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**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**ADAMS COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Adams County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Adams County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Jackie Russell, Adams County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 staff 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 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.

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 and 92% to 100% for all other classes of real property.

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 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 IAAO's recognition 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.

### **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.

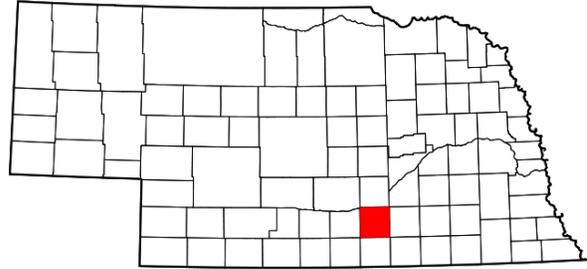
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

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

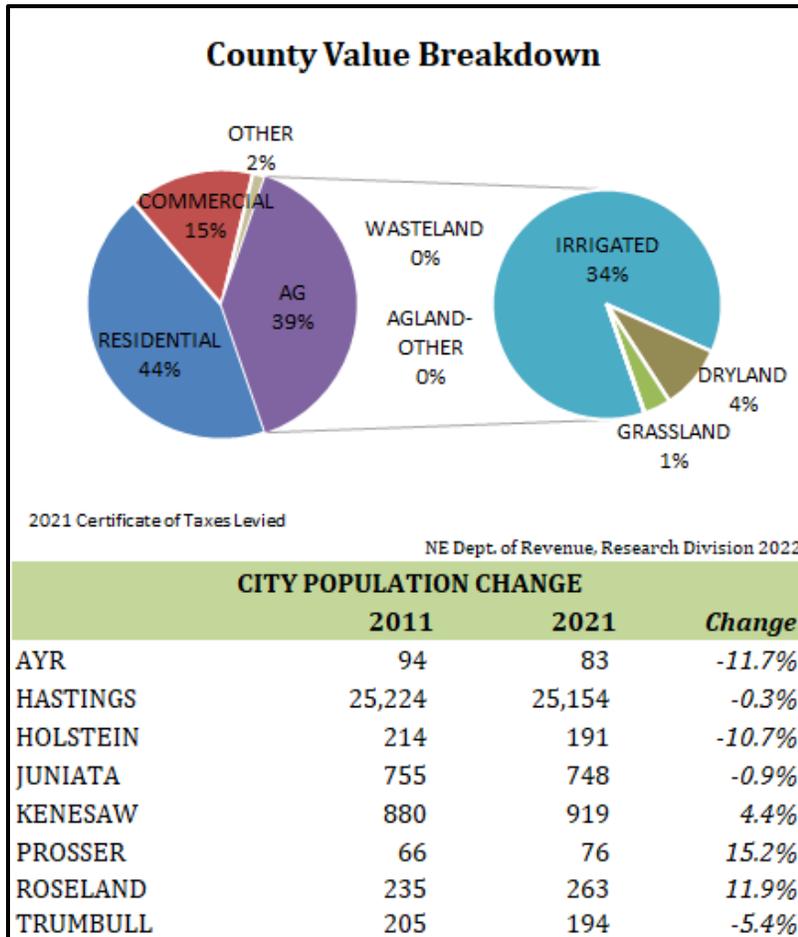
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 563 square miles, Adams County has 31,205 residents, per the Census Bureau Quick Facts for 2020, a slight decrease over the 2010 U.S. Census. The reports indicate that 67% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$134,609 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Adams County are located in and around the county seat of Hastings. According to the latest information available from the U.S. Census Bureau, there are 968 employer establishments with total employment of 12,964, for a -4% decrease in employment.



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

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

# 2022 Residential Correlation for Adams County

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## *Assessment Actions*

For the residential class, the Vanguard costing was adjusted upward 25%, a lot study and depreciation study were completed and implemented. The county assessor also completed routine maintenance and pick-up work.

## *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.

Qualified and non-qualified sales rosters were reviewed; the review indicated there is no apparent bias in the qualification determinations by the assessor.

Adams county has six valuation groups. Valuation groups are examined to identify if economic factors that could affect market value are adequately stratified. Valuation Group 1 is the City of Hastings. Hastings is the largest community and is the county seat. Valuation Group 2 and 3 are the two communities of Juniata and Kenesaw. Valuation Groups 4 and 5 represent parcels outside of city limits. Valuation Group 6 is comprised of the smallest villages with a limited residential market. The economics within the residential class are adequately identified.

Depreciation tables were updated for all homes in 2021, costing is from 2008 and lot values for the entire residential class were updated in 2021. The county assessor meets the six-year inspection and review requirement and all residential parcels have been physically inspected since 2016.

## *Description of Analysis*

The Adams County Assessor recognizes six distinct valuation groups for the residential class of real property.

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

For the residential property class, there were 1,036 qualified sales representing all valuation groups. Review of the overall statistical profile indicates that all three measures of central tendency are within the acceptable range.

## 2022 Residential Correlation for Adams County

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The COD is slightly elevated while the PRD remains within IAAO recommended range. The median is the best indicator of the level of value for the residential class. All valuation groups have medians within the acceptable range; and generally, have qualitative measures within the IAAO recommended range; the qualitative measures are only elevated in Valuation Group 6, which represents the smallest villages in the county.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

### *Equalization and Quality of Assessment*

Review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	905	93.10	95.38	92.69	15.64	102.90
2	15	95.41	94.84	94.10	07.56	100.79
3	45	97.88	101.79	98.37	18.39	103.48
4	18	95.33	95.38	90.85	18.65	104.99
5	32	92.15	92.59	92.47	11.23	100.13
6	21	98.99	111.60	100.06	24.24	111.53
____ALL____	1,036	93.60	95.89	92.94	15.79	103.17

### *Level of Value*

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

## **2022 Commercial Correlation for Adams County**

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### ***Assessment Actions***

A complete revalue was done on 13 occupancy codes which is roughly half of the commercial class. The revalue also included the neighborhood for the downtown commercial area. The Computer-Assisted Mass Appraisal (CAMA) costing was increased 20%. A depreciation and lot study was conducted and implemented for the above occupancy codes and neighborhood.

### ***Assessment Practice Review***

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

Sales verification and qualification practices were reviewed with the county assessor by using questionnaires to capture details of each transaction. All arm's-length transactions are being used for measurement purposes. The county assessor is also in compliance with the six-year inspection and review requirements.

Valuation groups were also examined. The commercial class is stratified into two separate valuation groups. The City of Hastings is Valuation Group 1. Most of the commercial businesses are in and around the county seat. Valuation Group 2 is the remainder of the county. The valuation groups appear to adequately identify economic influences that could affect market value.

### ***Description of Analysis***

For the overall commercial class there were 35 qualified sales. The statistical sample demonstrates that all three measures of central tendency fall within the acceptable range. The COD is within the IAAO recommended range. When two high and low dollar sales are removed from the statistics the PRD falls back within acceptable IAAO range. Of the two individual valuation groups, only Valuation Group 1 has a sufficient sample of sales for measurement purposes and is within the acceptable range.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) indicate that the commercial class of property increased 7%. Review of the sales file indicates a higher change; however, the sales does not proportionately represent the commercial population as 24 out of 35 sales were from a subclass that was reappraised as reported in the assessment actions. Some physical changes that were discovered on the sales review also disproportionately impacted the sales file.

## 2022 Commercial Correlation for Adams County

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### *Equalization and Quality of Assessment*

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Adams County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	97.17	99.30	93.51	13.83	106.19
3	8	99.92	102.58	88.79	13.88	115.51
____ALL____	35	97.17	100.04	92.03	13.77	108.70

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Adams County is 97%.

## 2022 Agricultural Correlation for Adams County

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### *Assessment Actions*

Routine maintenance and pick-up work was completed for the county. Irrigated land was increased 8%.

### *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 were reviewed. The county assessor utilizes sales questionnaires with a high rate of return. The usability rate was lower than average for the state. Review of the sales rosters and comments indicate that most of the sales that were non-qualified were private sales. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Adams County currently has one market area. The county is homogenous and is comprised mainly of irrigated cropland. Land use was last reviewed countywide and physically as a part of the 2019 assessment year.

### *Description of Analysis*

There was a total of 47 qualified sales for Adams County. The overall statistical sample demonstrates that all three measures of central tendency fall within the acceptable range. The COD and PRD are both within the IAAO recommended parameters.

Review of the 80% Majority Land Use (MLU) statistics supports that only the irrigated subclass has a sufficient sample of sales and is within the acceptable range. Review of the Average Acre Value Comparison chart in the appendix supports that values are equalized with comparable counties.

The 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflects an 8% increase to irrigated land only. The correlates with the reported assessment actions, and supports that values are uniformly applied.

## 2022 Agricultural Correlation for Adams County

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### *Equalization and Quality of Assessment*

Review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the agricultural property in Adams 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	38	72.15	71.25	68.15	14.14	104.55
4000	38	72.15	71.25	68.15	14.14	104.55
<u>Grass</u>						
County	2	86.50	86.50	83.31	06.12	103.83
4000	2	86.50	86.50	83.31	06.12	103.83
<u>ALL</u>						
	47	72.08	71.71	68.37	15.86	104.89

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Adams County is 72%.

## 2022 Opinions of the Property Tax Administrator for Adams County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	94	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	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, 2022.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Adams County

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### Residential Real Property - Current

Number of Sales	1036	Median	93.60
Total Sales Price	\$185,219,519	Mean	95.89
Total Adj. Sales Price	\$185,219,519	Wgt. Mean	92.94
Total Assessed Value	\$172,149,337	Average Assessed Value of the Base	\$139,246
Avg. Adj. Sales Price	\$178,783	Avg. Assessed Value	\$166,167

### Confidence Interval - Current

95% Median C.I	92.36 to 94.68
95% Wgt. Mean C.I	91.87 to 94.01
95% Mean C.I	94.54 to 97.24
% of Value of the Class of all Real Property Value in the County	42.91
% of Records Sold in the Study Period	8.88
% of Value Sold in the Study Period	10.60

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	877	93	92.74
2020	780	94	93.50
2019	824	93	93.46
2018	874	92	91.80

## 2022 Commission Summary for Adams County

### Commercial Real Property - Current

Number of Sales	35	Median	97.17
Total Sales Price	\$10,136,736	Mean	100.04
Total Adj. Sales Price	\$10,136,736	Wgt. Mean	92.03
Total Assessed Value	\$9,329,032	Average Assessed Value of the Base	\$330,336
Avg. Adj. Sales Price	\$289,621	Avg. Assessed Value	\$266,544

### Confidence Interval - Current

95% Median C.I	89.38 to 103.47
95% Wgt. Mean C.I	86.98 to 97.08
95% Mean C.I	93.67 to 106.41
% of Value of the Class of all Real Property Value in the County	14.80
% of Records Sold in the Study Period	2.06
% of Value Sold in the Study Period	1.67

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	53	92	91.69
2020	33	94	94.47
2019	48	95	94.77
2018	46	93	92.67

**01 Adams**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,036  
 Total Sales Price : 185,219,519  
 Total Adj. Sales Price : 185,219,519  
 Total Assessed Value : 172,149,337  
 Avg. Adj. Sales Price : 178,783  
 Avg. Assessed Value : 166,167

