for measurement.

There are six residential valuation groups for Harlan County. The county seat of Alma is Valuation Group 1. Acreages comprise the next group. Lake properties around Harlan Reservoir that tend to be year-round homes make up Valuation Group 3. Republican City and Taylor Manor are lake-influenced with mobile homes or lower quality structures as the majority of properties. Oxford and Orleans in Valuation Group 4 are small communities with less activity than the first four groups, but there is more organized market activity than the smallest villages in Valuation Group 5.

All residential properties are valued with depreciation ranging from 2016 to 2023, costing tables from 2015 to 2020, and a lot value study most recently completed between 2017 and 2023. All residential properties have been reviewed within the last six years.

A written valuation methodology has been provided to the Property Assessment Division (Division).

2023 Residential Correlation for Harlan County

Description of Analysis

The Harlan County Assessor has identified the following residential valuation groups:

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

The median and weighted mean are within the acceptable range for the overall residential class. The COD and PRD are both high and are impacted by outliers including the low dollar sales. The sales with the highest ratios are impacting the PRD by about 5 points. The PRD appears to be further impacted by three sales of high-end homes in a superior neighborhood in Alma. This area should be examined for the next valuation year.

When valuation group are analyzed individually, the median is in range for all groups. Most sales occur in Valuation Group 1, and both the median and weighted mean are within the acceptable range. The COD and PRD are high for Valuation Group 1 as mentioned above.

All three measures of central tendency are within the acceptable range for Valuation Group 4. The median and weighted mean are within range for Valuation Group 5. The qualitative statistics are high for all valuation groups that have enough sales for statistical measurement.

Property Type 6, which is recreational properties, has 12 sales from Valuation Group 4 and a substat is included in this report. The county assessor values all properties in Valuation Group 4 the same, the only difference is the coding in the occupancy of the dwelling (seasonal or year-round living). All properties in this valuation group are subject to lake influence and the larger valuation group sample is more reliable for statistical measurement.

Equalization and Quality of Assessment

A review of the statistics and assessment practices demonstrate the assessments in Harlan County are uniform across the residential class. Although not all valuation groups have enough sales for statistical measurement, because all property is reviewed and appraised the same, the quality of assessment of all residential property complies with generally accepted mass appraisal techniques.

2023 Residential Correlation for Harlan County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	40	95.85	102.10	95.07	26.94	107.39
2	6	96.35	91.55	92.81	19.77	98.64
3	3	92.24	91.46	89.74	05.91	101.92
4	23	91.98	98.66	93.35	23.96	105.69
5	29	96.04	112.22	96.98	30.62	115.71
6	8	94.94	90.10	67.43	25.35	133.62
____ALL____	109	95.97	102.31	93.82	26.04	109.05

Level of Value

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

2023 Commercial Correlation for Harlan County

Assessment Actions

Pick-up work for commercial properties was completed by a contract appraisal company.

Assessment Practice Review

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

Harlan County commercial property is in one valuation group. Values are based more on occupancy than location. Any locational differences are accounted for in the land values. The commercial sales qualification process was reviewed and there was no indication of bias. The Harlan County Assessor qualifies an average percentage of commercial sales for measurement purposes. All commercial properties have been reviewed between 2018 and 2022. The commercial properties are valued with 2015 costing and 2018 depreciation tables.

Description of Analysis

The median is within the acceptable range for the commercial 26 sale sample, but both the mean and weighted mean are high. The COD is high and the PRD is low, both impacted by outliers. The PRD is largely impacted by one high-dollar sale; if hypothetically removed, the PRD improves by 26 percentage points. Review of the sale price substratum also indicates that there is not an organized pattern of assessment regressivity. The high COD reflects a large amount of dispersion in the sample.

With the wide dispersion of the sales in the study period, other methods of analysis should be relied upon to determine level of value rather than the statistics. The Commercial & Industrial Value Change vs. Net Taxable Sales Change chart included in this report show the commercial value change in Harlan County has been consistent since 2012. Additionally, review of the county valuation change in comparison to regional values shows that commercial values in Harlan County are trending with regional values.

Analysis of the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) Report show both the sales and population changed minimally this year, reflective of the assessment actions of maintenance and pick-up work only.

Equalization and Quality of Assessment

Although the sample is not reliable for measurement purposes, review of the assessment practices and cumulative change over time indicates the quality of assessment for the commercial class complies with generally accepted mass appraisal techniques.

2023 Commercial Correlation for Harlan County

Level of Value

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

2023 Agricultural Correlation for Harlan County

Assessment Actions

The county assessor conducted market analysis and increased irrigated and dryland values by 20% and grassland values were raised 6%.

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 usability rates for agricultural land sales are near the state average rate. Non-qualified sales have sufficient documentation to explain the reason for disqualification.

Agricultural land in Harlan County is divided into three market areas. Market Area 1 is located in the northern part of the county where the best farmland is found. Market Area 2 is rolling hills with poorer soil types across the middle of the county. Market Area 3 is land south of the Republican River where the terrain is rough and the soil quality is generally the poorest in the county.

Agricultural homes and outbuildings were physically inspected in 2019. Depreciation for the agricultural homes were updated this year to 2022 tables and 2020 costing was implemented as well. Lot values were most recently updated in 2020. Land use for the entire county was reviewed and updated in 2021. Intensive use is reviewed at the same time as commercial by a contract appraiser.

The Harlan County Assessor has identified Conservation Reserve Program (CRP), Conservation Reserve Enhancement Program (CREP) and Environment Quality Incentives Program (EQIP) acres in the county. They are valued as previously categorized before the land entered the program. The assessor received notification from the NRD office with copies of the contracts placed in the assessor's office files.

Description of Analysis

The median and weighted mean are within the acceptable range for the overall agricultural land class in Harlan County. The COD is within the IAAO recommended range for rural areas.

Review of market areas shows that Market Area 2 has 30 sales with a weighted mean in the acceptable range and a slightly high median. The COD is within the acceptable range. Market Area 2 and 3 are valued using the same schedule of values for dryland and grassland. A what-if statistic combining Market Areas 2 and 3 can be found in the appendix of this report and demonstrates that when analyzed together both the combined market area and the land use subclasses are within the acceptable range.

2023 Agricultural Correlation for Harlan County

When stratified by 80% Majority Land Use (MLU), all irrigated land sales are within the acceptable range, both countywide and by market area. There are fewer 80% MLU dryland and grassland sales but all are in the acceptable range, in the combined what-if statistic.

The Average Acre Value Comparison Chart demonstrates that dryland and grassland values are comparable to neighboring counties.

The county assessor made the same percentage changes to all three market areas supporting that agricultural land values are in the acceptable range.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect that the changes made to the sample were also applied to the population.

Equalization and Quality of Assessment

Agricultural land values are equalized to represent market value; all values are acceptable. The quality of assessment of agricultural land in Harlan County complies with generally accepted mass appraisal techniques. Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	70.41	79.77	70.76	24.22	112.73
1	3	70.08	73.07	73.56	09.42	99.33
2	10	72.17	81.78	70.18	27.93	116.53
<u>Dry</u>						
County	6	70.04	72.83	62.32	21.86	116.86
2	2	62.78	62.78	63.37	08.68	99.07
3	4	79.00	77.85	61.77	23.34	126.03
<u>Grass</u>						
County	5	71.39	80.72	74.74	20.48	108.00
2	4	74.15	83.06	75.12	24.65	110.57
3	1	71.39	71.39	71.39	00.00	100.00
<u>ALL</u>	39	73.09	78.68	74.37	21.23	105.80

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Harlan County is 73%.

2023 Opinions of the Property Tax Administrator for Harlan County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary

for Harlan County

Residential Real Property - Current

Number of Sales	109	Median	95.97
Total Sales Price	\$14,838,188	Mean	102.31
Total Adj. Sales Price	\$14,838,188	Wgt. Mean	93.82
Total Assessed Value	\$13,921,563	Average Assessed Value of the Base	\$87,935
Avg. Adj. Sales Price	\$136,130	Avg. Assessed Value	\$127,721

Confidence Interval - Current

95% Median C.I	88.59 to 100.86
95% Wgt. Mean C.I	89.04 to 98.61
95% Mean C.I	95.17 to 109.45
% of Value of the Class of all Real Property Value in the County	17.75
% of Records Sold in the Study Period	4.76
% of Value Sold in the Study Period	6.92

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	145	97	96.98
2021	160	93	92.75
2020	150	94	93.58
2019	118	93	93.17

2023 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	26	Median	94.11
Total Sales Price	\$2,989,580	Mean	106.13
Total Adj. Sales Price	\$2,989,580	Wgt. Mean	153.19
Total Assessed Value	\$4,579,754	Average Assessed Value of the Base	\$140,221
Avg. Adj. Sales Price	\$114,984	Avg. Assessed Value	\$176,144

Confidence Interval - Current

95% Median C.I	60.39 to 111.28
95% Wgt. Mean C.I	75.87 to 230.51
95% Mean C.I	79.65 to 132.61
% of Value of the Class of all Real Property Value in the County	3.74
% of Records Sold in the Study Period	8.61
% of Value Sold in the Study Period	10.81

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	22	100	97.60
2021	23	100	96.72
2020	14	100	97.89
2019	16	100	97.89

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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 : 109
 Total Sales Price : 14,838,188
 Total Adj. Sales Price : 14,838,188
 Total Assessed Value : 13,921,563
 Avg. Adj. Sales Price : 136,130
 Avg. Assessed Value : 127,721

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 102
 COD : 26.04
 PRD : 109.05

COV : 37.17
 STD : 38.03
 Avg. Abs. Dev : 24.99
 MAX Sales Ratio : 327.05
 MIN Sales Ratio : 30.39

95% Median C.I. : 88.59 to 100.86
 95% Wgt. Mean C.I. : 89.04 to 98.61
 95% Mean C.I. : 95.17 to 109.45

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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	16	102.88	98.50	100.13	21.55	98.37	40.67	163.56	80.00 to 115.00	190,200	190,453
01-JAN-21 To 31-MAR-21	10	120.52	114.48	102.48	19.60	111.71	72.80	156.89	75.61 to 144.18	114,490	117,326
01-APR-21 To 30-JUN-21	22	112.92	132.33	115.69	33.38	114.38	72.51	327.05	94.13 to 151.60	87,659	101,416
01-JUL-21 To 30-SEP-21	12	94.14	97.82	89.81	15.81	108.92	70.23	152.90	80.90 to 105.62	152,708	137,148
01-OCT-21 To 31-DEC-21	3	92.32	105.01	82.22	28.70	127.72	71.61	151.10	N/A	144,867	119,110
01-JAN-22 To 31-MAR-22	10	99.36	99.72	94.65	25.43	105.36	38.08	149.08	63.11 to 137.29	144,100	136,385
01-APR-22 To 30-JUN-22	20	80.66	81.62	81.17	16.82	100.55	30.39	112.35	73.77 to 95.97	156,575	127,086
01-JUL-22 To 30-SEP-22	16	82.12	87.59	82.96	17.11	105.58	67.56	137.20	72.10 to 97.89	117,625	97,578
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	60	105.74	113.43	101.87	26.43	111.35	40.67	327.05	94.13 to 115.23	132,485	134,957
01-OCT-21 To 30-SEP-22	49	84.52	88.69	84.54	21.38	104.91	30.39	151.10	78.68 to 92.53	140,594	118,860
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	47	105.62	117.98	101.26	28.51	116.51	70.23	327.05	94.13 to 122.50	113,627	115,053
<u>ALL</u>	109	95.97	102.31	93.82	26.04	109.05	30.39	327.05	88.59 to 100.86	136,130	127,721

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	40	95.85	102.10	95.07	26.94	107.39	30.39	191.61	81.42 to 119.42	142,363	135,345
2	6	96.35	91.55	92.81	19.77	98.64	60.42	115.00	60.42 to 115.00	285,917	265,355
3	3	92.24	91.46	89.74	05.91	101.92	82.89	99.25	N/A	237,167	212,831
4	23	91.98	98.66	93.35	23.96	105.69	64.50	163.56	76.94 to 107.77	180,935	168,895
5	29	96.04	112.22	96.98	30.62	115.71	66.87	327.05	86.87 to 106.41	78,138	75,778
6	8	94.94	90.10	67.43	25.35	133.62	38.08	152.90	38.08 to 152.90	36,149	24,376
<u>ALL</u>	109	95.97	102.31	93.82	26.04	109.05	30.39	327.05	88.59 to 100.86	136,130	127,721

