

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**FRONTIER 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 Frontier 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 Frontier 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: Regina Andrijeski, Frontier 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.

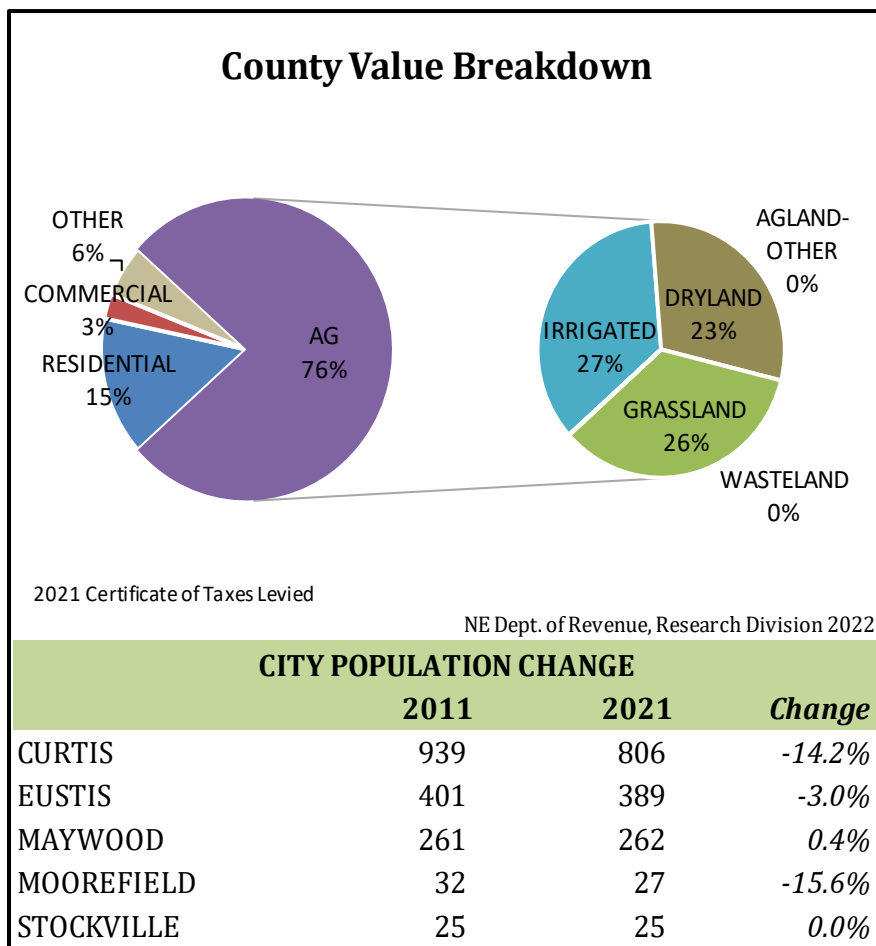
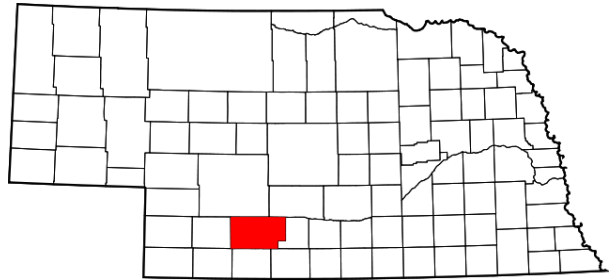
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 975 square miles, Frontier County has 2,519 residents, per the Census Bureau Quick Facts for 2020, reflecting a 9% overall population decline from the 2010 U.S. Census. Reports indicate that 70% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$92,736 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Frontier County are located in and around Curtis, the largest town in the county. According to information available from the U.S. Census Bureau, there are 69 employer establishments with total employment of 455, a less than 1% decrease.

Agricultural land is the single greatest contributor to the county's valuation base by an overwhelming majority. Grassland and irrigated land make up a majority of the land in the county. Frontier is included in the Middle Republican Natural Resources District.

# 2022 Residential Correlation for Frontier County

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## *Assessment Actions*

For the 2022 assessment year, routine maintenance and pick-up work were completed by the Frontier County Assessor.

## *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.

Residential sales usability for Frontier County is in line with the state average. A review of qualified and non-qualified sales supports that qualification determinations appear to have been made without bias.

Frontier County utilizes five residential valuation groups which is representative of the local economic characteristics. Vanguard 2008 costing is used, which has been factored annually, and depreciation tables were updated in either 2017 or 2020 for the entire residential class. The county has an established four-year review cycle; all residential properties have been physically reviewed since 2018. Frontier County has a written valuation methodology.

## *Description of Analysis*

Five valuation groups are used to stratify sales within the residential class.

<u>Valuation Group</u>	<u>Description</u>
1	Curtis
2	Eustis
3	Maywood, Stockville, Moorefield
4	Lake Properties
5	Rural Residential

For the overall residential class, two of the measures of central tendency are within range, the median and the mean. The COD is within the acceptable range, while the PRD is high. There are few sales in Valuation Groups 4 and 5 with a somewhat low median; five of the six sales in Valuation Group 4 occurred in calendar year 2021 and the assessor will monitor next year to determine if there is a consistent increasing market. For Valuation Group 5, the Property Assessment Division (Division) analyzed post-study period sales and improved agricultural sales to determine whether additional sales information was available. There were no post study period sales, however there were three improved agricultural sales ranging in size from 9 to 31 acres; when the agricultural components were factored to market value; the assessment to sale ratios on these parcels ranged from 80-109%, suggesting that rural residential properties may not be as low as this small sample indicates. Rural residential properties are scheduled to be reviewed next year.

## 2022 Residential Correlation for Frontier County

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The median for Valuation Groups 1, 2 and 3 are all within range. Most of the sales occurred in Valuation Group 1; all three measures of central tendency are within range for that group and both the COD and PRD are within the acceptable range.

### *Equalization and Quality of Assessment*

Although not every valuation group had enough sales in the study period for statistical measurement, all residential property in the Frontier County is subject to the same appraisal techniques as the valuation groups which are able to be measured at an acceptable level of value. Thus, all residential property in the county is considered to be equalized. The quality of assessment of the residential property in Frontier County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	97.01	95.82	93.22	12.29	102.79
2	13	97.32	93.01	87.60	12.61	106.18
3	16	99.42	101.05	95.97	13.17	105.29
4	6	69.67	70.23	65.77	13.26	106.78
5	4	60.45	66.02	66.19	18.51	99.74
____ALL____	69	96.71	92.55	86.43	15.22	107.08

### *Level of Value*

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

## 2022 Commercial Correlation for Frontier County

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### *Assessment Actions*

All commercial properties in Frontier County were reviewed this year, including 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.

Review of both qualified and non-qualified sales in Frontier County revealed that the county qualifies a typical percentage of commercial sales for measurement purposes and no bias has been detected in the qualification process. All commercial properties are included in the same valuation group, which is representative of the limited commercial market in the county. The staff in the Frontier County Assessor's office physically reviewed all commercial properties in the county this year and depreciation tables were updated in 2021.

### *Description of Analysis*

The median and weighted mean are within range. The commercial sales in Frontier County have sporadic statistics which is not uncommon in sparsely populated areas with limited sales; both the COD and PRD are above the IAAO acceptable range. Trimmed analysis reveals that outliers are impacting the high PRD; review of the sales price substratum range indicates that there is not an organized pattern of assessment regressivity.

### *Equalization and Quality of Assessment*

While the sample size is too small, and the measures of central tendency too diverse, to utilize the median as the level of value, review of the assessment practices in Frontier County demonstrate that the assessment practices are uniform and equalized. The quality of assessment for the commercial class of real property complies with generally accepted mass appraisal techniques.

### *Level of Value*

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

# 2022 Agricultural Correlation for Frontier County

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## *Assessment Actions*

In Frontier County, the county assessor conducted market analysis and as a result, irrigated land values were increased 5% and grassland was increased 3% for the 2022 assessment year.

## *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.

Agricultural land in Frontier County is identified in one market area. The county assessor qualifies a typical percentage of agricultural sales. Land use for the entire county was reviewed in 2019. Agricultural homes were physically inspected in 2018. Lot values were updated in 2018. Depreciation tables are dated 2017 and costing applied for agricultural homes is from 2008 and factored annually. Feed lots and hog farms are identified as intensive use in Frontier County.

## *Description of Analysis*

Analysis of the agricultural class of property shows that the median and weighted mean are within range, while the mean is slightly high.

When each class is reviewed by 80% Majority Land Use (MLU), the mixed-use nature of many agricultural sales is evident. With few MLU sales, the median is within range for dryland and grassland 80% MLU sales. The Average Acre Value Comparison table demonstrates that the irrigated land values are comparable to neighboring county values.

## *Equalization and Quality of Assessment*

Agricultural land values in Frontier County are equalized uniformly representing market value. All values have been determined to be acceptable. The quality of assessment of agricultural land in Frontier County complies with generally accepted mass appraisal techniques. Agricultural homes and outbuildings are inspected and valued the same as rural residential parcels. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	4	60.91	62.11	61.91	10.10	100.32
1	4	60.91	62.11	61.91	10.10	100.32
<u>    Dry    </u>						
County	6	75.36	74.97	71.92	08.17	104.24
1	6	75.36	74.97	71.92	08.17	104.24
<u>    Grass    </u>						
County	12	72.07	75.60	81.86	20.76	92.35
1	12	72.07	75.60	81.86	20.76	92.35
<u>    ALL    </u>						
	50	72.72	75.75	74.21	15.54	102.08

## 2022 Agricultural Correlation for Frontier County

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### *Level of Value*

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

## 2022 Opinions of the Property Tax Administrator for Frontier 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>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2022 Commission Summary for Frontier County

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### Residential Real Property - Current

Number of Sales	69	Median	96.71
Total Sales Price	\$7,255,000	Mean	92.55
Total Adj. Sales Price	\$7,255,000	Wgt. Mean	86.43
Total Assessed Value	\$6,270,830	Average Assessed Value of the Base	\$72,343
Avg. Adj. Sales Price	\$105,145	Avg. Assessed Value	\$90,882

### Confidence Interval - Current

95% Median C.I	90.08 to 98.89
95% Wgt. Mean C.I	81.61 to 91.26
95% Mean C.I	88.04 to 97.06
% of Value of the Class of all Real Property Value in the County	9.32
% of Records Sold in the Study Period	6.47
% of Value Sold in the Study Period	8.12

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	64	99	98.96
2020	60	96	96.13
2019	66	99	98.72
2018	61	99	99.05

## 2022 Commission Summary for Frontier County

### Commercial Real Property - Current

Number of Sales	18	Median	98.42
Total Sales Price	\$864,574	Mean	95.92
Total Adj. Sales Price	\$864,574	Wgt. Mean	86.65
Total Assessed Value	\$749,164	Average Assessed Value of the Base	\$105,489
Avg. Adj. Sales Price	\$48,032	Avg. Assessed Value	\$41,620