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 96  
 COD : 15.79  
 PRD : 103.17

COV : 23.18  
 STD : 22.23  
 Avg. Abs. Dev : 14.78  
 MAX Sales Ratio : 243.95  
 MIN Sales Ratio : 45.89

95% Median C.I. : 92.36 to 94.68  
 95% Wgt. Mean C.I. : 91.87 to 94.01  
 95% Mean C.I. : 94.54 to 97.24

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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	96	100.03	103.44	100.85	13.96	102.57	61.28	195.53	96.23 to 103.10	163,652	165,041
01-JAN-20 To 31-MAR-20	80	97.97	102.62	98.72	13.97	103.95	74.22	202.88	94.29 to 100.80	153,501	151,540
01-APR-20 To 30-JUN-20	117	101.22	103.28	99.80	12.88	103.49	62.13	170.14	97.85 to 104.19	171,868	171,523
01-JUL-20 To 30-SEP-20	178	94.31	97.74	95.19	13.79	102.68	47.89	210.13	92.05 to 97.43	171,779	163,521
01-OCT-20 To 31-DEC-20	153	96.41	98.19	95.31	13.27	103.02	58.15	222.16	93.95 to 98.14	188,186	179,359
01-JAN-21 To 31-MAR-21	104	89.39	93.48	91.01	15.27	102.71	45.89	210.71	86.95 to 91.91	192,069	174,797
01-APR-21 To 30-JUN-21	143	87.74	92.01	88.80	18.27	103.61	53.80	243.95	84.29 to 91.75	180,268	160,077
01-JUL-21 To 30-SEP-21	165	82.38	83.76	82.80	16.01	101.16	48.60	161.15	78.96 to 84.68	193,926	160,579
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	471	98.06	101.11	98.05	13.83	103.12	47.89	210.13	96.42 to 99.80	167,040	163,784
01-OCT-20 To 30-SEP-21	565	88.91	91.55	89.17	16.65	102.67	45.89	243.95	87.01 to 91.03	188,573	168,154
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	528	97.18	99.84	96.71	13.63	103.24	47.89	222.16	95.66 to 98.43	173,783	168,068
<u>ALL</u>	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	905	93.10	95.38	92.69	15.64	102.90	45.89	243.95	92.07 to 94.46	175,245	162,437
2	15	95.41	94.84	94.10	07.56	100.79	76.10	113.89	87.74 to 99.06	186,767	175,746
3	45	97.88	101.79	98.37	18.39	103.48	57.56	188.76	91.38 to 104.76	133,962	131,773
4	18	95.33	95.38	90.85	18.65	104.99	58.15	141.30	80.75 to 103.23	274,094	249,023
5	32	92.15	92.59	92.47	11.23	100.13	65.13	123.66	83.70 to 99.42	317,747	293,828
6	21	98.99	111.60	100.06	24.24	111.53	69.40	221.50	92.21 to 118.45	128,155	128,227
<u>ALL</u>	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167
06											
07											
<u>ALL</u>	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167

**01 Adams**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 1,036  
 Total Sales Price : 185,219,519  
 Total Adj. Sales Price : 185,219,519  
 Total Assessed Value : 172,149,337  
 Avg. Adj. Sales Price : 178,783  
 Avg. Assessed Value : 166,167

MEDIAN : 94  
 WGT. MEAN : 93  
 MEAN : 96  
 COD : 15.79  
 PRD : 103.17

COV : 23.18  
 STD : 22.23  
 Avg. Abs. Dev : 14.78  
 MAX Sales Ratio : 243.95  
 MIN Sales Ratio : 45.89

95% Median C.I. : 92.36 to 94.68  
 95% Wgt. Mean C.I. : 91.87 to 94.01  
 95% Mean C.I. : 94.54 to 97.24

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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
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	7	170.67	179.45	182.45	19.12	98.36	128.79	243.95	128.79 to 243.95	25,214	46,005
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167
Greater Than 14,999	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167
Greater Than 29,999	1,029	93.49	95.32	92.86	15.29	102.65	45.89	222.16	92.31 to 94.58	179,828	166,985
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	7	170.67	179.45	182.45	19.12	98.36	128.79	243.95	128.79 to 243.95	25,214	46,005
30,000 TO 59,999	39	135.20	139.10	135.76	25.09	102.46	64.01	222.16	113.86 to 156.78	46,029	62,488
60,000 TO 99,999	151	101.20	105.87	104.91	18.27	100.92	47.89	188.76	97.26 to 105.26	80,021	83,951
100,000 TO 149,999	280	92.49	91.81	91.68	14.20	100.14	45.89	144.04	89.97 to 95.00	126,200	115,700
150,000 TO 249,999	352	90.70	89.97	90.12	11.98	99.83	53.08	147.84	88.21 to 91.94	187,429	168,916
250,000 TO 499,999	194	93.94	93.59	93.46	11.32	100.14	48.60	178.80	92.35 to 95.83	320,449	299,491
500,000 TO 999,999	13	89.27	88.15	87.92	06.59	100.26	74.18	107.06	80.89 to 92.17	591,269	519,859
1,000,000 +											
<b>ALL</b>	1,036	93.60	95.89	92.94	15.79	103.17	45.89	243.95	92.36 to 94.68	178,783	166,167

**01 Adams**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 35  
Total Sales Price : 10,136,736  
Total Adj. Sales Price : 10,136,736  
Total Assessed Value : 9,329,032  
Avg. Adj. Sales Price : 289,621  
Avg. Assessed Value : 266,544

MEDIAN : 97  
WGT. MEAN : 92  
MEAN : 100  
COD : 13.77  
PRD : 108.70

COV : 19.23  
STD : 19.24  
Avg. Abs. Dev : 13.38  
MAX Sales Ratio : 166.19  
MIN Sales Ratio : 78.79

95% Median C.I. : 89.38 to 103.47  
95% Wgt. Mean C.I. : 86.98 to 97.08  
95% Mean C.I. : 93.67 to 106.41

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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-18 To 31-DEC-18	2	91.76	91.76	95.11	12.76	96.48	80.05	103.47	N/A	105,000	99,864	
01-JAN-19 To 31-MAR-19	2	119.69	119.69	103.93	18.82	115.16	97.17	142.21	N/A	50,000	51,964	
01-APR-19 To 30-JUN-19	3	114.07	112.55	111.90	03.46	100.58	105.87	117.72	N/A	105,000	117,499	
01-JUL-19 To 30-SEP-19	2	116.89	116.89	107.27	20.73	108.97	92.66	141.12	N/A	99,500	106,733	
01-OCT-19 To 31-DEC-19	2	83.68	83.68	81.35	04.12	102.86	80.23	87.13	N/A	818,642	665,948	
01-JAN-20 To 31-MAR-20	2	101.03	101.03	102.04	02.95	99.01	98.05	104.00	N/A	171,500	175,001	
01-APR-20 To 30-JUN-20	1	82.32	82.32	82.32	00.00	100.00	82.32	82.32	N/A	200,000	164,639	
01-JUL-20 To 30-SEP-20	8	99.38	103.49	97.93	15.81	105.68	78.79	166.19	78.79 to 166.19	173,688	170,100	
01-OCT-20 To 31-DEC-20	3	89.28	95.53	95.16	10.85	100.39	84.13	113.19	N/A	540,000	513,860	
01-JAN-21 To 31-MAR-21	2	94.77	94.77	89.06	08.60	106.41	86.62	102.91	N/A	1,415,726	1,260,866	
01-APR-21 To 30-JUN-21	2	94.55	94.55	94.98	16.39	99.55	79.05	110.05	N/A	160,500	152,450	
01-JUL-21 To 30-SEP-21	6	93.36	93.71	91.07	06.87	102.90	81.52	107.47	81.52 to 107.47	161,750	147,311	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	9	105.87	110.48	105.54	14.88	104.68	80.05	142.21	92.66 to 141.12	91,556	96,624	
01-OCT-19 To 30-SEP-20	13	98.05	98.44	89.85	14.02	109.56	78.79	166.19	82.32 to 104.00	274,599	246,718	
01-OCT-20 To 30-SEP-21	13	90.36	94.42	91.45	09.86	103.25	79.05	113.19	84.13 to 107.47	441,766	404,006	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	9	105.87	108.69	88.92	16.58	122.23	80.23	142.21	87.13 to 141.12	250,143	222,421	
01-JAN-20 To 31-DEC-20	14	98.71	99.92	96.19	13.60	103.88	78.79	166.19	83.58 to 110.25	253,750	244,073	
<u>ALL</u>	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	27	97.17	99.30	93.51	13.63	106.19	78.79	166.19	87.13 to 104.00	258,048	241,288	
3	8	99.92	102.56	88.79	13.86	115.51	81.52	142.21	81.52 to 142.21	396,182	351,783	
<u>ALL</u>	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544	

**01 Adams**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 35  
 Total Sales Price : 10,136,736  
 Total Adj. Sales Price : 10,136,736  
 Total Assessed Value : 9,329,032  
 Avg. Adj. Sales Price : 289,621  
 Avg. Assessed Value : 266,544

MEDIAN : 97  
 WGT. MEAN : 92  
 MEAN : 100  
 COD : 13.77  
 PRD : 108.70

COV : 19.23  
 STD : 19.24  
 Avg. Abs. Dev : 13.38  
 MAX Sales Ratio : 166.19  
 MIN Sales Ratio : 78.79

95% Median C.I. : 89.38 to 103.47  
 95% Wgt. Mean C.I. : 86.98 to 97.08  
 95% Mean C.I. : 93.67 to 106.41

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	34	97.61	100.33	92.07	13.90	108.97	78.79	166.19	89.28 to 104.00	290,786	267,739
04	1	90.36	90.36	90.36	00.00	100.00	90.36	90.36	N/A	250,000	225,902
<u>ALL</u>	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	128.14	128.14	128.14	10.98	100.00	114.07	142.21	N/A	15,000	19,222
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544
Greater Than 14,999	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544
Greater Than 29,999	33	96.54	98.34	91.92	12.73	106.98	78.79	166.19	89.28 to 102.91	306,265	281,533
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	128.14	128.14	128.14	10.98	100.00	114.07	142.21	N/A	15,000	19,222
30,000 TO 59,999	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	38,000	36,615
60,000 TO 99,999	6	103.42	115.23	114.06	22.27	101.03	80.05	166.19	80.05 to 166.19	71,250	81,269
100,000 TO 149,999	5	96.54	94.97	95.44	05.13	99.51	84.13	103.47	N/A	122,900	117,298
150,000 TO 249,999	12	94.38	95.16	94.79	13.48	100.39	78.79	117.72	81.52 to 110.05	184,417	174,812
250,000 TO 499,999	6	95.69	97.44	98.95	08.64	98.47	87.13	113.19	87.13 to 113.19	322,500	319,117
500,000 TO 999,999											
1,000,000 TO 1,999,999	2	84.76	84.76	84.26	05.34	100.59	80.23	89.28	N/A	1,236,142	1,041,524
2,000,000 TO 4,999,999	1	86.62	86.62	86.62	00.00	100.00	86.62	86.62	N/A	2,406,452	2,084,373
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	35	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544

**01 Adams**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 35  
Total Sales Price : 10,136,736  
Total Adj. Sales Price : 10,136,736  
Total Assessed Value : 9,329,032  
Avg. Adj. Sales Price : 289,621  
Avg. Assessed Value : 266,544

