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DEPARTMENT OF REVENUE

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

HOOKER 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 Hooker 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 Hooker 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: Jessica Hampton, Hooker 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.

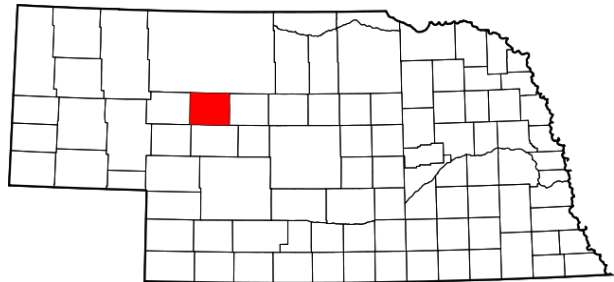
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

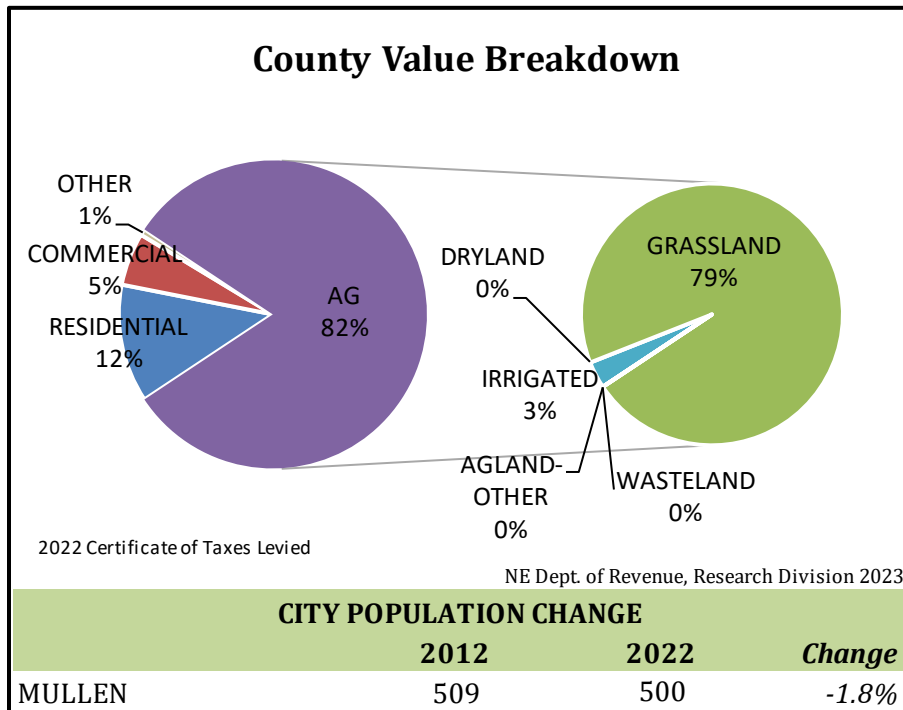
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 square miles, Hooker County has 734 residents, per the Census Bureau Quick Facts for 2021, a 3% population increase from the 2020 U.S. Census. Reports indicate that 59% of county residents are homeowners and 80% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$68,159 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the U.S. Census Bureau, there are 26 employer establishments with total employment of 99, an 8% decrease from 2019.



Agricultural land accounts for the greatest portion of the county's valuation base by a large majority. Grassland makes up a majority of the land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region.

2023 Residential Correlation for Hooker County

Assessment Actions

For the current assessment year, the Hooker County Assessor addressed residential property by the following actions: The Village of Mullen lots were increased; the rural Mullen subdivision were given an increase in acre value as were Rural residential acres; and the Dismal River residential lots were revalued. The 2022 cost index was applied, but depreciation tables were not adjusted specifically by the county assessor. After the new cost index was implemented, an additional 20% economic depreciation was applied to all improvements in Valuation Group 1.

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 residential sales qualification and verification process consists of the county assessor's knowledge of each sales transaction since the county assessor is also the county clerk and register of deeds. Any question regarding an individual sale is generally addressed with the individual filing the Real Estate Transfer Statement (Form 521). Residential sale usability for Hooker County is above the statewide average. A review of the residential sales deemed non-qualified contain adequate reasons for their disqualification. Thus, all truly arm's-length sales were available for current measurement purposes.

There are two valuation groups established for the residential property class. Valuation Group 1 consists of all residential property within the county, with the exception of a unique recreational subdivision located along the Dismal River. The last residential lot study for Valuation Group 1 is dated 2020, but the cost index is dated June 2022. The depreciation schedule used for Valuation Group 1 is also dated 2022 but was not applied, thus an additional economic depreciation was applied for assessment year 2023. The last lot study undertaken for Valuation Group 2 was conducted in 2022, and the cost index and depreciation was also updated.

The county is current with the six-year inspection and review process. Since the county has few parcels, the county assessor attempts to review each property class in-house every three years when possible.

No written valuation methodology has been submitted by the Hooker County Assessor for any of the three property classes. The new county assessor does want to develop a written methodology for the three property classes.

2023 Residential Correlation for Hooker County

Description of Analysis

All residential property in Hooker County is divided into two valuation groups.

Valuation Group	Description
1	Mullen and Rural
2	Dismal River

A review of the residential statistical profile indicates 21 sales were deemed qualified during the two-year timeframe of the sales study period. All sales that occurred were in Valuation Group 1. All three measures of central tendency are within acceptable range, and the COD supports the median measure. Although the PRD is high, a review of the sales indicates that the extreme maximum outlier of 186% is skewing the PRD. Its hypothetical removal moves the mean into range lowers the PRD to 101%. By study year, it appears that the nine sales in the most current study year would indicate a still rising residential market within the county.

Examination of the change in the residential statistics indicates a roughly 2% change to the sample. The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicates roughly a 4% change. This would confirm that the assessment actions were equitably applied to both the sold and unsold residential properties within the county.

Equalization and Quality of Assessment

Analysis of the residential sample coupled with the review of overall assessment practices, indicate that all residential properties in Hooker County are assessed by the same equalized methods and follow generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Hooker County is 100%.

2023 Commercial Correlation for Hooker County

Assessment Actions

Commercial assessment actions for 2023 included: updating village and rural commercial lots by square foot area, and by increasing the values of additional acres in rural. The commercial cost and depreciation schedules were also updated to 2022.

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 Hooker County assessor is also the county clerk, and the sales qualification and verification process is a function of these two professional roles. All taxpayers who submit a Real Estate Transfer Statement (Form 521) are immediately available to answer any questions regarding the commercial sale. Few commercial sales occurred during the three-year sales study period. Comparison of commercial sale usability with the statewide average indicates that county sales use is above the statewide average. A review of all commercial sales deemed non-qualified indicates that these have reasons for their disqualification. Therefore, all arm's-length commercial sales were available for current measurement purposes.

The last commercial lot study was completed in 2019, and both the cost index and Computer-Assisted Mass Appraisal (CAMA) derived depreciation schedule are dated 2022. Since there is not an active, viable commercial market, one valuation group is designated for commercial property in Hooker County.

Since the last inspection of commercial property was completed in assessment year 2020, Hooker County is current with the required six-year inspection and review cycle.

Description of Analysis

Only two sales are deemed qualified on the statistical profile for the timeframe of the study period. The statistical profile is relatively meaningless, due to the extremely small sample. Thus, the assessment practices of the county will be the primary factor for determining statutory compliance. As noted in the Assessment Practice Review, the last review was conducted in 2020, and the cost index and depreciation tables are current with a date of 2022.

Perusal of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL), Form 45 indicates an 11% increase in value (excluding growth) that would match the assessment actions taken to address the commercial property class for the current assessment year.