### Confidence Interval - Current

95% Median C.I	69.94 to 107.41
95% Wgt. Mean C.I	66.61 to 106.69
95% Mean C.I	77.60 to 114.24
% of Value of the Class of all Real Property Value in the County	2.43
% of Records Sold in the Study Period	9.42
% of Value Sold in the Study Period	3.72

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	15	100	96.84
2020	8	100	99.08
2019	9	100	99.80
2018	10	100	95.02

**32 Frontier  
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 : 69  
 Total Sales Price : 7,255,000  
 Total Adj. Sales Price : 7,255,000  
 Total Assessed Value : 6,270,830  
 Avg. Adj. Sales Price : 105,145  
 Avg. Assessed Value : 90,882

MEDIAN : 97  
 WGT. MEAN : 86  
 MEAN : 93  
 COD : 15.22  
 PRD : 107.08

COV : 20.66  
 STD : 19.12  
 Avg. Abs. Dev : 14.72  
 MAX Sales Ratio : 130.77  
 MIN Sales Ratio : 46.61

95% Median C.I. : 90.08 to 98.89  
 95% Wgt. Mean C.I. : 81.61 to 91.26  
 95% Mean C.I. : 88.04 to 97.06

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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	6	101.29	100.32	94.22	13.86	106.47	62.91	124.09	62.91 to 124.09	67,417	63,518
01-JAN-20 To 31-MAR-20	7	95.70	101.79	98.84	11.23	102.98	89.71	130.77	89.71 to 130.77	94,929	93,825
01-APR-20 To 30-JUN-20	9	96.80	93.54	92.50	08.15	101.12	74.60	110.55	76.51 to 99.78	106,944	98,926
01-JUL-20 To 30-SEP-20	13	99.20	96.13	91.92	07.37	104.58	63.41	110.26	96.71 to 103.13	135,923	124,944
01-OCT-20 To 31-DEC-20	5	95.91	97.86	81.39	18.67	120.24	57.49	126.09	N/A	87,400	71,136
01-JAN-21 To 31-MAR-21	8	78.52	81.01	80.23	16.66	100.97	46.61	104.47	46.61 to 104.47	81,563	65,437
01-APR-21 To 30-JUN-21	9	72.32	82.72	74.67	23.77	110.78	52.17	118.78	66.55 to 116.92	117,778	87,942
01-JUL-21 To 30-SEP-21	12	88.10	91.49	80.16	20.51	114.13	50.47	125.49	70.96 to 113.61	108,917	87,307
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	35	98.32	97.32	93.52	09.68	104.06	62.91	130.77	96.71 to 100.52	108,529	101,500
01-OCT-20 To 30-SEP-21	34	86.28	87.64	78.64	21.11	111.44	46.61	126.09	72.85 to 98.27	101,662	79,951
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	34	97.67	96.87	92.07	10.22	105.21	57.49	130.77	94.44 to 100.52	112,676	103,737
<u>ALL</u>	69	96.71	92.55	86.43	15.22	107.08	46.61	130.77	90.08 to 98.89	105,145	90,882

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	30	97.01	95.82	93.22	12.29	102.79	46.61	130.77	93.74 to 99.78	92,017	85,782
2	13	97.32	93.01	87.60	12.61	106.18	66.55	118.78	76.51 to 105.50	116,654	102,194
3	16	99.42	101.05	95.97	13.17	105.29	72.32	126.09	89.91 to 116.92	84,188	80,798
4	6	69.67	70.23	65.77	13.26	106.78	50.47	98.27	50.47 to 98.27	136,167	89,551
5	4	60.45	66.02	66.19	18.51	99.74	52.17	91.02	N/A	203,500	134,694
<u>ALL</u>	69	96.71	92.55	86.43	15.22	107.08	46.61	130.77	90.08 to 98.89	105,145	90,882

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	61	96.80	94.41	88.68	14.25	106.46	46.61	130.77	91.48 to 99.40	102,180	90,617
06	6	69.67	70.23	65.77	13.26	106.78	50.47	98.27	50.47 to 98.27	136,167	89,551
07	2	102.66	102.66	100.44	04.23	102.21	98.32	107.00	N/A	102,500	102,951
<u>ALL</u>	69	96.71	92.55	86.43	15.22	107.08	46.61	130.77	90.08 to 98.89	105,145	90,882

**32 Frontier  
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 : 69  
 Total Sales Price : 7,255,000  
 Total Adj. Sales Price : 7,255,000  
 Total Assessed Value : 6,270,830  
 Avg. Adj. Sales Price : 105,145  
 Avg. Assessed Value : 90,882

MEDIAN : 97  
 WGT. MEAN : 86  
 MEAN : 93  
 COD : 15.22  
 PRD : 107.08

COV : 20.66  
 STD : 19.12  
 Avg. Abs. Dev : 14.72  
 MAX Sales Ratio : 130.77  
 MIN Sales Ratio : 46.61

95% Median C.I. : 90.08 to 98.89  
 95% Wgt. Mean C.I. : 81.61 to 91.26  
 95% Mean C.I. : 88.04 to 97.06

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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	2	99.17	99.17	99.17	19.78	100.00	79.55	118.78	N/A	10,000	9,917
Less Than 30,000	7	98.75	104.11	105.15	13.63	99.01	79.55	126.09	79.55 to 126.09	18,714	19,678
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	69	96.71	92.55	86.43	15.22	107.08	46.61	130.77	90.08 to 98.89	105,145	90,882
Greater Than 14,999	67	96.71	92.35	86.40	15.07	106.89	46.61	130.77	90.08 to 98.89	107,985	93,298
Greater Than 29,999	62	95.81	91.24	86.09	15.40	105.98	46.61	130.77	89.71 to 98.89	114,903	98,921
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	99.17	99.17	99.17	19.78	100.00	79.55	118.78	N/A	10,000	9,917
15,000 TO 29,999	5	98.75	106.09	106.23	11.14	99.87	90.08	126.09	N/A	22,200	23,583
30,000 TO 59,999	14	100.15	100.34	98.66	13.29	101.70	46.61	125.49	89.91 to 120.36	46,929	46,302
60,000 TO 99,999	16	100.95	101.84	102.19	10.28	99.66	74.60	130.77	94.44 to 115.15	75,000	76,646
100,000 TO 149,999	14	82.25	85.03	84.45	17.60	100.69	62.91	110.26	70.39 to 103.13	123,679	104,442
150,000 TO 249,999	15	86.28	80.57	80.35	17.15	100.27	50.47	98.89	63.41 to 96.80	184,033	147,879
250,000 TO 499,999	3	74.57	74.60	74.60	04.37	100.00	69.73	79.51	N/A	258,333	192,719
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>69</b>	<b>96.71</b>	<b>92.55</b>	<b>86.43</b>	<b>15.22</b>	<b>107.08</b>	<b>46.61</b>	<b>130.77</b>	<b>90.08 to 98.89</b>	<b>105,145</b>	<b>90,882</b>

**32 Frontier**  
**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 : 18  
Total Sales Price : 864,574  
Total Adj. Sales Price : 864,574  
Total Assessed Value : 749,164  
Avg. Adj. Sales Price : 48,032  
Avg. Assessed Value : 41,620

MEDIAN : 98  
WGT. MEAN : 87  
MEAN : 96  
COD : 28.22  
PRD : 110.70

COV : 38.41  
STD : 36.84  
Avg. Abs. Dev : 27.77  
MAX Sales Ratio : 173.93  
MIN Sales Ratio : 33.87

95% Median C.I. : 69.94 to 107.41  
95% Wgt. Mean C.I. : 66.61 to 106.69  
95% Mean C.I. : 77.60 to 114.24

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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	1	119.02	119.02	119.02	00.00	100.00	119.02	119.02	N/A	100,000	119,023
01-JAN-19 To 31-MAR-19	1	49.98	49.98	49.98	00.00	100.00	49.98	49.98	N/A	20,000	9,996
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19	1	58.95	58.95	58.95	00.00	100.00	58.95	58.95	N/A	6,000	3,537
01-OCT-19 To 31-DEC-19	2	98.87	98.87	98.76	02.05	100.11	96.84	100.89	N/A	19,000	18,764
01-JAN-20 To 31-MAR-20	1	69.94	69.94	69.94	00.00	100.00	69.94	69.94	N/A	85,000	59,453
01-APR-20 To 30-JUN-20	4	103.71	103.80	70.67	35.55	146.88	33.87	173.93	N/A	43,144	30,489
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	3	70.55	79.60	77.08	18.41	103.27	64.64	103.62	N/A	54,667	42,136
01-JAN-21 To 31-MAR-21	1	150.46	150.46	150.46	00.00	100.00	150.46	150.46	N/A	17,000	25,579
01-APR-21 To 30-JUN-21	1	106.08	106.08	106.08	00.00	100.00	106.08	106.08	N/A	120,000	127,295
01-JUL-21 To 30-SEP-21	3	92.29	106.81	83.37	27.25	128.12	76.34	151.80	N/A	47,333	39,463
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	3	58.95	75.98	105.20	39.03	72.22	49.98	119.02	N/A	42,000	44,185
01-OCT-19 To 30-SEP-20	7	100.00	97.55	74.07	25.94	131.70	33.87	173.93	33.87 to 173.93	42,225	31,276
01-OCT-20 To 30-SEP-21	8	97.96	101.97	89.77	26.56	113.59	64.64	151.80	64.64 to 151.80	55,375	49,709
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	4	77.90	76.67	79.78	28.50	96.10	49.98	100.89	N/A	16,000	12,765
01-JAN-20 To 31-DEC-20	8	85.28	90.50	73.02	36.06	123.94	33.87	173.93	33.87 to 173.93	52,697	38,477
<u>ALL</u>	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620
<u>ALL</u>	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620
04											
<u>ALL</u>	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620

**32 Frontier  
COMMERCIAL**

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

Qualified

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

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 Avg. Adj. Sales Price : 48,032  
 Avg. Assessed Value : 41,620

MEDIAN : 98  
 WGT. MEAN : 87  
 MEAN : 96  
 COD : 28.22  
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COV : 38.41  
 STD : 36.84  
 Avg. Abs. Dev : 27.77  
 MAX Sales Ratio : 173.93  
 MIN Sales Ratio : 33.87

95% Median C.I. : 69.94 to 107.41  
 95% Wgt. Mean C.I. : 66.61 to 106.69  
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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	2	105.38	105.38	108.95	44.06	96.72	58.95	151.80	N/A	6,500	7,082
Less Than 30,000	9	100.89	109.17	106.23	31.45	102.77	49.98	173.93	58.95 to 151.80	16,389	17,411
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620
Greater Than 14,999	16	98.42	94.74	86.31	25.85	109.77	33.87	173.93	69.94 to 107.41	53,223	45,938
Greater Than 29,999	9	76.34	82.67	82.62	27.61	100.06	33.87	119.02	64.64 to 106.08	79,675	65,830
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	105.38	105.38	108.95	44.06	96.72	58.95	151.80	N/A	6,500	7,082
15,000 TO 29,999	7	100.89	110.26	105.97	27.29	104.05	49.98	173.93	49.98 to 173.93	19,214	20,362
30,000 TO 59,999	3	100.00	91.39	90.03	11.02	101.51	70.55	103.62	N/A	48,858	43,989
60,000 TO 99,999	3	64.64	56.15	54.55	18.60	102.93	33.87	69.94	N/A	81,667	44,549
100,000 TO 149,999	3	106.08	100.48	100.42	13.41	100.06	76.34	119.02	N/A	108,500	108,952
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>18</b>	<b>98.42</b>	<b>95.92</b>	<b>86.65</b>	<b>28.22</b>	<b>110.70</b>	<b>33.87</b>	<b>173.93</b>	<b>69.94 to 107.41</b>	<b>48,032</b>	<b>41,620</b>

