

NEBRASKA

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DEPARTMENT OF REVENUE

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

ROCK 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 Rock 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 Rock County.

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

For the Tax Commissioner

Sincerely,

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

cc: TJ Ellermeier, Rock County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

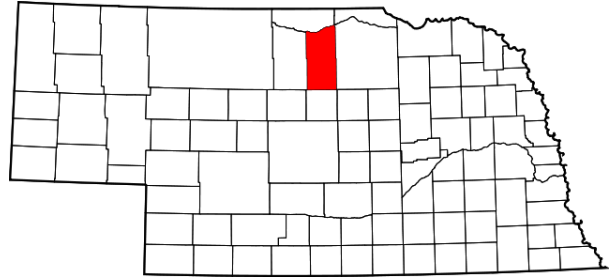
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

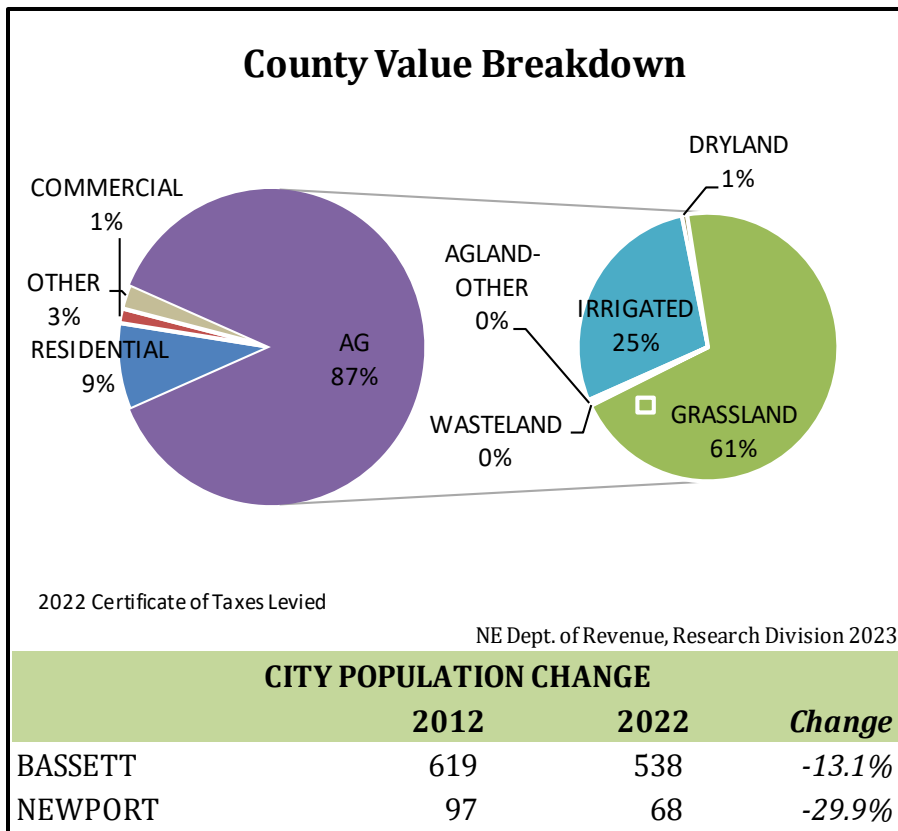
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,008 square miles, Rock County has 1,264 residents, per the Census Bureau Quick Facts for 2021, reflecting a slight population increase from the 2020 US Census. Reports indicate that 79% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$63,026 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Rock County are located in and around the county seat of Bassett. According to the latest information available from the U.S. Census Bureau, there are 46 employer establishments with total employment of 315, for a 10% decrease in employment since the previous year 2019.



Agricultural land is the single largest contributor of the county’s valuation base. Grassland makes up the majority of the land in the county. Rock is included in the Middle Niobrara, Lower Niobrara, Upper Elkhorn and Lower Loup Natural Resources Districts (NRD). When compared against the top crops of the other counties in Nebraska, Rock County ranks third in forage-land used for all hay and haylage, grass silage, and greenchop (USDA AgCensus).

2023 Residential Correlation for Rock County

Assessment Actions

In Valuation Groups 1 and 2 a lot and depreciation study were performed along with updated Marshall Swift costing applied.

Pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

Sales verification processes are reviewed to determine if all arm's-length transactions are used. Further review is done on the non-qualified sales showing sales are documented for disqualification. All arm's-length residential sales were available for measurement purposes.

The county assessor has established four valuation groups for the residential class based on unique characteristics. These are primarily based on assessor locations.

The county assessor is current with the required six-year review and inspection cycle. The county assessor's review process includes physical inspection and new pictures of all improvements.

A lot study was done in Valuation Groups 1 and 2 for 2022 and Valuation Groups 3 and 4 for 2019 and 2017. The cost and depreciation tables for Valuation Groups 1 and 2 are dated 2022, Valuation Group 3 is 2019 and 2020. Valuation Group 4 is 2019 and 2017.

A written valuation methodology was submitted for the first time for Rock County this year.

Description of Analysis

The residential sales are stratified into four valuation groups that are based on county assessor locations in the county.

Valuation Group	Description
1	Bassett
2	A newer subdivision located in Bassett outside the city limits.
3	Newport
4	Rural

The sales sample has 61 qualified sales for the residential class falling in three of the four valuation groups. Only the median measure of central tendency is within the acceptable range. Both the COD

2023 Residential Correlation for Rock County

and PRD are above the acceptable range. There are seven low dollar sales, with sale prices under \$10,000, that are affecting these measures. When these sales are excluded, both the COD and PRD improve to 25% and 103% respectively. The sales price substrata does not display an organized pattern of regressivity.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicate similar changes. Changes to the population and the sample reflect the stated assessment actions.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the residential class. Although Valuation Groups 2 and 3 have an insufficient number of sales for measurement, these areas are subject to the same appraisal techniques as the acceptable valuation group and are at an acceptable level of value. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	54	98.20	108.34	91.28	35.17	118.69
2	3	83.10	85.61	86.53	09.13	98.94
3	4	79.14	91.77	76.83	62.85	119.45
<u>ALL</u>	61	97.74	106.13	90.29	35.25	117.54

Level of Value

Based on analysis of all available information, the level of value for the residential property in Rock County is 98%.

2023 Commercial Correlation for Rock County

Assessment Actions

Sales verification and pick-up work was completed in the commercial class of property.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales questionnaires. Review of the qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the commercial class.

A review of the valuation groups shows the commercial class only utilizes one valuation group.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property, with the last inspection done in 2018. The county assessor going forward plans to physically review and inspect the commercial properties. A contract appraiser will be hired to perform a lot and depreciation study. A review of the current commercial appraisal tables shows the costing tables, lot values and depreciation were updated in 2018.

The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) system cost tables with CAMA derived depreciation tables are used for the valuation of the commercial class of property.

Description of Analysis

The commercial profile consists of 10 qualified sales. The median and mean are within the acceptable range, while the COD is high, and the PRD is low, based on the dispersion in the sales, the median cannot be used to determine a point estimate of the level of value. All commercial properties are valued using the cost approach.

A historical review of assessment practices supports the county assessor has kept the costing and depreciation tables updated. Historically, when comparing to surrounding counties, it appears the values have increased over the past eight years at a similar rate.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicated the population changed in a similar manner to the sales.

2023 Commercial Correlation for Rock County

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. 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 Rock County is determined to be at the statutory level of 100% of market value.

2023 Agricultural Correlation for Rock County

Assessment Actions

The entire county had a land use review using newly flown oblique imagery. Land use changes as well as acres that were coded as water were changed back to what they were prior to the flooding of 2019.

All pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. The county assessor utilizes sales qualification questionnaires. Review of qualified and non-qualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

The county assessor has established two market areas. These are studied each year for any changes that may be needed. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public.

The Rock County Assessor complies with the requirements of the six-year inspection and review cycle. The costing is dated 2019 and the Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is updated when properties are inspected and reviewed. The depreciation was updated in 2017. Home and farm site values are the same for both farm and rural residential dwellings.

Description of Analysis

The statistical sample of qualified agricultural sales contains 41 sales. The median and mean measures of central tendency are within the acceptable range. Both market areas as well as the 80% Majority Land Use (MLU) for grassland in each area are in the acceptable range. With so few irrigated and dryland sales reliable measurement is difficult. However, when comparing the county assessor's schedule of values to the adjoining counties with similar markets the values in Rock County are similar and equalized. The Rock County Assessor has achieved an acceptable level of value.

The reported assessment actions are reflected in the 2023 County Abstract of Assessment for Real Property, Form 45, compared with the 2022 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are equalized and assessed at the statutory level.

2023 Agricultural Correlation for Rock County

Review of the statistical sample, comparable counties, and assessment practices indicate that Rock County has achieved equalization. The quality of assessment in the agricultural land class of property in Rock County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	8	73.61	84.69	75.46	35.10	112.23
2	2	72.47	72.47	72.26	12.65	100.29
3	6	85.99	88.76	76.14	36.52	116.57
<u>Grass</u>						
County	26	70.94	67.35	64.53	16.56	104.37
2	11	70.84	65.34	62.01	16.50	105.37
3	15	71.84	68.83	67.43	16.30	102.08
<u>ALL</u>	41	71.12	74.00	80.50	24.62	91.93

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Rock County is 71%.