2023 Commercial Correlation for Hooker County

Equalization and Quality of Assessment

Based on the assessment practice review, and comparison of historical commercial value change with neighboring counties, commercial property in Hooker County is determined to be valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

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

2023 Agricultural Correlation for Hooker County

Assessment Actions

For the current assessment year, the Hooker County Assessor raised irrigated values to \$1800 per acre and increased all grassland capability groups to \$535 per acre. Agricultural home sites and farm sites were also adjusted.

Assessment Practice Review

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

The sales qualification and verification process for agricultural land consists of the county assessor's knowledge of each sales transaction since as an ex-officio county clerk and register of deeds. Any question regarding an individual sale is generally addressed with the individual filing the Real Estate Transfer Statement (Form 521). A review of all agricultural sales deemed non-qualified indicates sufficient reasons for their disqualification. Thus, all truly arm's-length agricultural sales were available for current measurement purposes.

Land use was last updated in 2018, via a comparison of aerial imagery with the property record. All irrigated land acres are confirmed with NRD information. Approximately 99% of land in the county is grassland, thus only one market area is deemed necessary to value this property classification.

All agricultural improvements were last reviewed in 2022 and the cost index is dated 2019 with depreciation tables updated for 2022. A comparison of Hooker County's agricultural home and farm sites indicated that they are comparable with surrounding counties of similar size and markets.

The only two agricultural parcels that have intensive use have been identified and these are valued at 75% of market value.

Description of Analysis

Three agricultural sales were deemed to be qualified arm's-length sales during the three-year study period. All three are 95% Majority Land Use (MLU) grass sales two ratios are in the 50% range and the latest sale is at 88%. Thus, the statistical profile is not reliable. The determination of assessment equity and uniformity for agricultural land will be centered on the county assessor's assessment practices and current valuation compared to neighboring counties.

As noted in the Assessment Practices section above, land use is currently within the required six-year review cycle. Examination of the Hooker County 2023 Average Acre Value Comparison reveals that the county's grass values are comparable to the majority of neighboring counties.

2023 Agricultural Correlation for Hooker County

Based on this comparison and the general agricultural grass market for surrounding counties, the agricultural land values in Hooker County 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) confirms the assessment actions of increasing both irrigated and grassland classifications.

Equalization and Quality of Assessment

Improvements on agricultural land have been inspected within the past-six years, cost and depreciation tables are also current. Farm home sites are valued the same as rural residential home sites. Therefore, agricultural improvements have been assessed at an acceptable level of market value.

Based on the overall assessment practices coupled with the comparison of land values with neighboring counties, the quality of assessment of agricultural land in Hooker County complies with generally accepted mass appraisal techniques.

Level of Value

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

2023 Opinions of the Property Tax Administrator for Hooker 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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	21	Median	100.10
Total Sales Price	\$1,422,102	Mean	96.73
Total Adj. Sales Price	\$1,422,102	Wgt. Mean	91.68
Total Assessed Value	\$1,303,797	Average Assessed Value of the Base	\$71,678
Avg. Adj. Sales Price	\$67,719	Avg. Assessed Value	\$62,086

Confidence Interval - Current

95% Median C.I	89.25 to 104.87
95% Wgt. Mean C.I	83.09 to 100.27
95% Mean C.I	84.23 to 109.23
% of Value of the Class of all Real Property Value in the County	9.87
% of Records Sold in the Study Period	5.10
% of Value Sold in the Study Period	4.41

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	22	98	98.32
2021	13	100	97.99
2020	14	97	96.71
2019	15	100	98.56

2023 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	2	Median	93.48
Total Sales Price	\$138,000	Mean	93.48
Total Adj. Sales Price	\$138,000	Wgt. Mean	89.02
Total Assessed Value	\$122,844	Average Assessed Value of the Base	\$154,264
Avg. Adj. Sales Price	\$69,000	Avg. Assessed Value	\$61,422

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	13.52 to 173.44
% of Value of the Class of all Real Property Value in the County	5.31
% of Records Sold in the Study Period	1.94
% of Value Sold in the Study Period	0.77

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	4	100	101.91
2021	5	100	98.71
2020	5	100	91.81
2019	6	100	94.44

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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 : 21
 Total Sales Price : 1,422,102
 Total Adj. Sales Price : 1,422,102
 Total Assessed Value : 1,303,797
 Avg. Adj. Sales Price : 67,719
 Avg. Assessed Value : 62,086

MEDIAN : 100
 WGT. MEAN : 92
 MEAN : 97
 COD : 16.10
 PRD : 105.51

COV : 28.40
 STD : 27.47
 Avg. Abs. Dev : 16.12
 MAX Sales Ratio : 186.24
 MIN Sales Ratio : 45.65

95% Median C.I. : 89.25 to 104.87
 95% Wgt. Mean C.I. : 83.09 to 100.27
 95% Mean C.I. : 84.23 to 109.23

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	3	102.78	101.61	99.00	03.52	102.64	95.59	106.46	N/A	77,667	76,887
01-JAN-21 To 31-MAR-21	3	100.10	96.83	97.25	06.44	99.57	85.52	104.87	N/A	72,200	70,213
01-APR-21 To 30-JUN-21	1	112.73	112.73	112.73	00.00	100.00	112.73	112.73	N/A	128,000	144,295
01-JUL-21 To 30-SEP-21	5	100.19	98.03	98.39	02.44	99.63	92.92	100.76	N/A	56,600	55,689
01-OCT-21 To 31-DEC-21											
01-JAN-22 To 31-MAR-22	2	89.29	89.29	89.28	00.04	100.01	89.25	89.33	N/A	125,000	111,600
01-APR-22 To 30-JUN-22	2	78.23	78.23	72.65	34.56	107.68	51.19	105.27	N/A	31,501	22,887
01-JUL-22 To 30-SEP-22	5	88.13	99.60	68.73	43.80	144.91	45.65	186.24	N/A	49,700	34,157
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	12	100.26	99.85	100.40	04.79	99.45	85.52	112.73	95.59 to 104.87	71,717	72,003
01-OCT-21 To 30-SEP-22	9	89.25	92.56	78.32	30.91	118.18	45.65	186.24	51.19 to 115.19	62,389	48,862
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	100.19	99.26	100.92	04.90	98.36	85.52	112.73	92.92 to 104.87	69,733	70,376
<u>ALL</u>	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086
<u>ALL</u>	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086
06											
07											
<u>ALL</u>	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086

**46 Hooker
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 : 21
 Total Sales Price : 1,422,102
 Total Adj. Sales Price : 1,422,102
 Total Assessed Value : 1,303,797
 Avg. Adj. Sales Price : 67,719
 Avg. Assessed Value : 62,086

MEDIAN : 100
 WGT. MEAN : 92
 MEAN : 97
 COD : 16.10
 PRD : 105.51

COV : 28.40
 STD : 27.47
 Avg. Abs. Dev : 16.12
 MAX Sales Ratio : 186.24
 MIN Sales Ratio : 45.65

95% Median C.I. : 89.25 to 104.87
 95% Wgt. Mean C.I. : 83.09 to 100.27
 95% Mean C.I. : 84.23 to 109.23