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	97	96.05	103.07	94.41	26.09	109.17	30.39	327.05	92.24 to 100.95	139,471	131,670
06	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798
07											
<u>ALL</u>	109	95.97	102.31	93.82	26.04	109.05	30.39	327.05	88.59 to 100.86	136,130	127,721

**42 Harlan
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 : 109
 Total Sales Price : 14,838,188
 Total Adj. Sales Price : 14,838,188
 Total Assessed Value : 13,921,563
 Avg. Adj. Sales Price : 136,130
 Avg. Assessed Value : 127,721

MEDIAN : 96
 WGT. MEAN : 94
 MEAN : 102
 COD : 26.04
 PRD : 109.05

COV : 37.17
 STD : 38.03
 Avg. Abs. Dev : 24.99
 MAX Sales Ratio : 327.05
 MIN Sales Ratio : 30.39

95% Median C.I. : 88.59 to 100.86
 95% Wgt. Mean C.I. : 89.04 to 98.61
 95% Mean C.I. : 95.17 to 109.45

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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	4	126.99	144.45	146.96	35.82	98.29	96.83	226.98	N/A	9,750	14,328
Less Than 30,000	7	105.86	157.68	158.72	56.14	99.34	93.04	327.05	93.04 to 327.05	16,813	26,684
Ranges Excl. Low \$											
Greater Than 4,999	109	95.97	102.31	93.82	26.04	109.05	30.39	327.05	88.59 to 100.86	136,130	127,721
Greater Than 14,999	105	93.65	100.71	93.68	25.66	107.50	30.39	327.05	87.09 to 100.64	140,945	132,040
Greater Than 29,999	102	93.47	98.51	93.30	23.89	105.58	30.39	191.61	86.87 to 100.56	144,319	134,655
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	4	126.99	144.45	146.96	35.82	98.29	96.83	226.98	N/A	9,750	14,328
15,000 TO 29,999	3	105.86	175.32	164.54	73.68	106.55	93.04	327.05	N/A	26,229	43,159
30,000 TO 59,999	18	124.04	119.09	118.96	19.70	100.11	40.67	156.89	100.86 to 144.18	45,611	54,257
60,000 TO 99,999	26	93.89	105.11	104.11	26.05	100.96	63.11	191.61	80.88 to 122.50	76,050	79,177
100,000 TO 149,999	22	85.65	87.23	87.45	19.91	99.75	38.08	144.02	73.77 to 99.44	124,682	109,030
150,000 TO 249,999	21	92.49	90.93	91.16	22.36	99.75	30.39	141.18	72.91 to 109.57	189,200	172,474
250,000 TO 499,999	14	89.23	90.44	91.27	13.41	99.09	71.15	115.00	72.80 to 107.22	335,714	306,399
500,000 TO 999,999	1	76.94	76.94	76.94	00.00	100.00	76.94	76.94	N/A	506,000	389,340
1,000,000 +											
ALL	109	95.97	102.31	93.82	26.04	109.05	30.39	327.05	88.59 to 100.86	136,130	127,721

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	82	COV :	31.67	95% Median C.I. :	72.91 to 124.39
Total Sales Price :	1,309,500	Wgt. Mean :	88	STD :	30.47	95% Wgt. Mean C.I. :	74.29 to 101.29
Total Adj. Sales Price :	1,309,500	Mean :	96	Avg. Abs. Dev :	21.75	95% Mean C.I. :	76.86 to 115.58
Total Assessed Value :	1,149,570						
Avg. Adj. Sales Price :	109,125	COD :	26.49	MAX Sales Ratio :	163.56		
Avg. Assessed Value :	95,798	PRD :	109.60	MIN Sales Ratio :	69.41		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	3	106.32	116.63	108.65	26.19	107.34	80.00	163.56	N/A	93,833	101,947
01/01/2021 To 03/31/2021	2	100.00	100.00	85.58	24.39	116.85	75.61	124.39	N/A	110,000	94,143
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	1	70.23	70.23	70.23		100.00	70.23	70.23	N/A	115,000	80,759
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022	1	137.29	137.29	137.29		100.00	137.29	137.29	N/A	52,000	71,389
04/01/2022 To 06/30/2022	1	78.66	78.66	78.66		100.00	78.66	78.66	N/A	125,000	98,330
07/01/2022 To 09/30/2022	4	78.57	79.63	78.48	10.78	101.47	69.41	91.98	N/A	129,000	101,242
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	6	93.16	103.35	93.25	30.13	110.83	70.23	163.56	70.23 to 163.56	102,750	95,814
10/01/2021 To 09/30/2022	6	81.44	89.08	82.93	18.93	107.42	69.41	137.29	69.41 to 137.29	115,500	95,781
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	3	75.61	90.08	80.31	23.87	112.17	70.23	124.39	N/A	111,667	89,681

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
4	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	12	Median :	82	COV :	31.67	95% Median C.I. :	72.91 to 124.39
Total Sales Price :	1,309,500	Wgt. Mean :	88	STD :	30.47	95% Wgt. Mean C.I. :	74.29 to 101.29
Total Adj. Sales Price :	1,309,500	Mean :	96	Avg. Abs. Dev :	21.75	95% Mean C.I. :	76.86 to 115.58
Total Assessed Value :	1,149,570						
Avg. Adj. Sales Price :	109,125	COD :	26.49	MAX Sales Ratio :	163.56		
Avg. Assessed Value :	95,798	PRD :	109.60	MIN Sales Ratio :	69.41		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01											
06	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798
Greater Than 15,000	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798
Greater Than 30,000	12	82.11	96.22	87.79	26.49	109.60	69.41	163.56	72.91 to 124.39	109,125	95,798
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	2	130.84	130.84	131.30	04.93	99.65	124.39	137.29	N/A	48,500	63,682
60,000 TO 99,999	2	127.77	127.77	124.29	28.01	102.80	91.98	163.56	N/A	72,000	89,487
100,000 TO 149,999	5	78.66	80.92	80.51	11.87	100.51	69.41	106.32	N/A	111,300	89,606
150,000 TO 249,999	3	75.61	77.58	77.19	04.99	100.51	72.91	84.22	N/A	170,667	131,734
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	06	Total	Increase	0%

What IF

**42 Harlan
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 : 26
 Total Sales Price : 2,989,580
 Total Adj. Sales Price : 2,989,580
 Total Assessed Value : 4,579,754
 Avg. Adj. Sales Price : 114,984
 Avg. Assessed Value : 176,144

MEDIAN : 94
 WGT. MEAN : 153
 MEAN : 106
 COD : 48.02
 PRD : 69.28

COV : 61.76
 STD : 65.55
 Avg. Abs. Dev : 45.19
 MAX Sales Ratio : 265.02
 MIN Sales Ratio : 24.20

95% Median C.I. : 60.39 to 111.28
 95% Wgt. Mean C.I. : 75.87 to 230.51
 95% Mean C.I. : 79.65 to 132.61

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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	1	175.87	175.87	175.87	00.00	100.00	175.87	175.87	N/A	55,000	96,729
01-JAN-20 To 31-MAR-20	2	158.22	158.22	239.00	67.51	66.20	51.41	265.02	N/A	513,000	1,226,070
01-APR-20 To 30-JUN-20	1	60.39	60.39	60.39	00.00	100.00	60.39	60.39	N/A	75,000	45,295
01-JUL-20 To 30-SEP-20	3	100.19	84.75	77.99	22.79	108.67	42.79	111.28	N/A	78,693	61,372
01-OCT-20 To 31-DEC-20	1	106.62	106.62	106.62	00.00	100.00	106.62	106.62	N/A	65,000	69,303
01-JAN-21 To 31-MAR-21	1	171.08	171.08	171.08	00.00	100.00	171.08	171.08	N/A	140,000	239,513
01-APR-21 To 30-JUN-21	5	77.41	87.01	82.27	24.54	105.76	54.07	113.49	N/A	99,000	81,443
01-JUL-21 To 30-SEP-21	2	94.11	94.11	94.00	00.96	100.12	93.21	95.00	N/A	53,750	50,527
01-OCT-21 To 31-DEC-21	4	79.84	79.11	65.06	34.52	121.60	49.82	106.94	N/A	29,000	18,869
01-JAN-22 To 31-MAR-22	1	65.57	65.57	65.57	00.00	100.00	65.57	65.57	N/A	175,000	114,745
01-APR-22 To 30-JUN-22	3	83.51	129.75	82.35	74.72	157.56	59.28	246.47	N/A	53,833	44,333
01-JUL-22 To 30-SEP-22	2	140.10	140.10	195.90	82.73	71.52	24.20	256.00	N/A	168,750	330,587
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	7	100.19	115.28	199.58	56.69	57.76	42.79	265.02	42.79 to 265.02	198,869	396,897
01-OCT-20 To 30-SEP-21	9	95.00	100.11	101.19	23.63	98.93	54.07	171.08	77.26 to 113.49	89,722	90,787
01-OCT-21 To 30-SEP-22	10	74.54	105.15	124.61	73.41	84.38	24.20	256.00	49.82 to 246.47	79,000	98,439
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	7	100.19	105.39	196.20	46.81	53.72	42.79	265.02	42.79 to 265.02	200,297	392,979
01-JAN-21 To 31-DEC-21	12	94.11	92.57	95.89	26.63	96.54	49.82	171.08	54.07 to 112.82	71,542	68,605
<u>ALL</u>	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144
<u>ALL</u>	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144
04											
<u>ALL</u>	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144

**42 Harlan
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 : 26
 Total Sales Price : 2,989,580
 Total Adj. Sales Price : 2,989,580
 Total Assessed Value : 4,579,754
 Avg. Adj. Sales Price : 114,984
 Avg. Assessed Value : 176,144

MEDIAN : 94
 WGT. MEAN : 153
 MEAN : 106
 COD : 48.02
 PRD : 69.28

COV : 61.76
 STD : 65.55
 Avg. Abs. Dev : 45.19
 MAX Sales Ratio : 265.02
 MIN Sales Ratio : 24.20

95% Median C.I. : 60.39 to 111.28
 95% Wgt. Mean C.I. : 75.87 to 230.51
 95% Mean C.I. : 79.65 to 132.61

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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	3	106.94	134.41	162.43	61.30	82.75	49.82	246.47	N/A	6,667	10,828
Less Than 30,000	4	106.67	127.41	133.72	46.22	95.28	49.82	246.47	N/A	10,250	13,707
Ranges Excl. Low \$											
Greater Than 4,999	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144
Greater Than 14,999	23	93.21	102.44	153.13	45.00	66.90	24.20	265.02	60.39 to 111.28	129,112	197,707
Greater Than 29,999	22	88.36	102.26	153.46	48.95	66.64	24.20	265.02	59.28 to 112.82	134,026	205,679
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	3	106.94	134.41	162.43	61.30	82.75	49.82	246.47	N/A	6,667	10,828
15,000 TO 29,999	1	106.39	106.39	106.39	00.00	100.00	106.39	106.39	N/A	21,000	22,342
30,000 TO 59,999	5	111.28	114.48	119.67	20.90	95.66	77.41	175.87	N/A	43,500	52,056
60,000 TO 99,999	8	71.95	72.59	70.98	32.38	102.27	24.20	106.62	24.20 to 106.62	76,885	54,574
100,000 TO 149,999	4	82.45	94.69	99.68	57.72	94.99	42.79	171.08	N/A	122,500	122,108
150,000 TO 249,999	3	65.57	65.63	65.63	11.79	100.00	54.07	77.26	N/A	158,333	103,915
250,000 TO 499,999	1	256.00	256.00	256.00	00.00	100.00	256.00	256.00	N/A	250,000	640,000
500,000 TO 999,999	1	265.02	265.02	265.02	00.00	100.00	265.02	265.02	N/A	901,000	2,387,874
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	26	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144