**32 Frontier  
COMMERCIAL**

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

Qualified

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

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COV : 38.41  
 STD : 36.84  
 Avg. Abs. Dev : 27.77  
 MAX Sales Ratio : 173.93  
 MIN Sales Ratio : 33.87

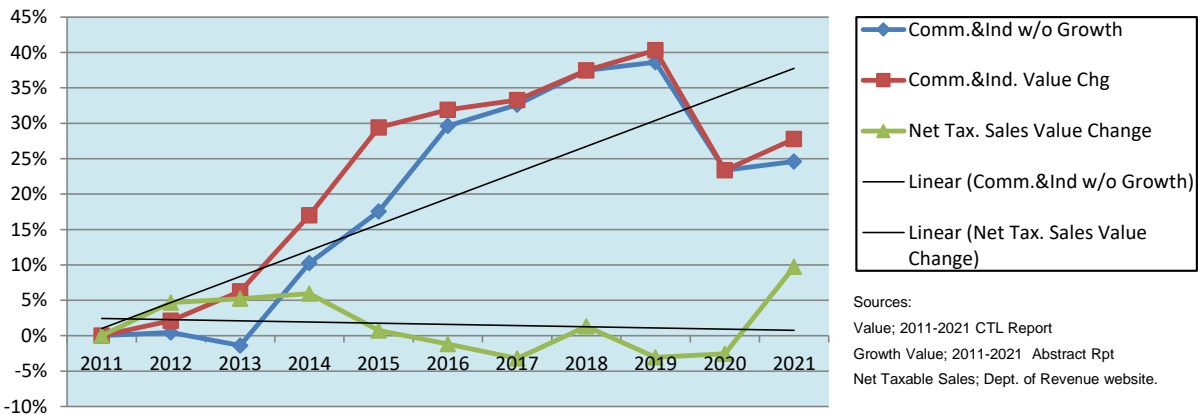
95% Median C.I. : 69.94 to 107.41  
 95% Wgt. Mean C.I. : 66.61 to 106.69  
 95% Mean C.I. : 77.60 to 114.24

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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
186	1	106.08	106.08	106.08	00.00	100.00	106.08	106.08	N/A	120,000	127,295
297	1	150.46	150.46	150.46	00.00	100.00	150.46	150.46	N/A	17,000	25,579
344	2	98.87	98.87	98.76	02.05	100.11	96.84	100.89	N/A	19,000	18,764
346	1	33.87	33.87	33.87	00.00	100.00	33.87	33.87	N/A	95,000	32,178
350	2	84.97	84.97	80.73	17.69	105.25	69.94	100.00	N/A	66,287	53,514
353	5	107.41	108.41	105.33	40.37	102.92	49.98	173.93	N/A	12,600	13,272
406	3	70.55	75.83	72.27	13.07	104.93	64.64	92.29	N/A	49,833	36,015
426	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	44,000	45,592
528	2	97.68	97.68	97.11	21.85	100.59	76.34	119.02	N/A	102,750	99,780
<u>ALL</u>	18	98.42	95.92	86.65	28.22	110.70	33.87	173.93	69.94 to 107.41	48,032	41,620

### 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	\$ 16,950,620	\$ 258,610	1.53%	\$ 16,692,010		\$ 10,253,864	
2012	\$ 17,310,824	\$ 282,322	1.63%	\$ 17,028,502	0.46%	\$ 10,734,744	4.69%
2013	\$ 18,016,208	\$ 1,299,623	7.21%	\$ 16,716,585	-3.43%	\$ 10,787,995	0.50%
2014	\$ 19,833,229	\$ 1,144,598	5.77%	\$ 18,688,631	3.73%	\$ 10,862,702	0.69%
2015	\$ 21,934,456	\$ 2,007,909	9.15%	\$ 19,926,547	0.47%	\$ 10,329,262	-4.91%
2016	\$ 22,362,106	\$ 387,869	1.73%	\$ 21,974,237	0.18%	\$ 10,131,869	-1.91%
2017	\$ 22,594,307	\$ 111,891	0.50%	\$ 22,482,416	0.54%	\$ 9,923,837	-2.05%
2018	\$ 23,303,443	\$ -	0.00%	\$ 23,303,443	3.14%	\$ 10,387,565	4.67%
2019	\$ 23,785,014	\$ 286,436	1.20%	\$ 23,498,578	0.84%	\$ 9,940,578	-4.30%
2020	\$ 20,914,984	\$ -	0.00%	\$ 20,914,984	-12.07%	\$ 9,990,552	0.50%
2021	\$ 21,658,817	\$ 538,226	2.49%	\$ 21,120,591	0.98%	\$ 11,251,089	12.62%
<b>Ann %chg</b>	<b>2.48%</b>			<b>Average</b>	<b>-0.52%</b>	0.93%	<b>1.05%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.46%	2.13%	4.69%
2013	-1.38%	6.29%	5.21%
2014	10.25%	17.01%	5.94%
2015	17.56%	29.40%	0.74%
2016	29.64%	31.93%	-1.19%
2017	32.63%	33.29%	-3.22%
2018	37.48%	37.48%	1.30%
2019	38.63%	40.32%	-3.06%
2020	23.39%	23.39%	-2.57%
2021	24.60%	27.78%	9.73%

County Number: 32  
 County Name: Frontier



**32 Frontier**  
**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 : 50  
Total Sales Price : 24,987,123  
Total Adj. Sales Price : 24,987,123  
Total Assessed Value : 18,542,726  
Avg. Adj. Sales Price : 499,742  
Avg. Assessed Value : 370,855

MEDIAN : 73  
WGT. MEAN : 74  
MEAN : 76  
COD : 15.54  
PRD : 102.08

COV : 18.85  
STD : 14.28  
Avg. Abs. Dev : 11.30  
MAX Sales Ratio : 115.34  
MIN Sales Ratio : 48.74

95% Median C.I. : 69.24 to 79.21  
95% Wgt. Mean C.I. : 69.41 to 79.01  
95% Mean C.I. : 71.79 to 79.71

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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	1	94.51	94.51	94.51	00.00	100.00	94.51	94.51	N/A	450,000	425,311
01-JAN-19 To 31-MAR-19	3	72.19	74.01	72.54	03.34	102.03	71.31	78.53	N/A	337,296	244,675
01-APR-19 To 30-JUN-19	6	91.20	88.21	88.15	09.47	100.07	71.77	103.87	71.77 to 103.87	439,620	387,542
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	1	50.41	50.41	50.41	00.00	100.00	50.41	50.41	N/A	250,000	126,022
01-JAN-20 To 31-MAR-20	12	75.82	75.43	70.72	14.67	106.66	54.18	93.64	66.03 to 89.80	495,725	350,573
01-APR-20 To 30-JUN-20	7	64.07	72.63	72.49	24.32	100.19	48.74	115.34	48.74 to 115.34	574,946	416,788
01-JUL-20 To 30-SEP-20	2	77.47	77.47	74.47	05.76	104.03	73.01	81.93	N/A	537,998	400,622
01-OCT-20 To 31-DEC-20	3	94.47	85.27	81.47	10.35	104.66	66.00	95.33	N/A	436,000	355,212
01-JAN-21 To 31-MAR-21	7	72.11	74.73	75.65	10.36	98.78	61.20	93.83	61.20 to 93.83	505,371	382,336
01-APR-21 To 30-JUN-21	7	66.82	67.79	68.81	07.05	98.52	57.74	77.69	57.74 to 77.69	641,800	441,626
01-JUL-21 To 30-SEP-21	1	69.24	69.24	69.24	00.00	100.00	69.24	69.24	N/A	250,000	173,112
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	10	84.07	84.58	85.00	12.32	99.51	71.31	103.87	71.77 to 94.51	409,961	348,459
01-OCT-19 To 30-SEP-20	22	72.72	73.59	71.26	17.68	103.27	48.74	115.34	62.51 to 83.68	513,605	365,984
01-OCT-20 To 30-SEP-21	18	69.52	73.48	73.07	12.03	100.56	57.74	95.33	66.00 to 77.69	532,678	389,249
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	10	77.93	80.17	81.68	14.85	98.15	50.41	103.87	71.31 to 93.92	389,961	318,530
01-JAN-20 To 31-DEC-20	24	73.60	76.01	72.76	17.62	104.47	48.74	115.34	66.00 to 87.17	514,888	374,636
<u>ALL</u>	50	72.72	75.75	74.21	15.54	102.08	48.74	115.34	69.24 to 79.21	499,742	370,855

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	50	72.72	75.75	74.21	15.54	102.08	48.74	115.34	69.24 to 79.21	499,742	370,855
<u>ALL</u>	50	72.72	75.75	74.21	15.54	102.08	48.74	115.34	69.24 to 79.21	499,742	370,855

**32 Frontier**  
**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 : 50  
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 Avg. Assessed Value : 370,855

MEDIAN : 73  
 WGT. MEAN : 74  
 MEAN : 76  
 COD : 15.54  
 PRD : 102.08

COV : 18.85  
 STD : 14.28  
 Avg. Abs. Dev : 11.30  
 MAX Sales Ratio : 115.34  
 MIN Sales Ratio : 48.74

95% Median C.I. : 69.24 to 79.21  
 95% Wgt. Mean C.I. : 69.41 to 79.01  
 95% Mean C.I. : 71.79 to 79.71

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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
<u>    Dry    </u>											
County	1	64.45	64.45	64.45	00.00	100.00	64.45	64.45	N/A	581,000	374,468
1	1	64.45	64.45	64.45	00.00	100.00	64.45	64.45	N/A	581,000	374,468
<u>    Grass    </u>											
County	7	68.36	66.64	68.49	16.18	97.30	48.74	93.64	48.74 to 93.64	293,329	200,893
1	7	68.36	66.64	68.49	16.18	97.30	48.74	93.64	48.74 to 93.64	293,329	200,893
<u>    ALL    </u>	50	72.72	75.75	74.21	15.54	102.08	48.74	115.34	69.24 to 79.21	499,742	370,855