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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	1	186.24	186.24	186.24	00.00	100.00	186.24	186.24	N/A	2,500	4,656
Less Than 15,000	2	150.72	150.72	126.65	23.57	119.01	115.19	186.24	N/A	7,750	9,816
Less Than 30,000	4	110.23	126.76	108.44	21.74	116.89	100.32	186.24	N/A	16,375	17,757
Ranges Excl. Low \$											
Greater Than 4,999	20	98.04	92.25	91.51	12.87	100.81	45.65	115.19	89.25 to 102.78	70,980	64,957
Greater Than 14,999	19	95.97	91.04	91.30	12.79	99.72	45.65	112.73	88.13 to 102.78	74,032	67,588
Greater Than 29,999	17	95.59	89.66	90.87	13.48	98.67	45.65	112.73	85.52 to 102.78	79,800	72,516
Incremental Ranges											
0 TO 4,999	1	186.24	186.24	186.24	00.00	100.00	186.24	186.24	N/A	2,500	4,656
5,000 TO 14,999	1	115.19	115.19	115.19	00.00	100.00	115.19	115.19	N/A	13,000	14,975
15,000 TO 29,999	2	102.80	102.80	102.80	02.41	100.00	100.32	105.27	N/A	25,000	25,699
30,000 TO 59,999	7	92.92	83.30	83.68	18.49	99.55	45.65	106.46	45.65 to 106.46	48,572	40,645
60,000 TO 99,999	5	100.19	98.29	98.62	03.99	99.67	85.52	104.87	N/A	74,720	73,689
100,000 TO 149,999	4	92.46	90.11	90.45	15.20	99.62	62.79	112.73	N/A	123,250	111,484
150,000 TO 249,999	1	89.25	89.25	89.25	00.00	100.00	89.25	89.25	N/A	150,000	133,870
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	21	100.10	96.73	91.68	16.10	105.51	45.65	186.24	89.25 to 104.87	67,719	62,086

46 Hooker
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 : 2
Total Sales Price : 138,000
Total Adj. Sales Price : 138,000
Total Assessed Value : 122,844
Avg. Adj. Sales Price : 69,000
Avg. Assessed Value : 61,422

MEDIAN : 93
WGT. MEAN : 89
MEAN : 93
COD : 06.73
PRD : 105.01

COV : 09.52
STD : 08.90
Avg. Abs. Dev : 06.29
MAX Sales Ratio : 99.77
MIN Sales Ratio : 87.19

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 13.52 to 173.44

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	20,000	19,954
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	87.19	87.19	87.19	00.00	100.00	87.19	87.19	N/A	118,000	102,890
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20											
01-OCT-20 To 30-SEP-21											
01-OCT-21 To 30-SEP-22	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	20,000	19,954
<u>ALL</u>	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422
<u>ALL</u>	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422

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	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422
04											
<u>ALL</u>	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422

46 Hooker
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 : 2
Total Sales Price : 138,000
Total Adj. Sales Price : 138,000
Total Assessed Value : 122,844
Avg. Adj. Sales Price : 69,000
Avg. Assessed Value : 61,422

MEDIAN : 93
WGT. MEAN : 89
MEAN : 93
COD : 06.73
PRD : 105.01

COV : 09.52
STD : 08.90
Avg. Abs. Dev : 06.29
MAX Sales Ratio : 99.77
MIN Sales Ratio : 87.19

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 13.52 to 173.44

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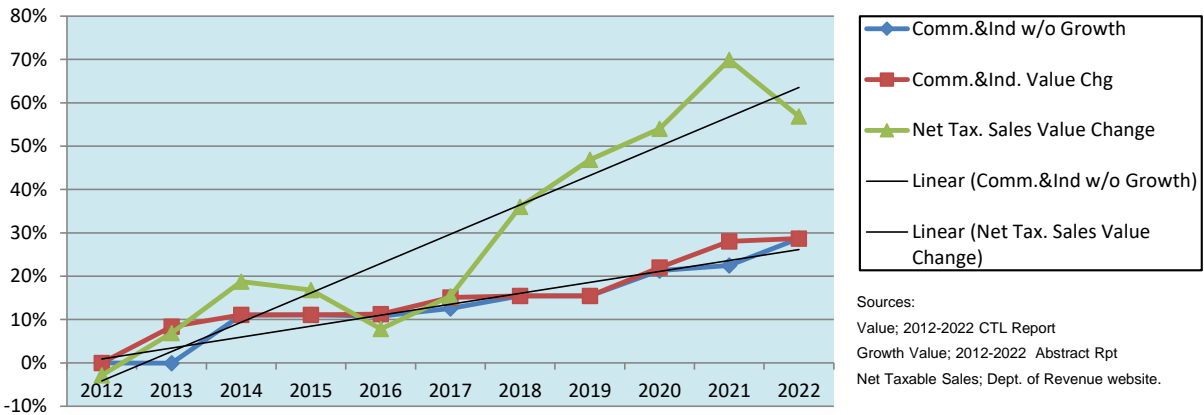
SALE PRICE *

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											
Less Than 30,000	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	20,000	19,954
Ranges Excl. Low \$											
Greater Than 4,999	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422
Greater Than 14,999	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422
Greater Than 29,999	1	87.19	87.19	87.19	00.00	100.00	87.19	87.19	N/A	118,000	102,890
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	20,000	19,954
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999	1	87.19	87.19	87.19	00.00	100.00	87.19	87.19	N/A	118,000	102,890
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	87.19	87.19	87.19	00.00	100.00	87.19	87.19	N/A	118,000	102,890
344	1	99.77	99.77	99.77	00.00	100.00	99.77	99.77	N/A	20,000	19,954
ALL	2	93.48	93.48	89.02	06.73	105.01	87.19	99.77	N/A	69,000	61,422

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	\$ 11,054,650	\$ 47,256	0.43%	\$ 11,007,394		\$ 8,579,347	
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106	0.00%	\$ 8,334,982	-2.85%
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2016	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
2017	\$ 12,723,265	\$ 279,175	2.19%	\$ 12,444,090	1.18%	\$ 9,901,014	6.99%
2018	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.31%	\$ 11,667,483	17.84%
2019	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.00%	\$ 12,602,897	8.02%
2020	\$ 13,491,023	\$ 82,855	0.61%	\$ 13,408,168	5.06%	\$ 13,214,768	4.86%
2021	\$ 14,151,616	\$ 614,010	4.34%	\$ 13,537,606	0.35%	\$ 14,577,431	10.31%
2022	\$ 14,228,603	\$ -	0.00%	\$ 14,228,603	0.54%	\$ 13,459,091	-7.67%
Ann %chg	2.56%			Average	0.86%	4.91%	4.48%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.00%	0.00%	-2.85%
2013	-0.06%	8.40%	6.89%
2014	11.03%	11.09%	18.78%
2015	11.10%	11.10%	16.83%
2016	10.76%	11.26%	7.86%
2017	12.57%	15.09%	15.41%
2018	15.45%	15.45%	36.00%
2019	15.45%	15.45%	46.90%
2020	21.29%	22.04%	54.03%
2021	22.46%	28.02%	69.91%
2022	28.71%	28.71%	56.88%

County Number	46
County Name	Hooker

46 Hooker
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 : 3
Total Sales Price : 2,740,712
Total Adj. Sales Price : 2,740,712
Total Assessed Value : 1,785,302
Avg. Adj. Sales Price : 913,571
Avg. Assessed Value : 595,101

MEDIAN : 57
WGT. MEAN : 65
MEAN : 67
COD : 18.61
PRD : 103.36

COV : 27.00
STD : 18.18
Avg. Abs. Dev : 10.69
MAX Sales Ratio : 88.32
MIN Sales Ratio : 56.24

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 22.16 to 112.50

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	56.84	56.84	56.79	01.06	100.09	56.24	57.44	N/A	1,007,500	572,181
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	88.32	88.32	88.32	00.00	100.00	88.32	88.32	N/A	725,712	640,941
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20											
01-OCT-20 To 30-SEP-21											
01-OCT-21 To 30-SEP-22	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20											
01-JAN-21 To 31-DEC-21	2	56.84	56.84	56.79	01.06	100.09	56.24	57.44	N/A	1,007,500	572,181
<u>ALL</u>	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
<u>ALL</u>	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
1	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
<u>ALL</u>	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101