**42 Harlan
COMMERCIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

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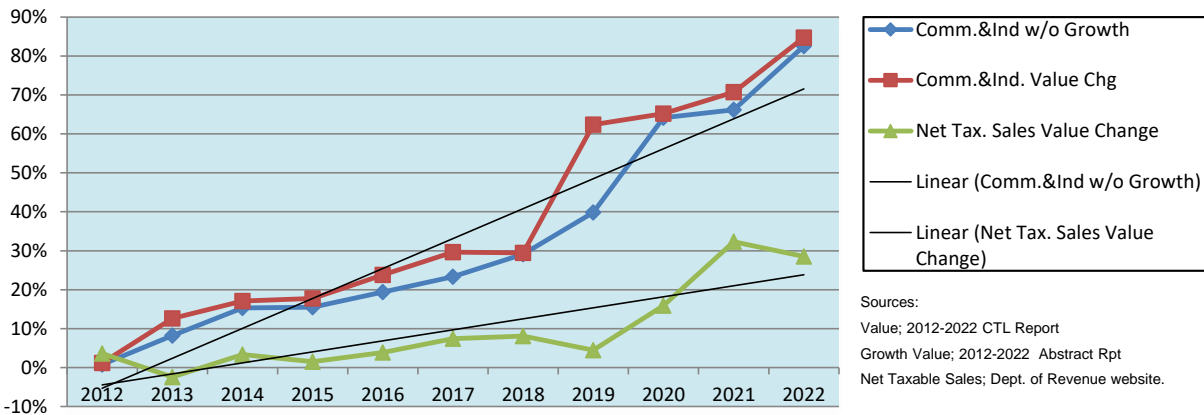
95% Median C.I. : 60.39 to 111.28
 95% Wgt. Mean C.I. : 75.87 to 230.51
 95% Mean C.I. : 79.65 to 132.61

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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
Blank	1	83.51	83.51	83.51	00.00	100.00	83.51	83.51	N/A	76,500	63,888
306	1	24.20	24.20	24.20	00.00	100.00	24.20	24.20	N/A	87,500	21,174
341	1	93.21	93.21	93.21	00.00	100.00	93.21	93.21	N/A	60,000	55,926
344	2	108.95	108.95	108.52	02.14	100.40	106.62	111.28	N/A	55,000	59,689
349	1	77.41	77.41	77.41	00.00	100.00	77.41	77.41	N/A	30,000	23,222
352	1	113.49	113.49	113.49	00.00	100.00	113.49	113.49	N/A	125,000	141,864
353	5	60.39	81.92	74.41	52.01	110.09	42.79	175.87	N/A	93,000	69,201
406	7	106.39	110.22	81.22	35.90	135.71	49.82	246.47	49.82 to 246.47	39,786	32,313
410	1	51.41	51.41	51.41	00.00	100.00	51.41	51.41	N/A	125,000	64,265
442	1	171.08	171.08	171.08	00.00	100.00	171.08	171.08	N/A	140,000	239,513
494	2	157.64	157.64	210.60	62.40	74.85	59.28	256.00	N/A	162,500	342,232
530	1	100.19	100.19	100.19	00.00	100.00	100.19	100.19	N/A	91,080	91,251
595	2	165.30	165.30	232.59	60.33	71.07	65.57	265.02	N/A	538,000	1,251,310
<u>ALL</u>	<u>26</u>	94.11	106.13	153.19	48.02	69.28	24.20	265.02	60.39 to 111.28	114,984	176,144

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 22,291,590	\$ 1,017,650	4.57%	\$ 21,273,940		\$ 13,978,335	
2012	\$ 22,552,465	\$ 83,857	0.37%	\$ 22,468,608	0.79%	\$ 14,481,200	3.60%
2013	\$ 25,098,790	\$ 970,544	3.87%	\$ 24,128,246	6.99%	\$ 13,639,920	-5.81%
2014	\$ 26,104,780	\$ 401,052	1.54%	\$ 25,703,728	2.41%	\$ 14,446,347	5.91%
2015	\$ 26,239,590	\$ 492,752	1.88%	\$ 25,746,838	-1.37%	\$ 14,188,555	-1.78%
2016	\$ 27,595,415	\$ 988,274	3.58%	\$ 26,607,141	1.40%	\$ 14,518,506	2.33%
2017	\$ 28,900,485	\$ 1,413,930	4.89%	\$ 27,486,555	-0.39%	\$ 15,011,538	3.40%
2018	\$ 28,854,111	\$ 66,485	0.23%	\$ 28,787,626	-0.39%	\$ 15,110,945	0.66%
2019	\$ 36,204,658	\$ 5,038,245	13.92%	\$ 31,166,413	8.01%	\$ 14,601,403	-3.37%
2020	\$ 36,823,359	\$ 234,706	0.64%	\$ 36,588,653	1.06%	\$ 16,196,955	10.93%
2021	\$ 38,054,916	\$ 1,001,023	2.63%	\$ 37,053,893	0.63%	\$ 18,494,996	14.19%
2022	\$ 41,185,489	\$ 488,245	1.19%	\$ 40,697,244	6.94%	\$ 17,963,539	-2.87%
Ann %chg	6.21%			Average	2.37%	2.18%	2.47%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.79%	1.17%	3.60%
2013	8.24%	12.59%	-2.42%
2014	15.31%	17.11%	3.35%
2015	15.50%	17.71%	1.50%
2016	19.36%	23.79%	3.86%
2017	23.30%	29.65%	7.39%
2018	29.14%	29.44%	8.10%
2019	39.81%	62.41%	4.46%
2020	64.14%	65.19%	15.87%
2021	66.22%	70.71%	32.31%
2022	82.57%	84.76%	28.51%

County Number	42
County Name	Harlan

42 Harlan
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 : 39
Total Sales Price : 27,093,786
Total Adj. Sales Price : 27,093,786
Total Assessed Value : 20,149,147
Avg. Adj. Sales Price : 694,712
Avg. Assessed Value : 516,645

MEDIAN : 73
WGT. MEAN : 74
MEAN : 79
COD : 21.23
PRD : 105.80

COV : 25.71
STD : 20.23
Avg. Abs. Dev : 15.52
MAX Sales Ratio : 139.78
MIN Sales Ratio : 46.98

95% Median C.I. : 68.23 to 86.15
95% Wgt. Mean C.I. : 67.14 to 81.60
95% Mean C.I. : 72.33 to 85.03

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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	4	79.99	87.17	85.47	22.94	101.99	68.23	120.45	N/A	375,531	320,980
01-JAN-20 To 31-MAR-20	4	71.67	73.94	71.89	17.06	102.85	57.34	95.06	N/A	644,825	463,593
01-APR-20 To 30-JUN-20	4	81.71	85.31	85.38	13.44	99.92	71.39	106.42	N/A	125,725	107,349
01-JUL-20 To 30-SEP-20	2	116.04	116.04	104.32	20.47	111.23	92.29	139.78	N/A	469,700	489,990
01-OCT-20 To 31-DEC-20	12	71.75	71.91	70.22	16.38	102.41	49.12	95.94	61.90 to 84.46	1,198,138	841,331
01-JAN-21 To 31-MAR-21	4	85.17	86.34	81.41	21.26	106.06	66.38	108.64	N/A	712,500	580,055
01-APR-21 To 30-JUN-21	2	64.59	64.59	64.49	11.24	100.16	57.33	71.84	N/A	292,750	188,804
01-JUL-21 To 30-SEP-21	1	53.47	53.47	53.47	00.00	100.00	53.47	53.47	N/A	253,500	135,536
01-OCT-21 To 31-DEC-21	2	67.79	67.79	66.42	04.60	102.06	64.67	70.91	N/A	556,000	369,295
01-JAN-22 To 31-MAR-22	2	87.73	87.73	90.04	06.29	97.43	82.21	93.25	N/A	352,500	317,398
01-APR-22 To 30-JUN-22	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	925,000	941,026
01-JUL-22 To 30-SEP-22	1	46.98	46.98	46.98	00.00	100.00	46.98	46.98	N/A	761,400	357,732
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	14	81.71	86.98	82.33	21.31	105.65	57.34	139.78	68.23 to 106.42	394,552	324,833
01-OCT-20 To 30-SEP-21	19	70.41	73.21	71.56	18.31	102.31	49.12	108.64	61.90 to 84.46	950,877	680,492
01-OCT-21 To 30-SEP-22	6	76.56	76.63	76.27	20.60	100.47	46.98	101.73	46.98 to 101.73	583,900	445,357
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	22	75.59	78.73	72.61	19.63	108.43	49.12	139.78	63.95 to 92.29	836,330	607,260
01-JAN-21 To 31-DEC-21	9	70.08	73.73	74.40	17.41	99.10	53.47	108.64	57.33 to 100.26	533,444	396,884
<u>ALL</u>	39	73.09	78.68	74.37	21.23	105.80	46.98	139.78	68.23 to 86.15	694,712	516,645

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	4	67.38	70.79	72.12	09.62	98.16	63.95	84.46	N/A	779,625	562,270
2	30	75.59	80.08	75.41	21.88	106.19	49.12	139.78	68.23 to 92.29	752,410	567,382
3	5	71.84	76.56	62.62	20.66	122.26	46.98	106.42	N/A	280,600	175,722
<u>ALL</u>	39	73.09	78.68	74.37	21.23	105.80	46.98	139.78	68.23 to 86.15	694,712	516,645

42 Harlan
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 : 39
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 Avg. Adj. Sales Price : 694,712
 Avg. Assessed Value : 516,645

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 79
 COD : 21.23
 PRD : 105.80

COV : 25.71
 STD : 20.23
 Avg. Abs. Dev : 15.52
 MAX Sales Ratio : 139.78
 MIN Sales Ratio : 46.98

95% Median C.I. : 68.23 to 86.15
 95% Wgt. Mean C.I. : 67.14 to 81.60
 95% Mean C.I. : 72.33 to 85.03

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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	5	84.46	86.43	85.24	14.14	101.40	70.08	108.64	N/A	842,100	717,805
1	2	77.27	77.27	77.41	09.31	99.82	70.08	84.46	N/A	925,250	716,206
2	3	95.06	92.54	91.38	12.17	101.27	73.92	108.64	N/A	786,667	718,871
_____Dry_____											
County	4	64.59	70.64	59.41	28.63	118.90	46.98	106.42	N/A	371,225	220,549
2	1	57.33	57.33	57.33	00.00	100.00	57.33	57.33	N/A	296,400	169,928
3	3	71.84	75.08	59.93	27.58	125.28	46.98	106.42	N/A	396,167	237,423
_____Grass_____											
County	3	82.21	91.35	90.50	19.89	100.94	71.39	120.45	N/A	155,467	140,693
2	2	101.33	101.33	97.49	18.87	103.94	82.21	120.45	N/A	170,700	166,420
3	1	71.39	71.39	71.39	00.00	100.00	71.39	71.39	N/A	125,000	89,240
_____ALL_____	39	73.09	78.68	74.37	21.23	105.80	46.98	139.78	68.23 to 86.15	694,712	516,645

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	13	70.41	79.77	70.76	24.22	112.73	52.10	139.78	61.90 to 95.06	1,193,703	844,617
1	3	70.08	73.07	73.56	09.42	99.33	64.67	84.46	N/A	883,500	649,926
2	10	72.17	81.78	70.18	27.93	116.53	52.10	139.78	57.34 to 108.64	1,286,764	903,024
_____Dry_____											
County	6	70.04	72.83	62.32	21.86	116.86	46.98	106.42	46.98 to 106.42	323,854	201,812
2	2	62.78	62.78	63.37	08.68	99.07	57.33	68.23	N/A	332,563	210,750
3	4	79.00	77.85	61.77	23.34	126.03	46.98	106.42	N/A	319,500	197,343
_____Grass_____											
County	5	71.39	80.72	74.74	20.48	108.00	63.48	120.45	N/A	246,935	184,558
2	4	74.15	83.06	75.12	24.65	110.57	63.48	120.45	N/A	277,419	208,388
3	1	71.39	71.39	71.39	00.00	100.00	71.39	71.39	N/A	125,000	89,240
_____ALL_____	39	73.09	78.68	74.37	21.23	105.80	46.98	139.78	68.23 to 86.15	694,712	516,645