2023 Opinions of the Property Tax Administrator for Rock 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	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Rock County

Residential Real Property - Current

Number of Sales	61	Median	97.74
Total Sales Price	\$4,349,150	Mean	106.13
Total Adj. Sales Price	\$4,349,150	Wgt. Mean	90.29
Total Assessed Value	\$3,926,890	Average Assessed Value of the Base	\$55,866
Avg. Adj. Sales Price	\$71,298	Avg. Assessed Value	\$64,375

Confidence Interval - Current

95% Median C.I	82.43 to 104.24
95% Wgt. Mean C.I	83.83 to 96.75
95% Mean C.I	92.85 to 119.41
% of Value of the Class of all Real Property Value in the County	6.48
% of Records Sold in the Study Period	7.81
% of Value Sold in the Study Period	9.00

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	47	99	99.12
2021	51	99	99.12
2020	51	92	91.77
2019	50	92	91.88

2023 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	10	Median	96.88
Total Sales Price	\$494,000	Mean	92.27
Total Adj. Sales Price	\$494,000	Wgt. Mean	101.03
Total Assessed Value	\$499,100	Average Assessed Value of the Base	\$82,157
Avg. Adj. Sales Price	\$49,400	Avg. Assessed Value	\$49,910

Confidence Interval - Current

95% Median C.I	59.43 to 125.22
95% Wgt. Mean C.I	82.53 to 119.54
95% Mean C.I	69.07 to 115.47
% of Value of the Class of all Real Property Value in the County	1.78
% of Records Sold in the Study Period	6.85
% of Value Sold in the Study Period	4.16

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	12	100	95.32
2021	17	100	97.14
2020	15	100	107.62
2019	13	100	119.65

**75 Rock
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 : 61
 Total Sales Price : 4,349,150
 Total Adj. Sales Price : 4,349,150
 Total Assessed Value : 3,926,890
 Avg. Adj. Sales Price : 71,298
 Avg. Assessed Value : 64,375

MEDIAN : 98
 WGT. MEAN : 90
 MEAN : 106
 COD : 35.25
 PRD : 117.54

COV : 49.87
 STD : 52.93
 Avg. Abs. Dev : 34.45
 MAX Sales Ratio : 293.90
 MIN Sales Ratio : 36.97

95% Median C.I. : 82.43 to 104.24
 95% Wgt. Mean C.I. : 83.83 to 96.75
 95% Mean C.I. : 92.85 to 119.41

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	7	98.25	128.99	94.41	37.63	136.63	83.10	282.00	83.10 to 282.00	114,071	107,689
01-JAN-21 To 31-MAR-21	3	143.05	144.88	135.61	12.12	106.84	119.78	171.81	N/A	42,867	58,133
01-APR-21 To 30-JUN-21	13	98.65	106.88	96.07	38.18	111.25	49.84	217.82	67.13 to 142.00	54,846	52,691
01-JUL-21 To 30-SEP-21	4	59.47	71.08	71.41	39.52	99.54	36.97	128.42	N/A	77,000	54,983
01-OCT-21 To 31-DEC-21	6	111.16	128.42	96.42	46.01	133.19	59.93	279.30	59.93 to 279.30	58,667	56,566
01-JAN-22 To 31-MAR-22	12	92.41	93.90	88.07	21.68	106.62	51.16	151.25	74.24 to 111.18	51,438	45,300
01-APR-22 To 30-JUN-22	7	83.46	83.59	83.58	21.26	100.01	47.08	111.20	47.08 to 111.20	69,857	58,387
01-JUL-22 To 30-SEP-22	9	83.46	108.95	85.07	44.37	128.07	54.28	293.90	71.42 to 116.55	104,756	89,117
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	27	98.65	111.53	94.10	39.70	118.52	36.97	282.00	70.36 to 128.44	72,152	67,894
01-OCT-21 To 30-SEP-22	34	92.41	101.85	87.20	32.89	116.80	47.08	293.90	75.48 to 102.66	70,619	61,581
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	26	102.00	110.73	94.48	41.67	117.20	36.97	279.30	69.18 to 134.84	57,754	54,566
<u>ALL</u>	61	97.74	106.13	90.29	35.25	117.54	36.97	293.90	82.43 to 104.24	71,298	64,375

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	54	98.20	108.34	91.28	35.17	118.69	49.84	293.90	82.43 to 105.34	67,058	61,213
2	3	83.10	85.61	86.53	09.13	98.94	75.48	98.25	N/A	213,333	184,588
3	4	79.14	91.77	76.83	62.85	119.45	36.97	171.81	N/A	22,000	16,903
<u>ALL</u>	61	97.74	106.13	90.29	35.25	117.54	36.97	293.90	82.43 to 104.24	71,298	64,375

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	61	97.74	106.13	90.29	35.25	117.54	36.97	293.90	82.43 to 104.24	71,298	64,375
06											
07											
<u>ALL</u>	61	97.74	106.13	90.29	35.25	117.54	36.97	293.90	82.43 to 104.24	71,298	64,375

**75 Rock
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 : 61
 Total Sales Price : 4,349,150
 Total Adj. Sales Price : 4,349,150
 Total Assessed Value : 3,926,890
 Avg. Adj. Sales Price : 71,298
 Avg. Assessed Value : 64,375

MEDIAN : 98
 WGT. MEAN : 90
 MEAN : 106
 COD : 35.25
 PRD : 117.54

COV : 49.87
 STD : 52.93
 Avg. Abs. Dev : 34.45
 MAX Sales Ratio : 293.90
 MIN Sales Ratio : 36.97

95% Median C.I. : 82.43 to 104.24
 95% Wgt. Mean C.I. : 83.83 to 96.75
 95% Mean C.I. : 92.85 to 119.41

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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	2	212.00	212.00	202.00	33.02	104.95	142.00	282.00	N/A	1,750	3,535
Less Than 15,000	7	217.82	215.59	203.60	27.49	105.89	122.29	293.90	122.29 to 293.90	5,500	11,198
Less Than 30,000	17	121.27	138.23	98.46	52.97	140.39	47.08	293.90	67.13 to 217.82	15,544	15,304
Ranges Excl. Low \$											
Greater Than 4,999	59	95.68	102.55	90.20	33.14	113.69	36.97	293.90	82.32 to 102.66	73,655	66,438
Greater Than 14,999	54	92.41	91.95	89.28	25.18	102.99	36.97	157.97	78.45 to 101.30	79,827	71,269
Greater Than 29,999	44	94.93	93.74	89.76	23.33	104.43	36.97	157.97	78.45 to 102.66	92,839	83,334
Incremental Ranges											
0 TO 4,999	2	212.00	212.00	202.00	33.02	104.95	142.00	282.00	N/A	1,750	3,535
5,000 TO 14,999	5	217.82	217.02	203.76	25.63	106.51	122.29	293.90	N/A	7,000	14,263
15,000 TO 29,999	10	76.91	84.07	80.53	31.30	104.40	47.08	151.25	49.84 to 121.27	22,575	18,179
30,000 TO 59,999	14	106.30	102.32	104.50	25.17	97.91	36.97	157.97	62.72 to 128.44	44,107	46,092
60,000 TO 99,999	13	98.65	98.02	97.81	23.98	100.21	51.16	143.05	74.13 to 128.42	70,231	68,695
100,000 TO 149,999	11	78.45	82.27	81.40	17.78	101.07	54.28	105.34	66.17 to 104.24	122,855	100,006
150,000 TO 249,999	5	94.17	85.94	86.32	14.08	99.56	60.75	102.66	N/A	177,600	153,310
250,000 TO 499,999	1	83.10	83.10	83.10	00.00	100.00	83.10	83.10	N/A	315,000	261,775
500,000 TO 999,999											
1,000,000 +											
ALL	61	97.74	106.13	90.29	35.25	117.54	36.97	293.90	82.43 to 104.24	71,298	64,375

75 Rock
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 : 10
Total Sales Price : 494,000
Total Adj. Sales Price : 494,000
Total Assessed Value : 499,100
Avg. Adj. Sales Price : 49,400
Avg. Assessed Value : 49,910

MEDIAN : 97
WGT. MEAN : 101
MEAN : 92
COD : 27.33
PRD : 91.33

COV : 35.16
STD : 32.44
Avg. Abs. Dev : 26.48
MAX Sales Ratio : 140.95
MIN Sales Ratio : 34.94

95% Median C.I. : 59.43 to 125.22
95% Wgt. Mean C.I. : 82.53 to 119.54
95% Mean C.I. : 69.07 to 115.47

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	1	34.94	34.94	34.94	00.00	100.00	34.94	34.94	N/A	9,000	3,145	
01-JAN-20 To 31-MAR-20	1	87.80	87.80	87.80	00.00	100.00	87.80	87.80	N/A	10,000	8,780	
01-APR-20 To 30-JUN-20												
01-JUL-20 To 30-SEP-20	1	59.43	59.43	59.43	00.00	100.00	59.43	59.43	N/A	45,000	26,745	
01-OCT-20 To 31-DEC-20	1	108.03	108.03	108.03	00.00	100.00	108.03	108.03	N/A	35,000	37,810	
01-JAN-21 To 31-MAR-21	1	69.67	69.67	69.67	00.00	100.00	69.67	69.67	N/A	15,000	10,450	
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	1	113.63	113.63	113.63	00.00	100.00	113.63	113.63	N/A	150,000	170,450	
01-JAN-22 To 31-MAR-22	1	125.22	125.22	125.22	00.00	100.00	125.22	125.22	N/A	55,000	68,870	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	3	105.95	108.01	98.77	20.08	109.36	77.12	140.95	N/A	58,333	57,617	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	3	59.43	60.72	60.42	29.65	100.50	34.94	87.80	N/A	21,333	12,890	
01-OCT-20 To 30-SEP-21	2	88.85	88.85	96.52	21.59	92.05	69.67	108.03	N/A	25,000	24,130	
01-OCT-21 To 30-SEP-22	5	113.63	112.57	108.47	14.63	103.78	77.12	140.95	N/A	76,000	82,434	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	3	87.80	85.09	81.48	18.45	104.43	59.43	108.03	N/A	30,000	24,445	
01-JAN-21 To 31-DEC-21	2	91.65	91.65	109.64	23.98	83.59	69.67	113.63	N/A	82,500	90,450	
<u>ALL</u>	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910	
<u>ALL</u>	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	2	115.59	115.59	114.78	08.34	100.71	105.95	125.22	N/A	60,000	68,870	
03	8	82.46	86.45	96.62	31.72	89.47	34.94	140.95	34.94 to 140.95	46,750	45,170	
04												
<u>ALL</u>	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910	

**75 Rock
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 : 10
 Total Sales Price : 494,000
 Total Adj. Sales Price : 494,000
 Total Assessed Value : 499,100
 Avg. Adj. Sales Price : 49,400
 Avg. Assessed Value : 49,910

MEDIAN : 97
 WGT. MEAN : 101
 MEAN : 92
 COD : 27.33
 PRD : 91.33

COV : 35.16
 STD : 32.44
 Avg. Abs. Dev : 26.48
 MAX Sales Ratio : 140.95
 MIN Sales Ratio : 34.94

95% Median C.I. : 59.43 to 125.22
 95% Wgt. Mean C.I. : 82.53 to 119.54
 95% Mean C.I. : 69.07 to 115.47