46 Hooker
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 : 3	MEDIAN : 57	COV : 27.00	95% Median C.I. : N/A
Total Sales Price : 2,740,712	WGT. MEAN : 65	STD : 18.18	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 2,740,712	MEAN : 67	Avg. Abs. Dev : 10.69	95% Mean C.I. : 22.16 to 112.50
Total Assessed Value : 1,785,302			
Avg. Adj. Sales Price : 913,571	COD : 18.61	MAX Sales Ratio : 88.32	
Avg. Assessed Value : 595,101	PRD : 103.36	MIN Sales Ratio : 56.24	

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
1	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101
____ ALL ____	3	57.44	67.33	65.14	18.61	103.36	56.24	88.32	N/A	913,571	595,101

Hooker County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1,800	1,800	1,800	1,800	1,800	1,800
Cherry	1	2,800	2,799	n/a	2,781	2,800	2,800	2,788	2,800	2,791
Thomas	1	n/a	2,250	n/a	2,250	2,250	2,250	2,250	2,250	2,250
McPherson	1	n/a	2,100	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Arthur	1	n/a	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Grant	1	n/a	n/a	n/a	1,605	1,605	1,605	1,605	1,605	1,605

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	725	725	725	725	725	725	725	725
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

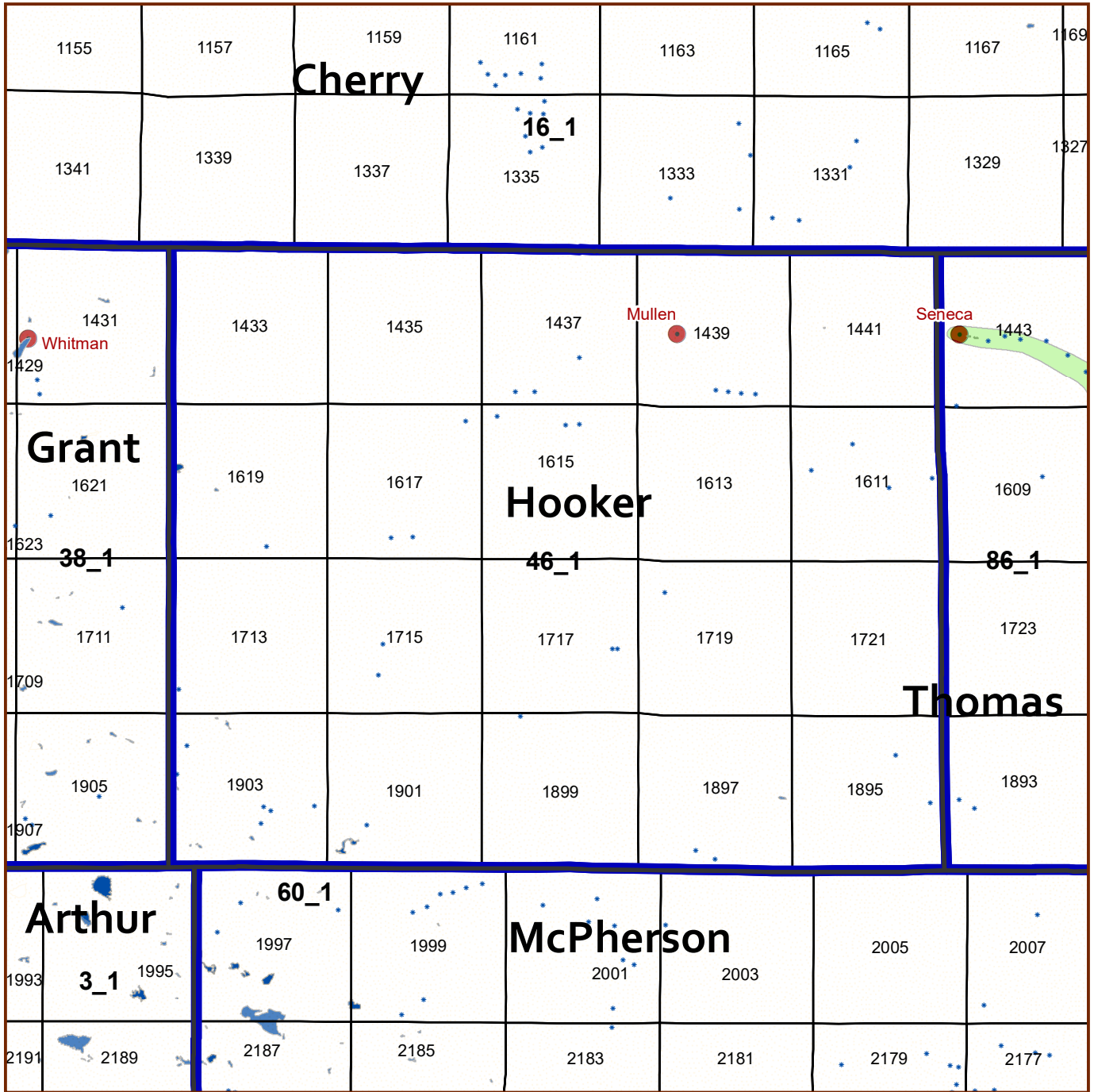
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	535	535	535	535	535	535	535	535	535
Cherry	1	604	590	590	590	590	470	455	455	485
Thomas	1	585	585	585	585	585	585	585	585	585
McPherson	1	545	545	545	545	545	545	545	545	545
Arthur	1	475	475	475	475	475	475	n/a	475	475
Grant	1	500	500	500	500	500	500	n/a	500	500

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Cherry	1	725	n/a	78
Thomas	1	n/a	n/a	150
McPherson	1	725	n/a	10
Arthur	1	n/a	n/a	10
Grant	1	n/a	n/a	10






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.

HOOKER COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils

CLASS










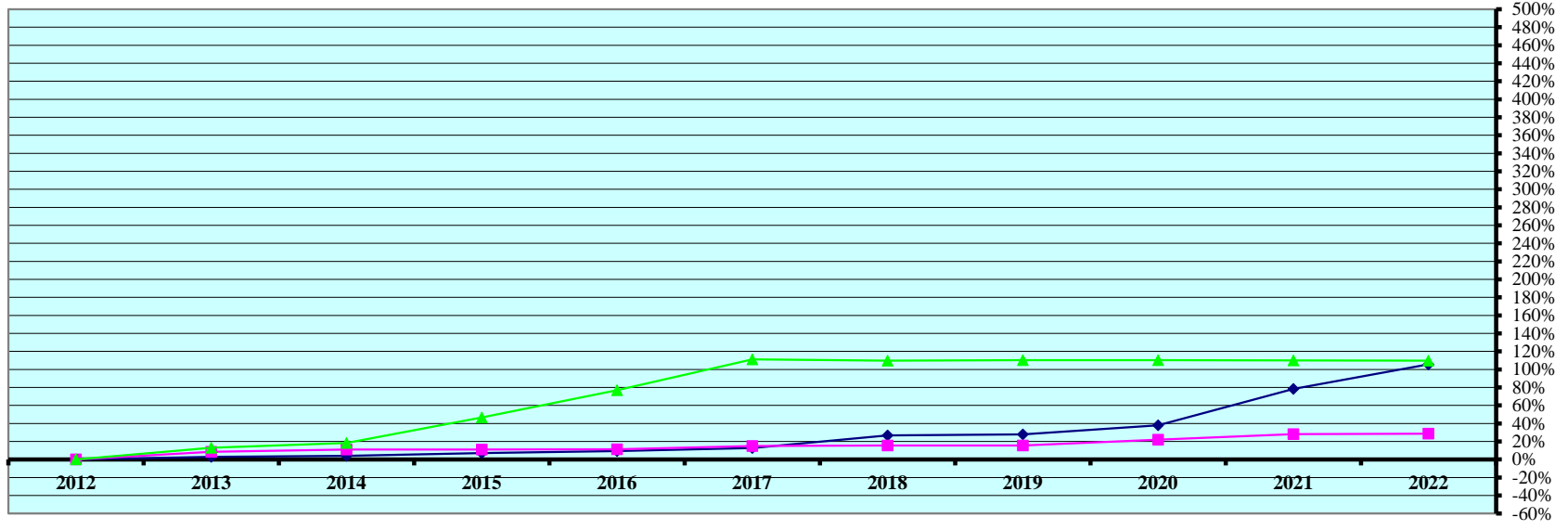
-  Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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