**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
<u>    Irrigated    </u>											
County	4	60.91	62.11	61.91	10.10	100.32	54.18	72.43	N/A	745,750	461,690
1	4	60.91	62.11	61.91	10.10	100.32	54.18	72.43	N/A	745,750	461,690
<u>    Dry    </u>											
County	6	75.36	74.97	71.92	08.17	104.24	64.45	82.91	64.45 to 82.91	302,311	217,409
1	6	75.36	74.97	71.92	08.17	104.24	64.45	82.91	64.45 to 82.91	302,311	217,409
<u>    Grass    </u>											
County	12	72.07	75.60	81.86	20.76	92.35	48.74	115.34	61.20 to 92.78	402,631	329,603
1	12	72.07	75.60	81.86	20.76	92.35	48.74	115.34	61.20 to 92.78	402,631	329,603
<u>    ALL    </u>	50	72.72	75.75	74.21	15.54	102.08	48.74	115.34	69.24 to 79.21	499,742	370,855

## Frontier County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	3,025	3,021	2,948	2,973	2,925	2,925	2,870	2,822	<b>2,995</b>
Lincoln	4	2,790	2,768	2,278	2,703	2,790	2,790	2,496	2,604	<b>2,704</b>
Dawson	2	3,300	3,300	3,300	2,857	n/a	1,640	1,510	1,480	<b>3,111</b>
Gosper	1	4,975	4,975	4,100	3,300	n/a	3,100	2,900	2,750	<b>4,739</b>
Gosper	4	4,120	4,120	3,499	2,943	2,712	n/a	2,515	2,354	<b>3,486</b>
Furnas	1	3,880	3,880	3,145	2,953	n/a	2,170	2,080	2,080	<b>3,489</b>
Red Willow	1	2,975	2,975	2,809	2,746	2,645	1,571	2,252	2,227	<b>2,898</b>
Hitchcock	1	2,480	2,480	2,355	2,355	2,275	2,275	2,195	2,195	<b>2,448</b>
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	<b>2,832</b>

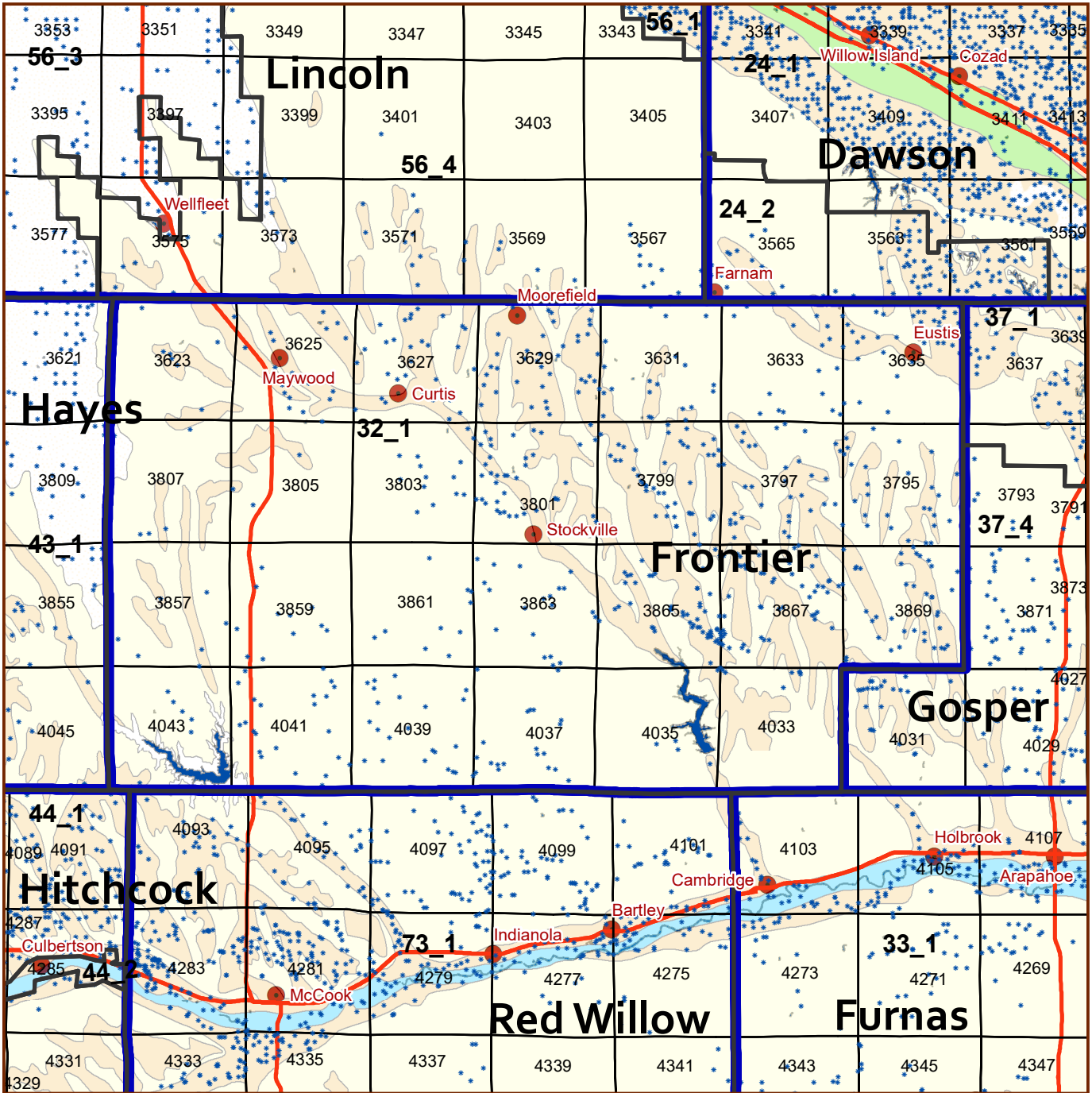
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1,235	1,235	1,185	1,185	1,135	n/a	1,085	1,085	<b>1,212</b>
Lincoln	4	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	<b>1,250</b>
Dawson	2	n/a	1,345	1,345	1,200	1,200	1,045	890	735	<b>1,132</b>
Gosper	1	n/a	1,821	1,730	1,635	1,501	1,280	1,215	1,215	<b>1,715</b>
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	<b>1,613</b>
Furnas	1	1,705	1,705	1,170	1,170	1,170	n/a	1,065	1,065	<b>1,495</b>
Red Willow	1	1,270	1,270	1,225	1,225	1,135	1,135	1,060	1,060	<b>1,242</b>
Hitchcock	1	1,130	1,130	1,055	1,055	985	985	875	875	<b>1,098</b>
Hayes	1	n/a	895	805	805	780	780	735	735	<b>863</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	605	605	605	n/a	605	605	605	605	<b>605</b>
Lincoln	4	625	625	625	625	625	585	585	585	<b>622</b>
Dawson	2	735	735	590	590	590	n/a	590	n/a	<b>603</b>
Gosper	1	975	983	975	975	1,256	n/a	975	1,335	<b>977</b>
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	<b>911</b>
Furnas	1	799	800	800	800	800	n/a	800	n/a	<b>800</b>
Red Willow	1	1,005	870	661	649	645	653	656	748	<b>696</b>
Hitchcock	1	585	585	585	585	n/a	585	585	585	<b>585</b>
Hayes	1	515	515	n/a	515	515	515	515	515	<b>515</b>






County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	1,105	n/a	n/a
Lincoln	4	n/a	n/a	306
Dawson	2	n/a	n/a	50
Gosper	1	n/a	n/a	100
Gosper	4	n/a	n/a	100
Furnas	1	800	n/a	75
Red Willow	1	1,223	0	25
Hitchcock	1	1,176	n/a	n/a
Hayes	1	683	n/a	25

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.










# FRONTIER COUNTY



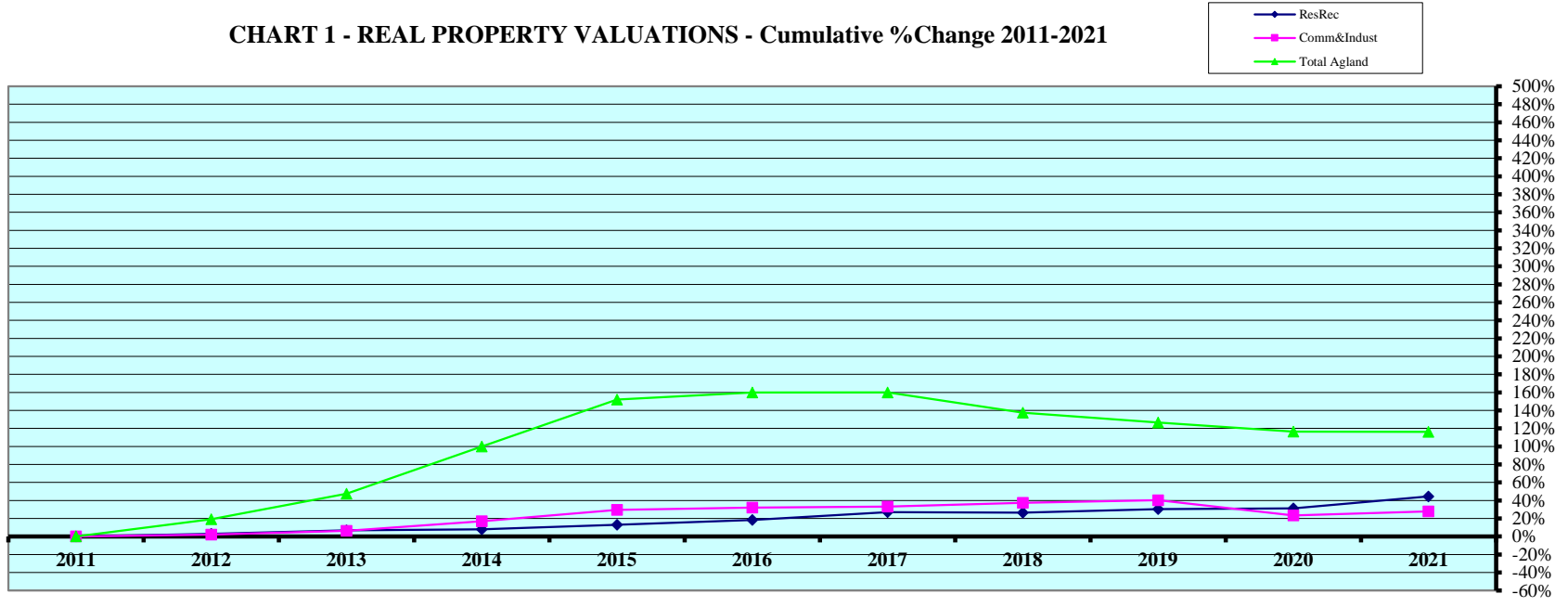
### Legend

-  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	53,052,071	-	-	-	16,950,620	-	-	-	287,406,487	-	-	-
2012	54,616,760	1,564,689	2.95%	2.95%	17,310,824	360,204	2.13%	2.13%	342,320,389	54,913,902	19.11%	19.11%
2013	56,695,775	2,079,015	3.81%	6.87%	18,016,208	705,384	4.07%	6.29%	423,642,816	81,322,427	23.76%	47.40%
2014	57,265,187	569,412	1.00%	7.94%	19,833,229	1,817,021	10.09%	17.01%	574,950,032	151,307,216	35.72%	100.05%
2015	59,992,811	2,727,624	4.76%	13.08%	21,934,456	2,101,227	10.59%	29.40%	724,821,727	149,871,695	26.07%	152.19%
2016	62,752,118	2,759,307	4.60%	18.28%	22,362,106	427,650	1.95%	31.93%	747,320,413	22,498,686	3.10%	160.02%
2017	67,391,438	4,639,320	7.39%	27.03%	22,594,307	232,201	1.04%	33.29%	747,374,509	54,096	0.01%	160.04%
2018	67,069,482	-321,956	-0.48%	26.42%	23,303,443	709,136	3.14%	37.48%	682,428,280	-64,946,229	-8.69%	137.44%
2019	69,154,352	2,084,870	3.11%	30.35%	23,785,014	481,571	2.07%	40.32%	650,748,108	-31,680,172	-4.64%	126.42%
2020	69,667,709	513,357	0.74%	31.32%	20,914,984	-2,870,030	-12.07%	23.39%	621,890,958	-28,857,150	-4.43%	116.38%
2021	76,664,422	6,996,713	10.04%	44.51%	21,658,817	743,833	3.56%	27.78%	621,503,340	-387,618	-0.06%	116.25%