MEDIAN : 97  
WGT. MEAN : 92  
MEAN : 100  
COD : 13.77  
PRD : 108.70

COV : 19.23  
STD : 19.24  
Avg. Abs. Dev : 13.38  
MAX Sales Ratio : 166.19  
MIN Sales Ratio : 78.79

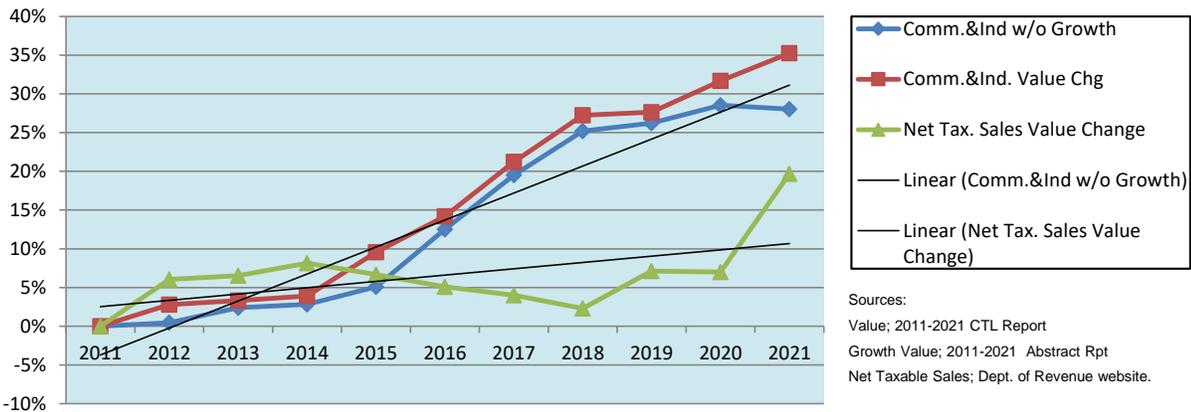
95% Median C.I. : 89.38 to 103.47  
95% Wgt. Mean C.I. : 86.98 to 97.08  
95% Mean C.I. : 93.67 to 106.41

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
341	1	83.58	83.58	83.58	00.00	100.00	83.58	83.58	N/A	220,000	183,872
344	4	84.54	103.52	92.56	29.10	111.84	78.79	166.19	N/A	182,125	168,573
346	1	142.21	142.21	142.21	00.00	100.00	142.21	142.21	N/A	15,000	21,332
349	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	38,000	36,615
352	1	87.13	87.13	87.13	00.00	100.00	87.13	87.13	N/A	265,000	230,895
353	3	98.05	106.47	83.90	20.70	126.90	80.23	141.12	N/A	515,095	432,155
384	3	89.38	95.86	88.93	11.17	107.79	84.13	114.07	N/A	115,000	102,269
386	1	81.52	81.52	81.52	00.00	100.00	81.52	81.52	N/A	160,000	130,431
406	8	103.74	102.26	101.26	06.27	100.99	90.36	117.72	90.36 to 117.72	156,438	158,412
410	2	104.82	104.82	105.00	05.19	99.83	99.38	110.25	N/A	188,500	197,928
419	1	101.01	101.01	101.01	00.00	100.00	101.01	101.01	N/A	250,000	252,531
426	1	80.05	80.05	80.05	00.00	100.00	80.05	80.05	N/A	75,000	60,038
455	1	89.28	89.28	89.28	00.00	100.00	89.28	89.28	N/A	1,100,000	982,046
494	6	101.14	101.55	93.26	07.09	108.89	86.62	113.19	86.62 to 113.19	594,409	554,319
530	1	82.32	82.32	82.32	00.00	100.00	82.32	82.32	N/A	200,000	164,639
<u>ALL</u>	<u>35</u>	97.17	100.04	92.03	13.77	108.70	78.79	166.19	89.38 to 103.47	289,621	266,544

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 386,585,440	\$ 4,725,495	1.22%	\$ 381,859,945		\$ 362,049,452	
2012	\$ 397,324,300	\$ 9,025,109	2.27%	\$ 388,299,191	0.44%	\$ 383,928,111	6.04%
2013	\$ 399,417,255	\$ 3,626,410	0.91%	\$ 395,790,845	-0.39%	\$ 385,669,121	0.45%
2014	\$ 401,709,592	\$ 4,189,804	1.04%	\$ 397,519,788	-0.48%	\$ 391,584,885	1.53%
2015	\$ 423,553,036	\$ 17,281,608	4.08%	\$ 406,271,428	1.14%	\$ 386,186,261	-1.38%
2016	\$ 441,429,631	\$ 6,457,775	1.46%	\$ 434,971,856	2.70%	\$ 380,528,293	-1.47%
2017	\$ 468,681,430	\$ 6,628,658	1.41%	\$ 462,052,772	4.67%	\$ 376,564,097	-1.04%
2018	\$ 491,955,072	\$ 7,900,384	1.61%	\$ 484,054,688	3.28%	\$ 370,294,350	-1.66%
2019	\$ 493,480,653	\$ 5,557,192	1.13%	\$ 487,923,461	-0.82%	\$ 387,872,332	4.75%
2020	\$ 509,033,564	\$ 12,110,737	2.38%	\$ 496,922,827	0.70%	\$ 387,329,187	-0.14%
2021	\$ 522,855,794	\$ 27,873,153	5.33%	\$ 494,982,641	-2.76%	\$ 433,338,174	11.88%
<b>Ann %chg</b>	<b>3.07%</b>			<b>Average</b>	<b>0.85%</b>	1.81%	<b>1.90%</b>

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

County Number	1
County Name	Adams

**01 Adams**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 47  
 Total Sales Price : 46,222,851  
 Total Adj. Sales Price : 46,222,851  
 Total Assessed Value : 31,601,144  
 Avg. Adj. Sales Price : 983,465  
 Avg. Assessed Value : 672,365

MEDIAN : 72  
 WGT. MEAN : 68  
 MEAN : 72  
 COD : 15.86  
 PRD : 104.89

COV : 18.92  
 STD : 13.57  
 Avg. Abs. Dev : 11.43  
 MAX Sales Ratio : 106.39  
 MIN Sales Ratio : 49.67

95% Median C.I. : 63.51 to 78.11  
 95% Wgt. Mean C.I. : 59.96 to 76.77  
 95% Mean C.I. : 67.83 to 75.59

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	2	83.53	83.53	83.41	00.60	100.14	83.03	84.03	N/A	771,000	643,084
01-JAN-19 To 31-MAR-19	4	76.41	74.62	66.83	16.01	111.66	53.90	91.78	N/A	736,750	492,397
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	4	77.45	71.49	60.00	12.67	119.15	49.67	81.39	N/A	1,248,778	749,298
01-OCT-19 To 31-DEC-19	2	84.21	84.21	83.62	08.40	100.71	77.14	91.28	N/A	1,004,000	839,537
01-JAN-20 To 31-MAR-20	2	91.27	91.27	91.29	02.21	99.98	89.25	93.28	N/A	863,000	787,836
01-APR-20 To 30-JUN-20	2	80.93	80.93	83.52	10.76	96.90	72.22	89.64	N/A	1,317,448	1,100,394
01-JUL-20 To 30-SEP-20	1	72.08	72.08	72.08	00.00	100.00	72.08	72.08	N/A	577,000	415,879
01-OCT-20 To 31-DEC-20	10	67.86	71.61	69.82	15.74	102.56	52.69	106.39	59.53 to 87.86	1,011,551	706,217
01-JAN-21 To 31-MAR-21	8	59.92	62.68	61.35	13.45	102.17	50.91	78.58	50.91 to 78.58	1,074,266	659,028
01-APR-21 To 30-JUN-21	7	61.56	66.73	64.16	11.71	104.01	57.43	90.72	57.43 to 90.72	560,583	359,653
01-JUL-21 To 30-SEP-21	5	64.87	69.83	64.60	13.20	108.10	56.60	84.03	N/A	1,431,824	924,964
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	10	81.30	75.15	65.93	11.41	113.98	49.67	91.78	53.90 to 84.03	948,411	625,295
01-OCT-19 To 30-SEP-20	7	89.25	83.56	84.53	08.45	98.85	72.08	93.28	72.08 to 93.28	992,271	838,773
01-OCT-20 To 30-SEP-21	30	63.52	67.79	65.37	14.61	103.70	50.91	106.39	61.50 to 72.47	993,095	649,226
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	10	79.18	75.29	66.79	12.92	112.73	49.67	91.78	53.90 to 91.28	995,011	664,585
01-JAN-20 To 31-DEC-20	15	72.22	75.51	74.76	15.70	101.00	52.69	106.39	63.09 to 89.25	1,003,560	750,301
<u>ALL</u>	47	72.08	71.71	68.37	15.86	104.89	49.67	106.39	63.51 to 78.11	983,465	672,365

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
4000	47	72.08	71.71	68.37	15.86	104.89	49.67	106.39	63.51 to 78.11	983,465	672,365
<u>ALL</u>	47	72.08	71.71	68.37	15.86	104.89	49.67	106.39	63.51 to 78.11	983,465	672,365

**01 Adams**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 47  
 Total Sales Price : 46,222,851  
 Total Adj. Sales Price : 46,222,851  
 Total Assessed Value : 31,601,144  
 Avg. Adj. Sales Price : 983,465  
 Avg. Assessed Value : 672,365

MEDIAN : 72  
 WGT. MEAN : 68  
 MEAN : 72  
 COD : 15.86  
 PRD : 104.89

COV : 18.92  
 STD : 13.57  
 Avg. Abs. Dev : 11.43  
 MAX Sales Ratio : 106.39  
 MIN Sales Ratio : 49.67

95% Median C.I. : 63.51 to 78.11  
 95% Wgt. Mean C.I. : 59.96 to 76.77  
 95% Mean C.I. : 67.83 to 75.59

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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
<b>Irrigated</b>											
County	14	78.33	76.38	73.96	11.39	103.27	56.60	93.28	63.09 to 84.03	906,143	670,172
4000	14	78.33	76.38	73.96	11.39	103.27	56.60	93.28	63.09 to 84.03	906,143	670,172
<b>Grass</b>											
County	1	81.21	81.21	81.21	00.00	100.00	81.21	81.21	N/A	514,112	417,487
4000	1	81.21	81.21	81.21	00.00	100.00	81.21	81.21	N/A	514,112	417,487
<b>ALL</b>	<b>47</b>	<b>72.08</b>	<b>71.71</b>	<b>68.37</b>	<b>15.86</b>	<b>104.89</b>	<b>49.67</b>	<b>106.39</b>	<b>63.51 to 78.11</b>	<b>983,465</b>	<b>672,365</b>

**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
<b>Irrigated</b>											
County	38	72.15	71.25	68.15	14.14	104.55	49.67	93.28	63.52 to 78.11	1,101,598	750,777
4000	38	72.15	71.25	68.15	14.14	104.55	49.67	93.28	63.52 to 78.11	1,101,598	750,777
<b>Grass</b>											
County	2	86.50	86.50	83.31	06.12	103.83	81.21	91.78	N/A	320,806	267,251
4000	2	86.50	86.50	83.31	06.12	103.83	81.21	91.78	N/A	320,806	267,251
<b>ALL</b>	<b>47</b>	<b>72.08</b>	<b>71.71</b>	<b>68.37</b>	<b>15.86</b>	<b>104.89</b>	<b>49.67</b>	<b>106.39</b>	<b>63.51 to 78.11</b>	<b>983,465</b>	<b>672,365</b>