Harlan County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Harlan	1	5,736	5,735	4,788	3,275	n/a	3,048	2,903	2,894	5,264
Phelps	2	4,800	4,700	4,400	4,200	4,097	3,999	3,900	3,500	4,416
Kearney	1	5,500	5,499	5,415	5,190	4,500	4,000	3,250	3,120	5,137
Franklin	2	4,378	4,346	4,060	4,122	1,250	3,598	3,664	3,601	4,193
Harlan	2	5,054	5,061	5,612	2,944	n/a	3,048	2,888	2,889	4,498
Furnas	1	4,075	4,073	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Gosper	4	4,532	4,532	3,849	3,237	2,983	n/a	2,767	2,589	3,835
Phelps	2	4,800	4,700	4,400	4,200	4,097	3,999	3,900	3,500	4,416
Franklin	2	4,378	4,346	4,060	4,122	1,250	3,598	3,664	3,601	4,193
Harlan	3	4,842	3,803	3,266	2,237	n/a	n/a	2,681	2,672	3,620
Furnas	1	4,075	4,073	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Franklin	1	2,988	2,990	2,858	2,862	n/a	2,375	2,350	2,315	2,901

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Harlan	1	n/a	3,100	2,766	2,162	n/a	2,154	1,972	1,972	2,897
Phelps	2	n/a	2,089	1,899	1,700	1,466	1,324	1,200	1,099	1,739
Kearney	1	n/a	3,000	2,600	2,600	2,214	2,000	2,000	1,785	2,779
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	2,311
Harlan	2	3,100	2,328	1,961	1,517	1,460	1,619	1,720	1,720	2,166
Furnas	1	1,910	1,910	1,310	1,310	1,310	n/a	1,195	1,195	1,676
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	1,613
Phelps	2	n/a	2,089	1,899	1,700	1,466	1,324	1,200	1,099	1,739
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	2,311
Harlan	3	2,328	2,328	1,975	1,517	n/a	n/a	1,719	1,720	2,167
Furnas	1	1,910	1,910	1,310	1,310	1,310	n/a	1,195	1,195	1,676
Franklin	1	2,085	2,075	2,065	1,940	1,360	1,345	1,125	1,120	1,735

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Harlan	1	1,060	1,060	1,060	1,060	n/a	n/a	n/a	1,060	1,060
Phelps	2	1,350	1,300	1,250	1,200	n/a	1,103	1,050	1,000	1,195
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Franklin	2	1,140	1,135	1,125	1,115	1,110	1,105	1,095	1,090	1,127
Harlan	2	1,060	1,060	1,060	1,060	1,060	1,060	n/a	1,060	1,060
Furnas	1	824	825	825	825	825	n/a	825	n/a	825
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	911
Phelps	2	1,350	1,300	1,250	1,200	n/a	1,103	1,050	1,000	1,195
Franklin	2	1,140	1,135	1,125	1,115	1,110	1,105	1,095	1,090	1,127
Harlan	3	1,060	1,060	1,060	1,060	1,060	n/a	n/a	n/a	1,060
Furnas	1	824	825	825	825	825	n/a	825	n/a	825
Franklin	1	1,120	1,115	1,110	1,100	1,095	1,095	1,080	1,080	1,108

County	Mkt Area	CRP	TIMBER	WASTE
Harlan	1	n/a	n/a	100
Phelps	2	n/a	1,000	35
Kearney	1	n/a	n/a	150
Franklin	2	1,124	550	150
Harlan	2	n/a	n/a	100
Furnas	1	825	825	75
Gosper	4	n/a	n/a	100
Phelps	2	n/a	1,000	35
Franklin	2	1,124	550	150
Harlan	3	n/a	n/a	100
Furnas	1	825	825	75
Franklin	1	1,111	550	150

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.

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	26.39	95% Median C.I. :	69.41 to 90.57
Total Sales Price :	23,975,286	Wgt. Mean :	75	STD :	21.00	95% Wgt. Mean C.I. :	66.49 to 82.83
Total Adj. Sales Price :	23,975,286	Mean :	80	Avg. Abs. Dev :	16.35	95% Mean C.I. :	72.62 to 86.54
Total Assessed Value :	17,900,069						
Avg. Adj. Sales Price :	685,008	COD :	22.12	MAX Sales Ratio :	139.78		
Avg. Assessed Value :	511,431	PRD :	106.59	MIN Sales Ratio :	46.98		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	4	79.99	87.17	85.47	22.94	101.99	68.23	120.45	N/A	375,531	320,980
01/01/2020 To 03/31/2020	4	71.67	73.94	71.89	17.06	102.85	57.34	95.06	N/A	644,825	463,593
04/01/2020 To 06/30/2020	4	81.71	85.31	85.38	13.44	99.92	71.39	106.42	N/A	125,725	107,349
07/01/2020 To 09/30/2020	2	116.04	116.04	104.32	20.47	111.23	92.29	139.78	N/A	469,700	489,990
10/01/2020 To 12/31/2020	10	71.75	71.45	69.41	16.79	102.94	49.12	95.94	52.10 to 95.29	1,296,716	900,061
01/01/2021 To 03/31/2021	3	100.26	91.76	86.71	14.05	105.82	66.38	108.64	N/A	647,333	561,290
04/01/2021 To 06/30/2021	2	64.59	64.59	64.49	11.24	100.16	57.33	71.84	N/A	292,750	188,804
07/01/2021 To 09/30/2021	1	53.47	53.47	53.47		100.00	53.47	53.47	N/A	253,500	135,536
10/01/2021 To 12/31/2021	1	70.91	70.91	70.91		100.00	70.91	70.91	N/A	312,000	221,224
01/01/2022 To 03/31/2022	2	87.73	87.73	90.04	06.29	97.43	82.21	93.25	N/A	352,500	317,398
04/01/2022 To 06/30/2022	1	101.73	101.73	101.73		100.00	101.73	101.73	N/A	925,000	941,026
07/01/2022 To 09/30/2022	1	46.98	46.98	46.98		100.00	46.98	46.98	N/A	761,400	357,732
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	14	81.71	86.98	82.33	21.31	105.65	57.34	139.78	68.23 to 106.42	394,552	324,833
10/01/2020 To 09/30/2021	16	71.13	73.28	71.10	19.68	103.07	49.12	108.64	57.33 to 95.29	984,260	699,852
10/01/2021 To 09/30/2022	5	82.21	79.02	79.71	18.76	99.13	46.98	101.73	N/A	540,680	430,956
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	20	75.59	79.18	72.19	20.23	109.68	49.12	139.78	66.08 to 92.29	849,438	613,218
01/01/2021 To 12/31/2021	7	70.91	75.55	78.18	20.86	96.64	53.47	108.64	53.47 to 108.64	441,857	345,463

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	26.39	95% Median C.I. :	69.41 to 90.57
Total Sales Price :	23,975,286	Wgt. Mean :	75	STD :	21.00	95% Wgt. Mean C.I. :	66.49 to 82.83
Total Adj. Sales Price :	23,975,286	Mean :	80	Avg. Abs. Dev :	16.35	95% Mean C.I. :	72.62 to 86.54
Total Assessed Value :	17,900,069						
Avg. Adj. Sales Price :	685,008	COD :	22.12	MAX Sales Ratio :	139.78		
Avg. Assessed Value :	511,431	PRD :	106.59	MIN Sales Ratio :	46.98		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	30	75.59	80.08	75.41	21.88	106.19	49.12	139.78	68.23 to 92.29	752,410	567,382
3	5	71.84	76.56	62.62	20.66	122.26	46.98	106.42	N/A	280,600	175,722

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 Value
<u>Irrigated</u>											
County	3	95.06	92.54	91.38	12.17	101.27	73.92	108.64	N/A	786,667	718,871
2	3	95.06	92.54	91.38	12.17	101.27	73.92	108.64	N/A	786,667	718,871
<u>Dry</u>											
County	4	64.59	70.64	59.41	28.63	118.90	46.98	106.42	N/A	371,225	220,549
2	1	57.33	57.33	57.33		100.00	57.33	57.33	N/A	296,400	169,928
3	3	71.84	75.08	59.93	27.58	125.28	46.98	106.42	N/A	396,167	237,423
<u>Grass</u>											
County	3	82.21	91.35	90.50	19.89	100.94	71.39	120.45	N/A	155,467	140,693
2	2	101.33	101.33	97.49	18.87	103.94	82.21	120.45	N/A	170,700	166,420
3	1	71.39	71.39	71.39		100.00	71.39	71.39	N/A	125,000	89,240
<u>ALL</u>											
10/01/2019 To 09/30/2022	35	73.92	79.58	74.66	22.12	106.59	46.98	139.78	69.41 to 90.57	685,008	511,431

AGRICULTURAL

Type : Qualified

Number of Sales :	35	Median :	74	COV :	26.39	95% Median C.I. :	69.41 to 90.57
Total Sales Price :	23,975,286	Wgt. Mean :	75	STD :	21.00	95% Wgt. Mean C.I. :	66.49 to 82.83
Total Adj. Sales Price :	23,975,286	Mean :	80	Avg. Abs. Dev :	16.35	95% Mean C.I. :	72.62 to 86.54
Total Assessed Value :	17,900,069						
Avg. Adj. Sales Price :	685,008	COD :	22.12	MAX Sales Ratio :	139.78		
Avg. Assessed Value :	511,431	PRD :	106.59	MIN Sales Ratio :	46.98		

What IF

80%MLU By Market Area

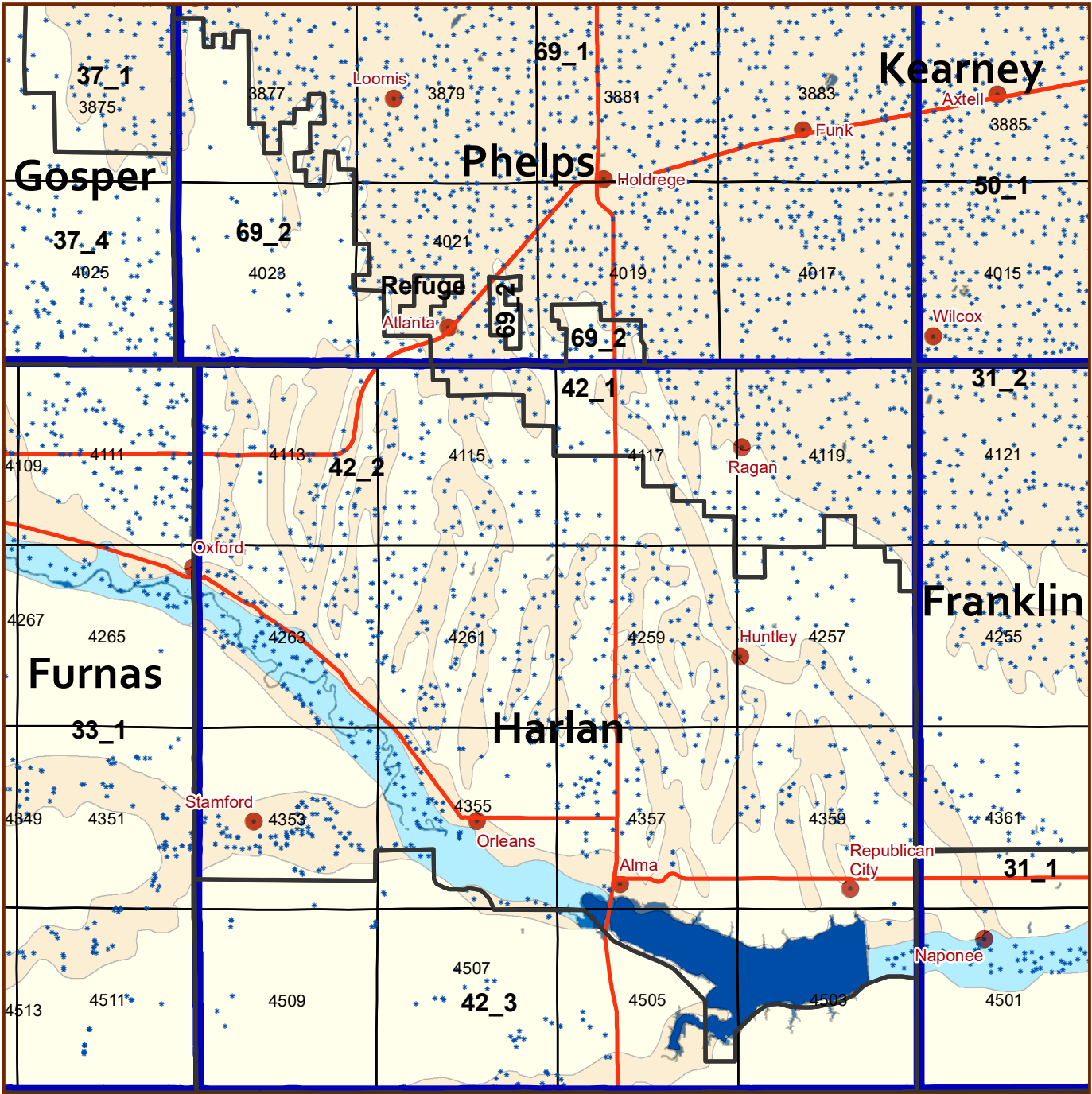
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	10	72.17	81.78	70.18	27.93	116.53	52.10	139.78	57.34 to 108.64	1,286,764	903,024
2	10	72.17	81.78	70.18	27.93	116.53	52.10	139.78	57.34 to 108.64	1,286,764	903,024
<u>Dry</u>											
County	6	70.04	72.83	62.32	21.86	116.86	46.98	106.42	46.98 to 106.42	323,854	201,812
2	2	62.78	62.78	63.37	08.68	99.07	57.33	68.23	N/A	332,563	210,750
3	4	79.00	77.85	61.77	23.34	126.03	46.98	106.42	N/A	319,500	197,343
<u>Grass</u>											
County	5	71.39	80.72	74.74	20.48	108.00	63.48	120.45	N/A	246,935	184,558
2	4	74.15	83.06	75.12	24.65	110.57	63.48	120.45	N/A	277,419	208,388
3	1	71.39	71.39	71.39		100.00	71.39	71.39	N/A	125,000	89,240
<u>ALL</u>											
10/01/2019 To 09/30/2022	35	73.92	79.58	74.66	22.12	106.59	46.98	139.78	69.41 to 90.57	685,008	511,431