Rate Annual %chg: Residential & Recreational **3.75%**

Commercial & Industrial **2.48%**

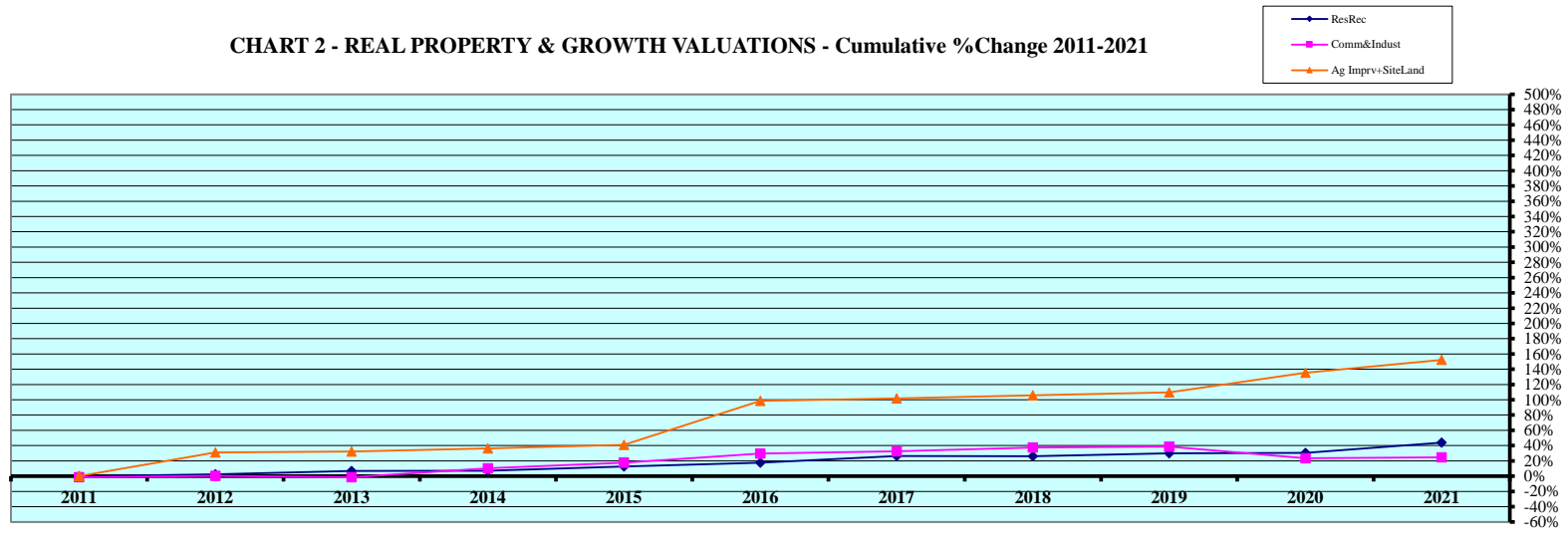
Agricultural Land **8.02%**

Cnty# **32**  
County **FRONTIER**

**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	53,052,071	171,969	0.32%	52,880,102	-	-0.32%	16,950,620	258,610	1.53%	16,692,010	-	-1.53%
2012	54,616,760	267,971	0.49%	54,348,789	2.44%	2.44%	17,310,824	282,322	1.63%	17,028,502	0.46%	0.46%
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	6.67%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	-1.38%
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	7.15%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	10.25%
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	12.57%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	17.56%
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	17.57%	22,362,106	387,869	1.73%	21,974,237	0.18%	29.64%
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	26.40%	22,594,307	111,891	0.50%	22,482,416	0.54%	32.63%
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	26.13%	23,303,443	0	0.00%	23,303,443	3.14%	37.48%
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	30.00%	23,785,014	286,436	1.20%	23,498,578	0.84%	38.63%
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	30.57%	20,914,984	0	0.00%	20,914,984	-12.07%	23.39%
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	43.89%	21,658,817	538,226	2.49%	21,120,591	0.98%	24.60%
Rate Ann%chg	3.75%			Resid & Recreat w/o growth			2.48%			C & I w/o growth		
					3.33%							-0.52%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth
2011	22,334,698	12,570,772	34,905,470	791,479	2.27%	34,113,991	-
2012	25,451,145	20,716,088	46,167,233	383,543	0.83%	45,783,690	31.16%
2013	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	32.16%
2014	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	36.38%
2015	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	40.92%
2016	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	98.67%
2017	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	101.86%
2018	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	105.73%
2019	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	109.81%
2020	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	135.37%
2021	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	152.21%
Rate Ann%chg	6.94%	13.59%	9.77%	Ag Imprv+Site w/o growth			8.90%

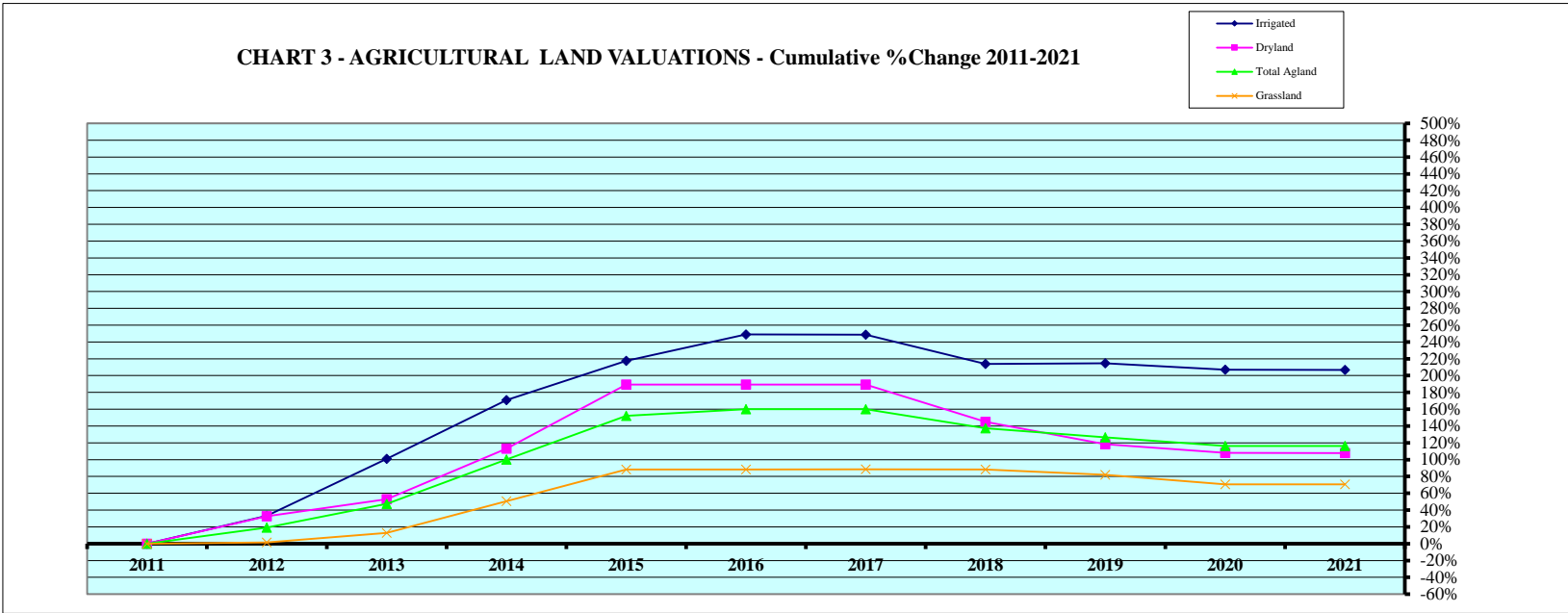
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 32  
County FRONTIER

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	71,575,751	-	-	-	90,167,033	-	-	-	125,663,703	-	-	-
2012	95,225,460	23,649,709	33.04%	33.04%	119,592,175	29,425,142	32.63%	32.63%	127,502,754	1,839,051	1.46%	1.46%
2013	143,824,512	48,599,052	51.04%	100.94%	137,985,058	18,392,883	15.38%	53.03%	141,833,246	14,330,492	11.24%	12.87%
2014	193,782,968	49,958,456	34.74%	170.74%	192,026,028	54,040,970	39.16%	112.97%	189,141,036	47,307,790	33.35%	50.51%
2015	227,371,967	33,588,999	17.33%	217.67%	260,760,046	68,734,018	35.79%	189.20%	236,689,714	47,548,678	25.14%	88.35%
2016	249,800,253	22,428,286	9.86%	249.00%	260,808,004	47,958	0.02%	189.25%	236,712,156	22,442	0.01%	88.37%
2017	249,646,195	-154,058	-0.06%	248.79%	260,857,009	49,005	0.02%	189.30%	236,871,305	159,149	0.07%	88.50%
2018	224,718,978	-24,927,217	-9.99%	213.96%	221,025,754	-39,831,255	-15.27%	145.13%	236,683,548	-187,757	-0.08%	88.35%
2019	225,138,215	419,237	0.19%	214.55%	196,901,790	-24,123,964	-10.91%	118.37%	228,708,103	-7,975,445	-3.37%	82.00%
2020	219,715,772	-5,422,443	-2.41%	206.97%	187,558,042	-9,343,748	-4.75%	108.01%	214,396,418	-14,311,685	-6.26%	70.61%
2021	219,564,265	-151,507	-0.07%	206.76%	187,444,145	-113,897	-0.06%	107.89%	214,274,193	-122,225	-0.06%	70.51%