## Adams County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4000	5,454	5,398	5,283	5,176	4,899	4,964	4,989	4,740	<b>5,330</b>
Hall	1	5,497	5,278	3,997	3,991	3,868	3,868	3,669	3,669	<b>4,769</b>
Hamilton	1	6,090	5,991	5,784	5,599	2,200	5,300	5,100	5,100	<b>5,903</b>
Clay	1	5,925	5,925	5,830	5,830	n/a	5,650	5,520	5,520	<b>5,845</b>
Nuckolls	1	5,110	5,110	4,575	4,575	n/a	4,200	4,000	4,000	<b>4,749</b>
Webster	1	4,432	4,413	4,385	4,324	3,970	4,260	4,190	4,122	<b>4,301</b>
Franklin	2	4,278	4,247	3,962	4,022	1,210	3,535	3,599	3,536	<b>4,100</b>
Kearney	1	4,800	4,799	4,750	4,550	4,000	3,014	3,001	3,000	<b>4,472</b>
Buffalo	1	4,825	4,816	4,657	4,544	3,611	4,244	3,949	3,948	<b>4,458</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4000	3,122	2,950	2,775	2,589	2,590	2,590	2,412	2,414	<b>2,855</b>
Hall	1	2,719	2,729	2,328	2,328	2,052	2,052	1,888	1,897	<b>2,391</b>
Hamilton	1	4,900	4,900	4,800	4,800	4,700	4,700	4,600	4,600	<b>4,834</b>
Clay	1	3,025	3,025	2,765	2,675	2,600	2,510	2,510	2,425	<b>2,841</b>
Nuckolls	1	2,285	2,285	2,215	2,000	2,000	2,000	1,950	1,950	<b>2,153</b>
Webster	1	2,745	2,745	2,745	2,416	2,415	n/a	1,720	1,720	<b>2,438</b>
Franklin	2	2,600	2,500	2,300	2,280	1,970	1,960	1,615	1,615	<b>2,311</b>
Kearney	1	n/a	2,770	2,500	2,500	2,199	1,785	1,785	1,785	<b>2,594</b>
Buffalo	1	2,260	2,259	2,105	2,105	1,960	1,950	1,830	1,830	<b>2,012</b>

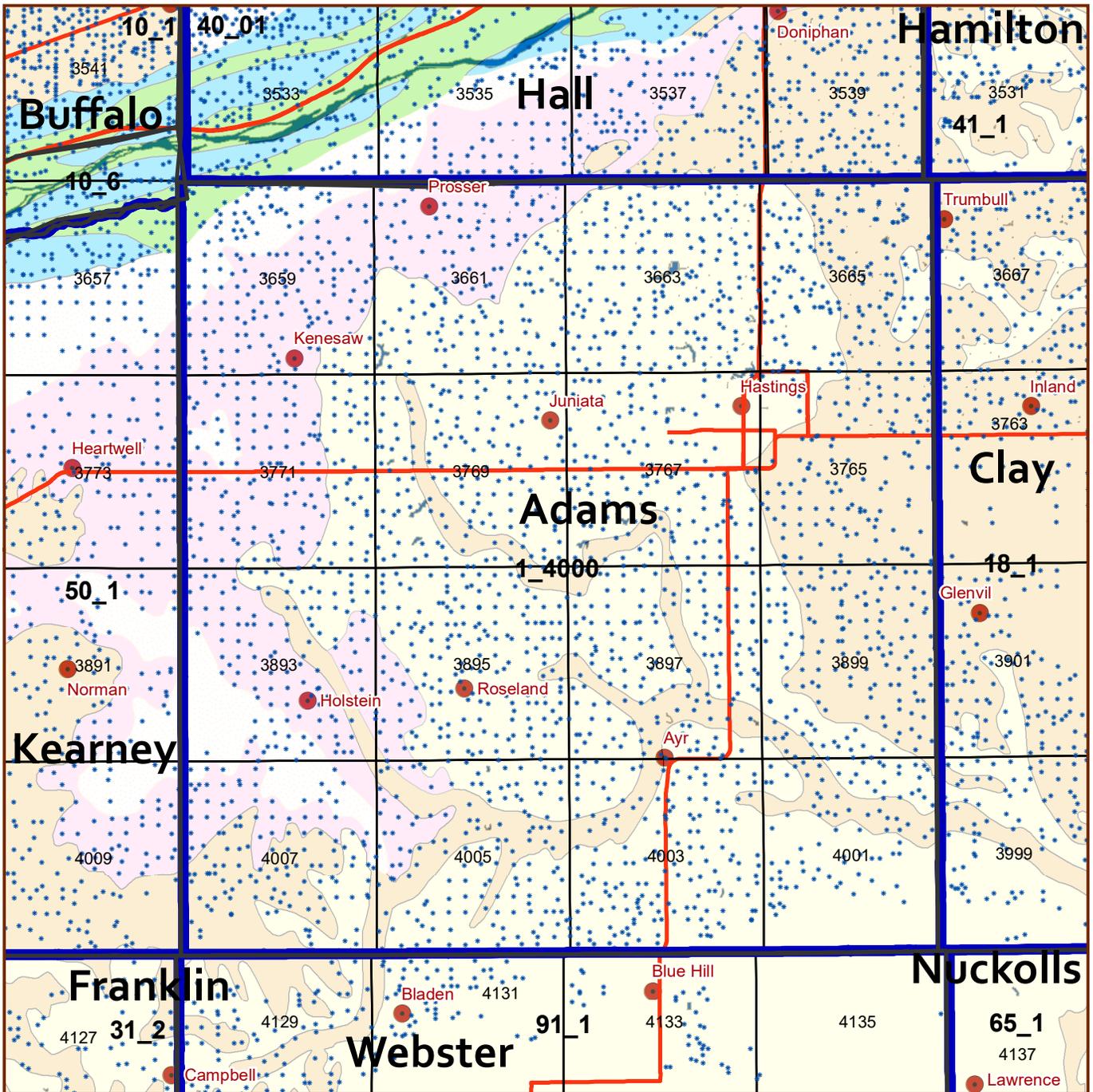
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4000	1,350	1,350	1,320	1,320	1,305	n/a	1,305	1,305	<b>1,329</b>
Hall	1	1,410	1,412	1,346	1,351	1,274	1,275	1,275	1,275	<b>1,378</b>
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	<b>1,698</b>
Clay	1	1,250	1,250	1,250	1,251	n/a	n/a	n/a	1,165	<b>1,244</b>
Nuckolls	1	1,265	1,265	1,265	1,265	n/a	1,265	1,266	1,265	<b>1,265</b>
Webster	1	1,400	1,400	1,400	1,400	1,400	1,400	1,000	1,000	<b>1,376</b>
Franklin	2	1,085	1,085	1,075	1,065	1,060	1,060	1,045	1,045	<b>1,077</b>
Kearney	1	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	<b>1,300</b>
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	<b>1,257</b>

County	Mkt Area	CRP	TIMBER	WASTE
Adams	4000	n/a	n/a	203
Hall	1	n/a	n/a	100
Hamilton	1	n/a	n/a	900
Clay	1	1,254	n/a	500
Nuckolls	1	1,265	n/a	115
Webster	1	1,630	0	280
Franklin	2	1,076	n/a	150
Kearney	1	1,300	n/a	150
Buffalo	1	1,203	0	490

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

# ADAMS COUNTY



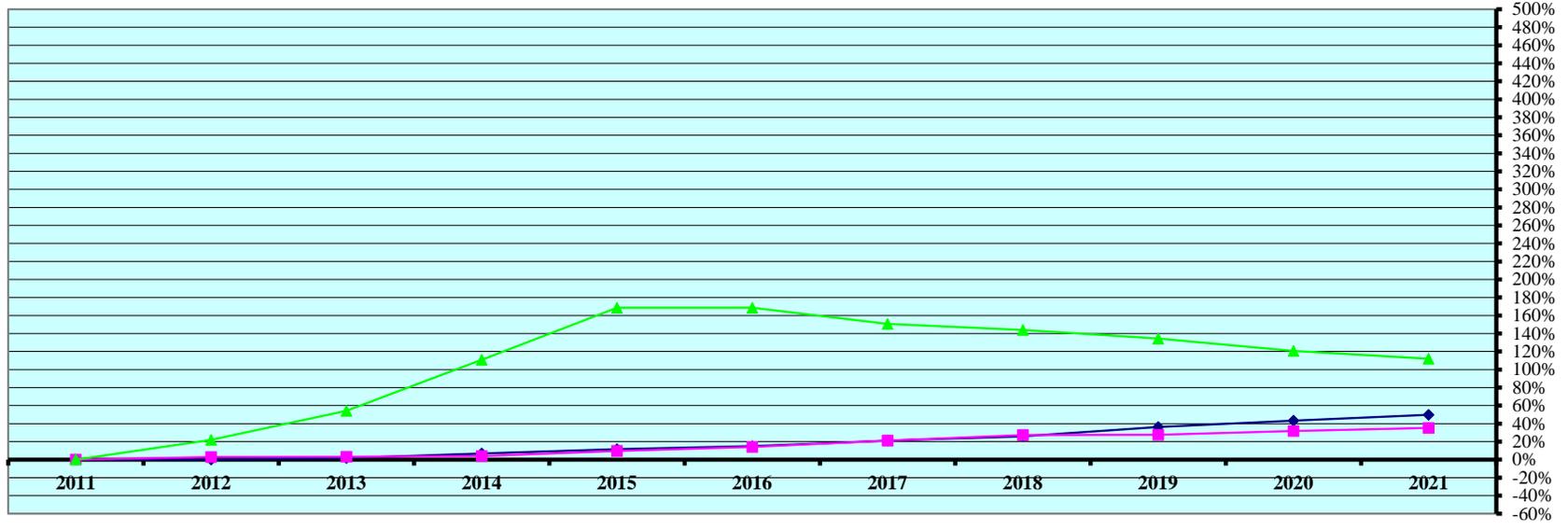
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	966,274,570	-	-	-	386,585,440	-	-	-	645,731,555	-	-	-
2012	968,127,535	1,852,965	0.19%	0.19%	397,324,300	10,738,860	2.78%	2.78%	787,128,995	141,397,440	21.90%	21.90%
2013	982,153,910	14,026,375	1.45%	1.64%	399,417,255	2,092,955	0.53%	3.32%	995,388,960	208,259,965	26.46%	54.15%
2014	1,032,853,232	50,699,322	5.16%	6.89%	401,709,592	2,292,337	0.57%	3.91%	1,361,323,455	365,934,495	36.76%	110.82%
2015	1,077,081,805	44,228,573	4.28%	11.47%	423,553,036	21,843,444	5.44%	9.56%	1,734,202,225	372,878,770	27.39%	168.56%
2016	1,109,759,390	32,677,585	3.03%	14.85%	441,429,631	17,876,595	4.22%	14.19%	1,734,646,870	444,645	0.03%	168.63%
2017	1,171,428,280	61,668,890	5.56%	21.23%	468,681,430	27,251,799	6.17%	21.24%	1,618,434,305	-116,212,565	-6.70%	150.64%
2018	1,215,890,040	44,461,760	3.80%	25.83%	491,955,072	23,273,642	4.97%	27.26%	1,575,362,795	-43,071,510	-2.66%	143.97%
2019	1,317,645,512	101,755,472	8.37%	36.36%	493,480,653	1,525,581	0.31%	27.65%	1,513,664,488	-61,698,307	-3.92%	134.41%
2020	1,385,527,240	67,881,728	5.15%	43.39%	509,033,564	15,552,911	3.15%	31.67%	1,424,111,989	-89,552,499	-5.92%	120.54%
2021	1,447,724,706	62,197,466	4.49%	49.83%	522,855,794	13,822,230	2.72%	35.25%	1,368,943,775	-55,168,214	-3.87%	112.00%