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	0%
AREA (MARKET)	3	Total	Increase	0%

What IF

HARLAN COUNTY



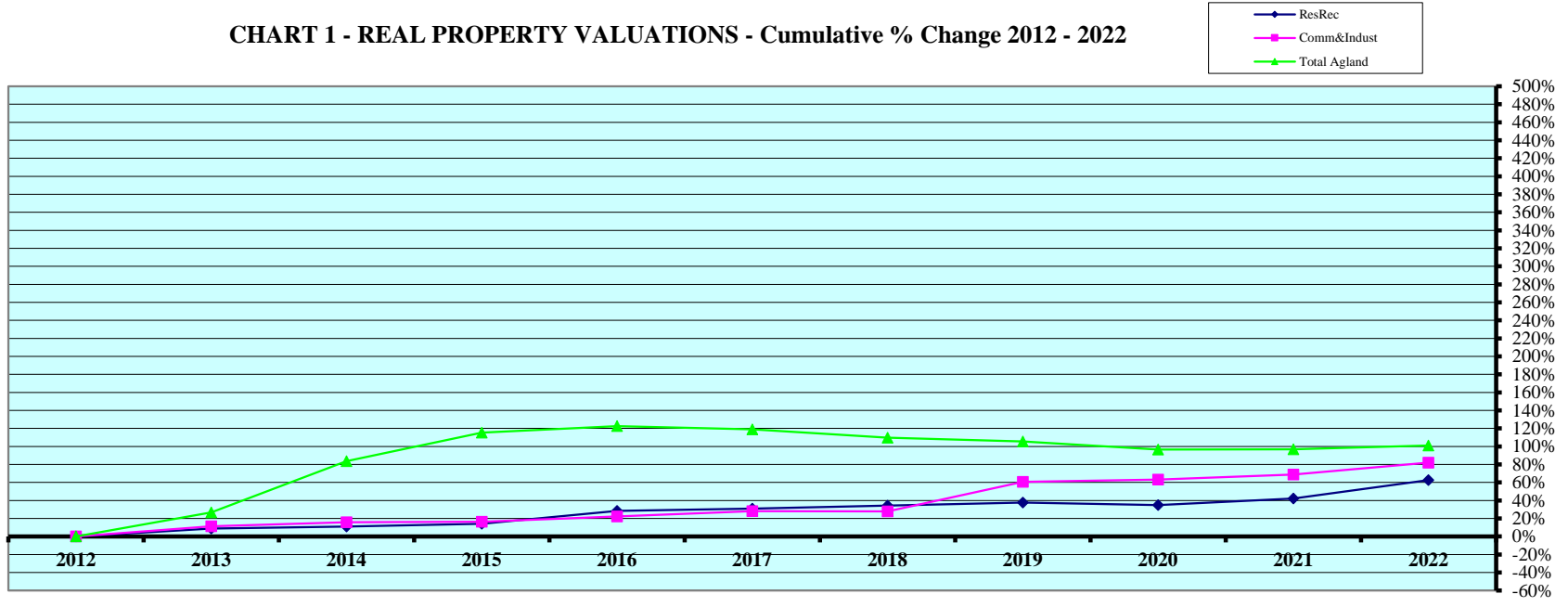
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	103,501,220	-	-	-	22,552,465	-	-	-	346,448,595	-	-	-
2013	112,688,625	9,187,405	8.88%	8.88%	25,098,790	2,546,325	11.29%	11.29%	438,670,205	92,221,610	26.62%	26.62%
2014	114,787,435	2,098,810	1.86%	10.90%	26,104,780	1,005,990	4.01%	15.75%	636,641,120	197,970,915	45.13%	83.76%
2015	118,201,012	3,413,577	2.97%	14.20%	26,239,590	134,810	0.52%	16.35%	746,298,200	109,657,080	17.22%	115.41%
2016	133,042,105	14,841,093	12.56%	28.54%	27,595,415	1,355,825	5.17%	22.36%	771,001,320	24,703,120	3.31%	122.54%
2017	135,547,439	2,505,334	1.88%	30.96%	28,900,485	1,305,070	4.73%	28.15%	758,910,610	-12,090,710	-1.57%	119.05%
2018	138,915,666	3,368,227	2.48%	34.22%	28,854,111	-46,374	-0.16%	27.94%	726,428,055	-32,482,555	-4.28%	109.68%
2019	142,554,781	3,639,115	2.62%	37.73%	36,204,658	7,350,547	25.47%	60.54%	711,628,044	-14,800,011	-2.04%	105.41%
2020	139,511,120	-3,043,661	-2.14%	34.79%	36,823,359	618,701	1.71%	63.28%	680,938,399	-30,689,645	-4.31%	96.55%
2021	147,030,692	7,519,572	5.39%	42.06%	38,054,916	1,231,557	3.34%	68.74%	681,486,066	547,667	0.08%	96.71%
2022	168,309,935	21,279,243	14.47%	62.62%	41,051,926	2,997,010	7.88%	82.03%	696,491,355	15,005,289	2.20%	101.04%

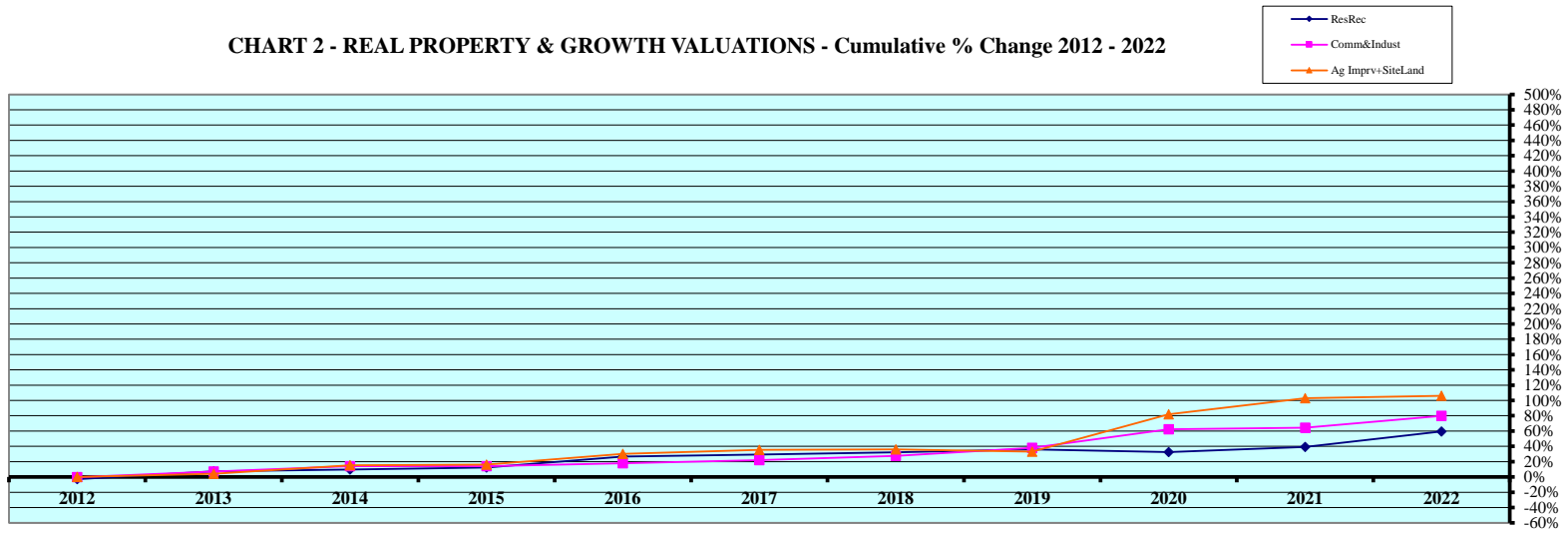
Rate Annual %chg: Residential & Recreational **4.98%** Commercial & Industrial **6.17%** Agricultural Land **7.23%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	103,501,220	3,014,816	2.91%	100,486,404	-	-2.91%	22,552,465	83,857	0.37%	22,468,608	-	-0.37%						
2013	112,688,625	1,624,682	1.44%	111,063,943	7.31%	7.31%	25,098,790	970,544	3.87%	24,128,246	6.99%	6.99%						
2014	114,787,435	1,123,449	0.98%	113,663,986	0.87%	9.82%	26,104,780	401,052	1.54%	25,703,728	2.41%	13.97%						
2015	118,201,012	1,976,790	1.67%	116,224,222	1.25%	12.29%	26,239,590	492,752	1.88%	25,746,838	-1.37%	14.16%						
2016	133,042,105	1,844,993	1.39%	131,197,112	10.99%	26.76%	27,595,415	988,274	3.58%	26,607,141	1.40%	17.98%						
2017	135,547,439	1,758,472	1.30%	133,788,967	0.56%	29.26%	28,900,485	1,413,930	4.89%	27,486,555	-0.39%	21.88%						
2018	138,915,666	2,169,904	1.56%	136,745,762	0.88%	32.12%	28,854,111	66,485	0.23%	28,787,626	-0.39%	27.65%						
2019	142,554,781	1,713,147	1.20%	140,841,634	1.39%	36.08%	36,204,658	5,038,245	13.92%	31,166,413	8.01%	38.20%						
2020	139,511,120	2,365,594	1.70%	137,145,526	-3.79%	32.51%	36,823,359	234,706	0.64%	36,588,653	1.06%	62.24%						
2021	147,030,692	3,079,281	2.09%	143,951,411	3.18%	39.08%	38,054,916	1,001,023	2.63%	37,053,893	0.63%	64.30%						
2022	168,309,935	3,225,551	1.92%	165,084,384	12.28%	59.50%	41,051,926	488,245	1.19%	40,563,681	6.59%	79.86%						
Rate Ann%chg	4.98%			Resid & Recreat w/o growth			3.49%			6.17%			C & I w/o growth			2.49%		