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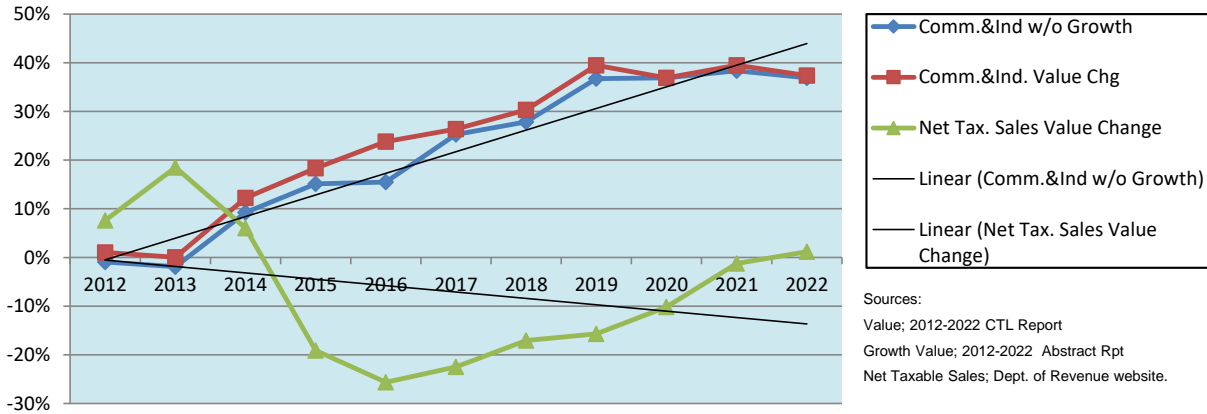
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	61.37	61.37	62.76	43.07	97.79	34.94	87.80	N/A	9,500	5,963
Less Than 30,000	3	69.67	64.14	65.81	25.29	97.46	34.94	87.80	N/A	11,333	7,458
Ranges Excl. Low \$											
Greater Than 4,999	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910
Greater Than 14,999	8	106.99	100.00	102.56	20.53	97.50	59.43	140.95	59.43 to 140.95	59,375	60,897
Greater Than 29,999	7	108.03	104.33	103.64	18.15	100.67	59.43	140.95	59.43 to 140.95	65,714	68,104
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	61.37	61.37	62.76	43.07	97.79	34.94	87.80	N/A	9,500	5,963
15,000 TO 29,999	1	69.67	69.67	69.67	00.00	100.00	69.67	69.67	N/A	15,000	10,450
30,000 TO 59,999	4	116.63	108.41	106.49	21.16	101.80	59.43	140.95	N/A	41,250	43,928
60,000 TO 99,999	2	91.54	91.54	90.04	15.75	101.67	77.12	105.95	N/A	72,500	65,283
100,000 TO 149,999											
150,000 TO 249,999	1	113.63	113.63	113.63	00.00	100.00	113.63	113.63	N/A	150,000	170,450
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	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910

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	140.95	140.95	140.95	00.00	100.00	140.95	140.95	N/A	30,000	42,285
352	2	115.59	115.59	114.78	08.34	100.71	105.95	125.22	N/A	60,000	68,870
353	2	78.74	78.74	76.92	11.52	102.37	69.67	87.80	N/A	12,500	9,615
447	1	113.63	113.63	113.63	00.00	100.00	113.63	113.63	N/A	150,000	170,450
471	2	83.73	83.73	80.69	29.02	103.77	59.43	108.03	N/A	40,000	32,278
531	1	77.12	77.12	77.12	00.00	100.00	77.12	77.12	N/A	80,000	61,695
552	1	34.94	34.94	34.94	00.00	100.00	34.94	34.94	N/A	9,000	3,145
ALL	10	96.88	92.27	101.03	27.33	91.33	34.94	140.95	59.43 to 125.22	49,400	49,910

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	\$ 7,005,460	\$ 502,045	7.17%	\$ 6,503,415		\$ 9,271,502	
2012	\$ 7,075,985	\$ 135,505	1.91%	\$ 6,940,480	-0.93%	\$ 9,975,206	7.59%
2013	\$ 7,008,410	\$ 135,505	1.93%	\$ 6,872,905	-2.87%	\$ 10,987,201	10.15%
2014	\$ 7,860,610	\$ 207,398	2.64%	\$ 7,653,212	9.20%	\$ 9,829,844	-10.53%
2015	\$ 8,288,380	\$ 225,020	2.71%	\$ 8,063,360	2.58%	\$ 7,501,792	-23.68%
2016	\$ 8,673,580	\$ 584,520	6.74%	\$ 8,089,060	-2.40%	\$ 6,893,847	-8.10%
2017	\$ 8,854,520	\$ 77,015	0.87%	\$ 8,777,505	1.20%	\$ 7,186,548	4.25%
2018	\$ 9,129,340	\$ 171,910	1.88%	\$ 8,957,430	1.16%	\$ 7,687,296	6.97%
2019	\$ 9,771,465	\$ 193,295	1.98%	\$ 9,578,170	4.92%	\$ 7,815,048	1.66%
2020	\$ 9,592,025	\$ 490	0.01%	\$ 9,591,535	-1.84%	\$ 8,326,605	6.55%
2021	\$ 9,772,695	\$ 80,000	0.82%	\$ 9,692,695	1.05%	\$ 9,158,049	9.99%
2022	\$ 9,623,150	\$ 32,875	0.34%	\$ 9,590,275	-1.87%	\$ 9,382,037	2.45%
Ann %chg	3.12%			Average	0.93%	-0.61%	0.66%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.93%	1.01%	7.59%
2013	-1.89%	0.04%	18.51%
2014	9.25%	12.21%	6.02%
2015	15.10%	18.31%	-19.09%
2016	15.47%	23.81%	-25.64%
2017	25.30%	26.39%	-22.49%
2018	27.86%	30.32%	-17.09%
2019	36.72%	39.48%	-15.71%
2020	36.92%	36.92%	-10.19%
2021	38.36%	39.50%	-1.22%
2022	36.90%	37.37%	1.19%

County Number	75
County Name	Rock

75 Rock
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 : 41
Total Sales Price : 30,142,855
Total Adj. Sales Price : 30,142,855
Total Assessed Value : 24,265,755
Avg. Adj. Sales Price : 735,192
Avg. Assessed Value : 591,848

MEDIAN : 71
WGT. MEAN : 81
MEAN : 74
COD : 24.62
PRD : 91.93

COV : 33.86
STD : 25.06
Avg. Abs. Dev : 17.51
MAX Sales Ratio : 140.76
MIN Sales Ratio : 31.01

95% Median C.I. : 62.66 to 76.13
95% Wgt. Mean C.I. : 64.35 to 96.66
95% Mean C.I. : 66.33 to 81.67

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	3	71.03	69.94	70.04	06.32	99.86	62.66	76.13	N/A	482,930	338,250
01-JAN-20 To 31-MAR-20	2	54.94	54.94	53.88	02.91	101.97	53.34	56.53	N/A	352,500	189,928
01-APR-20 To 30-JUN-20	4	74.97	78.78	76.02	08.86	103.63	71.12	94.07	N/A	710,728	540,281
01-JUL-20 To 30-SEP-20	3	78.14	71.20	56.23	15.63	126.62	49.41	86.05	N/A	1,181,217	664,195
01-OCT-20 To 31-DEC-20	4	101.27	103.28	107.06	23.47	96.47	71.84	138.75	N/A	344,694	369,016
01-JAN-21 To 31-MAR-21	5	68.79	69.51	68.34	07.62	101.71	60.70	81.64	N/A	508,500	347,488
01-APR-21 To 30-JUN-21	2	67.07	67.07	66.88	05.62	100.28	63.30	70.84	N/A	380,800	254,673
01-JUL-21 To 30-SEP-21	5	60.74	60.24	71.24	28.55	84.56	37.52	91.55	N/A	405,926	289,175
01-OCT-21 To 31-DEC-21	4	67.80	77.97	95.48	43.79	81.66	35.50	140.76	N/A	762,000	727,536
01-JAN-22 To 31-MAR-22	5	75.87	85.97	101.01	23.98	85.11	59.98	116.09	N/A	1,552,800	1,568,499
01-APR-22 To 30-JUN-22	4	52.13	61.97	68.56	44.52	90.39	31.01	112.61	N/A	1,019,500	699,019
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	12	72.14	70.70	64.97	13.89	108.82	49.41	94.07	56.53 to 78.14	711,696	462,360
01-OCT-20 To 30-SEP-21	16	70.84	74.75	77.00	23.15	97.08	37.52	138.75	60.74 to 87.19	419,532	323,045
01-OCT-21 To 30-SEP-22	13	71.54	76.12	90.99	35.97	83.66	31.01	140.76	46.52 to 112.61	1,145,385	1,042,209
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	13	76.78	80.90	70.95	22.45	114.02	49.41	138.75	56.53 to 94.07	651,564	462,279
01-JAN-21 To 31-DEC-21	16	67.19	68.42	78.78	22.99	86.85	35.50	140.76	60.70 to 74.54	523,858	412,675
<u>ALL</u>	41	71.12	74.00	80.50	24.62	91.93	31.01	140.76	62.66 to 76.13	735,192	591,848

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
2	19	71.12	75.45	86.13	23.51	87.60	39.34	140.76	57.74 to 81.64	1,026,709	884,328
3	22	71.44	72.75	70.18	25.48	103.66	31.01	138.75	60.70 to 86.05	483,426	339,251
<u>ALL</u>	41	71.12	74.00	80.50	24.62	91.93	31.01	140.76	62.66 to 76.13	735,192	591,848

75 Rock
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 Avg. Assessed Value : 591,848

MEDIAN : 71
 WGT. MEAN : 81
 MEAN : 74
 COD : 24.62
 PRD : 91.93

COV : 33.86
 STD : 25.06
 Avg. Abs. Dev : 17.51
 MAX Sales Ratio : 140.76
 MIN Sales Ratio : 31.01

95% Median C.I. : 62.66 to 76.13
 95% Wgt. Mean C.I. : 64.35 to 96.66
 95% Mean C.I. : 66.33 to 81.67

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	24	71.44	67.95	68.07	16.55	99.82	31.01	94.07	60.74 to 76.13	480,334	326,985
2	9	70.84	66.50	69.02	16.81	96.35	39.34	94.07	53.34 to 76.78	518,181	357,662
3	15	71.84	68.83	67.43	16.30	102.08	31.01	91.55	60.74 to 78.14	457,625	308,579
____ ALL ____	41	71.12	74.00	80.50	24.62	91.93	31.01	140.76	62.66 to 76.13	735,192	591,848

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Irrigated ____											
County	8	73.61	84.69	75.46	35.10	112.23	46.52	138.75	46.52 to 138.75	557,938	421,044
2	2	72.47	72.47	72.26	12.65	100.29	63.30	81.64	N/A	391,250	282,730
3	6	85.99	88.76	76.14	36.52	116.57	46.52	138.75	46.52 to 138.75	613,500	467,149
____ Grass ____											
County	26	70.94	67.35	64.53	16.56	104.37	31.01	94.07	60.74 to 75.87	566,908	365,848
2	11	70.84	65.34	62.01	16.50	105.37	39.34	94.07	49.41 to 76.78	715,930	443,941
3	15	71.84	68.83	67.43	16.30	102.08	31.01	91.55	60.74 to 78.14	457,625	308,579
____ ALL ____	41	71.12	74.00	80.50	24.62	91.93	31.01	140.76	62.66 to 76.13	735,192	591,848