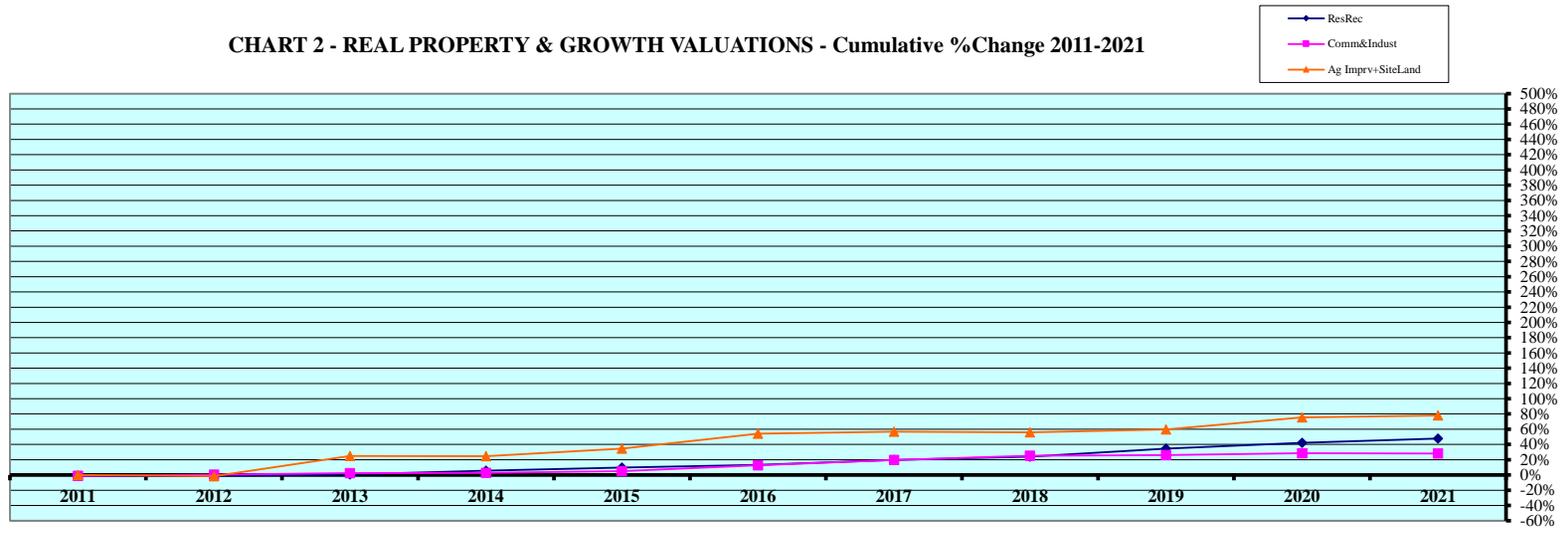
Rate Annual %chg: Residential & Recreational **4.13%** Commercial & Industrial **3.07%** Agricultural Land **7.80%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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
2011	966,274,570	12,451,820	1.29%	953,822,750	-	-1.29%	386,585,440	4,725,495	1.22%	381,859,945	-	-1.22%
2012	968,127,535	11,300,416	1.17%	956,827,119	-0.98%	-0.98%	397,324,300	9,025,109	2.27%	388,299,191	0.44%	0.44%
2013	982,153,910	10,906,995	1.11%	971,246,915	0.32%	0.51%	399,417,255	3,626,410	0.91%	395,790,845	-0.39%	2.38%
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	3.82%	5.53%	401,709,592	4,189,804	1.04%	397,519,788	-0.48%	2.83%
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	9.81%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	5.09%
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	13.14%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	12.52%
2017	1,171,428,280	14,980,681	1.28%	1,156,447,599	4.21%	19.68%	468,681,430	6,628,658	1.41%	462,052,772	4.67%	19.52%
2018	1,215,890,040	16,341,648	1.34%	1,199,548,392	2.40%	24.14%	491,955,072	7,900,384	1.61%	484,054,688	3.28%	25.21%
2019	1,317,645,512	17,797,075	1.35%	1,299,848,437	6.91%	34.52%	493,480,653	5,557,192	1.13%	487,923,461	-0.82%	26.21%
2020	1,385,527,240	12,691,482	0.92%	1,372,835,758	4.19%	42.08%	509,033,564	12,110,737	2.38%	496,922,827	0.70%	28.54%
2021	1,447,724,706	19,901,213	1.37%	1,427,823,493	3.05%	47.77%	522,855,794	27,873,153	5.33%	494,982,641	-2.76%	28.04%
Rate Ann%chg	4.13%			Resid & Recreat w/o growth 2.82%			3.07%			C & I w/o growth 0.85%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	49,770,540	17,836,300	67,606,840	983,570	1.45%	66,623,270	-	-
2012	49,213,405	18,378,050	67,591,455	1,053,580	1.56%	66,537,875	-1.58%	-1.58%
2013	51,716,545	35,466,795	87,183,340	2,816,004	3.23%	84,367,336	24.82%	24.79%
2014	52,871,635	33,953,515	86,825,150	2,560,603	2.95%	84,264,547	-3.35%	24.64%
2015	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	4.80%	34.59%
2016	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	54.24%
2017	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	56.73%
2018	67,141,130	40,546,615	107,687,745	2,255,690	2.09%	105,432,055	-1.54%	55.95%
2019	67,982,370	40,845,552	108,827,922	876,510	0.81%	107,951,412	0.24%	59.68%
2020	72,831,839	46,628,980	119,460,819	902,559	0.76%	118,558,260	8.94%	75.36%
2021	73,822,355	48,996,026	122,818,381	2,474,984	2.02%	120,343,397	0.74%	78.00%
Rate Ann%chg	4.02%	10.63%	6.15%	Ag Imprv+Site w/o growth			4.32%	

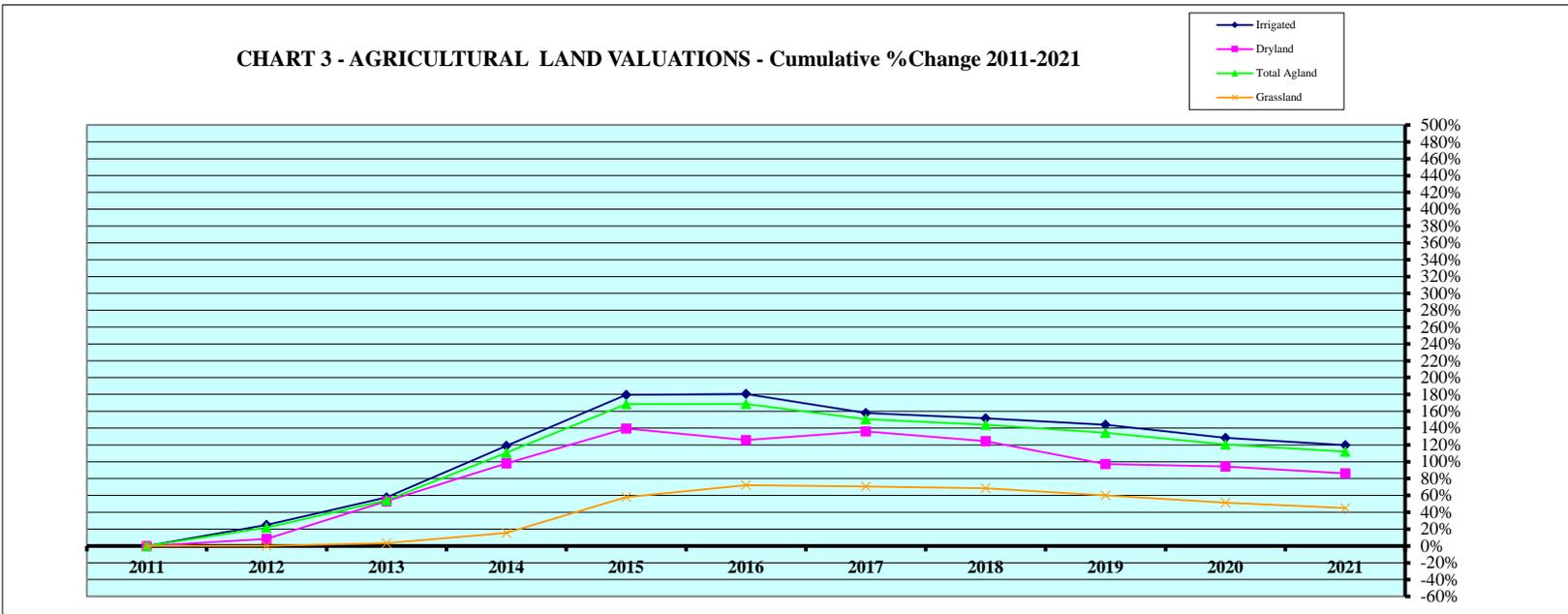
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 1  
County ADAMS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	542,003,855	-	-	-	67,229,940	-	-	-	36,122,545	-	-	-
2012	677,652,010	135,648,155	25.03%	25.03%	72,926,640	5,696,700	8.47%	8.47%	36,162,575	40,030	0.11%	0.11%
2013	854,803,290	177,151,280	26.14%	57.71%	102,959,225	30,032,585	41.18%	53.14%	37,302,460	1,139,885	3.15%	3.27%
2014	1,186,179,760	331,376,470	38.77%	118.85%	133,099,150	30,139,925	29.27%	97.98%	41,715,180	4,412,720	11.83%	15.48%
2015	1,515,767,555	329,587,795	27.79%	179.66%	161,012,785	27,913,635	20.97%	139.50%	57,068,910	15,353,730	36.81%	57.99%
2016	1,520,398,675	4,631,120	0.31%	180.51%	151,847,315	-9,165,470	-5.69%	125.86%	62,198,330	5,129,420	8.99%	72.19%
2017	1,398,002,220	-122,396,455	-8.05%	157.93%	158,611,105	6,763,790	4.45%	135.92%	61,612,765	-585,565	-0.94%	70.57%
2018	1,363,220,090	-34,782,130	-2.49%	151.51%	150,908,819	-7,702,286	-4.86%	124.47%	60,853,556	-759,209	-1.23%	68.46%
2019	1,322,690,788	-40,529,302	-2.97%	144.04%	132,663,604	-18,245,215	-12.09%	97.33%	57,815,410	-3,038,146	-4.99%	60.05%
2020	1,238,219,028	-84,471,760	-6.39%	128.45%	130,675,591	-1,988,013	-1.50%	94.37%	54,701,959	-3,113,451	-5.39%	51.43%
2021	1,190,975,465	-47,243,563	-3.82%	119.74%	125,100,666	-5,574,925	-4.27%	86.08%	52,355,245	-2,346,714	-4.29%	44.94%