Rate Ann.%chg: Irrigated  Dryland  Grassland

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	0	-	-	-	0	-	-	-	287,406,487	-	-	-
2012	0	0	-	-	0	0	-	-	342,320,389	54,913,902	19.11%	19.11%
2013	0	0	-	-	0	0	-	-	423,642,816	81,322,427	23.76%	47.40%
2014	0	0	-	-	0	0	-	-	574,950,032	151,307,216	35.72%	100.05%
2015	0	0	-	-	0	0	-	-	724,821,727	149,871,695	26.07%	152.19%
2016	0	0	-	-	0	0	-	-	747,320,413	22,498,686	3.10%	160.02%
2017	0	0	-	-	0	0	-	-	747,374,509	54,096	0.01%	160.04%
2018	0	0	-	-	0	0	-	-	682,428,280	-64,946,229	-8.69%	137.44%
2019	0	0	-	-	0	0	-	-	650,748,108	-31,680,172	-4.64%	126.42%
2020	0	0	-	-	220,726	220,726	-	-	621,890,958	-28,857,150	-4.43%	116.38%
2021	0	0	-	-	220,737	11	0.00%	-	621,503,340	-387,618	-0.06%	116.25%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

**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	71,520,632	74,845	956			78,762,652	158,007	498			81,700,995	133,333	613		
2012	71,481,169	74,859	955	-0.07%	-0.07%	90,220,805	157,350	573	15.03%	15.03%	89,688,965	135,300	663	8.18%	9.46%
2013	95,226,097	74,821	1,273	33.29%	33.19%	119,593,628	157,319	760	32.58%	52.50%	89,574,800	130,628	686	3.44%	13.24%
2014	143,824,512	75,417	1,907	49.84%	99.57%	137,985,084	157,559	876	15.20%	75.69%	97,239,960	127,646	762	11.09%	25.80%
2015	193,782,307	75,527	2,566	34.54%	168.50%	192,033,009	157,398	1,220	39.31%	144.75%	128,539,130	127,483	1,008	32.36%	66.50%
2016	227,400,649	76,624	2,968	15.67%	210.57%	260,768,361	156,133	1,670	36.89%	235.06%	149,636,865	127,257	1,176	16.62%	94.17%
2017	249,782,976	76,466	3,267	10.07%	241.84%	260,779,569	156,133	1,670	0.00%	235.07%	164,929,515	127,713	1,291	9.83%	113.25%
2018	249,786,444	76,425	3,268	0.06%	242.03%	260,857,129	156,178	1,670	0.00%	235.07%	174,353,050	127,360	1,369	6.01%	126.06%
2019	224,718,978	76,478	2,938	-10.10%	207.49%	221,025,751	156,170	1,415	-15.26%	183.92%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	225,138,602	76,625	2,938	0.00%	207.48%	196,904,708	154,987	1,270	-10.23%	154.87%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	219,727,926	76,944	2,856	-2.81%	198.84%	187,420,850	154,669	1,212	-4.62%	143.09%	214,272,129	365,026	587	-54.47%	-4.20%

Rate Annual %chg Average Value/Acre: **11.57%**

**9.29%**

**-0.43%**

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	0	0				0	0				261,151,581	596,354	438		
2012	0	0				0	0				287,366,411	596,453	482	10.02%	10.02%
2013	0	0				0	0				342,330,361	596,448	574	19.13%	31.06%
2014	0	0				0	0				342,330,361	596,656	710	23.71%	62.14%
2015	0	0				0	0				574,953,111	596,651	964	35.72%	120.05%
2016	0	0				0	0				724,854,287	596,883	1,214	26.02%	177.31%
2017	0	0				0	0				747,272,549	596,764	1,252	3.11%	185.95%
2018	0	0				0	0				747,366,855	596,789	1,252	0.01%	185.97%
2019	0	0				0	0				682,428,288	596,772	1,144	-8.69%	161.13%
2020	0	0				0	0				650,663,320	596,493	1,091	-4.61%	149.09%
2021	-	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	137.85%

**32**  
**FRONTIER**

Rate Annual %chg Average Value/Acre: **9.05%**

(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
2,519	FRONTIER	33,705,359	15,543,268	3,678,207	67,848,041	21,658,817	0	8,816,381	621,503,340	43,914,035	45,248,498	217,200	862,133,146
cnty sectorvalue % of total value:		3.91%	1.80%	0.43%	7.87%	2.51%		1.02%	72.09%	5.09%	5.25%	0.03%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
939	CURTIS	1,469,562	506,660	119,790	24,583,809	5,510,283	0	0	67,773	0	0	0	32,257,877
37.28%	%sector of county sector	4.36%	3.26%	3.26%	36.23%	25.44%			0.01%				3.74%
	%sector of municipality	4.56%	1.57%	0.37%	76.21%	17.08%			0.21%				100.00%
401	EUSTIS	1,069,018	339,016	55,532	17,581,005	4,330,793	0	0	12,924	0	0	0	23,388,288
15.92%	%sector of county sector	3.17%	2.18%	1.51%	25.91%	20.00%			0.00%				2.71%
	%sector of municipality	4.57%	1.45%	0.24%	75.17%	18.52%			0.06%				100.00%
261	MAYWOOD	153,628	134,826	53,268	8,472,101	6,295,886	0	0	33,329	80,817	5,672	0	15,229,527
10.36%	%sector of county sector	0.46%	0.87%	1.45%	12.49%	29.07%			0.01%	0.18%	0.01%		1.77%
	%sector of municipality	1.01%	0.89%	0.35%	55.63%	41.34%			0.22%	0.53%	0.04%		100.00%
32	MOOREFIELD	11,606	8,570	25,257	811,914	427,472	0	0	41,102	0	0	0	1,325,921
1.27%	%sector of county sector	0.03%	0.06%	0.69%	1.20%	1.97%			0.01%				0.15%
	%sector of municipality	0.88%	0.65%	1.90%	61.23%	32.24%			3.10%				100.00%
25	STOCKVILLE	73,085	93,302	1,348	802,376	188,745	0	0	33,295	0	0	0	1,192,151
0.99%	%sector of county sector	0.22%	0.60%	0.04%	1.18%	0.87%			0.01%				0.14%
	%sector of municipality	6.13%	7.83%	0.11%	67.30%	15.83%			2.79%				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												
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												
1,658	<b>Total Municipalities</b>	<b>2,776,899</b>	<b>1,082,374</b>	<b>255,195</b>	<b>52,251,205</b>	<b>16,753,179</b>	<b>0</b>	<b>0</b>	<b>188,423</b>	<b>80,817</b>	<b>5,672</b>	<b>0</b>	<b>73,393,764</b>
65.82%	%all municip.sectors of cnty	8.24%	6.96%	6.94%	77.01%	77.35%			0.03%	0.18%	0.01%		8.51%

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

32 FRONTIER

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,991</b>	<b>Value : 828,063,248</b>	<b>Growth 2,158,242</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>	82	525,827	7	117,196	10	46,195	99	689,218	
<b>02. Res Improve Land</b>	696	6,535,826	36	1,269,776	77	3,928,625	809	11,734,227	
<b>03. Res Improvements</b>	701	45,140,994	36	3,565,111	83	7,240,874	820	55,946,979	
<b>04. Res Total</b>	783	52,202,647	43	4,952,083	93	11,215,694	919	68,370,424	767,980
<b>% of Res Total</b>	85.20	76.35	4.68	7.24	10.12	16.40	23.03	8.26	35.58
<b>05. Com UnImp Land</b>	18	57,668	1	10,000	5	227,650	24	295,318	
<b>06. Com Improve Land</b>	123	874,836	2	0	17	425,993	142	1,300,829	
<b>07. Com Improvements</b>	131	14,890,790	2	53,398	34	3,608,099	167	18,552,287	
<b>08. Com Total</b>	149	15,823,294	3	63,398	39	4,261,742	191	20,148,434	0
<b>% of Com Total</b>	78.01	78.53	1.57	0.31	20.42	21.15	4.79	2.43	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	3	108,102	3	108,102	
<b>14. Rec Improve Land</b>	0	0	0	0	10	339,557	10	339,557	
<b>15. Rec Improvements</b>	0	0	0	0	145	8,372,059	145	8,372,059	
<b>16. Rec Total</b>	0	0	0	0	148	8,819,718	148	8,819,718	9,662
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.71	1.07	0.45
<b>Res &amp; Rec Total</b>	783	52,202,647	43	4,952,083	241	20,035,412	1,067	77,190,142	777,642
<b>% of Res &amp; Rec Total</b>	73.38	67.63	4.03	6.42	22.59	25.96	26.74	9.32	36.03
<b>Com &amp; Ind Total</b>	149	15,823,294	3	63,398	39	4,261,742	191	20,148,434	0
<b>% of Com &amp; Ind Total</b>	78.01	78.53	1.57	0.31	20.42	21.15	4.79	2.43	0.00
<b>17. Taxable Total</b>	932	68,025,941	46	5,015,481	280	24,297,154	1,258	97,338,576	777,642
<b>% of Taxable Total</b>	74.09	69.89	3.66	5.15	22.26	24.96	31.52	11.75	36.03

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	24,672	348,717	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	24,672	348,717
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	24,672	348,717

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	12	639,980	12	639,980	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	639,980	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	104	2	279	385

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	247,584	0	0	2,052	444,823,997	2,068	445,071,581
28. Ag-Improved Land	5	209,431	3	472,020	623	216,929,263	631	217,610,714
29. Ag Improvements	5	398,759	3	398,887	645	66,604,751	653	67,402,397