Rock County 2023 Average Acre Value Comparison

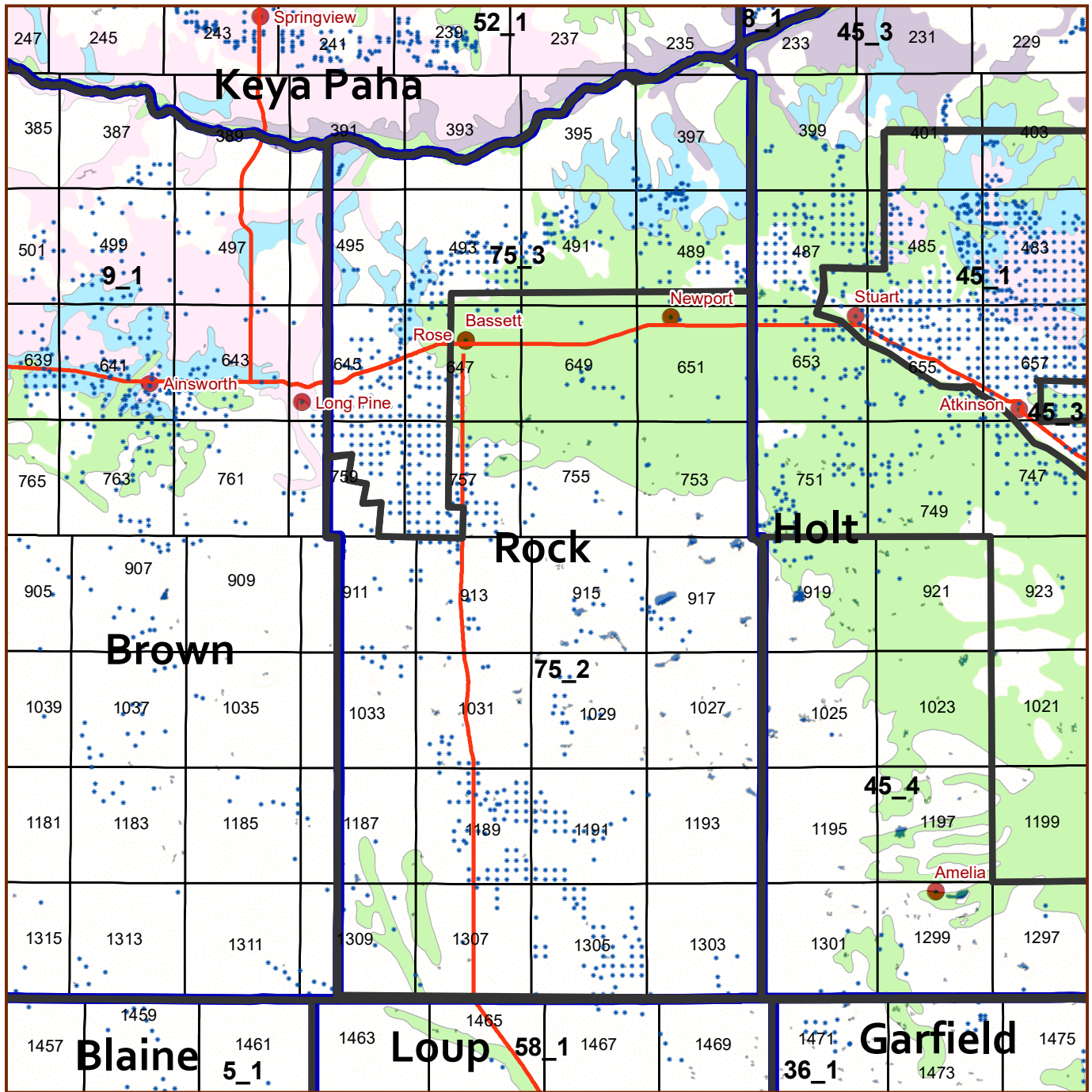
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Rock	3	n/a	3,700	3,600	3,600	3,444	3,499	3,248	2,836	3,430
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	3,307
Keya Paha	1	3,085	3,085	3,085	3,085	3,050	3,050	2,720	3,000	3,060
Boyd	1	3,400	3,400	3,200	3,200	3,000	3,000	2,820	2,820	3,106
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Rock	2	n/a	2,700	2,600	2,600	2,500	2,400	2,350	2,200	2,370
Holt	3	2,400	2,400	2,325	2,325	2,147	2,225	2,100	2,100	2,208
Holt	4	n/a	n/a	n/a	2,325	n/a	2,225	2,100	2,100	2,207
Loup	1	3,045	3,045	3,045	3,045	2,685	2,685	2,685	1,790	2,818
Brown	1	3,600	3,600	3,400	3,400	2,355	3,140	3,140	3,030	3,307

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	951
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,002
Keya Paha	1	1,135	1,135	1,135	1,135	1,115	1,115	1,115	1,115	1,129
Boyd	1	2,020	2,020	1,900	1,900	1,820	1,820	1,750	1,750	1,921
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	889
Holt	3	2,600	2,600	2,400	2,400	2,200	2,200	2,000	2,000	2,307
Holt	4	n/a	n/a	n/a	2,400	2,200	2,200	2,000	2,000	2,192
Loup	1	n/a	830	830	830	775	700	700	700	768
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	1,002

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Rock	3	890	903	830	831	765	642	635	619	768
Brown	1	826	825	700	702	650	650	625	625	674
Keya Paha	1	915	915	915	915	905	905	895	883	907
Boyd	1	1,360	1,360	1,290	1,290	1,270	1,270	1,250	1,250	1,280
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Rock	2	890	934	830	851	689	635	635	453	748
Holt	3	1,346	1,581	1,168	1,288	982	967	952	1,065	1,215
Holt	4	680	738	511	500	500	500	n/a	501	573
Loup	1	660	n/a	660	660	660	660	660	660	660
Brown	1	826	825	700	702	650	650	625	625	674

County	Mkt Area	CRP	TIMBER	WASTE
Rock	3	775	350	100
Brown	1	768	672	75
Keya Paha	1	n/a	n/a	79
Boyd	1	n/a	n/a	591
Holt	3	1,445	500	250
Rock	2	763	350	100
Holt	3	1,445	500	250
Holt	4	1,237	500	250
Loup	1	763	n/a	100
Brown	1	768	672	75

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.



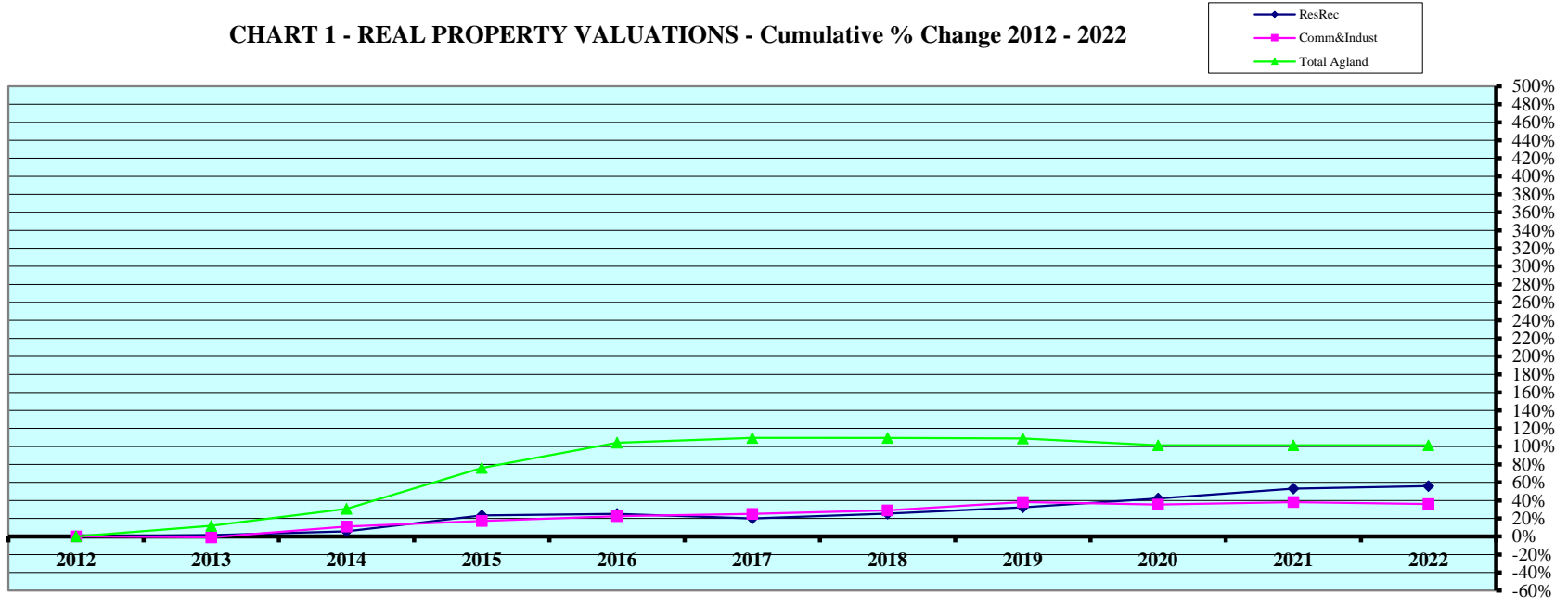
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	24,600,095	-	-	-	7,075,985	-	-	-	278,641,870	-	-	-
2013	24,985,565	385,470	1.57%	1.57%	7,008,410	-67,575	-0.95%	-0.95%	311,817,860	33,175,990	11.91%	11.91%
2014	25,981,605	996,040	3.99%	5.62%	7,860,610	852,200	12.16%	11.09%	363,766,520	51,948,660	16.66%	30.55%
2015	30,332,075	4,350,470	16.74%	23.30%	8,288,380	427,770	5.44%	17.13%	491,005,625	127,239,105	34.98%	76.21%
2016	30,795,680	463,605	1.53%	25.19%	8,673,580	385,200	4.65%	22.58%	568,842,495	77,836,870	15.85%	104.15%
2017	29,513,010	-1,282,670	-4.17%	19.97%	8,854,520	180,940	2.09%	25.13%	583,779,900	14,937,405	2.63%	109.51%
2018	30,799,985	1,286,975	4.36%	25.20%	9,129,340	274,820	3.10%	29.02%	583,588,160	-191,740	-0.03%	109.44%
2019	32,529,260	1,729,275	5.61%	32.23%	9,771,465	642,125	7.03%	38.09%	582,048,005	-1,540,155	-0.26%	108.89%
2020	34,953,155	2,423,895	7.45%	42.09%	9,592,025	-179,440	-1.84%	35.56%	561,193,810	-20,854,195	-3.58%	101.40%
2021	37,663,940	2,710,785	7.76%	53.10%	9,772,695	180,670	1.88%	38.11%	560,682,795	-511,015	-0.09%	101.22%
2022	38,357,095	693,155	1.84%	55.92%	9,624,460	-148,235	-1.52%	36.02%	560,756,745	73,950	0.01%	101.25%