Rate Ann.%chg: Irrigated **8.19%** Dryland **6.41%** Grassland **3.78%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	162,875	-	-	-	212,340	-	-	-	645,731,555	-	-	-
2012	165,355	2,480	1.52%	1.52%	222,415	10,075	4.74%	4.74%	787,128,995	141,397,440	21.90%	21.90%
2013	161,690	-3,665	-2.22%	-0.73%	162,295	-60,120	-27.03%	-23.57%	995,388,960	208,259,965	26.46%	54.15%
2014	166,195	4,505	2.79%	2.04%	163,170	875	0.54%	-23.16%	1,361,323,455	365,934,495	36.76%	110.82%
2015	194,935	28,740	17.29%	19.68%	158,040	-5,130	-3.14%	-25.57%	1,734,202,225	372,878,770	27.39%	168.56%
2016	202,550	7,615	3.91%	24.36%	0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	168.63%
2017	208,215	5,665	2.80%	27.84%	0	0	-100.00%	-100.00%	1,618,434,305	-116,212,565	-6.70%	150.64%
2018	216,575	8,360	4.02%	32.97%	163,755	163,755	-	-22.88%	1,575,362,795	-43,071,510	-2.66%	143.97%
2019	236,409	19,834	9.16%	45.15%	258,277	94,522	57.72%	21.63%	1,513,664,488	-61,698,307	-3.92%	134.41%
2020	254,464	18,055	7.64%	56.23%	260,947	2,670	1.03%	22.89%	1,424,111,989	-89,552,499	-5.92%	120.54%
2021	254,349	-115	-0.05%	56.16%	258,050	-2,897	-1.11%	21.53%	1,368,943,775	-55,168,214	-3.87%	112.00%

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

Rate Ann.%chg: Total Agric Land **7.80%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)<sup>(1)</sup>

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
2011	465,622,505	222,709	2,091			65,481,335	56,710	1,155			81,700,995	133,333	613		
2012	540,891,540	223,027	2,425	16.00%	16.00%	67,762,420	56,325	1,203	4.19%	4.19%	89,688,965	135,300	663	8.18%	9.46%
2013	678,044,870	223,769	3,030	24.94%	44.93%	73,010,330	55,681	1,311	8.99%	13.56%	89,574,800	130,628	686	3.44%	13.24%
2014	854,736,190	225,692	3,787	24.98%	81.14%	103,083,895	54,202	1,902	45.04%	64.71%	97,239,960	127,646	762	11.09%	25.80%
2015	1,186,582,625	229,122	5,179	36.75%	147.71%	133,105,180	52,251	2,547	33.94%	120.62%	128,539,130	127,483	1,008	32.36%	66.50%
2016	1,517,994,325	231,801	6,549	26.45%	213.23%	160,461,680	50,298	3,190	25.23%	176.29%	149,636,865	127,257	1,176	16.62%	94.17%
2017	1,521,163,475	232,319	6,548	-0.01%	213.18%	151,769,475	50,071	3,031	-4.99%	162.51%	164,929,515	127,713	1,291	9.83%	113.25%
2018	1,398,239,390	233,187	5,996	-8.42%	186.80%	158,100,190	49,569	3,189	5.23%	176.22%	174,353,050	127,360	1,369	6.01%	126.06%
2019	1,363,023,070	234,383	5,815	-3.02%	178.15%	151,226,850	48,841	3,096	-2.92%	168.16%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	1,322,998,834	240,678	5,497	-5.47%	162.92%	132,798,305	44,684	2,972	-4.02%	157.38%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	1,238,896,036	241,455	5,131	-6.66%	145.42%	130,931,680	43,979	2,977	0.17%	157.83%	54,704,885	39,504	1,385	7.41%	125.99%

Rate Annual %chg Average Value/Acre:

9.39%

9.93%

8.49%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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
2011	155,495	741	210			129,425	652	198			567,660,945	327,270	1,735		
2012	157,470	750	210	0.00%	0.00%	130,060	656	198	0.03%	0.03%	645,121,085	327,101	1,972	13.70%	13.70%
2013	161,995	771	210	0.01%	0.01%	0	0				787,364,375	326,561	2,411	22.25%	39.00%
2014	164,000	781	210	0.00%	0.01%	0	0				787,364,375	326,306	3,050	26.51%	75.86%
2015	161,690	769	210	0.07%	0.09%	0	0				1,361,574,515	326,108	4,175	36.88%	140.71%
2016	162,440	773	210	0.00%	0.09%	0	0				1,735,824,415	326,201	5,321	27.45%	206.79%
2017	194,935	936	208	-0.90%	-0.82%	0	0				1,735,364,690	326,139	5,321	-0.01%	206.76%
2018	206,820	993	208	0.05%	-0.77%	0	0				1,618,031,060	326,043	4,963	-6.73%	186.11%
2019	211,615	1,015	208	0.02%	-0.75%	0	0				1,575,443,005	326,178	4,830	-2.67%	178.46%
2020	214,649	1,070	201	-3.76%	-4.49%	258,385	762	339		70.98%	1,514,253,840	327,076	4,630	-4.15%	166.91%
2021	255,294	1,264	202	0.72%	-3.80%	257,964	760	339	0.06%	71.09%	1,425,045,859	326,962	4,358	-5.86%	151.27%

1  
ADAMS

Rate Annual %chg Average Value/Acre:

9.65%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
31,205	ADAMS	242,089,163	59,457,745	126,459,623	1,447,011,759	437,869,547	84,986,247	712,947	1,368,943,775	77,219,921	52,905,772	0	3,897,656,499
cnty sectorvalue % of total value:		6.21%	1.53%	3.24%	37.13%	11.23%	2.18%	0.02%	35.12%	1.98%	1.36%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
94	AYR	494,096	111,801	273,705	2,510,212	521,255	0	0	85,958	11,035	10,500	0	4,018,562
0.30%	%sector of county sector	0.20%	0.19%	0.22%	0.17%	0.12%			0.01%	0.01%	0.02%		0.10%
	%sector of municipality	12.30%	2.78%	6.81%	62.47%	12.97%			2.14%	0.27%	0.26%		100.00%
25,224	HASTINGS	64,903,837	23,822,033	21,599,830	1,096,172,950	359,418,878	27,266,871	0	4,147,309	699,292	803,368	0	1,598,834,368
80.83%	%sector of county sector	26.81%	40.07%	17.08%	75.75%	82.08%	32.08%		0.30%	0.91%	1.52%		41.02%
	%sector of municipality	4.06%	1.49%	1.35%	68.56%	22.48%	1.71%		0.26%	0.04%	0.05%		100.00%
214	HOLSTEIN	549,289	0	0	7,181,571	1,461,936	0	0	47,580	0	0	0	9,240,376
0.69%	%sector of county sector	0.23%			0.50%	0.33%			0.00%	0.33%			0.24%
	%sector of municipality	5.94%			77.72%	15.82%			0.51%				100.00%
757	JUNIATA	998,141	772,598	587,573	32,235,000	5,457,845	193,096	0	96,302	0	0	0	40,340,555
2.43%	%sector of county sector	0.41%	1.30%	0.46%	2.23%	1.25%	0.23%		0.01%				1.03%
	%sector of municipality	2.47%	1.92%	1.46%	79.91%	13.53%	0.48%		0.24%				100.00%
880	KENESAW	1,345,683	1,155,265	1,264,067	38,690,624	7,396,057	0	0	535,587	392,369	132,755	0	50,912,407
2.82%	%sector of county sector	0.56%	1.94%	1.00%	2.67%	1.69%			0.04%	0.51%	0.25%		1.31%
	%sector of municipality	2.64%	2.27%	2.48%	75.99%	14.53%			1.05%	0.77%	0.26%		100.00%
66	PROSSER	194,015	23,889	1,101	2,748,942	102,151	12,450	0	95,211	154,840	2,592	0	3,335,191
0.21%	%sector of county sector	0.08%	0.04%	0.00%	0.19%	0.02%	0.01%		0.01%	0.20%	0.00%		0.09%
	%sector of municipality	5.82%	0.72%	0.03%	82.42%	3.06%	0.37%		2.85%	4.64%	0.08%		100.00%
235	ROSELAND	471,904	51,984	282,084	10,979,483	3,369,404	159,995	0	33,951	0	0	0	15,348,805
0.75%	%sector of county sector	0.19%	0.09%	0.22%	0.76%	0.77%	0.04%		0.01%				3.51%
	%sector of municipality	3.07%	0.34%	1.84%	71.53%	21.95%	1.04%		0.22%				100.00%
205	TRUMBULL	0	0	0	165,164	0	0	0	42,443	0	0	0	207,607
0.66%	%sector of county sector				0.01%				0.05%				0.24%
	%sector of municipality				79.56%				20.44%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
27,675	Total Municipalities	68,956,965	25,937,570	24,008,360	1,190,683,946	377,727,526	27,632,412	0	5,084,341	1,257,536	949,215	0	1,722,237,871
88.69%	%all municip.sectors of cnty	28.48%	43.62%	18.99%	82.29%	86.26%	32.51%		0.37%	1.63%	1.79%		44.19%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 16,561</b>	<b>Value : 3,784,238,771</b>	<b>Growth 26,968,841</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	647	7,453,095	54	790,379	37	567,758	738	8,811,232	
<b>02. Res Improve Land</b>	9,031	216,822,848	658	32,274,518	660	27,027,484	10,349	276,124,850	
<b>03. Res Improvements</b>	9,573	1,051,137,500	670	160,147,894	674	126,964,685	10,917	1,338,250,079	
<b>04. Res Total</b>	10,220	1,275,413,443	724	193,212,791	711	154,559,927	11,655	1,623,186,161	21,813,405
<b>% of Res Total</b>	87.69	78.57	6.21	11.90	6.10	9.52	70.38	42.89	80.88
<b>05. Com UnImp Land</b>	243	12,444,582	43	1,676,514	42	1,222,682	328	15,343,778	
<b>06. Com Improve Land</b>	1,071	66,119,892	95	6,293,352	85	3,693,291	1,251	76,106,535	
<b>07. Com Improvements</b>	1,090	305,709,569	98	41,616,029	93	30,062,304	1,281	377,387,902	
<b>08. Com Total</b>	1,333	384,274,043	141	49,585,895	135	34,978,277	1,609	468,838,215	2,076,951
<b>% of Com Total</b>	82.85	81.96	8.76	10.58	8.39	7.46	9.72	12.39	7.70
<b>09. Ind UnImp Land</b>	10	1,038,159	10	269,813	6	135,473	26	1,443,445	
<b>10. Ind Improve Land</b>	15	1,844,818	31	2,845,368	14	648,518	60	5,338,704	
<b>11. Ind Improvements</b>	15	14,680,569	31	61,248,599	15	8,700,448	61	84,629,616	
<b>12. Ind Total</b>	25	17,563,546	41	64,363,780	21	9,484,439	87	91,411,765	0
<b>% of Ind Total</b>	28.74	19.21	47.13	70.41	24.14	10.38	0.53	2.42	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	5	397,012	5	397,012	
<b>14. Rec Improve Land</b>	0	0	0	0	2	270,920	2	270,920	
<b>15. Rec Improvements</b>	0	0	0	0	2	36,015	2	36,015	
<b>16. Rec Total</b>	0	0	0	0	7	703,947	7	703,947	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.02	0.00
<b>Res &amp; Rec Total</b>	10,220	1,275,413,443	724	193,212,791	718	155,263,874	11,662	1,623,890,108	21,813,405
<b>% of Res &amp; Rec Total</b>	87.64	78.54	6.21	11.90	6.16	9.56	70.42	42.91	80.88
<b>Com &amp; Ind Total</b>	1,358	401,837,589	182	113,949,675	156	44,462,716	1,696	560,249,980	2,076,951
<b>% of Com &amp; Ind Total</b>	80.07	71.72	10.73	20.34	9.20	7.94	10.24	14.80	7.70
<b>17. Taxable Total</b>	11,578	1,677,251,032	906	307,162,466	874	199,726,590	13,358	2,184,140,088	23,890,356
<b>% of Taxable Total</b>	86.67	76.79	6.78	14.06	6.54	9.14	80.66	57.72	88.59