30. Ag Total					2,721	730,084,692
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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	5	5.00	110,000	3	3.00	66,000	
33. HomeSite Improvements	5	0.00	336,754	3	0.00	391,018	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.80	24,000	3	6.73	33,650	
37. FarmSite Improvements	4	0.00	62,005	3	0.00	7,869	
38. FarmSite Total							
39. Road & Ditches	0	0.30	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	2.00	44,000	2	2.00	44,000	
32. HomeSite Improv Land	381	396.00	8,712,000	389	404.00	8,888,000	
33. HomeSite Improvements	379	0.00	34,821,804	387	0.00	35,549,576	480,273
34. HomeSite Total				<b>389</b>	<b>406.00</b>	<b>44,481,576</b>	
35. FarmSite UnImp Land	53	136.63	660,190	53	136.63	660,190	
36. FarmSite Improv Land	604	3,160.55	13,655,270	611	3,172.08	13,712,920	
37. FarmSite Improvements	624	0.00	31,782,947	631	0.00	31,852,821	900,327
38. FarmSite Total				<b>684</b>	<b>3,308.71</b>	<b>46,225,931</b>	
39. Road & Ditches	0	5,648.87	0	0	5,649.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,073</b>	<b>9,363.88</b>	<b>90,707,507</b>	<b>1,380,600</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,539.63	15.02%	34,906,830	15.17%	3,024.95
46. 1A	48,413.36	63.01%	146,245,364	63.55%	3,020.76
47. 2A1	1,556.38	2.03%	4,588,876	1.99%	2,948.43
48. 2A	7,100.61	9.24%	21,108,749	9.17%	2,972.81
49. 3A1	9.56	0.01%	27,963	0.01%	2,925.00
50. 3A	141.97	0.18%	415,265	0.18%	2,925.02
51. 4A1	1,640.66	2.14%	4,709,485	2.05%	2,870.48
52. 4A	6,427.63	8.37%	18,138,449	7.88%	2,821.95
53. Total	76,829.80	100.00%	230,140,981	100.00%	2,995.47
<b>Dry</b>					
54. 1D1	777.96	0.50%	960,779	0.51%	1,235.00
55. 1D	112,621.12	72.89%	139,087,163	74.29%	1,235.00
56. 2D1	2,242.45	1.45%	2,657,308	1.42%	1,185.00
57. 2D	23,394.58	15.14%	27,722,616	14.81%	1,185.00
58. 3D1	132.15	0.09%	149,988	0.08%	1,134.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,594.86	2.97%	4,985,445	2.66%	1,085.00
61. 4D	10,746.85	6.96%	11,660,402	6.23%	1,085.01
62. Total	154,509.97	100.00%	187,223,701	100.00%	1,211.73
<b>Grass</b>					
63. 1G1	9,928.82	2.72%	6,030,378	2.72%	607.36
64. 1G	63,017.06	17.26%	38,801,729	17.49%	615.73
65. 2G1	536.42	0.15%	326,600	0.15%	608.85
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	265,663.86	72.76%	160,885,278	72.54%	605.60
68. 3G	24,829.94	6.80%	15,051,539	6.79%	606.19
69. 4G1	595.60	0.16%	360,340	0.16%	605.00
70. 4G	555.34	0.15%	335,981	0.15%	605.00
71. Total	365,127.04	100.00%	221,791,845	100.00%	607.44
<b>Irrigated Total</b>					
	76,829.80	12.88%	230,140,981	35.99%	2,995.47
<b>Dry Total</b>					
	154,509.97	25.90%	187,223,701	29.28%	1,211.73
<b>Grass Total</b>					
	365,127.04	61.19%	221,791,845	34.69%	607.44
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	196.14	0.03%	220,658	0.03%	1,125.00
74. Exempt	6.80	0.00%	0	0.00%	0.00
75. Market Area Total	596,662.95	100.00%	639,377,185	100.00%	1,071.59

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	2.01	5,922	0.00	0	76,827.79	230,135,059	76,829.80	230,140,981
<b>77. Dry Land</b>	209.50	254,529	150.80	184,813	154,149.67	186,784,359	154,509.97	187,223,701
<b>78. Grass</b>	103.41	62,564	310.01	187,557	364,713.62	221,541,724	365,127.04	221,791,845
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	196.14	220,658	196.14	220,658
<b>81. Exempt</b>	0.00	0	0.00	0	6.80	0	6.80	0
<b>82. Total</b>	<b>314.92</b>	<b>323,015</b>	<b>460.81</b>	<b>372,370</b>	<b>595,887.22</b>	<b>638,681,800</b>	<b>596,662.95</b>	<b>639,377,185</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	76,829.80	12.88%	230,140,981	35.99%	2,995.47
<b>Dry Land</b>	154,509.97	25.90%	187,223,701	29.28%	1,211.73
<b>Grass</b>	365,127.04	61.19%	221,791,845	34.69%	607.44
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	196.14	0.03%	220,658	0.03%	1,125.00
<b>Exempt</b>	6.80	0.00%	0	0.00%	0.00
<b>Total</b>	<b>596,662.95</b>	<b>100.00%</b>	<b>639,377,185</b>	<b>100.00%</b>	<b>1,071.59</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 Curtis	22	191,279	331	3,202,450	331	22,430,016	353	25,823,745	321,319
83.2 Eustis	18	146,933	193	1,836,361	195	15,759,793	213	17,743,087	355,035
83.3 Lake	1	5,100	10	339,557	145	8,372,059	146	8,716,716	9,662
83.4 Maywood	18	191,078	135	1,502,622	136	6,549,796	154	8,243,496	55,017
83.5 Moorefield	8	12,905	23	99,350	23	755,560	31	867,815	0
83.6 Rural Com	1	4,480	0	0	0	0	1	4,480	0
83.7 Rural Res	14	205,857	94	4,699,465	100	8,729,170	114	13,634,492	36,609
83.8 Stockville	19	33,002	23	57,419	25	600,395	44	690,816	0
83.9 Suburban	1	6,686	10	336,560	10	1,122,249	11	1,465,495	0
84 Residential Total	102	797,320	819	12,073,784	965	64,319,038	1,067	77,190,142	777,642



Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Curtis	4	17,378	53	380,270	53	4,815,448	57	5,213,096	0
85.2	Eustis	3	21,438	41	205,824	44	3,890,641	47	4,117,903	0
85.3	Maywood	6	23,833	24	283,800	27	5,671,638	33	5,979,271	0
85.4	Moorefield	1	700	4	36,692	5	349,156	6	386,548	0
85.5	Rural Com	5	227,650	17	391,443	35	3,681,303	40	4,300,396	0
85.6	Stockville	5	4,319	3	2,800	3	144,101	8	151,220	0
86	Commercial Total	24	295,318	142	1,300,829	167	18,552,287	191	20,148,434	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,891.63	2.72%	5,984,449	2.72%	605.00
88. 1G	61,895.94	17.03%	37,447,164	17.03%	605.00
89. 2G1	532.85	0.15%	322,370	0.15%	604.99
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	265,101.34	72.96%	160,386,402	72.96%	605.00
92. 3G	24,774.46	6.82%	14,988,570	6.82%	605.00
93. 4G1	595.60	0.16%	360,340	0.16%	605.00
94. 4G	555.34	0.15%	335,981	0.15%	605.00
95. Total	363,347.16	100.00%	219,825,276	100.00%	605.00
<b>CRP</b>					
96. 1C1	37.19	2.09%	45,929	2.34%	1,234.98
97. 1C	1,121.12	62.99%	1,354,565	68.88%	1,208.22
98. 2C1	3.57	0.20%	4,230	0.22%	1,184.87
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	562.52	31.60%	498,876	25.37%	886.86
101. 3C	55.48	3.12%	62,969	3.20%	1,134.99
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	1,779.88	100.00%	1,966,569	100.00%	1,104.89
<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	363,347.16	99.51%	219,825,276	99.11%	605.00
CRP Total	1,779.88	0.49%	1,966,569	0.89%	1,104.89
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	365,127.04	100.00%	221,791,845	100.00%	607.44

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

32 Frontier

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	67,848,041	68,370,424	522,383	0.77%	767,980	-0.36%
02. Recreational	8,816,381	8,819,718	3,337	0.04%	9,662	-0.07%
03. Ag-Homesite Land, Ag-Res Dwelling	43,914,035	44,481,576	567,541	1.29%	480,273	0.20%
<b>04. Total Residential (sum lines 1-3)</b>	<b>120,578,457</b>	<b>121,671,718</b>	<b>1,093,261</b>	<b>0.91%</b>	<b>1,257,915</b>	<b>-0.14%</b>
05. Commercial	21,658,817	20,148,434	-1,510,383	-6.97%	0	-6.97%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>21,658,817</b>	<b>20,148,434</b>	<b>-1,510,383</b>	<b>-6.97%</b>	<b>0</b>	<b>-6.97%</b>
08. Ag-Farmsite Land, Outbuildings	45,248,498	46,225,931	977,433	2.16%	900,327	0.17%
09. Minerals	217,200	639,980	422,780	194.65	0	194.65%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>45,465,698</b>	<b>46,865,911</b>	<b>1,400,213</b>	<b>3.08%</b>	<b>900,327</b>	<b>1.10%</b>
12. Irrigated	219,564,265	230,140,981	10,576,716	4.82%		
13. Dryland	187,444,145	187,223,701	-220,444	-0.12%		
14. Grassland	214,274,193	221,791,845	7,517,652	3.51%		
15. Wasteland	0	0	0			
16. Other Agland	220,737	220,658	-79	-0.04%		
<b>17. Total Agricultural Land</b>	<b>621,503,340</b>	<b>639,377,185</b>	<b>17,873,845</b>	<b>2.88%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>809,206,312</b>	<b>828,063,248</b>	<b>18,856,936</b>	<b>2.33%</b>	<b>2,158,242</b>	<b>2.06%</b>

## 2022 Assessment Survey for Frontier County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<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>
	\$157,652
<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>
	\$450 for the oil and gas mineral appraisal
<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>
	\$26,445 for GIS and CAMA
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$350
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$622

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	n/a
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://www.frontier.gworks.com">www.frontier.gworks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	The assessor
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS
10.	<b>When was the aerial imagery last updated?</b>
	2020

## 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>
	Curtis, Eustis, and Maywood each have their own zoning; everything else (1 mile outside city limits) is county zoning
<b>4.</b>	<b>When was zoning implemented?</b>
	2001

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott are contracted to conduct an oil and gas mineral appraisal annually.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	none

**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>
	Only for the valuation of oil and gas mineral interests.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county does not specify appraiser requirements; however, the county has contracted with Pritchard & Abbott for a number of years because they are leaders in the field of oil and gas mineral interest appraisal. The firm employs qualified professionals who conduct work within the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for the oil and gas mineral interests.

## 2022 Residential Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The assessor and 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>Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable. Maywood, Stockville and Moorefield receive an economic depreciation that is not applied to Eustis or Curtis.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.	2	Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing.	3	Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable. Maywood, Stockville and Moorefield receive an economic depreciation that is not applied to Eustis or Curtis.	4	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.	5	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.	AG DW	Agricultural dwellings	AG OB	Agricultural outbuildings
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AG DW	Agricultural dwellings																
AG OB	Agricultural outbuildings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.																
<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>																
	Depreciation is developed using 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>																
	The same depreciation table will be used for all. An economic depreciation of 5% to Maywood, 20% to Stockville and Moorefield have been applied.																
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																

Lot values are reviewed within the county and then by community. Typically a square foot cost is developed; a base lot size is established using a base cost, then adjustments are made for additional square feet. A price per acre is utilized for larger tracts and suburban. Vacant lots are valued the same, with a vacancy rate applied.

**7. How are rural residential site values developed?**

Sales of rural residential parcels are analyzed to develop home site values. This is conducted during the rural review.

**8. Are there form 191 applications on file?**

N/A

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

There are no lots being held for development.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2020	2008	2020	2020
2	2020	2008	2020	2020
3	2020	2008	2020	2020
4	2017	2008	2019	2019
5	2017	2008	2018	2018
AG DW	2017	2008	2018	2018
AG OB	2017	2008		2018



## 2022 Commercial Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The assessor and staff			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Primarily the cost approach is used since income information is lacking.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using the CAMA depreciation based off age and condition by occupancy code. An economic locational factor is applied by occupancy code to reach market value within Frontier County.			
<b>4.</b>	<b>For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation is developed based utilizing Vanguard (CAMA) and also market-based economic 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>			
	N/A			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Lot values in town are established using a cost per square foot analysis. Rural commercial lots are established using a cost per acre analysis.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2021	2008	2021
	Costing in Vanguard is updated once every ten years but is factored in the interim years.			