ResRec
Comm&Indust
Total Agland



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	13,151,486	-	-	-	11,055,106	-	-	-	99,333,385	-	-	-
2013	13,531,459	379,973	2.89%	2.89%	11,982,903	927,797	8.39%	8.39%	112,194,565	12,861,180	12.95%	12.95%
2014	13,692,746	161,287	1.19%	4.12%	12,280,943	298,040	2.49%	11.09%	117,630,542	5,435,977	4.85%	18.42%
2015	14,090,232	397,486	2.90%	7.14%	12,281,816	873	0.01%	11.10%	145,681,934	28,051,392	23.85%	46.66%
2016	14,383,355	293,123	2.08%	9.37%	12,299,140	17,324	0.14%	11.25%	175,856,383	30,174,449	20.71%	77.04%
2017	14,835,974	452,619	3.15%	12.81%	12,723,265	424,125	3.45%	15.09%	209,766,398	33,910,015	19.28%	111.17%
2018	16,658,939	1,822,965	12.29%	26.67%	12,762,871	39,606	0.31%	15.45%	208,434,671	-1,331,727	-0.63%	109.83%
2019	16,816,168	157,229	0.94%	27.87%	12,762,871	0	0.00%	15.45%	208,776,218	341,547	0.16%	110.18%
2020	18,124,089	1,307,921	7.78%	37.81%	13,491,023	728,152	5.71%	22.03%	208,761,778	-14,440	-0.01%	110.16%
2021	23,448,263	5,324,174	29.38%	78.29%	14,151,616	660,593	4.90%	28.01%	208,475,754	-286,024	-0.14%	109.87%
2022	27,047,736	3,599,473	15.35%	105.66%	14,217,399	65,783	0.46%	28.60%	208,434,208	-41,546	-0.02%	109.83%

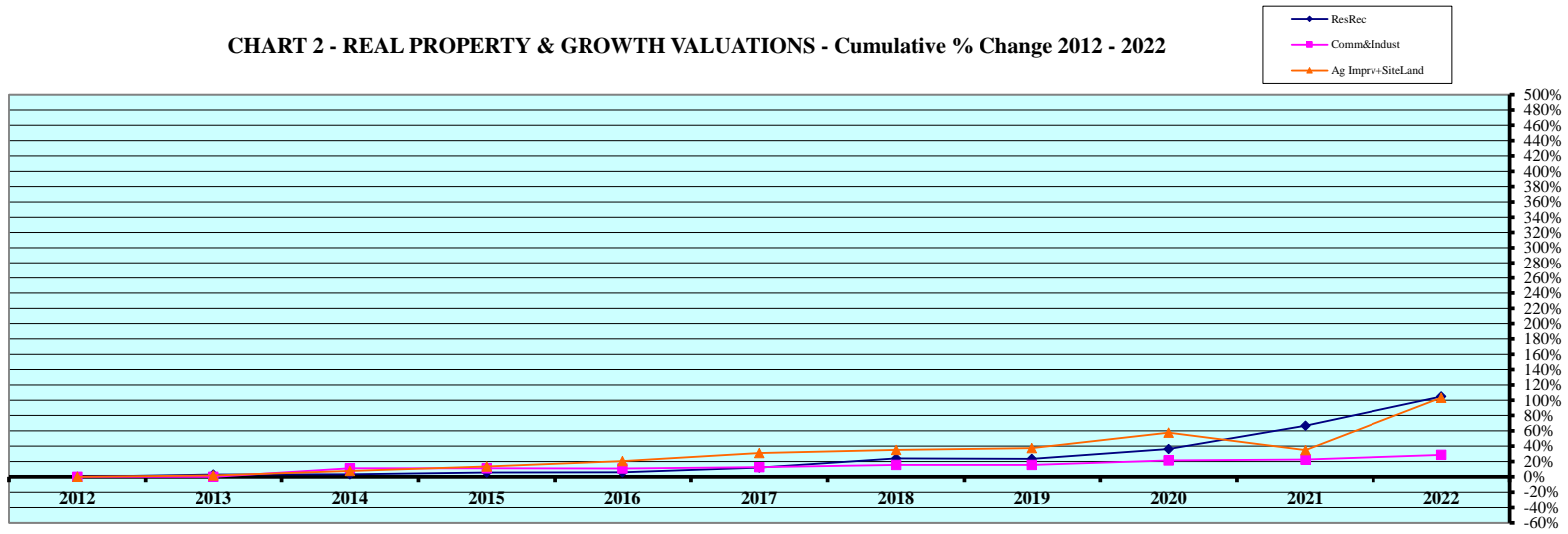
Rate Annual %chg: Residential & Recreational **7.48%** Commercial & Industrial **2.55%** Agricultural Land **7.69%**

Cnty# **46**
County **HOOKER**

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	13,151,486	5,087	0.04%	13,146,399	-	-0.04%	11,055,106	0	0.00%	11,055,106	-	0.00%
2013	13,531,459	2,282	0.02%	13,529,177	2.87%	2.87%	11,982,903	934,587	7.80%	11,048,316	-0.06%	-0.06%
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	3.17%	12,280,943	7,440	0.06%	12,273,503	2.43%	11.02%
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	5.70%	12,281,816	0	0.00%	12,281,816	0.01%	11.10%
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	5.77%	12,299,140	54,785	0.45%	12,244,355	-0.31%	10.76%
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	11.91%	12,723,265	279,175	2.19%	12,444,090	1.18%	12.56%
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	24.01%	12,762,871	0	0.00%	12,762,871	0.31%	15.45%
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	23.58%	12,762,871	0	0.00%	12,762,871	0.00%	15.45%
2020	18,124,089	182,485	1.01%	17,941,604	6.69%	36.42%	13,491,023	82,855	0.61%	13,408,168	5.06%	21.28%
2021	23,448,263	1,539,830	6.57%	21,908,433	20.88%	66.59%	14,151,616	614,010	4.34%	13,537,606	0.35%	22.46%
2022	27,047,736	105,575	0.39%	26,942,161	14.90%	104.86%	14,217,399	0	0.00%	14,217,399	0.46%	28.60%
Rate Ann%chg	7.48%			Resid & Recreat w/o growth 5.57%			2.55%			C & I w/o growth 0.94%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2012	2,613,981	451,495	3,065,476	218,978	7.14%	2,846,498	-	-
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	1.80%	1.80%
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	7.78%
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	13.55%
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	20.63%
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	31.18%
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	35.14%
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	4,209,811	-2.42%	37.33%
2020	3,496,599	1,429,266	4,925,865	92,670	1.88%	4,833,195	2.49%	57.67%
2021	2,914,760	1,309,452	4,224,212	91,295	2.16%	4,132,917	-16.10%	34.82%
2022	4,773,640	1,697,605	6,471,245	237,340	3.67%	6,233,905	47.58%	103.36%
Rate Ann%chg	6.21%	14.16%	7.76%	Ag Imprv+Site w/o growth			4.96%	