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	61	1,095,542	11,138,156	0	0	0
19. Commercial	46	3,625,724	39,400,697	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	61	1,095,542	11,138,156
19. Commercial	0	0	0	46	3,625,724	39,400,697
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				107	4,721,266	50,538,853

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	831	81	598	1,510

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	136	4,536,840	316	134,755,641	1,924	946,446,310	2,376	1,085,738,791
28. Ag-Improved Land	17	848,420	80	24,726,001	698	372,479,003	795	398,053,424
29. Ag Improvements	17	1,883,697	81	15,165,316	729	99,257,455	827	116,306,468

30. Ag Total					3,203	1,600,098,683
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	4	4.97	102,248	45	47.00	1,363,300	
33. HomeSite Improvements	5	0.00	1,218,495	47	0.00	9,204,068	
34. HomeSite Total							
35. FarmSite UnImp Land	1	9.29	82,000	3	20.97	39,951	
36. FarmSite Improv Land	15	64.45	161,883	75	181.69	594,025	
37. FarmSite Improvements	16	0.00	665,202	73	0.00	5,961,248	
38. FarmSite Total							
39. Road & Ditches	0	16.77	0	0	646.23	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	58,000	2	2.00	58,000	
32. HomeSite Improv Land	397	412.50	11,668,300	446	464.47	13,133,848	
33. HomeSite Improvements	411	0.00	59,389,077	463	0.00	69,811,640	1,735,311
34. HomeSite Total				465	466.47	83,003,488	
35. FarmSite UnImp Land	16	45.01	117,733	20	75.27	239,684	
36. FarmSite Improv Land	659	1,577.49	5,336,575	749	1,823.63	6,092,483	
37. FarmSite Improvements	685	0.00	39,868,378	774	0.00	46,494,828	1,343,174
38. FarmSite Total				794	1,898.90	52,826,995	
39. Road & Ditches	0	6,260.43	0	0	6,923.43	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,259	9,288.80	135,830,483	3,078,485

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	3	172.38	115,330	3	172.38	115,330

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 4000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	118,720.13	49.20%	647,503,201	50.34%	5,454.03
46. 1A	47,364.95	19.63%	255,688,189	19.88%	5,398.26
47. 2A1	19,288.56	7.99%	101,910,479	7.92%	5,283.47
48. 2A	26,353.36	10.92%	136,409,329	10.61%	5,176.16
49. 3A1	61.38	0.03%	300,706	0.02%	4,899.09
50. 3A	2,260.46	0.94%	11,220,457	0.87%	4,963.79
51. 4A1	15,739.83	6.52%	78,520,057	6.10%	4,988.62
52. 4A	11,528.54	4.78%	54,642,254	4.25%	4,739.74
53. Total	241,317.21	100.00%	1,286,194,672	100.00%	5,329.89
<b>Dry</b>					
54. 1D1	12,640.80	28.80%	39,461,248	31.50%	3,121.74
55. 1D	14,946.99	34.05%	44,093,950	35.19%	2,950.02
56. 2D1	3,080.38	7.02%	8,548,144	6.82%	2,775.03
57. 2D	6,781.27	15.45%	17,554,268	14.01%	2,588.64
58. 3D1	417.71	0.95%	1,081,871	0.86%	2,590.01
59. 3D	81.99	0.19%	212,355	0.17%	2,590.01
60. 4D1	3,572.90	8.14%	8,618,379	6.88%	2,412.15
61. 4D	2,369.66	5.40%	5,720,855	4.57%	2,414.21
62. Total	43,891.70	100.00%	125,291,070	100.00%	2,854.55
<b>Grass</b>					
63. 1G1	14,793.54	37.61%	19,971,624	38.21%	1,350.02
64. 1G	798.63	2.03%	1,078,171	2.06%	1,350.03
65. 2G1	11,472.37	29.17%	15,143,519	28.97%	1,320.00
66. 2G	4,272.23	10.86%	5,639,343	10.79%	1,320.00
67. 3G1	7,831.33	19.91%	10,219,928	19.55%	1,305.01
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	107.65	0.27%	140,483	0.27%	1,305.00
70. 4G	56.35	0.14%	73,537	0.14%	1,305.00
71. Total	39,332.10	100.00%	52,266,605	100.00%	1,328.85
<b>Irrigated Total</b>					
	241,317.21	73.90%	1,286,194,672	87.84%	5,329.89
<b>Dry Total</b>					
	43,891.70	13.44%	125,291,070	8.56%	2,854.55
<b>Grass Total</b>					
	39,332.10	12.04%	52,266,605	3.57%	1,328.85
72. Waste	1,293.82	0.40%	262,208	0.02%	202.66
73. Other	718.08	0.22%	253,645	0.02%	353.23
74. Exempt	950.84	0.29%	0	0.00%	0.00
75. Market Area Total	326,552.91	100.00%	1,464,268,200	100.00%	4,484.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	678.50	3,664,288	26,492.63	142,364,656	214,146.08	1,140,165,728	241,317.21	1,286,194,672
<b>77. Dry Land</b>	371.78	1,120,794	4,576.43	13,499,329	38,943.49	110,670,947	43,891.70	125,291,070
<b>78. Grass</b>	186.66	250,013	1,153.23	1,550,126	37,992.21	50,466,466	39,332.10	52,266,605
<b>79. Waste</b>	9.43	1,814	207.31	43,535	1,077.08	216,859	1,293.82	262,208
<b>80. Other</b>	9.06	2,220	109.05	26,720	599.97	224,705	718.08	253,645
<b>81. Exempt</b>	123.13	0	183.75	0	643.96	0	950.84	0
<b>82. Total</b>	<b>1,255.43</b>	<b>5,039,129</b>	<b>32,538.65</b>	<b>157,484,366</b>	<b>292,758.83</b>	<b>1,301,744,705</b>	<b>326,552.91</b>	<b>1,464,268,200</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	241,317.21	73.90%	1,286,194,672	87.84%	5,329.89
<b>Dry Land</b>	43,891.70	13.44%	125,291,070	8.56%	2,854.55
<b>Grass</b>	39,332.10	12.04%	52,266,605	3.57%	1,328.85
<b>Waste</b>	1,293.82	0.40%	262,208	0.02%	202.66
<b>Other</b>	718.08	0.22%	253,645	0.02%	353.23
<b>Exempt</b>	950.84	0.29%	0	0.00%	0.00
<b>Total</b>	<b>326,552.91</b>	<b>100.00%</b>	<b>1,464,268,200</b>	<b>100.00%</b>	<b>4,484.02</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ayr	24	110,795	48	731,255	49	4,161,577	73	5,003,627	119,352
83.2 Hansen	9	52,330	33	610,240	33	4,369,851	42	5,032,421	2,869
83.3 Hastings	453	5,909,472	8,248	209,701,405	8,757	1,017,347,840	9,210	1,232,958,717	14,135,862
83.4 Holstein	20	114,035	106	1,420,288	106	7,143,440	126	8,677,763	35,205
83.5 Juniata	85	444,637	292	7,927,929	325	30,691,860	410	39,064,426	857,550
83.6 Kenesaw	22	157,837	364	6,571,844	371	36,795,827	393	43,525,508	1,674,568
83.7 Pauline	8	25,471	33	214,578	33	1,301,190	41	1,541,239	0
83.8 Prosser	8	21,412	49	447,501	50	2,923,986	58	3,392,899	1,245
83.9 Roseland	8	81,335	109	1,962,744	109	12,770,660	117	14,814,739	304,324
83.10 Rural	104	2,238,411	1,030	45,058,530	1,047	211,211,068	1,151	258,508,009	4,414,552
83.11 Suburban	2	52,509	39	1,749,456	39	9,568,795	41	11,370,760	267,878
84 Residential Total	743	9,208,244	10,351	276,395,770	10,919	1,338,286,094	11,662	1,623,890,108	21,813,405

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hansen	0	0	1	3,169	1	24,026	1	27,195	0
85.2	Hastings	229	13,484,932	1,004	71,881,056	1,015	344,819,094	1,244	430,185,082	1,729,018
85.3	Holstein	1	2,445	17	181,834	18	1,544,620	19	1,728,899	2,698
85.4	Juniata	13	130,462	31	684,706	33	6,110,690	46	6,925,858	0
85.5	Kenesaw	14	89,509	47	680,582	51	6,026,200	65	6,796,291	17,674
85.6	Pauline	1	700	0	0	0	0	1	700	0
85.7	Prosser	3	23,000	10	73,691	10	1,301,038	13	1,397,729	29,938
85.8	Roseland	10	77,984	22	227,321	23	3,453,501	33	3,758,806	0
85.9	Rural	83	2,978,191	179	7,712,880	191	98,738,349	274	109,429,420	297,623
86	Commercial Total	354	16,787,223	1,311	81,445,239	1,342	462,017,518	1,696	560,249,980	2,076,951

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

Market Area 4000

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,793.54	37.61%	19,971,624	38.21%	1,350.02
88. 1G	798.63	2.03%	1,078,171	2.06%	1,350.03
89. 2G1	11,472.37	29.17%	15,143,519	28.97%	1,320.00
90. 2G	4,272.23	10.86%	5,639,343	10.79%	1,320.00
91. 3G1	7,831.33	19.91%	10,219,928	19.55%	1,305.01
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	107.65	0.27%	140,483	0.27%	1,305.00
94. 4G	56.35	0.14%	73,537	0.14%	1,305.00
95. Total	39,332.10	100.00%	52,266,605	100.00%	1,328.85
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	39,332.10	100.00%	52,266,605	100.00%	1,328.85
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	39,332.10	100.00%	52,266,605	100.00%	1,328.85