Rate Annual %chg: Residential & Recreational **4.54%**

Commercial & Industrial **3.12%**

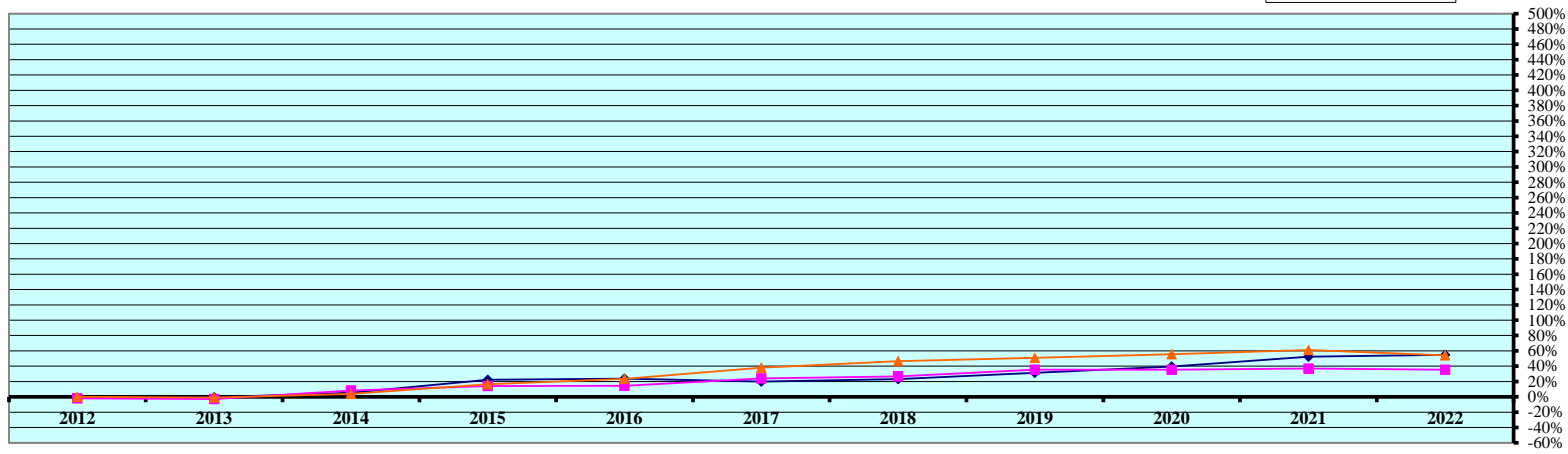
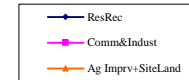
Agricultural Land **7.24%**

Cnty# **75**
County **ROCK**

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	24,600,095	318,650	1.30%	24,281,445	-	-1.30%	7,075,985	135,505	1.91%	6,940,480	-	-1.91%
2013	24,985,565	536,595	2.15%	24,448,970	-0.61%	-0.61%	7,008,410	135,505	1.93%	6,872,905	-2.87%	-2.87%
2014	25,981,605	85,415	0.33%	25,896,190	3.64%	5.27%	7,860,610	207,398	2.64%	7,653,212	9.20%	8.16%
2015	30,332,075	264,950	0.87%	30,067,125	15.72%	22.22%	8,288,380	225,020	2.71%	8,063,360	2.58%	13.95%
2016	30,795,680	384,415	1.25%	30,411,265	0.26%	23.62%	8,673,580	584,520	6.74%	8,089,060	-2.40%	14.32%
2017	29,513,010	0	0.00%	29,513,010	-4.17%	19.97%	8,854,520	77,015	0.87%	8,777,505	1.20%	24.05%
2018	30,799,985	491,825	1.60%	30,308,160	2.69%	23.20%	9,129,340	171,910	1.88%	8,957,430	1.16%	26.59%
2019	32,529,260	236,940	0.73%	32,292,320	4.85%	31.27%	9,771,465	193,295	1.98%	9,578,170	4.92%	35.36%
2020	34,953,155	649,335	1.86%	34,303,820	5.46%	39.45%	9,592,025	490	0.01%	9,591,535	-1.84%	35.55%
2021	37,663,940	199,095	0.53%	37,464,845	7.19%	52.30%	9,772,695	80,000	0.82%	9,692,695	1.05%	36.98%
2022	38,357,095	266,720	0.70%	38,090,375	1.13%	54.84%	9,624,460	32,875	0.34%	9,591,585	-1.85%	35.55%
Rate Ann%chg	4.54%			Resid & Recreat w/o growth			3.12%			C & I w/o growth		
					3.62%						1.11%	

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	12,345,885	10,156,810	22,502,695	329,195	1.46%	22,173,500	-	-
2013	12,654,310	10,421,860	23,076,170	789,390	3.42%	22,286,780	-0.96%	-0.96%
2014	12,735,215	11,329,870	24,065,085	672,555	2.79%	23,392,530	1.37%	3.95%
2015	13,757,540	13,147,400	26,904,940	729,925	2.71%	26,175,015	8.77%	16.32%
2016	14,660,120	14,429,260	29,089,380	1,304,112	4.48%	27,785,268	3.27%	23.48%
2017	15,986,870	15,062,085	31,048,955	0	0.00%	31,048,955	6.74%	37.98%
2018	17,498,660	17,107,750	34,606,410	1,626,740	4.70%	32,979,670	6.22%	46.56%
2019	17,484,640	17,176,370	34,661,010	709,515	2.05%	33,951,495	-1.89%	50.88%
2020	17,936,390	17,292,665	35,229,055	228,765	0.65%	35,000,290	0.98%	55.54%
2021	18,105,405	18,223,100	36,328,505	67,015	0.18%	36,261,490	2.93%	61.14%
2022	19,114,845	16,388,800	35,503,645	827,165	2.33%	34,676,480	-4.55%	54.10%
Rate Ann%chg	4.47%	4.90%	4.67%	Ag Imprv+Site w/o growth			2.29%	

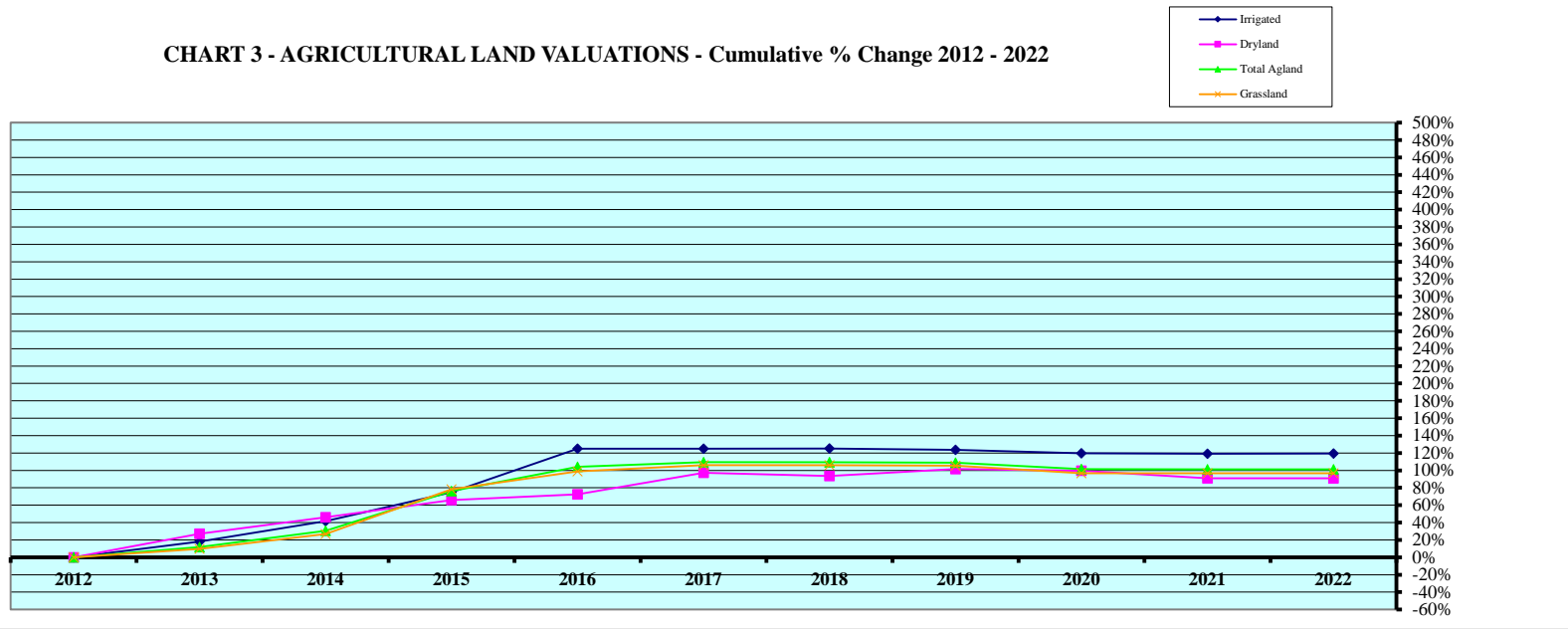
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 75
County ROCK

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	72,200,160	-	-	-	1,908,780	-	-	-	200,728,720	-	-	-
2013	85,361,740	13,161,580	18.23%	18.23%	2,427,140	518,360	27.16%	27.16%	220,213,970	19,485,250	9.71%	9.71%
2014	102,302,160	16,940,420	19.85%	41.69%	2,786,960	359,820	14.82%	46.01%	254,854,610	34,640,640	15.73%	26.96%
2015	126,150,225	23,848,065	23.31%	74.72%	3,166,610	379,650	13.62%	65.90%	357,660,795	102,806,185	40.34%	78.18%
2016	162,406,085	36,255,860	28.74%	124.94%	3,293,675	127,065	4.01%	72.55%	399,114,540	41,453,745	11.59%	98.83%
2017	162,381,195	-24,890	-0.02%	124.90%	3,766,190	472,515	14.35%	97.31%	413,588,285	14,473,745	3.63%	106.04%
2018	162,549,195	168,000	0.10%	125.14%	3,692,445	-73,745	-1.96%	93.45%	413,279,020	-309,265	-0.07%	105.89%
2019	161,536,170	-1,013,025	-0.62%	123.73%	3,848,135	155,690	4.22%	101.60%	412,553,130	-725,890	-0.18%	105.53%
2020	158,604,360	-2,931,810	-1.81%	119.67%	3,808,635	-39,500	-1.03%	99.53%	394,761,875	-17,791,255	-4.31%	96.66%
2021	158,154,215	-450,145	-0.28%	119.05%	3,645,675	-162,960	-4.28%	91.00%	394,862,165	100,290	0.03%	96.71%
2022	158,420,625	266,410	0.17%	119.42%	3,645,675	0	0.00%	91.00%	394,675,405	-186,760	-0.05%	96.62%