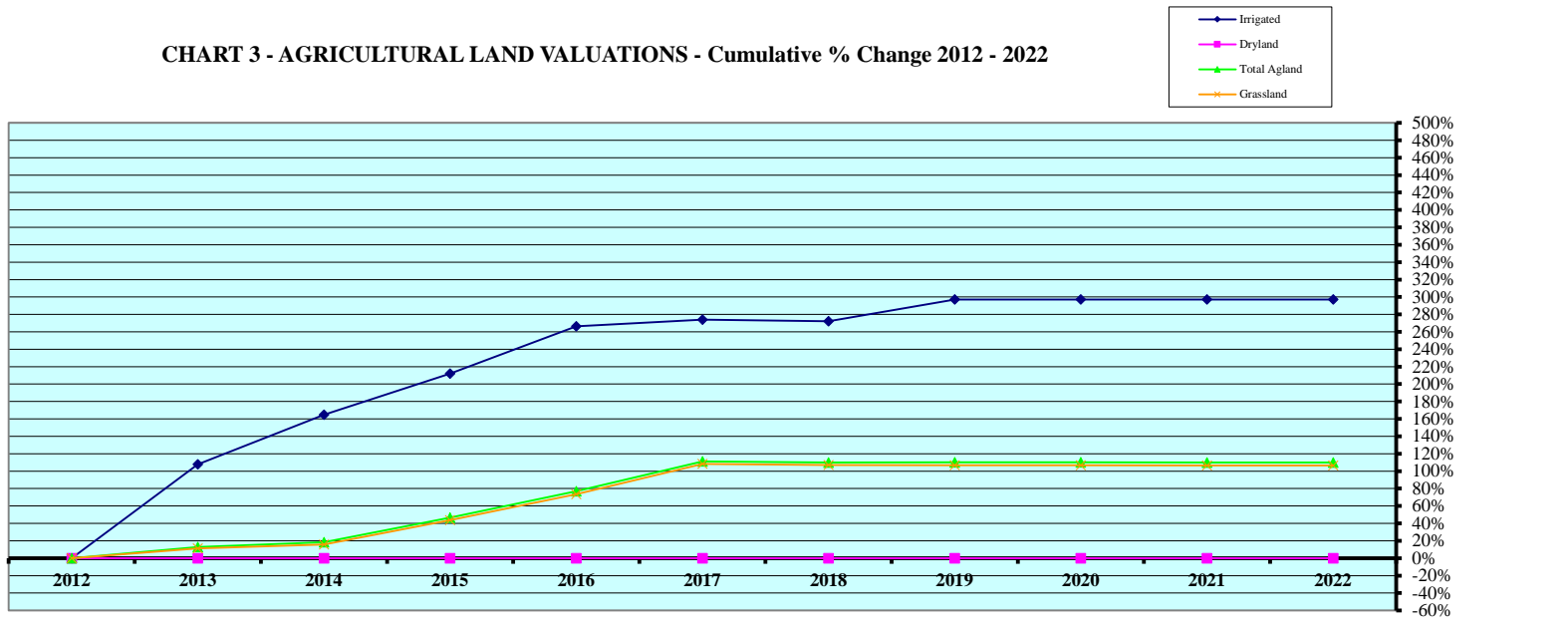
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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County HOOKER

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	1,744,201	-	-	-	0	-	-	-	97,584,494	-	-	-
2013	3,626,000	1,881,799	107.89%	107.89%	0	0	-	-	108,563,875	10,979,381	11.25%	11.25%
2014	4,616,976	990,976	27.33%	164.70%	0	0	-	-	113,008,651	4,444,776	4.09%	15.81%
2015	5,442,855	825,879	17.89%	212.05%	0	0	-	-	140,234,164	27,225,513	24.09%	43.71%
2016	6,389,262	946,407	17.39%	266.31%	0	0	-	-	169,462,206	29,228,042	20.84%	73.66%
2017	6,522,300	133,038	2.08%	273.94%	0	0	-	-	203,238,998	33,776,792	19.93%	108.27%
2018	6,491,178	-31,122	-0.48%	272.16%	0	0	-	-	201,921,469	-1,317,529	-0.65%	106.92%
2019	6,925,878	434,700	6.70%	297.08%	0	0	-	-	201,810,136	-111,333	-0.06%	106.81%
2020	6,925,878	0	0.00%	297.08%	0	0	-	-	201,795,696	-14,440	-0.01%	106.79%
2021	6,925,878	0	0.00%	297.08%	0	0	-	-	201,509,672	-286,024	-0.14%	106.50%
2022	6,925,878	0	0.00%	297.08%	0	0	-	-	201,468,126	-41,546	-0.02%	106.46%

Rate Ann.%chg: Irrigated Dryland Grassland

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	4,690	-	-	-	0	-	-	-	99,333,385	-	-	-
2013	4,690	0	0.00%	0.00%	0	0	-	-	112,194,565	12,861,180	12.95%	12.95%
2014	4,915	225	4.80%	4.80%	0	0	-	-	117,630,542	5,435,977	4.85%	18.42%
2015	4,915	0	0.00%	4.80%	0	0	-	-	145,681,934	28,051,392	23.85%	46.66%
2016	4,915	0	0.00%	4.80%	0	0	-	-	175,856,383	30,174,449	20.71%	77.04%
2017	5,100	185	3.76%	8.74%	0	0	-	-	209,766,398	33,910,015	19.28%	111.17%
2018	22,024	16,924	331.84%	369.59%	0	0	-	-	208,434,671	-1,331,727	-0.63%	109.83%
2019	22,024	0	0.00%	369.59%	18,180	18,180	-	-	208,776,218	341,547	0.16%	110.18%
2020	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,761,778	-14,440	-0.01%	110.16%
2021	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,475,754	-286,024	-0.14%	109.87%
2022	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,434,208	-41,546	-0.02%	109.83%

Cnty#
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Rate Ann.%chg: Total Agric Land

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	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	1,744,201	3,876	450			0	0				97,585,316	452,108	216		
2013	3,876,000	3,876	1,000	122.22%	122.22%	0	0				108,503,875	452,104	240	11.19%	
2014	4,601,251	3,681	1,250	25.00%	177.78%	0	0				113,044,600	451,804	250	4.25%	
2015	5,442,855	3,629	1,500	20.00%	233.33%	0	0				140,233,931	451,788	310	24.06%	
2016	6,389,262	3,651	1,750	16.67%	288.89%	0	0				169,480,285	451,715	375	20.87%	
2017	6,522,300	3,624	1,800	2.86%	300.00%	0	0				203,238,998	451,655	450	19.94%	
2018	6,491,178	3,606	1,800	0.00%	300.00%	0	0				201,904,493	448,674	450	0.00%	
2019	6,925,878	3,848	1,800	0.00%	300.00%	0	0				201,810,136	448,465	450	0.00%	
2020	6,925,878	3,848	1,800	0.00%	300.00%	0	0				201,802,355	448,447	450	0.00%	
2021	6,925,878	3,848	1,800	0.00%	300.00%	0	0				201,508,556	447,795	450	0.00%	
2022	6,925,878	3,848	1,800	0.00%	300.00%	0	0				201,474,639	447,719	450	0.00%	

Rate Annual %chg Average Value/Acre: 14.87%

7.62%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	4,690	469	10			0	0				99,334,207	456,453	218		
2013	4,690	469	10	0.00%	0.00%	0	0				112,384,565	456,449	246	13.14%	13.14%
2014	4,690	469	10	0.00%	0.00%	0	0				117,650,541	455,954	258	4.80%	18.57%
2015	4,915	492	10	0.00%	0.00%	0	0				145,681,701	455,908	320	23.84%	46.83%
2016	4,915	492	10	0.00%	0.00%	0	0				175,874,462	455,858	386	20.74%	77.28%
2017	5,100	510	10	0.00%	0.00%	0	0				209,766,398	455,788	460	19.29%	111.48%
2018	22,024	2,447	9	-10.00%	-10.00%	0	0				208,417,695	454,728	458	-0.41%	110.61%
2019	22,024	2,447	9	0.00%	-10.00%	18,180	20	900			208,776,218	454,780	459	0.16%	110.95%
2020	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,768,437	454,762	459	0.00%	110.95%
2021	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,474,638	454,110	459	0.00%	110.95%
2022	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,440,721	454,034	459	0.00%	110.96%