**2022 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

**01 Adams**

	<b>2021 CTL County Total</b>	<b>2022 Form 45 County Total</b>	<b>Value Difference (2022 form 45 - 2021 CTL)</b>	<b>Percent Change</b>	<b>2022 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	1,447,011,759	1,623,186,161	176,174,402	12.18%	21,813,405	10.67%
02. Recreational	712,947	703,947	-9,000	-1.26%	0	-1.26%
03. Ag-Homesite Land, Ag-Res Dwelling	77,219,921	83,003,488	5,783,567	7.49%	1,735,311	5.24%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,524,944,627</b>	<b>1,706,893,596</b>	<b>181,948,969</b>	<b>11.93%</b>	<b>23,548,716</b>	<b>10.39%</b>
05. Commercial	437,869,547	468,838,215	30,968,668	7.07%	2,076,951	6.60%
06. Industrial	84,986,247	91,411,765	6,425,518	7.56%	0	7.56%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>522,855,794</b>	<b>560,249,980</b>	<b>37,394,186</b>	<b>7.15%</b>	<b>2,076,951</b>	<b>6.75%</b>
08. Ag-Farmsite Land, Outbuildings	52,905,772	52,826,995	-78,777	-0.15%	1,343,174	-2.69%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,905,772</b>	<b>52,826,995</b>	<b>-78,777</b>	<b>-0.15%</b>	<b>1,343,174</b>	<b>-2.69%</b>
12. Irrigated	1,190,975,465	1,286,194,672	95,219,207	8.00%		
13. Dryland	125,100,666	125,291,070	190,404	0.15%		
14. Grassland	52,355,245	52,266,605	-88,640	-0.17%		
15. Wasteland	254,349	262,208	7,859	3.09%		
16. Other Agland	258,050	253,645	-4,405	-1.71%		
<b>17. Total Agricultural Land</b>	<b>1,368,943,775</b>	<b>1,464,268,200</b>	<b>95,324,425</b>	<b>6.96%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>3,469,649,968</b>	<b>3,784,238,771</b>	<b>314,588,803</b>	<b>9.07%</b>	<b>26,968,841</b>	<b>8.29%</b>

## 2022 Assessment Survey for Adams County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	3
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$508,620
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	none - appraisal work is done in-house
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$35,250
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$45,143 due to staffing

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

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

#### **D. Contracted Services**

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

#### **E. Appraisal /Listing Services**

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

## 2022 Residential Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The appraisal staff.																		
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																		
	<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>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.	2	Juniata Small village located seven miles west of Hastings. The residential housing market is strongly influenced by Hastings. Has public and private elementary schools and an active trade and business center.	3	Kenesaw - Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.	4	Suburban. Residences located within the two mile jurisdiction of Hastings and Juniata.	5	Rural. All rural residences, except those within the suburban boundary of Hastings and Juniata.	6	Small villages with populations less than 300; includes Ayr, Holstein, Prosser, Roseland, Hansen and Pauline.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
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AG DW	Agricultural dwellings																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The county reconciles the sales comparison and cost approach to estimate market value.																		
<b>4.</b>	<b>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?</b>																		
	The depreciation tables are developed based on the local market information.																		
<b>5.</b>	<b>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.</b>																		
	Yes, based on the sales information. Economic depreciation on the land is used for valuation group 3.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	The allocation method is used per neighborhood, lots are analyzed by square foot, per lot, or per acre.																		
<b>7.</b>	<b>How are rural residential site values developed?</b>																		

	Using an allocation method from rural residential sales.																																																	
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																	
	No																																																	
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																	
	The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale																																																	
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	The costing is Vanguard 2008 with the manual level adjusted upward 25%.																																																	

## 2022 Commercial Assessment Survey for Adams County

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<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
1	Hastings. Has a very active trade and business center, as well as a hospital and college.																		
3	Villages and Rural - all commercial and industrial parcels located outside of Hastings.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The cost approach is primarily used to estimate the market value of commercial property; the income approach is used when the data is available. All three approaches to value are reconciled.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	All unique commercial properties are appraised in-house; comparable sales from outside of the county are used when necessary.																		
<b>4.</b>	<b>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?</b>																		
	Tables provided by the CAMA vendor have been used for depreciation studies, however, the county assessor is switching to new depreciation tables based on the local market.																		
<b>5.</b>	<b>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.</b>																		
	Yes, one for each valuation group based on occupancy code and neighborhood according to the local market.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	The allocation method by neighborhood using 15% of the sales price is allocated to the land.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2016-2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2008</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2021	2008	2021	2016-2021	3	2021	2008	2021	2020
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>															
1	2021	2008	2021	2016-2021															
3	2021	2008	2021	2020															
	The 2008 Vanguard costing is factored up 25% for the commercial improvements.																		

## 2022 Agricultural Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The appraisal staff.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">4000</td> <td>Similar soils, NRD, and topography. No economic differences have been discerned.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	4000	Similar soils, NRD, and topography. No economic differences have been discerned.	2019	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
4000	Similar soils, NRD, and topography. No economic differences have been discerned.	2019						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Small parcels are reviewed for primary use, and either typically considered agricultural or rural residential; recreational land influences are studied through sales verification.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	In Adams County, only feedlots and hog confinements fall into the intensive use category. The intensive use land is valued at \$1,000 an acre based on sales analysis and comparison to other counties in the region.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county values WRP land based on sales of land enrolled in WRP and is valued at \$1,000 per acre. Currently there are three WRP parcels in Adams County.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	Irrigated grass- the value is a blend of irrigated and grass values							
	<i><b><u>If your county has special value applications, please answer the following</u></b></i>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	N/A							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	N/A							
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>							

<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

# **Adams County Assessor's Office**

## **Three Year Plan of Assessment**

**July 26, 2021**

# Adams County Assessor's Office Overview

## **Introduction:**

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

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

## **General Description of Office:**

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

The office staff consists of the county assessor, one deputy assessor, one full time head appraiser, three associate appraisers, one full time senior clerk, one full time office clerk, and 1 part time office clerk. The assessor supervises all proceedings in the office and controls the valuation procedures. The head appraiser oversees the job duties and performance of the associate appraisers and assists the assessor in valuation procedures. The associate appraisers assist with the valuation for the residential, agricultural, and commercial properties, and do the pick-up work for all property classes as assigned. The deputy assessor is in charge of the transfer statements, splits and combos, and reporting to the state as well as assisting the office clerks in handling everyday occurrences and taxpayer inquiries/issues by taking personal property schedules, homestead exemptions, address changes, and any other assistance as needed. The senior clerk specializes in personal property, while the fulltime office clerk specializes in exemptions and mobile home issues.

## **Budgeting:**

The proposed budget for 2021-2022 is \$508,620 as of the date of this report. The county board accommodates for a GIS technician through the Information & Technology budget.

## **Responsibilities of Assessment:**

Record Maintenance:

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

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

**Reports Filed:**

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

**Filing for Homestead Exemptions:**

Applications for homestead exemptions are accepted from February 2<sup>nd</sup> – June 30<sup>th</sup>.

**Filing Personal Property:**

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

**Real Property:**

Adams County consists of the following real property types taken from the March Abstract Values before protests:

**2021 Abstract (After Protest Results)**

	Parcels	% of Total Parcels	Values	% of Taxable Value Base	Increase from Previous Year	% Increase
<b>Residential</b>	11,581	70.2%	1,447,292,948	42%	63,301,423	4.57%
<b>Commercial</b>	1,610	9.8%	438,796,200	13%	6,914,730	1.60%
<b>Industrial</b>	88	0.5%	84,986,247	2%	7,483,755	9.66%
<b>Recreational</b>	7	0.0%	712,947	0%	14,822	2.12%
<b>Agricultural</b>	3,200	19.4%	1,499,141,311	43%	-48,134,591	-3.11%
<b>Total</b>	<b>16,486</b>		<b>3,470,929,653</b>	<b>100%</b>	<b>29,580,139</b>	<b>0.86%</b>

Agricultural land is 43% of the real property valuation base and 74.7% of that is assessed as irrigated.

In 2019, we physically inspected The Naval Ammunition Depot area (156 parcels), all mobile homes (639 parcels), residential neighborhoods around Lake Hastings and Lochland (845 parcels) and all exempt properties (1400 parcels). There was a revaluation done based on sales and regression analysis for the commercial land in the Rural, Suburban, and Small Village areas. The allocation methodology used in 2018 for the 2019 values of residential land was examined and proven to still be compliant with the current sales in all areas of the county as well. With the passing of LB372, Ag land soil was reclassified where necessary by the NRCS and the Department of Revenue, and in turn revalued according to its soil production capabilities. In 2020, 860 commercial properties in Hastings were physically inspected as best as possible with owner participation during COVID19 restriction compliance. Income and Expense questionnaires were mailed out to downtown properties owners with approximately a 2% return. All small village residential properties were physically (1,307 parcels) inspected as best as possible according to local COVID19 restrictions as well. Permits and pick up work was also completed prior to March 1, 2021.

**Pick-up Work:**

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

**Sales File:**

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

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

## **Three Year Plan of Assessment Adams County Assessor's Office**

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

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

### **Assessment Actions Planned for the 2021 Calendar Year:**

#### **Residential:**

Hastings suburban areas (1020/21/22/24/25) consisting of approximately 550 parcels will be reviewed along with the south side of Hastings (1001/02), approximately 1,900 parcels, and Westbrook containing approximately 150 parcels. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2022.

#### **Agricultural Land:**

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

#### **Commercial:**

There will be a physical review of approximately 550 parcels in the small villages and to complete the remaining parcels that we were unable to visit due to COVID19 restrictions. (approximately 800 parcels) The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial land values will also be reviewed. Commercial sales reviews and pick-up work will be completed by March 1, 2022.

#### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved. The capability to build a multitude of different visual layers is only restricted by the expanse our property data. We may have to continue to rely more heavily on the Pictometry data at this time where necessary if/when COVID19 restrictions cause the need.

#### **Costing table updates:**

Our CAMA system provider, Vanguard, will be rolling out their new costing tables this year. Our hope is to work on new depreciation tables based on actual age to be implemented with the new costing tables. We are going to be conservative with the new depreciation tables and possibly only apply them to the areas that have been reviewed within the new CAMA system first since we know that the data in those areas has been cleaned up since conversion and is applicable to the way Vanguard classifies information vs. how our old costing tables classified appraisal information through Marshall & Swift. This process will better equalize our current appraisal components and therefore, properties in Adams County but will require mass amounts of statistical measuring and data interpretation. Our goal is to fully complete this process in the next three years, if not sooner.

## **Assessment Actions Planned for the 2022 Calendar Year:**

### **Residential:**

Hastings urban areas (1003/06/06.5/07/19) consisting of approximately 1558 parcels and rural area (4550) containing 620 parcels will be reviewed. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2023.

### **Agricultural Land:**

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

### **Commercial:**

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

### **GIS:**

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

## **Assessment Actions Planned for the 2023 Calendar Year:**

### **Residential:**

Hastings urban areas (1004/08) consisting of approximately 2,117 parcels. We will be continuing to review properties and neighborhoods once every 6 years as required by the State statutes. The physical review consists of checking measurements, quality, condition, interior information, and taking a new photo. If there is no one present at the property, door hangers are left and appointments for a review are attempted and set up as needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2024.

### **Agricultural Land:**

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use. The intention is to have new flyover from pictometry imagery for early spring 2024 which will be utilized to do an aerial use review of all Ag land (nbhd 4000) of approximately 3,126 parcels. Physical inspections will be conducted as needed.

### **Commercial:**

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

### **GIS:**

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