Rate Ann.%chg: Irrigated **8.18%** Dryland **6.68%** Grassland **6.99%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	1,142,345	-	-	-	2,661,865	-	-	-	278,641,870	-	-	-
2013	1,142,345	0	0.00%	0.00%	2,672,665	10,800	0.41%	0.41%	311,817,860	33,175,990	11.91%	11.91%
2014	1,142,045	-300	-0.03%	-0.03%	2,680,745	8,080	0.30%	0.71%	363,766,520	51,948,660	16.66%	30.55%
2015	1,249,375	107,330	9.40%	9.37%	2,778,620	97,875	3.65%	4.39%	491,005,625	127,239,105	34.98%	76.21%
2016	1,250,175	800	0.06%	9.44%	2,778,020	-600	-0.02%	4.36%	568,842,495	77,836,870	15.85%	104.15%
2017	1,264,515	14,340	1.15%	10.69%	2,779,715	1,695	0.06%	4.43%	583,779,900	14,937,405	2.63%	109.51%
2018	1,270,985	6,470	0.51%	11.26%	2,796,515	16,800	0.60%	5.06%	583,588,160	-191,740	-0.03%	109.44%
2019	1,296,655	25,670	2.02%	13.51%	2,813,915	17,400	0.62%	5.71%	582,048,005	-1,540,155	-0.26%	108.89%
2020	1,193,085	-103,570	-7.99%	4.44%	2,825,855	11,940	0.42%	6.16%	561,193,810	-20,854,195	-3.58%	101.40%
2021	1,193,085	0	0.00%	4.44%	2,827,655	1,800	0.06%	6.23%	560,682,795	-511,015	-0.09%	101.22%
2022	1,187,385	-5,700	-0.48%	3.94%	2,827,655	0	0.00%	6.23%	560,756,745	73,950	0.01%	101.25%

Cnty# **75**
County **ROCK**

Rate Ann.%chg: Total Agric Land **7.24%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	71,246,090	49,741	1,432			1,886,280	3,979	474			201,002,870	559,423	359		
2013	83,578,900	50,557	1,653	15.42%	15.42%	2,427,140	4,040	601	26.73%	26.73%	220,701,630	558,519	395	9.98%	9.98%
2014	101,928,750	51,799	1,968	19.03%	37.38%	2,786,960	4,023	693	15.31%	46.13%	254,965,895	555,959	459	16.06%	27.64%
2015	126,145,470	52,844	2,387	21.31%	66.66%	3,166,610	3,902	812	17.13%	71.17%	357,630,790	553,724	646	40.83%	79.75%
2016	162,411,335	52,996	3,065	28.38%	113.95%	3,289,765	3,879	848	4.50%	78.87%	399,078,270	553,630	721	11.61%	100.62%
2017	163,695,105	53,078	3,084	0.64%	115.31%	6,308,855	6,745	935	10.29%	97.28%	409,871,895	550,493	745	3.29%	107.22%
2018	162,377,620	52,968	3,066	-0.60%	114.03%	3,690,910	3,896	947	1.27%	99.79%	413,329,115	553,534	747	0.29%	107.82%
2019	162,564,945	53,069	3,063	-0.08%	113.86%	3,692,445	3,897	947	0.02%	99.83%	413,225,670	553,379	747	0.00%	107.83%
2020	159,583,435	51,410	3,104	1.33%	116.72%	3,808,635	4,034	944	-0.35%	99.12%	402,587,100	556,024	724	-3.04%	101.51%
2021	158,508,715	51,123	3,101	-0.12%	116.46%	3,645,675	3,851	947	0.27%	99.66%	394,941,115	555,946	710	-1.89%	97.71%
2022	158,403,140	51,092	3,100	-0.01%	116.45%	3,645,675	3,851	947	0.00%	99.66%	394,596,130	555,872	710	-0.07%	97.57%

Rate Annual %chg Average Value/Acre: 8.03%

7.16%

7.05%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	1,142,345	11,429	100			2,661,865	4,436	600			277,939,450	629,009	442		
2013	1,142,345	11,429	100	0.00%	0.00%	2,672,665	4,454	600	0.00%	0.00%	310,522,680	628,999	494	11.72%	11.72%
2014	1,142,045	11,426	100	0.00%	0.00%	2,680,465	4,467	600	0.00%	0.00%	363,504,115	627,674	579	17.31%	31.06%
2015	1,249,375	12,458	100	0.34%	0.34%	2,778,020	4,630	600	0.00%	0.00%	490,970,265	627,558	782	35.09%	77.05%
2016	1,251,075	12,460	100	0.12%	0.46%	2,779,220	4,632	600	0.00%	0.00%	568,809,665	627,598	906	15.85%	105.11%
2017	1,251,815	12,467	100	0.00%	0.46%	2,838,795	4,661	609	1.51%	1.51%	583,966,465	627,445	931	2.69%	110.63%
2018	1,266,065	12,534	101	0.60%	1.07%	2,784,515	4,641	600	-1.48%	0.00%	583,448,225	627,573	930	-0.11%	110.40%
2019	1,270,585	12,579	101	0.00%	1.06%	2,813,915	4,690	600	0.00%	0.00%	583,567,560	627,615	930	0.01%	110.43%
2020	1,199,400	11,867	101	0.06%	1.12%	2,840,295	4,734	600	0.00%	0.00%	570,018,865	628,069	908	-2.39%	105.39%
2021	1,193,085	11,931	100	-1.06%	0.05%	2,827,655	4,713	600	0.00%	0.00%	561,116,245	627,564	894	-1.48%	102.35%
2022	1,186,985	11,870	100	0.00%	0.05%	2,827,655	4,713	600	0.00%	0.00%	560,659,585	627,398	894	-0.05%	102.24%

75
ROCK

Rate Annual %chg Average Value/Acre: 7.30%

(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
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 3,160	Value : 673,154,025	Growth 4,130,565	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	67	184,045	48	465,565	49	586,770	164	1,236,380	
02. Res Improve Land	438	1,886,395	90	797,090	45	460,025	573	3,143,510	
03. Res Improvements	444	20,789,590	96	11,675,895	59	4,927,500	599	37,392,985	
04. Res Total	511	22,860,030	144	12,938,550	108	5,974,295	763	41,772,875	390,625
% of Res Total	66.97	54.72	18.87	30.97	14.15	14.30	24.15	6.21	9.46
05. Com UnImp Land	16	37,420	4	24,475	7	32,720	27	94,615	
06. Com Improve Land	83	366,060	17	383,795	14	158,495	114	908,350	
07. Com Improvements	83	6,960,695	17	1,425,535	19	2,605,695	119	10,991,925	
08. Com Total	99	7,364,175	21	1,833,805	26	2,796,910	146	11,994,890	1,960,495
% of Com Total	67.81	61.39	14.38	15.29	17.81	23.32	4.62	1.78	47.46
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	11	1,382,435	11	1,382,435	
14. Rec Improve Land	0	0	0	0	4	240,900	4	240,900	
15. Rec Improvements	0	0	0	0	7	235,245	7	235,245	
16. Rec Total	0	0	0	0	18	1,858,580	18	1,858,580	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.57	0.28	0.00
Res & Rec Total	511	22,860,030	144	12,938,550	126	7,832,875	781	43,631,455	390,625
% of Res & Rec Total	65.43	52.39	18.44	29.65	16.13	17.95	24.72	6.48	9.46
Com & Ind Total	99	7,364,175	21	1,833,805	26	2,796,910	146	11,994,890	1,960,495
% of Com & Ind Total	67.81	61.39	14.38	15.29	17.81	23.32	4.62	1.78	47.46
17. Taxable Total	610	30,224,205	165	14,772,355	152	10,629,785	927	55,626,345	2,351,120
% of Taxable Total	65.80	54.33	17.80	26.56	16.40	19.11	29.34	8.26	56.92

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	45	12	190	247

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	13,555	24	2,980,945	1,817	468,018,240	1,842	471,012,740
28. Ag-Improved Land	0	0	13	1,535,235	375	117,489,145	388	119,024,380
29. Ag Improvements	0	0	13	382,235	378	27,108,325	391	27,490,560

30. Ag Total				2,233	617,527,680
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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	3	3.00	30,000	
33. HomeSite Improvements	0	0.00	0	4	0.00	239,090	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	3.27	6,540	
36. FarmSite Improv Land	0	0.00	0	9	31.54	63,080	
37. FarmSite Improvements	0	0.00	0	13	0.00	143,145	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	12	25.75	0	
40. Other- Non Ag Use	0	0.00	0	3	5.96	14,570	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	28	26.16	261,600	28	26.16	261,600	
32. HomeSite Improv Land	242	290.88	2,888,900	245	293.88	2,918,900	
33. HomeSite Improvements	253	0.00	15,782,090	257	0.00	16,021,180	378,755
34. HomeSite Total				285	320.04	19,201,680	
35. FarmSite UnImp Land	60	161.53	323,060	61	164.80	329,600	
36. FarmSite Improv Land	307	1,448.00	2,896,000	316	1,479.54	2,959,080	
37. FarmSite Improvements	343	0.00	11,326,235	356	0.00	11,469,380	1,400,690
38. FarmSite Total				417	1,644.34	14,758,060	
39. Road & Ditches	954	3,238.21	0	966	3,263.96	0	
40. Other- Non Ag Use	87	1,757.40	3,035,020	90	1,763.36	3,049,590	
41. Total Section VI				702	6,991.70	37,009,330	1,779,445

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	11	1,047.00	536,790	11	1,047.00	536,790

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46.00	0.27%	124,200	0.31%	2,700.00
47. 2A1	55.00	0.32%	143,000	0.36%	2,600.00
48. 2A	781.65	4.62%	2,032,285	5.07%	2,599.99
49. 3A1	1,882.98	11.12%	4,707,450	11.73%	2,500.00
50. 3A	2,530.43	14.95%	6,073,045	15.14%	2,400.01
51. 4A1	9,661.48	57.08%	22,704,490	56.60%	2,350.00
52. 4A	1,968.67	11.63%	4,331,060	10.80%	2,199.99
53. Total	16,926.21	100.00%	40,115,530	100.00%	2,370.02
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	59.00	17.73%	63,130	21.33%	1,070.00
57. 2D	1.00	0.30%	1,070	0.36%	1,070.00
58. 3D1	84.00	25.24%	80,640	27.25%	960.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.19	0.06%	165	0.06%	868.42
61. 4D	188.67	56.68%	150,935	51.00%	799.99
62. Total	332.86	100.00%	295,940	100.00%	889.08
Grass					
63. 1G1	115,968.72	26.93%	103,181,905	32.09%	889.74
64. 1G	604.51	0.14%	564,820	0.18%	934.34
65. 2G1	72,003.45	16.72%	59,742,265	18.58%	829.71
66. 2G	2,503.35	0.58%	1,914,945	0.60%	764.95
67. 3G1	97,357.56	22.61%	66,858,675	20.79%	686.73
68. 3G	136,976.08	31.81%	86,970,720	27.04%	634.93
69. 4G1	371.59	0.09%	169,090	0.05%	455.04
70. 4G	4,874.69	1.13%	2,179,420	0.68%	447.09
71. Total	430,659.95	100.00%	321,581,840	100.00%	746.72
Irrigated Total					
Irrigated Total	16,926.21	3.66%	40,115,530	10.99%	2,370.02
Dry Total					
Dry Total	332.86	0.07%	295,940	0.08%	889.08
Grass Total					
Grass Total	430,659.95	93.13%	321,581,840	88.08%	746.72
72. Waste	11,222.18	2.43%	1,122,195	0.31%	100.00
73. Other	3,290.81	0.71%	1,974,465	0.54%	599.99
74. Exempt	3,330.65	0.72%	2,749,125	0.75%	825.40
75. Market Area Total	462,432.01	100.00%	365,089,970	100.00%	789.50