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	18,941,605	9,377,945	28,319,550	1,141,104	4.03%	27,178,446	-	-		
2013	20,979,055	11,375,715	32,354,770	2,857,976	8.83%	29,496,794	4.16%	4.16%		
2014	21,682,575	11,831,315	33,513,890	909,536	2.71%	32,604,354	0.77%	15.13%		
2015	22,110,135	12,405,605	34,515,740	1,612,339	4.67%	32,903,401	-1.82%	16.19%		
2016	24,757,805	13,894,130	38,651,935	1,785,535	4.62%	36,866,400	6.81%	30.18%		
2017	24,738,110	14,472,190	39,210,300	868,285	2.21%	38,342,015	-0.80%	35.39%		
2018	24,365,115	14,431,335	38,796,450	261,725	0.67%	38,534,725	-1.72%	36.07%		
2019	23,298,319	15,208,053	38,506,372	798,311	2.07%	37,708,061	-2.81%	33.15%		
2020	35,781,392	16,256,939	52,038,331	492,146	0.95%	51,546,185	33.86%	82.02%		
2021	38,744,062	19,736,073	58,480,135	999,706	1.71%	57,480,429	10.46%	102.97%		
2022	38,986,635	20,394,314	59,380,949	1,026,604	1.73%	58,354,345	-0.22%	106.06%		
Rate Ann%chg	7.49%		8.08%		7.69%		Ag Imprv+Site w/o growth		4.87%	

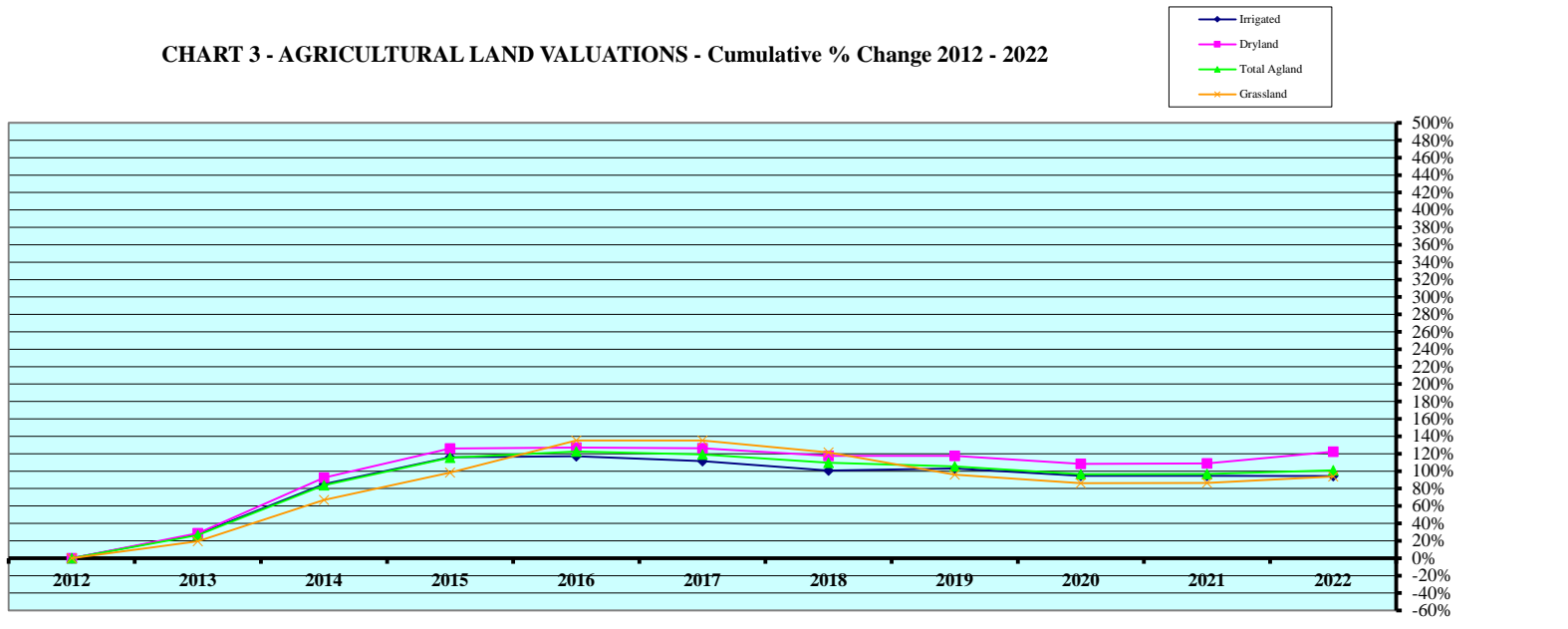
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 42
County HARLAN

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	204,155,445	-	-	-	83,895,035	-	-	-	58,158,215	-	-	-
2013	260,750,135	56,594,690	27.72%	27.72%	107,932,340	24,037,305	28.65%	28.65%	69,506,430	11,348,215	19.51%	19.51%
2014	377,692,590	116,942,455	44.85%	85.00%	161,422,915	53,490,575	49.56%	92.41%	97,045,315	27,538,885	39.62%	66.86%
2015	441,021,515	63,328,925	16.77%	116.02%	189,506,555	28,083,640	17.40%	125.89%	115,290,230	18,244,915	18.80%	98.24%
2016	443,247,230	2,225,715	0.50%	117.11%	190,529,975	1,023,420	0.54%	127.11%	136,744,915	21,454,685	18.61%	135.13%
2017	431,755,325	-11,491,905	-2.59%	111.48%	189,887,870	-642,105	-0.34%	126.34%	136,788,115	43,200	0.03%	135.20%
2018	409,624,290	-22,131,035	-5.13%	100.64%	182,603,230	-7,284,640	-3.84%	117.66%	128,772,950	-8,015,165	-5.86%	121.42%
2019	414,704,809	5,080,519	1.24%	103.13%	182,429,275	-173,955	-0.10%	117.45%	114,019,660	-14,753,290	-11.46%	96.05%
2020	397,280,218	-17,424,591	-4.20%	94.60%	174,853,983	-7,575,292	-4.15%	108.42%	108,299,298	-5,720,362	-5.02%	86.21%
2021	397,331,998	51,780	0.01%	94.62%	175,155,795	301,812	0.17%	108.78%	108,485,973	186,675	0.17%	86.54%
2022	396,900,558	-431,440	-0.11%	94.41%	186,408,637	11,252,842	6.42%	122.19%	112,670,260	4,184,287	3.86%	93.73%

Rate Ann.%chg: Irrigated **6.87%** Dryland **8.31%** Grassland **6.84%**

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	239,900	-	-	-	0	-	-	-	346,448,595	-	-	-
2013	481,300	241,400	100.63%	100.63%	0	0	-	-	438,670,205	92,221,610	26.62%	26.62%
2014	480,300	-1,000	-0.21%	100.21%	0	0	-	-	636,641,120	197,970,915	45.13%	83.76%
2015	479,900	-400	-0.08%	100.04%	0	0	-	-	746,298,200	109,657,080	17.22%	115.41%
2016	479,200	-700	-0.15%	99.75%	0	0	-	-	771,001,320	24,703,120	3.31%	122.54%
2017	479,300	100	0.02%	99.79%	0	0	-	-	758,910,610	-12,090,710	-1.57%	119.05%
2018	478,900	-400	-0.08%	99.62%	4,948,685	4,948,685	-	-	726,428,055	-32,482,555	-4.28%	109.68%
2019	474,300	-4,600	-0.96%	97.71%	0	-4,948,685	-100.00%	-	711,628,044	-14,800,011	-2.04%	105.41%
2020	504,900	30,600	6.45%	110.46%	0	0	-	-	680,938,399	-30,689,645	-4.31%	96.55%
2021	512,300	7,400	1.47%	113.55%	0	0	-	-	681,486,066	547,667	0.08%	96.71%
2022	511,900	-400	-0.08%	113.38%	0	0	-	-	696,491,355	15,005,289	2.20%	101.04%

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

Rate Ann.%chg: Total Agric Land **7.23%**

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	204,018,065	103,612	1,969			83,777,180	95,943	873			58,012,675	115,921	500		
2013	261,565,670	103,871	2,518	27.89%	27.89%	107,536,605	96,059	1,119	28.21%	28.21%	69,498,915	115,793	600	19.93%	19.93%
2014	377,686,500	103,465	3,650	44.96%	85.39%	161,417,200	96,769	1,668	49.00%	91.03%	97,062,955	115,480	841	40.04%	67.95%
2015	441,050,635	103,389	4,266	16.86%	116.65%	189,521,200	97,079	1,952	17.04%	123.57%	115,290,230	115,257	1,000	19.01%	99.88%
2016	442,771,605	103,801	4,266	-0.01%	116.63%	191,189,350	98,217	1,947	-0.29%	122.93%	136,211,515	113,777	1,197	19.68%	139.22%
2017	431,899,675	103,880	4,158	-2.53%	111.15%	189,860,640	98,008	1,937	-0.48%	121.85%	136,756,915	113,964	1,200	0.24%	139.79%
2018	409,846,435	102,622	3,994	-3.94%	102.83%	182,452,100	98,054	1,861	-3.95%	113.09%	128,760,520	113,937	1,130	-5.82%	125.82%
2019	414,691,444	103,931	3,990	-0.09%	102.64%	182,437,055	97,979	1,862	0.07%	113.24%	114,009,660	114,010	1,000	-11.51%	99.82%
2020	397,230,888	103,873	3,824	-4.16%	94.21%	174,857,448	98,097	1,782	-4.27%	104.13%	108,306,898	114,007	950	-5.00%	89.83%
2021	397,186,870	103,890	3,823	-0.03%	94.16%	174,934,309	98,137	1,783	0.00%	104.14%	108,364,848	114,068	950	0.00%	89.83%
2022	396,524,344	103,814	3,820	-0.09%	93.98%	186,065,762	99,645	1,867	4.75%	113.85%	112,618,260	112,618	1,000	5.26%	99.82%

Rate Annual %chg Average Value/Acre: 6.85%

7.90%

7.17%

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	239,900	4,798	50			0	0				346,047,820	320,274	1,080		
2013	479,900	4,799	100	100.00%	100.00%	0	0				439,081,090	320,522	1,370	26.79%	26.79%
2014	480,900	4,809	100	0.00%	100.00%	0	0				636,647,555	320,523	1,986	44.99%	83.83%
2015	479,900	4,799	100	0.00%	100.00%	0	0				746,341,965	320,523	2,329	17.23%	115.51%
2016	474,600	4,746	100	0.00%	100.00%	0	0				770,647,070	320,540	2,404	3.25%	122.51%
2017	478,700	4,787	100	0.00%	100.00%	0	0				758,995,930	320,638	2,367	-1.54%	119.08%
2018	478,900	4,789	100	0.00%	100.00%	4,948,685	1,297	3,815			726,486,640	320,698	2,265	-4.30%	109.66%
2019	474,300	4,743	100	0.00%	100.00%	0	0				711,612,459	320,663	2,219	-2.04%	105.39%
2020	503,800	5,038	100	0.00%	100.00%	0	0				680,899,034	321,015	2,121	-4.42%	96.31%
2021	512,300	5,123	100	0.00%	100.00%	0	0				680,998,327	321,219	2,120	-0.05%	96.21%
2022	511,900	5,119	100	0.00%	100.00%	0	0				695,720,266	321,196	2,166	2.17%	100.47%