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HOOKER

Rate Annual %chg Average Value/Acre: 7.75%

(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
711	HOOKER	3,682,599	16,060,499	74,720,734	27,047,736	14,217,399	0	0	208,434,208	4,773,640	1,697,605	0	350,634,420
cnty sectorvalue % of total value:		1.05%	4.58%	21.31%	7.71%	4.05%			59.44%	1.36%	0.48%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
509	MULLEN	908,970	632,072	1,909,510	14,065,917	3,098,968	0	0	455,047	4,975	0	0	21,075,459
71.59%	%sector of county sector	24.68%	3.94%	2.56%	52.00%	21.80%			0.22%	0.10%			6.01%
	%sector of municipality	4.31%	3.00%	9.06%	66.74%	14.70%			2.16%	0.02%			100.00%
	%sector of county sector												
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510	Total Municipalities	908,970	632,072	1,909,510	14,065,918	3,098,968	0	0	455,047	4,975	0	0	21,075,460
71.69%	%all municip.sectors of cnty	24.68%	3.94%	2.56%	52.00%	21.80%			0.22%	0.10%			6.01%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,872	Value : 299,158,825	Growth 1,813,230	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	22	164,252	13	148,840	44	4,320,622	79	4,633,714	
02. Res Improve Land	263	858,787	48	932,129	11	809,278	322	2,600,194	
03. Res Improvements	269	13,295,270	49	4,472,000	15	4,530,090	333	22,297,360	
04. Res Total	291	14,318,309	62	5,552,969	59	9,659,990	412	29,531,268	1,356,770
% of Res Total	70.63	48.49	15.05	18.80	14.32	32.71	22.01	9.87	74.83
05. Com UnImp Land	7	33,713	1	7,667	13	1,520,190	21	1,561,570	
06. Com Improve Land	53	232,620	14	146,872	12	2,539,120	79	2,918,612	
07. Com Improvements	54	3,415,410	15	894,965	13	7,098,675	82	11,409,050	
08. Com Total	61	3,681,743	16	1,049,504	26	11,157,985	103	15,889,232	157,375
% of Com Total	59.22	23.17	15.53	6.61	25.24	70.22	5.50	5.31	8.68
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	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	291	14,318,309	62	5,552,969	59	9,659,990	412	29,531,268	1,356,770
% of Res & Rec Total	70.63	48.49	15.05	18.80	14.32	32.71	22.01	9.87	74.83
Com & Ind Total	61	3,681,743	16	1,049,504	26	11,157,985	103	15,889,232	157,375
% of Com & Ind Total	59.22	23.17	15.53	6.61	25.24	70.22	5.50	5.31	8.68
17. Taxable Total	352	18,000,052	78	6,602,473	85	20,817,975	515	45,420,500	1,514,145
% of Taxable Total	68.35	39.63	15.15	14.54	16.50	45.83	27.51	15.18	83.51

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	36	22	90	148

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	6	68,814	1,266	230,332,804	1,272	230,401,618
28. Ag-Improved Land	0	0	2	21,400	80	16,790,152	82	16,811,552
29. Ag Improvements	0	0	4	92,545	81	6,432,610	85	6,525,155

30. Ag Total				1,357	253,738,325
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	4,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	16,210	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	2.00	4,000	
36. FarmSite Improv Land	0	0.00	0	1	8.70	17,400	
37. FarmSite Improvements	0	0.00	0	3	0.00	76,335	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	12,000	3	3.00	12,000	
32. HomeSite Improv Land	63	67.49	269,960	64	68.49	273,960	
33. HomeSite Improvements	64	0.00	4,584,820	66	0.00	4,601,030	0
34. HomeSite Total				69	71.49	4,886,990	
35. FarmSite UnImp Land	4	3.82	7,640	5	5.82	11,640	
36. FarmSite Improv Land	72	77.02	154,040	73	85.72	171,440	
37. FarmSite Improvements	73	0.00	1,847,790	76	0.00	1,924,125	299,085
38. FarmSite Total				81	91.54	2,107,205	
39. Road & Ditches	214	1,008.44	0	214	1,008.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				150	1,171.47	6,994,195	299,085

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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	708.02	17.48%	1,274,432	17.48%	1,799.99
49. 3A1	622.51	15.37%	1,120,513	15.37%	1,799.99
50. 3A	53.82	1.33%	96,876	1.33%	1,800.00
51. 4A1	1,303.71	32.19%	2,346,671	32.19%	1,799.99
52. 4A	1,361.98	33.63%	2,451,562	33.63%	1,800.00
53. Total	4,050.04	100.00%	7,290,054	100.00%	1,800.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	2,899.89	0.65%	1,551,447	0.65%	535.00
64. 1G	572.05	0.13%	306,049	0.13%	535.00
65. 2G1	2,123.56	0.47%	1,136,105	0.47%	535.00
66. 2G	2,436.11	0.54%	1,303,325	0.54%	535.00
67. 3G1	2,577.45	0.58%	1,378,937	0.58%	535.00
68. 3G	428,960.90	95.86%	229,494,171	95.86%	535.00
69. 4G1	3,531.95	0.79%	1,889,595	0.79%	535.00
70. 4G	4,400.44	0.98%	2,354,243	0.98%	535.00
71. Total	447,502.35	100.00%	239,413,872	100.00%	535.00
Irrigated Total					
Irrigated Total	4,050.04	0.89%	7,290,054	2.95%	1,800.00
Dry Total					
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	447,502.35	98.56%	239,413,872	97.03%	535.00
72. Waste	2,447.15	0.54%	22,024	0.01%	9.00
73. Other	20.20	0.00%	18,180	0.01%	900.00
74. Exempt	344.74	0.08%	184,302	0.07%	534.61
75. Market Area Total	454,019.74	100.00%	246,744,130	100.00%	543.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	4,050.04	7,290,054	4,050.04	7,290,054
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	121.15	64,814	447,381.20	239,349,058	447,502.35	239,413,872
79. Waste	0.00	0	0.00	0	2,447.15	22,024	2,447.15	22,024
80. Other	0.00	0	0.00	0	20.20	18,180	20.20	18,180
81. Exempt	6.37	3,525	0.47	0	337.90	180,777	344.74	184,302
82. Total	0.00	0	121.15	64,814	453,898.59	246,679,316	454,019.74	246,744,130

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	4,050.04	0.89%	7,290,054	2.95%	1,800.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	447,502.35	98.56%	239,413,872	97.03%	535.00
Waste	2,447.15	0.54%	22,024	0.01%	9.00
Other	20.20	0.00%	18,180	0.01%	900.00
Exempt	344.74	0.08%	184,302	0.07%	534.61
Total	454,019.74	100.00%	246,744,130	100.00%	543.47

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 N/a Or Error	0	0	0	0	1	40,345	1	40,345	0
83.2 Hooker County (cnty)	57	4,570,639	57	1,737,495	61	8,870,375	118	15,178,509	1,323,865
83.3 Village Of Mullen (vilm)	22	63,075	265	862,699	271	13,386,640	293	14,312,414	32,905
84 Residential Total	79	4,633,714	322	2,600,194	333	22,297,360	412	29,531,268	1,356,770