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	274.90	0.77%	1,017,130	0.83%	3,700.00
47. 2A1	61.00	0.17%	219,600	0.18%	3,600.00
48. 2A	13,314.19	37.41%	47,931,095	39.26%	3,600.00
49. 3A1	5,279.56	14.83%	18,182,915	14.89%	3,444.02
50. 3A	3,382.52	9.50%	11,835,345	9.69%	3,498.97
51. 4A1	12,717.43	35.73%	41,302,650	33.83%	3,247.72
52. 4A	564.13	1.58%	1,600,010	1.31%	2,836.24
53. Total	35,593.73	100.00%	122,088,745	100.00%	3,430.06
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	396.55	11.08%	436,205	12.83%	1,100.00
56. 2D1	81.00	2.26%	86,670	2.55%	1,070.00
57. 2D	376.81	10.53%	403,185	11.86%	1,070.00
58. 3D1	1,489.57	41.64%	1,429,990	42.05%	960.00
59. 3D	218.04	6.09%	200,595	5.90%	919.99
60. 4D1	525.75	14.70%	452,145	13.30%	860.00
61. 4D	489.74	13.69%	391,785	11.52%	799.99
62. Total	3,577.46	100.00%	3,400,575	100.00%	950.56
Grass					
63. 1G1	12,435.69	10.05%	11,067,775	12.43%	890.00
64. 1G	1,807.28	1.46%	1,627,300	1.83%	900.41
65. 2G1	11,049.13	8.93%	9,170,050	10.30%	829.93
66. 2G	20,375.23	16.47%	16,844,670	18.92%	826.72
67. 3G1	37,860.34	30.61%	28,757,085	32.31%	759.56
68. 3G	12,061.75	9.75%	7,540,775	8.47%	625.18
69. 4G1	5,952.75	4.81%	3,576,950	4.02%	600.89
70. 4G	22,158.35	17.91%	10,426,150	11.71%	470.53
71. Total	123,700.52	100.00%	89,010,755	100.00%	719.57
Irrigated Total	35,593.73	21.60%	122,088,745	56.67%	3,430.06
Dry Total	3,577.46	2.17%	3,400,575	1.58%	950.56
Grass Total	123,700.52	75.07%	89,010,755	41.32%	719.57
72. Waste	428.43	0.26%	42,840	0.02%	99.99
73. Other	1,475.77	0.90%	885,465	0.41%	600.00
74. Exempt	302.30	0.18%	261,440	0.12%	864.84
75. Market Area Total	164,775.91	100.00%	215,428,380	100.00%	1,307.40

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	341.18	920,180	52,178.76	161,284,095	52,519.94	162,204,275
77. Dry Land	0.00	0	0.00	0	3,910.32	3,696,515	3,910.32	3,696,515
78. Grass	16.33	13,555	4,110.45	3,427,565	550,233.69	407,151,475	554,360.47	410,592,595
79. Waste	0.00	0	13.68	1,365	11,636.93	1,163,670	11,650.61	1,165,035
80. Other	0.00	0	88.13	52,880	4,678.45	2,807,050	4,766.58	2,859,930
81. Exempt	54.44	276,335	13.35	23,680	3,565.16	2,710,550	3,632.95	3,010,565
82. Total	16.33	13,555	4,553.44	4,401,990	622,638.15	576,102,805	627,207.92	580,518,350

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	52,519.94	8.37%	162,204,275	27.94%	3,088.43
Dry Land	3,910.32	0.62%	3,696,515	0.64%	945.32
Grass	554,360.47	88.39%	410,592,595	70.73%	740.66
Waste	11,650.61	1.86%	1,165,035	0.20%	100.00
Other	4,766.58	0.76%	2,859,930	0.49%	600.00
Exempt	3,632.95	0.58%	3,010,565	0.52%	828.68
Total	627,207.92	100.00%	580,518,350	100.00%	925.56

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	1	9,640	1	10,000	1	95,020	2	114,660	0
83.2 Bassett	19	60,850	365	1,622,725	370	19,324,425	389	21,008,000	95,715
83.3 Bassett Sub Vacant	24	119,420	5	49,690	5	974,410	29	1,143,520	288,655
83.4 Bassett Suburban	15	203,550	74	671,980	79	9,975,810	94	10,851,340	5,385
83.5 Bassett Vacant	12	28,675	1	6,720	1	49,920	13	85,315	0
83.6 Newport	10	18,960	61	217,610	62	1,306,840	72	1,543,410	0
83.7 Newport Res	4	3,200	6	14,850	6	32,835	10	50,885	0
83.8 Newport Suburban	3	59,890	5	15,420	6	98,415	9	173,725	0
83.9 Newport Vacant	22	72,360	5	24,490	5	75,570	27	172,420	0
83.10 Rural	65	2,042,270	54	750,925	71	5,694,985	136	8,488,180	870
84 Residential Total	175	2,618,815	577	3,384,410	606	37,628,230	781	43,631,455	390,625

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	0	0	3	25,570	3	759,680	3	785,250	390,795
85.2	Bassett	8	21,660	73	359,810	73	6,847,730	81	7,229,200	1,332,065
85.3	Bassett Suburban	4	24,475	13	357,425	13	663,675	17	1,045,575	0
85.4	Bassett Vacant	3	5,340	0	0	0	0	3	5,340	0
85.5	Newport	2	175	11	10,750	11	216,210	13	227,135	0
85.6	Newport Suburban	0	0	1	800	1	2,180	1	2,980	0
85.7	Newport Vacant	3	10,245	0	0	0	0	3	10,245	0
85.8	Rural	1	1,500	2	6,000	3	7,705	4	15,205	0
85.9	Rural Commercial	6	31,220	11	147,995	15	2,494,745	21	2,673,960	237,635
86	Commercial Total	27	94,615	114	908,350	119	10,991,925	146	11,994,890	1,960,495

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	115,630.35	27.06%	102,911,205	32.19%	890.00
88. 1G	604.51	0.14%	564,820	0.18%	934.34
89. 2G1	71,314.17	16.69%	59,190,840	18.51%	830.00
90. 2G	2,074.50	0.49%	1,764,840	0.55%	850.73
91. 3G1	96,347.60	22.55%	66,366,575	20.76%	688.82
92. 3G	136,596.22	31.97%	86,749,565	27.13%	635.08
93. 4G1	136.92	0.03%	86,945	0.03%	635.01
94. 4G	4,616.99	1.08%	2,089,215	0.65%	452.51
95. Total	427,321.26	100.00%	319,724,005	100.00%	748.21
CRP					
96. 1C1	338.37	20.28%	270,700	21.26%	800.01
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	689.28	41.32%	551,425	43.31%	800.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	346.50	20.77%	259,875	20.41%	750.00
101. 3C	294.00	17.62%	191,100	15.01%	650.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,668.15	100.00%	1,273,100	100.00%	763.18
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	428.85	25.67%	150,105	25.67%	350.02
109. 3T1	663.46	39.72%	232,225	39.71%	350.02
110. 3T	85.86	5.14%	30,055	5.14%	350.05
111. 4T1	234.67	14.05%	82,145	14.05%	350.04
112. 4T	257.70	15.43%	90,205	15.43%	350.04
113. Total	1,670.54	100.00%	584,735	100.00%	350.03
<hr/>					
Grass Total	427,321.26	99.22%	319,724,005	99.42%	748.21
CRP Total	1,668.15	0.39%	1,273,100	0.40%	763.18
Timber Total	1,670.54	0.39%	584,735	0.18%	350.03
<hr/>					
114. Market Area Total	430,659.95	100.00%	321,581,840	100.00%	746.72

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	12,435.69	11.38%	11,067,775	13.19%	890.00
88. 1G	1,797.90	1.65%	1,624,015	1.94%	903.28
89. 2G1	11,026.13	10.09%	9,151,650	10.91%	830.00
90. 2G	20,147.50	18.44%	16,740,215	19.96%	830.88
91. 3G1	37,287.40	34.13%	28,524,945	34.01%	765.00
92. 3G	11,366.24	10.40%	7,297,340	8.70%	642.02
93. 4G1	5,240.31	4.80%	3,327,590	3.97%	635.00
94. 4G	9,940.50	9.10%	6,149,885	7.33%	618.67
95. Total	109,241.67	100.00%	83,883,415	100.00%	767.87
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	23.00	14.65%	18,400	15.12%	800.00
99. 2C	55.00	35.03%	44,000	36.17%	800.00
100. 3C1	79.01	50.32%	59,260	48.71%	750.03
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	157.01	100.00%	121,660	100.00%	774.86
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	9.38	0.07%	3,285	0.07%	350.21
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	172.73	1.21%	60,455	1.21%	350.00
109. 3T1	493.93	3.45%	172,880	3.45%	350.01
110. 3T	695.51	4.86%	243,435	4.86%	350.01
111. 4T1	712.44	4.98%	249,360	4.98%	350.01
112. 4T	12,217.85	85.43%	4,276,265	85.43%	350.00
113. Total	14,301.84	100.00%	5,005,680	100.00%	350.00
<hr/>					
Grass Total	109,241.67	88.31%	83,883,415	94.24%	767.87
CRP Total	157.01	0.13%	121,660	0.14%	774.86
Timber Total	14,301.84	11.56%	5,005,680	5.62%	350.00
<hr/>					
114. Market Area Total	123,700.52	100.00%	89,010,755	100.00%	719.57

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

75 Rock

	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	36,498,515	41,772,875	5,274,360	14.45%	390,625	13.38%
02. Recreational	1,858,580	1,858,580	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	19,114,845	19,201,680	86,835	0.45%	378,755	-1.53%
04. Total Residential (sum lines 1-3)	57,471,940	62,833,135	5,361,195	9.33%	769,380	7.99%
05. Commercial	9,624,460	11,994,890	2,370,430	24.63%	1,960,495	4.26%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	9,624,460	11,994,890	2,370,430	24.63%	1,960,495	4.26%
08. Ag-Farmsite Land, Outbuildings	13,232,160	14,758,060	1,525,900	11.53%	1,400,690	0.95%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,156,640	3,049,590	-107,050	-3.39%		
11. Total Non-Agland (sum lines 8-10)	16,388,800	17,807,650	1,418,850	8.66%	1,400,690	0.11%
12. Irrigated	158,420,625	162,204,275	3,783,650	2.39%		
13. Dryland	3,645,675	3,696,515	50,840	1.39%		
14. Grassland	394,675,405	410,592,595	15,917,190	4.03%		
15. Wasteland	1,187,385	1,165,035	-22,350	-1.88%		
16. Other Agland	2,827,655	2,859,930	32,275	1.14%		
17. Total Agricultural Land	560,756,745	580,518,350	19,761,605	3.52%		
18. Total Value of all Real Property (Locally Assessed)	644,241,945	673,154,025	28,912,080	4.49%	4,130,565	3.85%

2023 Assessment Survey for Rock 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:
	\$123,265
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$20,000
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:
	\$14,000 includes MIPS and gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000 for dues/registrations, \$2,000 for education and \$3,500 for travel & milage expenses
12.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes, but there not being kept up to date.
5.	If so, who maintains the Cadastral Maps?
	Assessor
6.	Does the county have GIS software?
	Yes, through gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes – https://rock.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks full support
9.	What type of aerial imagery is used in the cyclical review of properties?
	gworks obliques and aerial imagery flown by Cornerstone mapping.
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?
	Bassett and Newport
4.	When was zoning implemented?
	1998

D. Contracted Services

1.	Appraisal Services:
	Lac Mac Assessment
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Lac Mac Assessment
2.	If so, is the appraisal or listing service performed under contract?
	yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, however the assessor has the final say.