42
HARLAN

Rate Annual %chg Average Value/Acre: 7.20%

(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
3,073	HARLAN	43,330,749	8,790,217	12,455,846	156,495,115	41,051,926	0	11,814,820	696,491,355	38,986,635	20,394,314	3,042,530	1,032,853,507
cnty sectorvalue % of total value:		4.20%	0.85%	1.21%	15.15%	3.97%		1.14%	67.43%	3.77%	1.97%	0.29%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,153	ALMA	1,483,554	821,261	155,417	56,435,302	18,080,511	0	0	42,680	0	0	0	77,018,725
37.52%	%sector of county sector	3.42%	9.34%	1.25%	36.06%	44.04%			0.01%				7.46%
	%sector of municipality	1.93%	1.07%	0.20%	73.27%	23.48%			0.06%				100.00%
44	HUNTLEY	13,865	61,303	12,851	864,680	135,972	0	0	98,903	0	0	0	1,187,574
1.43%	%sector of county sector	0.03%	0.70%	0.10%	0.55%	0.33%			0.01%				0.11%
	%sector of municipality	1.17%	5.16%	1.08%	72.81%	11.45%			8.33%				100.00%
386	ORLEANS	122,031	530,562	95,008	9,454,182	1,345,000	0	0	0	0	4,000	0	11,550,783
12.56%	%sector of county sector	0.28%	6.04%	0.76%	6.04%	3.28%					0.02%		1.12%
	%sector of municipality	1.06%	4.59%	0.82%	81.85%	11.64%					0.03%		100.00%
779	OXFORD	123,244	202,870	462,805	5,814,940	1,172,904	0	0	85,681	46,450	9,695	0	7,918,589
25.35%	%sector of county sector	0.28%	2.31%	3.72%	3.72%	2.86%			0.01%	0.12%	0.05%		0.77%
	%sector of municipality	1.56%	2.56%	5.84%	73.43%	14.81%			1.08%	0.59%	0.12%		100.00%
38	RAGAN	39,094	298,113	39,963	754,860	2,514,056	0	0	101,526	0	0	0	3,747,612
1.24%	%sector of county sector	0.09%	3.39%	0.32%	0.48%	6.12%			0.01%				0.36%
	%sector of municipality	1.04%	7.95%	1.07%	20.14%	67.08%			2.71%				100.00%
150	REPUBLICAN CITY	95,676	490,220	92,592	20,981,769	2,414,455	0	170,541	0	0	0	0	24,245,253
4.88%	%sector of county sector	0.22%	5.58%	0.74%	13.41%	5.88%		1.44%					2.35%
	%sector of municipality	0.39%	2.02%	0.38%	86.54%	9.96%		0.70%					100.00%
183	STAMFORD	16,004	125,222	43,357	2,990,183	392,935	0	0	0	0	0	0	3,567,701
5.96%	%sector of county sector	0.04%	1.42%	0.35%	1.91%	0.96%							0.35%
	%sector of municipality	0.45%	3.51%	1.22%	83.81%	11.01%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
2,734	Total Municipalities	1,893,468	2,529,552	901,993	97,295,922	26,055,835	0	170,541	328,790	46,450	13,695	0	129,236,244
88.96%	%all municip.sectors of cnty	4.37%	28.78%	7.24%	62.17%	63.47%		1.44%	0.05%	0.12%	0.07%		12.51%

42 HARLAN

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,015	Value : 1,133,277,487	Growth 7,986,627	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	242	1,675,303	50	1,209,786	18	117,029	310	3,002,118	
02. Res Improve Land	1,178	14,046,329	159	5,768,874	148	5,025,824	1,485	24,841,027	
03. Res Improvements	1,179	96,375,599	160	30,303,899	156	21,741,681	1,495	148,421,179	
04. Res Total	1,421	112,097,231	210	37,282,559	174	26,884,534	1,805	176,264,324	3,111,012
% of Res Total	78.73	63.60	11.63	21.15	9.64	15.25	35.99	15.55	38.95
05. Com UnImp Land	43	164,574	1	1,500	3	43,508	47	209,582	
06. Com Improve Land	224	1,987,510	4	102,450	8	98,558	236	2,188,518	
07. Com Improvements	232	26,060,318	8	3,448,973	15	10,439,435	255	39,948,726	
08. Com Total	275	28,212,402	9	3,552,923	18	10,581,501	302	42,346,826	1,473,628
% of Com Total	91.06	66.62	2.98	8.39	5.96	24.99	6.02	3.74	18.45
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	0	0	0	0	0	0	
14. Rec Improve Land	99	1,627,829	65	1,602,891	0	0	164	3,230,720	
15. Rec Improvements	101	6,437,534	382	15,261,548	0	0	483	21,699,082	
16. Rec Total	101	8,065,363	382	16,864,439	0	0	483	24,929,802	124,420
% of Rec Total	20.91	32.35	79.09	67.65	0.00	0.00	9.63	2.20	1.56
Res & Rec Total	1,522	120,162,594	592	54,146,998	174	26,884,534	2,288	201,194,126	3,235,432
% of Res & Rec Total	66.52	59.72	25.87	26.91	7.60	13.36	45.62	17.75	40.51
Com & Ind Total	275	28,212,402	9	3,552,923	18	10,581,501	302	42,346,826	1,473,628
% of Com & Ind Total	91.06	66.62	2.98	8.39	5.96	24.99	6.02	3.74	18.45
17. Taxable Total	1,797	148,374,996	601	57,699,921	192	37,466,035	2,590	243,540,952	4,709,060
% of Taxable Total	69.38	60.92	23.20	23.69	7.41	15.38	51.65	21.49	58.96

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	217,487	2,417,893	0	0	0
19. Commercial	4	754,496	4,473,716	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	8	217,487	2,417,893
19. Commercial	0	0	0	4	754,496	4,473,716
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				12	971,983	6,891,609

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	18	3,462,780	18	3,462,780	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	18	3,462,780	0

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	10	519,607	7	208,172	1,853	652,441,775	1,870	653,169,554
28. Ag-Improved Land	3	102,012	6	177,384	508	183,374,789	517	183,654,185
29. Ag Improvements	4	468,764	6	421,351	527	48,559,901	537	49,450,016

30. Ag Total					2,407	886,273,755
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	2.00	50,000	4	4.00	100,000	
33. HomeSite Improvements	3	0.00	167,760	4	0.00	377,140	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	4,000	5	7.00	17,500	
36. FarmSite Improv Land	1	4.00	10,000	6	11.00	50,000	
37. FarmSite Improvements	3	0.00	301,004	2	0.00	44,211	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	50,000	2	2.00	50,000	
32. HomeSite Improv Land	312	320.50	7,991,000	318	326.50	8,141,000	
33. HomeSite Improvements	318	0.00	30,328,695	325	0.00	30,873,595	603,256
34. HomeSite Total				327	328.50	39,064,595	
35. FarmSite UnImp Land	72	161.10	418,750	78	172.10	440,250	
36. FarmSite Improv Land	481	1,533.30	3,109,680	488	1,548.30	3,169,680	
37. FarmSite Improvements	439	0.00	18,231,206	444	0.00	18,576,421	2,674,311
38. FarmSite Total				522	1,720.40	22,186,351	
39. Road & Ditches	0	6,386.30	0	0	6,386.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				849	8,435.20	61,250,946	3,277,567

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,062.00	4.54%	6,091,632	4.95%	5,736.00
46. 1A	17,650.00	75.50%	101,216,244	82.26%	5,734.63
47. 2A1	1,029.00	4.40%	4,926,852	4.00%	4,788.00
48. 2A	666.00	2.85%	2,181,060	1.77%	3,274.86
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	223.00	0.95%	679,704	0.55%	3,048.00
51. 4A1	395.00	1.69%	1,146,696	0.93%	2,903.03
52. 4A	2,351.00	10.06%	6,804,264	5.53%	2,894.20
53. Total	23,376.00	100.00%	123,046,452	100.00%	5,263.79
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,961.00	78.14%	24,679,100	83.61%	3,100.00
56. 2D1	477.00	4.68%	1,319,382	4.47%	2,766.00
57. 2D	315.00	3.09%	681,030	2.31%	2,162.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	40.00	0.39%	86,160	0.29%	2,154.00
60. 4D1	375.00	3.68%	739,500	2.51%	1,972.00
61. 4D	1,020.00	10.01%	2,011,440	6.81%	1,972.00
62. Total	10,188.00	100.00%	29,516,612	100.00%	2,897.19
Grass					
63. 1G1	658.00	12.37%	697,480	12.37%	1,060.00
64. 1G	2,481.00	46.63%	2,629,860	46.63%	1,060.00
65. 2G1	1,960.60	36.85%	2,078,236	36.85%	1,060.00
66. 2G	216.00	4.06%	228,960	4.06%	1,060.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	5.00	0.09%	5,300	0.09%	1,060.00
71. Total	5,320.60	100.00%	5,639,836	100.00%	1,060.00
Irrigated Total	23,376.00	59.92%	123,046,452	77.77%	5,263.79
Dry Total	10,188.00	26.11%	29,516,612	18.66%	2,897.19
Grass Total	5,320.60	13.64%	5,639,836	3.56%	1,060.00
72. Waste	129.00	0.33%	12,900	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	39,013.60	100.00%	158,215,800	100.00%	4,055.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,325.70	8.27%	31,968,545	9.29%	5,053.76
46. 1A	43,461.40	56.81%	219,965,016	63.93%	5,061.16
47. 2A1	5,425.00	7.09%	30,447,501	8.85%	5,612.44
48. 2A	3,013.00	3.94%	8,870,586	2.58%	2,944.10
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	331.00	0.43%	1,008,888	0.29%	3,048.00
51. 4A1	3,109.70	4.07%	8,982,269	2.61%	2,888.47
52. 4A	14,831.00	19.39%	42,847,968	12.45%	2,889.08
53. Total	76,496.80	100.00%	344,090,773	100.00%	4,498.11
Dry					
54. 1D1	5.00	0.01%	15,500	0.01%	3,100.00
55. 1D	44,501.25	73.25%	103,614,762	78.76%	2,328.36
56. 2D1	1,300.00	2.14%	2,549,089	1.94%	1,960.84
57. 2D	1,479.00	2.43%	2,243,643	1.71%	1,517.00
58. 3D1	55.00	0.09%	80,300	0.06%	1,460.00
59. 3D	69.00	0.11%	111,745	0.08%	1,619.49
60. 4D1	3,363.00	5.54%	5,782,940	4.40%	1,719.58
61. 4D	9,978.36	16.43%	17,162,779	13.05%	1,720.00
62. Total	60,750.61	100.00%	131,560,758	100.00%	2,165.59
Grass					
63. 1G1	6,046.00	8.65%	6,408,760	8.65%	1,060.00
64. 1G	39,292.46	56.24%	41,650,008	56.24%	1,060.00
65. 2G1	21,382.00	30.61%	22,664,920	30.61%	1,060.00
66. 2G	3,005.00	4.30%	3,185,300	4.30%	1,060.00
67. 3G1	4.60	0.01%	4,876	0.01%	1,060.00
68. 3G	57.00	0.08%	60,420	0.08%	1,060.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	75.00	0.11%	79,500	0.11%	1,060.00
71. Total	69,862.06	100.00%	74,053,784	100.00%	1,060.00
Irrigated Total					
	76,496.80	36.20%	344,090,773	62.55%	4,498.11
Dry Total					
	60,750.61	28.75%	131,560,758	23.91%	2,165.59
Grass Total					
	69,862.06	33.06%	74,053,784	13.46%	1,060.00
72. Waste	4,208.00	1.99%	420,800	0.08%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	211,317.47	100.00%	550,126,115	100.00%	2,603.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	689.00	18.23%	3,336,007	24.38%	4,841.81
46. 1A	1,739.20	46.01%	6,614,493	48.34%	3,803.18
47. 2A1	225.00	5.95%	734,850	5.37%	3,266.00
48. 2A	34.00	0.90%	76,051	0.56%	2,236.79
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	141.00	3.73%	378,084	2.76%	2,681.45
52. 4A	952.00	25.18%	2,544,034	18.59%	2,672.30
53. Total	3,780.20	100.00%	13,683,519	100.00%	3,619.79
Dry					
54. 1D1	2.00	0.01%	4,656	0.01%	2,328.00
55. 1D	21,583.00	73.60%	50,243,103	79.06%	2,327.90
56. 2D1	237.00	0.81%	468,075	0.74%	1,975.00
57. 2D	325.00	1.11%	493,025	0.78%	1,517.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,394.00	4.75%	2,396,780	3.77%	1,719.35
61. 4D	5,784.00	19.72%	9,948,480	15.65%	1,720.00
62. Total	29,325.00	100.00%	63,554,119	100.00%	2,167.23
Grass					
63. 1G1	1,264.00	3.40%	1,339,840	3.40%	1,060.00
64. 1G	23,299.60	62.74%	24,697,576	62.74%	1,060.00
65. 2G1	10,074.00	27.13%	10,678,440	27.13%	1,060.00
66. 2G	1,060.00	2.85%	1,123,600	2.85%	1,060.00
67. 3G1	1,440.00	3.88%	1,526,400	3.88%	1,060.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	37,137.60	100.00%	39,365,856	100.00%	1,060.00
Irrigated Total	3,780.20	5.32%	13,683,519	11.73%	3,619.79
Dry Total	29,325.00	41.29%	63,554,119	54.47%	2,167.23
Grass Total	37,137.60	52.29%	39,365,856	33.74%	1,060.00
72. Waste	774.00	1.09%	77,400	0.07%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	71,016.80	100.00%	116,680,894	100.00%	1,643.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	73.80	346,115	0.00	0	103,579.20	480,474,629	103,653.00	480,820,744
77. Dry Land	60.00	145,784	95.00	201,096	100,108.61	224,284,609	100,263.61	224,631,489
78. Grass	62.00	65,720	16.00	16,960	112,242.26	118,976,796	112,320.26	119,059,476
79. Waste	0.00	0	0.00	0	5,111.00	511,100	5,111.00	511,100
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	195.80	557,619	111.00	218,056	321,041.07	824,247,134	321,347.87	825,022,809