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hooker County (cnty)	14	1,527,857	24	2,679,212	26	7,978,205	40	12,185,274	157,375
85.2	Village Of Mullen (vilm)	7	33,713	55	239,400	56	3,430,845	63	3,703,958	0
86	Commercial Total	21	1,561,570	79	2,918,612	82	11,409,050	103	15,889,232	157,375

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	2,899.89	0.65%	1,551,447	0.65%	535.00
88. 1G	572.05	0.13%	306,049	0.13%	535.00
89. 2G1	2,123.56	0.47%	1,136,105	0.47%	535.00
90. 2G	2,436.11	0.54%	1,303,325	0.54%	535.00
91. 3G1	2,577.45	0.58%	1,378,937	0.58%	535.00
92. 3G	428,960.90	95.86%	229,494,171	95.86%	535.00
93. 4G1	3,531.95	0.79%	1,889,595	0.79%	535.00
94. 4G	4,400.44	0.98%	2,354,243	0.98%	535.00
95. Total	447,502.35	100.00%	239,413,872	100.00%	535.00
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	447,502.35	100.00%	239,413,872	100.00%	535.00
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	447,502.35	100.00%	239,413,872	100.00%	535.00

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

46 Hooker

	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	27,047,736	29,531,268	2,483,532	9.18%	1,356,770	4.17%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,773,640	4,886,990	113,350	2.37%	0	2.37%
04. Total Residential (sum lines 1-3)	31,821,376	34,418,258	2,596,882	8.16%	1,356,770	3.90%
05. Commercial	14,217,399	15,889,232	1,671,833	11.76%	157,375	10.65%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	14,217,399	15,889,232	1,671,833	11.76%	157,375	10.65%
08. Ag-Farmsite Land, Outbuildings	1,697,605	2,107,205	409,600	24.13%	299,085	6.51%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	1,697,605	2,107,205	409,600	24.13%	299,085	6.51%
12. Irrigated	6,925,878	7,290,054	364,176	5.26%		
13. Dryland	0	0	0			
14. Grassland	201,468,126	239,413,872	37,945,746	18.83%		
15. Wasteland	22,024	22,024	0	0.00%		
16. Other Agland	18,180	18,180	0	0.00%		
17. Total Agricultural Land	208,434,208	246,744,130	38,309,922	18.38%		
18. Total Value of all Real Property (Locally Assessed)	256,170,588	299,158,825	42,988,237	16.78%	1,813,230	16.07%

2023 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$10,100 for the assessment function budget only.
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - appraisal consulting fee.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,500 - for MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	\$3,748.98

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2022

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?
	The village of Mullen and surrounding one mile perimeter.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2023 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:										
	The county 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="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>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.	AG DW	Dwellings associated with agricultural land.	AG OB	Outbuildings associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.										
2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.										
AG DW	Dwellings associated with agricultural land.										
AG OB	Outbuildings associated with agricultural land.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach is the primary approach to value, and sale price per square foot is examined as well.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	The tables provided by the CAMA vendor.										
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.										
	No.										
6.	Describe the methodology used to determine the residential lot values?										
	A review of the vacant lot sales and utilization of the square foot method.										
7.	How are rural residential site values developed?										
	Rural residential site values are developed based on sales. The home site is valued at \$3,000 per acre for the first five acres and \$1,000 per acre for 6-20 acres and \$800 per acre for any acres above 20.										
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?										
	N/A										

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2022	2022	2020	2020
2	2022	2022	2022	2022
AG DW	2022	2019	2022	2022
AG OB	2022	2019	2022	2022

2023 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property within Hooker County.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is primarily used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The county would utilize a professional appraiser.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The tables provided by CAMA vendor are utilized.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No.													
6.	Describe the methodology used to determine the commercial lot values.													
	By the square foot method.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 30%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2022	2019	2020
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2022	2022	2019	2020										

2023 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:							
	The county assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018						
	Land use is reviewed and updated via gWorks and irrigated acre use is coordinated with the local NRD information.							
3.	Describe the process used to determine and monitor market areas.							
	As Hooker County land is comprised of approximately 99% grass, (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding or would not constitute an economically feasible ranching operation are considered rural residential. The only recreational land in the county would consist of the Dismal River Club and is a separate market and valued accordingly.							
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, and have been increased to \$4,000 per acre for the current assessment year.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	One parcel indicates intensive use, with the intensive use acres valued at \$900 per acre.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There are no acres enrolled in the Wetland Reserve Program in Hooker county.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No.							
	<u>If your county has special value applications, please answer the following</u>							
8a.	How many parcels have a special valuation application on file?							
	None							

8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<i>If your county recognizes a special value, please answer the following</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 Hooker County

Assessment Years 2023, 2024 and 2025

Date: June 28, 2022

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;

2)75% of actual value for agricultural land and horticultural land; and

3)75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	409	21%	10.6%
Commercial	104	6 %	5.8%
Agricultural	1407	73%	83.7%

Agricultural land - taxable acres 4,542,960 (*e.g. if predominant property in your county*)

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2022, an estimated 6 building permits and/or information statements were filed for new property construction/additions in the county.

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

Current Resources

A. Staff/Budget/Training

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 23 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$102,656.00 for the 2021-2022 fiscal year, the county board did approve funding of payment for Gisworkshop subscription, and we changed to MIPS assessment software January of 2020 .

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance, with the mapping of the village to be completed. The new land classifications have been entered in the Terra Scan software. The County has contracted with MIPS for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

C. Property Record Cards – quantity and quality of property information, current listings, photo, sketches, etc.

Procedure Manual\ Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in Terrascan and can be printed on demand, and are additionally available through the Gisworkshop interface.

D. Software for CAMA, Assessment Administration, GIS

E. Web based – property record information access

Current Assessment Procedures for Real Property (for example describe):

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

A. Discover, List & Inventory all property (*e.g. how you handle processes for Real Estate Transfers & ownership changes, Sales Review, building permits/information statements*).

B. Data Collection (*e.g. frequency & method of physical property inspections, listing, gather market and income data*).

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

C. Review assessment sales ratio studies before assessment actions (e.g. how you perform A/S ratio studies internally or work with Field Liaison on analysis of A/S ratio studies).

2022 R&O Statistics

Property Class	Median	COD	PRD
Residential	98	08.82	102.89
Commercial	102	12.24	104.63
Agricultural	70	07.85	98.88

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

D. Approaches to Value (e.g. how you perform mass appraisal techniques or calibrate models, etc);

- 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:

Property Class	Median	COD	PRD
Residential	98	08.82	102.89
Commercial	100	12.24	104.63
Agricultural	75	07.85	98.88

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

For more information regarding statistical measures see 2021 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2023:

Residential (and/or subclasses): **2023**

Residential- This class of property will have appraisal maintenance and the assessor will review properties in 2023. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial-This class of property will have reappraisal for 2023. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2022 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2024:

Residential (and/or subclasses): **2024**

Residential- This class of property will have reappraisal for 2024. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2023 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Agricultural Land (and/or subclasses): Agricultural- This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2025:

Residential (and/or subclasses): **2025**

Residential-This class of property will have appraisal maintenance and the assessor will review properties in 2024. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): Commercial- This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): Agricultural-The reappraisal will be completed by the assessor. This class be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of Gis Base maps.

Assessment Actions Planned for Assessment Year 2023:

1. Record Maintenance, Mapping updates, & Ownership changes – Implement GIS parcel mapping within the Village of Mullen through GISWorkshop.

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PA&T 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 40 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 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – N/A
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 and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor

certification and/or appraiser license, etc. (e.g. XX hours and/or frequency)

Conclusion:

Summarize current budget request & resources needed for the future to achieve assessment actions planned.

Conclusion

The assessor's priority for the coming year will be to appraise the Commercial properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be maintained, and will try to implement roads layer for accurate acre count and documentation of county ROW.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature:  Date: 7/29/2022

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.