2023 Residential Assessment Survey for Rock County

1.	Valuation data collection done by:														
	County Assessor and staff														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rural- all improved and unimproved properties located outside the City limits in the rural areas.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural Dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural Outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.	2	This is a newer subdivision located south of HWY 20, outside the City limits by Bassett and consists of newer larger homes with basements. These homes have city sewer, but there own well.	3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.	4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.	AG DW	Agricultural Dwellings	AG OB	Agricultural Outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>														
1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.														
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3	Newport- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 97. The convenience/gas station along HWY 20 is currently closed.														
4	Rural- all improved and unimproved properties located outside the City limits in the rural areas.														
AG DW	Agricultural Dwellings														
AG OB	Agricultural Outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	Depreciation studies are based on local market information.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	One deprecation table has been developed based on the market with additional economic added to Valuation Group 3 and the Rural improvements.														
6.	Describe the methodology used to determine the residential lot values?														
	A vacant land sales analysis was performed on five years' worth of sales. There are two land tables in the CAMA, one for Bassett and another for Newport.														

7.	How are rural residential site values developed?																																			
	Rural residential site values are developed based on sales and through local market information.																																			
8.	Are there form 191 applications on file?																																			
	No																																			
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																			
	All lots are treated the same, currently there is no difference.																																			
10.	<table border="1"> <thead> <tr> <th data-bbox="203 493 365 577"><u>Valuation Group</u></th> <th data-bbox="365 493 649 577"><u>Date of Depreciation Tables</u></th> <th data-bbox="649 493 901 577"><u>Date of Costing</u></th> <th data-bbox="901 493 1177 577"><u>Date of Lot Value Study</u></th> <th data-bbox="1177 493 1485 577"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="203 577 365 630">1</td> <td data-bbox="365 577 649 630">2022</td> <td data-bbox="649 577 901 630">2022</td> <td data-bbox="901 577 1177 630">2022</td> <td data-bbox="1177 577 1485 630">2019</td> </tr> <tr> <td data-bbox="203 630 365 682">2</td> <td data-bbox="365 630 649 682">2022</td> <td data-bbox="649 630 901 682">2022</td> <td data-bbox="901 630 1177 682">2022</td> <td data-bbox="1177 630 1485 682">2019</td> </tr> <tr> <td data-bbox="203 682 365 735">3</td> <td data-bbox="365 682 649 735">2020</td> <td data-bbox="649 682 901 735">2019</td> <td data-bbox="901 682 1177 735">2019</td> <td data-bbox="1177 682 1485 735">2019</td> </tr> <tr> <td data-bbox="203 735 365 787">4</td> <td data-bbox="365 735 649 787">2017</td> <td data-bbox="649 735 901 787">2019</td> <td data-bbox="901 735 1177 787">2017</td> <td data-bbox="1177 735 1485 787">2020-2021</td> </tr> <tr> <td data-bbox="203 787 365 840">AG DW</td> <td data-bbox="365 787 649 840">2017</td> <td data-bbox="649 787 901 840">2019</td> <td data-bbox="901 787 1177 840">2017</td> <td data-bbox="1177 787 1485 840">2020-2021</td> </tr> <tr> <td data-bbox="203 840 365 919">AG OB</td> <td data-bbox="365 840 649 919">2017</td> <td data-bbox="649 840 901 919">2019</td> <td data-bbox="901 840 1177 919">2017</td> <td data-bbox="1177 840 1485 919">2020-2021</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2022	2022	2019	2	2022	2022	2022	2019	3	2020	2019	2019	2019	4	2017	2019	2017	2020-2021	AG DW	2017	2019	2017	2020-2021	AG OB	2017	2019	2017	2020-2021
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1	2022	2022	2022	2019																																
2	2022	2022	2022	2019																																
3	2020	2019	2019	2019																																
4	2017	2019	2017	2020-2021																																
AG DW	2017	2019	2017	2020-2021																																
AG OB	2017	2019	2017	2020-2021																																

2023 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:													
	County Assessor and staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 619. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn. Newport and Rural commercial are also included with this valuation group.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	At this time the county assessor hasn't had any unique properties to value. When the situation arises similar properties in surrounding counties would be used as comparables as well as properties statewide.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The depreciation study is developed based on local market information.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No, one table is used based on sales and the market.													
6.	Describe the methodology used to determine the commercial lot values.													
	A vacant land sales analysis was performed.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 30%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2018</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	2018	2018	2018	2018
<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	2018	2018	2018	2018										

2023 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:									
	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%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2</td> <td>Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.</td> <td style="text-align: center;">2019-2023</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.</td> <td style="text-align: center;">2019-2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2019-2023	3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2019-2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
2	Mostly rolling sand hills with valentine soils, consists of wet meadow, hay ground and pasture.	2019-2023								
3	Pivot - valentine complex soils, associations related to pivot complex soils and hard grass pastures. Majority of irrigated land in the county.	2019-2023								
	Rock County has two market area boundaries defined, however dry and grass values are valued the same countywide. There are two irrigated values, one for Area 2 and one for Area 3. In 2022/23, the entire county was reviewed through the newly flown obliques.									
3.	Describe the process used to determine and monitor market areas.									
	The market areas are developed by similar topography, soil characteristics and geographic characteristics. Each year agricultural sales and characteristics are studied to see if the market is showing any trends that may lead to a difference in areas, etc.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Currently, the county does have feedlots which are valued at \$8,000/acre. Back grounding is any acres that are not in the feedlot value such as dry or grass land and is valued at \$2,000/acre. There are usually planted to some type of cover crop and the cows are let on it. The back grounding is determined through the aerial photos.									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	WRP values are based on sales from the county and surrounding area with a current value of \$465 per acre.									
7a.	Are any other agricultural subclasses used? If yes, please explain.									
	CRP, sand and standing water									

	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

ROCK COUNTY PLAN OF ASSESSMENT

THE COUNTY ASSESSOR SHALL, ON OR BEFORE JUNE 15 EACH YEAR, PREPARE A PLAN OF ASSESSMENT WHICH SHALL DESCRIBE THE ASSESSMENT ACTIONS THE COUNTY ASSESSOR PLANS TO MAKE FOR THE NEXT ASSESSMENT YEAR AND THE TWO YEARS THEREAFTER. THE PLAN SHALL INDICATE THE CLASSES OR SUBCLASSES OF REAL PROPERTY THAT THE 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 LEVEL OF VALUE AND QUALITY OF ASSESSMENT PRACTICES REQUIRED BY LAW AND THE RESOURCES NECESSARY TO COMPLETE THOSE ACTIONS. THE PLAN SHALL BE PRESENTED TO THE COUNTY BOARD OF EQUALIZATION ON OR BEFORE JULY 31 EACH YEAR. THE COUNTY ASSESSOR MAY AMEND THE PLAN, IF NECESSARY AFTER THE BUDGET IS APPROVED BY THE COUNTY BOARD. A COPY OF THE PLAN AND ANY AMENDMENTS THERETO SHALL BE MAILED TO THE DEPARTMENT OF REVENUE ON OR BEFORE OCTOBER 31 EACH YEAR.

- - - - -

Real Property in Rock County for tax year 2022 satisfies the requirements of Neb. Const. Art. VIII §1, and Neb. Stat §77-1311.02

Rock County has a total valuation for Real Property in 2022 of \$646,214,971. The Parcel count for Real Property in 2022 is 3360. Permissive Exemptions filed and approved by our office and the Rock County Commissioners for 2021 for the 2022 year were 15.

2022 Sales Statistics Ratio as determined by the Tax Equalization Commission.

Residential value -	Assessment Ratio - 99%
Commercial value -	Assessment Ratio – 92%
Agricultural land value -	Assessment Ratio – 72%

ASSESSMENT

Costing tables were updated to 2019 for all rural properties for 2022. So currently the entire county is on 2019 costing.

We look to have the county flown again in the fall of 2022 for water maintenance and upkeep.

Ag Land sales reflected no change of value comparable to the rest of Nebraska.

Sales ratios studies reviewed as follows:

The new 2022 Land Assessment ratios calculated to –

Area 2 - IRR - No change
Area 3 - IRR - No change
All areas of Dryland - No change
All areas of Grass - No change

We will continue our pickup work (Appraisal Maintenance) over the summer. We will be using our Oblique's and aerials for this as we will continually check for any changes revealed from the Oblique and aerial photos that may have been missed from prior years. Our office will try to contact owners by phone and/ or newspaper notices prior to our visit. Our focus will be to look for changes and any additions. We will verify measurements are correct if we notice there has been some renovation. We do not ask for an interior inspection unless we are invited in and/ or the owner has given us prior permission.

We are and always will continue to work on our quality and uniformity of our assessment.

New photos are taken continually as simple proof that we have been at each parcel.

2023

Hope to have county flown in its entirety to update standing water.
Revalue Ag Land if needed per sales studies.
Look to update costing for residential in Bassett and Newport for 2023
Review all City Permits.
Review County Zoning Permits.
Pick Up Work.

2024

Revalue Ag Land if needed per sales studies.
Review all City Permits.
Review County Zoning Permits.
Look to review Commercial parcels and update depreciation tables
Start reviewing residential in Bassett and Newport for 2025
Pick Up Work.

2025

Review Southwest portion of Rock County South of HWY 20 for 2026.

Revalue Ag Land if needed per sales studies.

Review and update all depreciation tables.

Review all City Permits.

Review County Zoning Permits.

Continue working on standing water issue

Pick Up Work.

The plan has been made to update cost tables for Improvements every three or four years. This time frame will lessen the impact for taxpayers but will insure the office has kept values current.

TJ Ellermeier
Rock County Assessor

June 15, 2022
(July 16, 2022)