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,653.00	32.26%	480,820,744	58.28%	4,638.75
Dry Land	100,263.61	31.20%	224,631,489	27.23%	2,240.41
Grass	112,320.26	34.95%	119,059,476	14.43%	1,060.00
Waste	5,111.00	1.59%	511,100	0.06%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	321,347.87	100.00%	825,022,809	100.00%	2,567.38

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreages	25	219,031	156	5,243,901	165	22,617,374	190	28,080,306	724,294
83.2 Alma	32	760,546	544	9,986,586	544	58,317,317	576	69,064,449	1,112,473
83.3 B&r Trl Park	0	0	0	0	91	1,224,076	91	1,224,076	12,180
83.4 Hanchetts	6	80,297	33	687,313	33	8,582,251	39	9,349,861	0
83.5 Hunters Hill	4	200,000	17	799,285	17	3,627,771	21	4,627,056	0
83.6 Huntley/ragan	1	350	2	2,000	2	43,790	3	46,140	38,774
83.7 N Shore Cabin	3	27,462	25	1,141,160	25	3,383,137	28	4,551,759	0
83.8 N Shore Marina	0	0	2	18,500	132	5,455,148	132	5,473,648	14,892
83.9 Orleans	67	318,598	249	868,446	249	13,470,128	316	14,657,172	7,780
83.10 Oxford	18	68,540	98	470,132	99	6,684,172	117	7,222,844	0
83.11 Patterson	0	0	1	0	97	4,980,343	97	4,980,343	0
83.12 Republican City	18	298,929	230	4,370,428	232	21,523,125	250	26,192,482	466,044
83.13 Stam/hunt/ragan	104	167,158	161	195,565	161	4,162,057	265	4,524,780	91,263
83.14 Taylor Manor	32	861,207	131	4,288,431	131	16,049,572	163	21,199,210	767,732
84 Residential Total	310	3,002,118	1,649	28,071,747	1,978	170,120,261	2,288	201,194,126	3,235,432

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Acreages	7	76,770	17	214,660	24	10,665,136	31	10,956,566	144,116
85.2	Alma	9	101,242	105	1,524,881	107	15,867,202	116	17,493,325	1,168,914
85.3	B&r Trl Park	0	0	1	22,750	1	477,920	1	500,670	0
85.4	Huntley/ragan	10	3,208	16	22,235	16	2,624,055	26	2,649,498	0
85.5	N Shore Cabin	0	0	0	0	2	2,676,330	2	2,676,330	0
85.6	Orleans	13	9,602	42	30,966	46	1,286,358	59	1,326,926	0
85.7	Oxford	2	2,680	5	18,620	5	1,151,604	7	1,172,904	0
85.8	Patterson	0	0	0	0	2	2,103,942	2	2,103,942	0
85.9	Republican City	3	15,355	29	236,335	31	2,297,592	34	2,549,282	160,598
85.10	Stam/hunt/ragan	3	725	18	15,621	18	459,144	21	475,490	0
85.11	Taylor Manor	0	0	3	102,450	3	339,443	3	441,893	0
86	Commercial Total	47	209,582	236	2,188,518	255	39,948,726	302	42,346,826	1,473,628

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	658.00	12.37%	697,480	12.37%	1,060.00
88. 1G	2,481.00	46.63%	2,629,860	46.63%	1,060.00
89. 2G1	1,960.60	36.85%	2,078,236	36.85%	1,060.00
90. 2G	216.00	4.06%	228,960	4.06%	1,060.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	5.00	0.09%	5,300	0.09%	1,060.00
95. Total	5,320.60	100.00%	5,639,836	100.00%	1,060.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	5,320.60	100.00%	5,639,836	100.00%	1,060.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	5,320.60	100.00%	5,639,836	100.00%	1,060.00

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	6,046.00	8.65%	6,408,760	8.65%	1,060.00
88. 1G	39,292.46	56.24%	41,650,008	56.24%	1,060.00
89. 2G1	21,382.00	30.61%	22,664,920	30.61%	1,060.00
90. 2G	3,005.00	4.30%	3,185,300	4.30%	1,060.00
91. 3G1	4.60	0.01%	4,876	0.01%	1,060.00
92. 3G	57.00	0.08%	60,420	0.08%	1,060.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	75.00	0.11%	79,500	0.11%	1,060.00
95. Total	69,862.06	100.00%	74,053,784	100.00%	1,060.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	69,862.06	100.00%	74,053,784	100.00%	1,060.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	69,862.06	100.00%	74,053,784	100.00%	1,060.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,264.00	3.40%	1,339,840	3.40%	1,060.00
88. 1G	23,299.60	62.74%	24,697,576	62.74%	1,060.00
89. 2G1	10,074.00	27.13%	10,678,440	27.13%	1,060.00
90. 2G	1,060.00	2.85%	1,123,600	2.85%	1,060.00
91. 3G1	1,440.00	3.88%	1,526,400	3.88%	1,060.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	37,137.60	100.00%	39,365,856	100.00%	1,060.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	37,137.60	100.00%	39,365,856	100.00%	1,060.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	37,137.60	100.00%	39,365,856	100.00%	1,060.00

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

42 Harlan

	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	156,495,115	176,264,324	19,769,209	12.63%	3,111,012	10.64%
02. Recreational	11,814,820	24,929,802	13,114,982	111.00%	124,420	109.95%
03. Ag-Homesite Land, Ag-Res Dwelling	38,986,635	39,064,595	77,960	0.20%	603,256	-1.35%
04. Total Residential (sum lines 1-3)	207,296,570	240,258,721	32,962,151	15.90%	3,838,688	14.05%
05. Commercial	41,051,926	42,346,826	1,294,900	3.15%	1,473,628	-0.44%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	41,051,926	42,346,826	1,294,900	3.15%	1,473,628	-0.44%
08. Ag-Farmsite Land, Outbuildings	20,394,314	22,186,351	1,792,037	8.79%	2,674,311	-4.33%
09. Minerals	3,042,530	3,462,780	420,250	13.81	0	13.81%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	23,436,844	25,649,131	2,212,287	9.44%	2,674,311	-1.97%
12. Irrigated	396,900,558	480,820,744	83,920,186	21.14%		
13. Dryland	186,408,637	224,631,489	38,222,852	20.50%		
14. Grassland	112,670,260	119,059,476	6,389,216	5.67%		
15. Wasteland	511,900	511,100	-800	-0.16%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	696,491,355	825,022,809	128,531,454	18.45%		
18. Total Value of all Real Property (Locally Assessed)	968,276,695	1,133,277,487	165,000,792	17.04%	7,986,627	16.22%

2023 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$178,633
7.	Adopted budget, or granted budget if different from above:
	\$178,633
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Yes- \$10,000
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$45,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$29,760

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The 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, harlan.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor and staff send information to GIS (splits, combined parcels, etc)
9.	What type of aerial imagery is used in the cyclical review of properties?
	Agridata and GIS
10.	When was the aerial imagery last updated?
	Agridata 2019, GIS 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?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes, for the appraisal of oil and gas minerals and the commercial class
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The contract does not specify requirements; however, the appraisal firms employ qualified professionals.
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?
	Yes

2023 Residential Assessment Survey for Harlan County

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

7.	How are rural residential site values developed?																																																	
	In the past, the rural residential first acre value was developed based on vacant land sales plus additional rates for amenities like well, sewer, and electricity.																																																	
8.	Are there form 191 applications on file?																																																	
	No																																																	
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																	
	No applications were received to combine lots being held for resale; lots held for sale are valued the same as all other lots within the neighborhood. Assessor uses sales price comparison and location to determine value.																																																	
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2023 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:													
	A hired contracting firm													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.						
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1	There are not valuation groupings within the commercial class; values are based more on occupancy than by location. Any locational differences are accounted for in the land values.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	All three approaches to value are developed for commercial property.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	A county wide reappraisal was completed by Stanard Appraisal in 2018; the appraisal service established values on the unique properties using a database of sales information that they have developed from across the state.													
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 is developed using local market information.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	Commercial lots are valued by the square foot.													
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1	2018	2015	2018-2022	2018-2022										
	Vanguard costing is updated once every ten years. However, factors are applied in the interim years.													

2023 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:													
	The assessor													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">03</td> <td>South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2021	02	Rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie; however, well depths will vary in this area.	2021	03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2021
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
01	The northeast part of the county where the best farmland is found; well depths are shallow and irrigation is more viable than it is in the rest of the county.	2021												
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03	South of the Republican River - the terrain in this market area is rough and the soil quality is generally the poorest here. Irrigation is not feasible except near stream beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.	2021												
	Irrigated acres are reviewed and updated to match to the NRD records annually.													
3.	Describe the process used to determine and monitor market areas.													
	The market areas were developed based on soil types and topographic characteristics. Annually, a sales study is completed to monitor the market areas.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Land is classified based on the findings of the periodic land use studies. Generally, parcels of less than 20 acres will be examined more carefully for alternative uses. Sales verification questionnaires and normal discovery also help to identify non-agricultural uses. Recreational land is only found near the lake; there is no designated hunting land in the county.													
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, farm home sites and rural residential home sites 1st acres are valued the same.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use is reviewed at the same time as commercial. A hired contract appraiser helps establish values for these parcels based on market analysis.													
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.													

	CREP, CRP, EQIP
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales analysis
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2022 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2022 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1962	40%	16%
Commercial	298	6%	4%
Recreational	332	8%	1%
Agricultural	2394	46%	78%
Mineral	18	0	0
Exempt	197	0	0

Agricultural land - taxable acres 321,195

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

For more information see 2022 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor

1 Clerk

Harlan County budget \$178,633 for 2022-2023.

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

B. Mapping & GIS

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

C. Property Record Cards

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

D. Software for CAMA, Assessment Administration, GIS

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

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

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

B. Data Collection.

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

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	96.98	36.48	117.29
Commercial	N/A	N/A	N/A
Agricultural Land	70.25	22.04	1
Special Value Agland	N/A	<u>N/A</u>	N/A

*COD means coefficient of dispersion and PRD means price related differential.
 For more information regarding statistical measures see 2022 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2023:

Continue with the new CAMA system Vanguard, that was implemented on June 2018 and GIS implemented in August 2012. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CRP, CREP, EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Our new CAMA system does not use Marshall & Swift pricing we will be changing over to Vanguards appraisal as properties are reviewed. Review Orleans, North Shore Cabins, Republican City, Halls Trailer Court & Anchor Court. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Review statistics to determine if any major or minor adjustments need to be made.

Assessment Actions Planned for Assessment Year 2024:

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

Assessment Actions Planned for Assessment Year 2025:

Review Farms, B & R Trailer Park and Stamford. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstract - Real Property
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 537 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 146 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.

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

Conclusion:

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

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

Respectfully submitted:

Date: _____

Assessor _____