## 2022 Agricultural Assessment Survey for Frontier County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	The assessor and the 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;">01</td> <td>There are no market areas within the county.</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>	01	There are no market areas within the county.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	There are no market areas within the county.	2019						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	N/A							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.							
<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, farm home sites and rural residential home sites are valued the same.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	Feed lots and hog farms are identified as intensive use.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Parcels that are enrolled in the Wetland Reserve Program are assessed at full market value of grass.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	Irrigated grass--grass value + 40%							

## FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2021, 2022, and 2023 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

### Property Summary in Frontier County (Parcel Summary):

#### Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	128	28%	4,399,231	13%
Agricultural	337	72%	29,229,814	87%
2021 Total	465		33,629,045	

**2020 totals:** Parcel count: 478 Total value: \$32,898,827 increase in value for '21 by \$730,218

#### Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		22	174	196	5%	21,499,917	2.7%
Agricultural	596,808	2082	649	2731	68% Irrigated= 13% Dry= 26% Grass= 61%	710,666,990	88%
Residential		101	815	916	23%	67,879,216	8.4%
Recreational	0	3	147	150	4%	8,816,381	1%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2021 Total	596,808	2208	1785	3993	100%	808,862,504	100%

**2020 totals:**

**Parcel count:** 3,978 – increase of 15 for '21

**Commercial:** \$20,747,409 – increase of \$752,508 for '21

**Agricultural:** \$710,279,262 – increase of \$387,728 for '21

**Residential:** \$60,958,782 – increase of \$6,920,434 for '21

**Recreational:** \$8,722,201 – increase of \$94,180 for '21

**Total value for '20:** \$800,707,654 increase of \$8,154,850 for '21

#### Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	1	Excess= 374285 Base=24,672
Mineral / Oil Interest	12	217,200
Exempt	384	0
Homesteads Applications for 2020	118	7,232,872
Building / Zoning Info Applications for 2020	Permits = 33	

**2020 totals:** TIF Ex: \$374,285 - no change for '21

Mineral: \$385,920 – decrease of \$168,720 for '21

### Current Resources in Frontier County:

**Budget:** Requested Budget for 2021-2022 = \$157,652  
Requested Reappraisal Budget for 2021-2022 = \$ 0  
Adopted Budget for 2021-2022 = \$ 157,652  
Adopted Reappraisal Budget for 2021-2022 = \$ 0

**Staffing:** Assessor – Regina Andrijeski  
Deputy - None

**Training:** The assessor has her assessor’s certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2022, and to continue to further her education in every area of her job. So far, the assessor has taken a total of 75.25 hours toward her required 60 hours for recertification.

**Maps:** Frontier County is contracted with GIS Workshop for their GIS mapping program and it was fully implemented in 2008. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.

**CAMA:** Frontier County switched from the TerraScan Administrative System to Vanguard in 2018. As stated above the office is now contracting its mapping system with GIS Workshop. The assessor’s computer was updated in 2017. The office purchased a new PC for the deputy assessor’s workstation in 2020. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Vanguard electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.

**Web:** Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

## **Property Record Cards:**

The assessor and assessor's clerk update each property record file, as needed both electronically and with hard copies. Only the most recent data is kept in the record card. Historic information on each parcel is kept in a separate file cabinet from the current files. Each property record file is interrelated through codes and references and contains the following:

1. Parcel information.
  - ◆ Current owner and address
  - ◆ Ownership changes, sales information, splits or additions, and deed recordings
  - ◆ Legal description and situs
  - ◆ Property classification code, tax district, and school district
  - ◆ Current year and up to 4 years prior history of land and improvements assessed values
2. Ag-land land use and soil type worksheets.
3. Current copy of the electronic appraisal file worksheet.

## **Current Assessment Procedures for Real Property:**

### **Discover, List and Inventory all property:**

Sales review and procedures for processing 521's in Frontier County:

\* Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data. October 1 – Sept 30
2. Residential = 2 years of data. October 1 – September 30

\* All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if any adjustments are to be made to the selling price the sale is reviewed pursuant to professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with buyers and/or sellers.

\* All 521's are entered into the computer, however, only the 521's with an amount stated for Documentary Stamp Tax greater than \$2.25 or consideration greater than \$100.00 is captured in the sales file database as a qualified sale.

\* If the stated value of personal property is more than 5% of the total sale price for residential property or more than 25% for commercial property, the sale is EXCLUDED unless the sales sample is small and there is strong evidence to support the value estimate of personal property.

\* Both the assessor and the assessor's clerk process sales. Every transfer statement has the following work done: Updates made to the property record card, electronic appraisal file, GIS if applicable, and sales book. All sales are now sent electronically to the PAD. Sales questionnaires are sent to BOTH buyer and seller of ALL types of property (Ag, residential, commercial). A physical improvements data confirmation sheet is also sent to either the buyer or the seller. When the data sheet is returned, the information is compared to

that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 22% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the Vanguard computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

#### Building Permits / Information Sheets:

\* No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.

\* Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.

\* When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.

\* All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.

\* Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Vanguard permits file.

## Data Collection:

### \* Real Property Improvements:

Appraisal work is being done on a continuing basis. Our office uses data gathered from sales questionnaires as well as detailed reviews and updates. Detailed reviews include an on-site physical inspection of all improvements, by the county assessor & assessor's clerk, interior inspections, when possible, new digital photographs and any needed updating of improvement sketches. Frontier County is scheduled for detailed reviews to be performed on all property types with improvements throughout the entire County on a 4-year cycle.

Residential properties were for 2021, Commercial properties for 2022, Rural properties & Ag properties for 2023, Lake Properties for 2024 and then the process starts again. Either the county assessor or assessor's clerk completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

### \* Personal Property:

Currently data is gathered primarily from the taxpayer's federal income tax depreciation schedule and previous personal property schedules. Occasionally owners will report new property themselves and we review all copies of any UCC filing statements and zoning permits that are recorded in the clerk's office. Our office mails out postcard reminders a couple weeks prior to the May first deadline.

### \* Ag land:

January 1<sup>st</sup> 2008 Frontier County fully implemented the GIS system and it is now used to keep all of our land use current by viewing the current satellite imagery for Frontier County.

### \* Improvements on Leased Land:

Improvements on leased land have been inspected using the same methods as those used with other real property improvements.

## Assessment sales ratios and assessment actions:

\* Our office now performs three review assessments. Two prior to the AVU and abstract submission and one after the Reports and Opinions has been released.

\* Reviews of the level of value for all types of property are done using the sales rosters provided by the state as well as using our in house "what if's" spread sheets. The office also utilizes our field liaison when needed. We understand that the reliability of the ratio studies depends on representativeness of the sample. Therefore, when information is entered into the sales file and the rosters, they are reviewed for correctness several times.

\* The appraisal uniformity guide our offices employs and strives to be in compliance with is:

1. Mean / Median / Aggregate lie between:

\* 92-100% for residential properties

\* 92-100% for commercial properties

\* 69-75% for Agland

\* In normal distribution all 3 should be equal

2. COD lies between:

\* <15 for residential

\* <20 for Agland & commercial

\* <5 considered extremely low, maybe a flawed study

3. PRD lies between:

\* 98-103% for all types of properties

\* PRD <98 means high value parcels are over appraised

\* PRD >103 means high valued parcels are under appraised and low valued parcels are over appraised

4. Fairness and uniformity between sold and unsold properties equals a trended preliminary ratio that correlates closely with the R & O median ratio and a percentage change in the sales file and the assessed base would be similar.

## Approaches to value:

\* Land valuation process in Frontier County is based upon site date and the market (sales) approach for land.

1. Site data

a. Lots evaluated per use, square-foot, acre, neighborhood, size and shape, road type and access, topography, improved or unimproved, and zoning. Evaluated through onsite review and measurement (tape measure and GIS), city maps, property record card, and owner.

b. Agland evaluated per acre, class (use), and subclass. Evaluated through GIS satellite imagery, GIS soil layer and land use calculator, property record card, and landowner.



## 2. Market sales data

a. Lots. Use comparable sales within a 2-year period for residential lots and a 3-year period for commercial lots. Only arms lengths transactions used (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

b. Agland. Valued at 75% of actual value. Use unimproved comparable sales within a 3-year period. Use only arms lengths transactions (based upon 521 and questionnaire information). All assessments must be done on or before March 19 of each year. Review ratio studies (mean, median, aggregate, COD, and PRD)

\* Real property, improvement valuation process in Frontier County is based upon the cost approach (physical data), and the sales approach.

1. Improvements data noted includes conforming to highest and best use for site, size, style, construction characteristics, actual age / remaining life / effective age, plus any rehabilitation, modernization and or remodeling

2. Physical data evaluated through onsite physical inspection by assessor and/or deputy, photographs, owner, property record card, and questionnaires.

### 4. Cost approach.

- Estimate replacement cost of improvements using Vanguard Costing for year 2008 for residential, commercial, Ag improvements and for lake.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2021 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2018 by the assessor. For rural residential, percent depreciation was reviewed and rebuilt in 2019 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2020 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

4. Sales approach. Use comparable sales within a 2-year period. Only arm's lengths transactions used (based upon 521 information, owner/buyer questionnaires or one on one contact with owner/buyer). Valued at 100% of actual value. Review of ratio studies (mean/median/aggregate/COD/PRD).

## **Customer service, Notices and Public relations:**

\* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website that requires a \$300/year subscription or we also do a \$30/month subscription. This allows realtors, appraisers and others access to sales information, GIS images and other information not

available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 5 premium subscribers and in 2020 had 15 monthly subscribers.

\* In addition to the required publications our office publishes reminders and notices regarding several issues on our Facebook page. Such topics include personal property schedule reminders and homestead application reminders.

\* In an attempt to educate and inform taxpayers, thus increasing public relations, the assessor produces a property information newsletter. It is mailed to all property owners in their valuation change notice. We also publish some of these informational items as articles in our local paper.

**Level of Value, Quality, and Uniformity for assessment year 2021:**

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	99.00% (92-100)	13.28 (<15)	104.44 (98-105)
Commercial	100.00% (92-100)	23.33 (<20)	106.38 (98-105)
Ag-land	71.00 (69-75)	15.94 (<20)	101.03 (98-105)

**Functions performed by the Assessor’s Office:**

Along with the sales reviews, property record keeping, mapping updates, ownership changes and valuing property, the assessor’s office will annually:

1. Administer Homestead Exemption Applications. Carry out the approval or denial process. Provide taxpayer assistance and notification.
2. Administer Organization Exemptions & Affidavits to PAD. Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
3. Review government owned property not used for public purpose and send notices of intent to tax.
4. File personal property schedules, prepare subsequent notices for incomplete filings or failure to file and apply penalties as required.
5. Review the level of value for all types of property and adjust by proper percentage to achieve the standards set out by TERC.
6. When applicable prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
7. When applicable attend TERC Statewide Equalization hearings to defend values, and or implement orders of the TERC.

8. Prepare tax list correction documents for county board approval.
9. Complete valuation reports due to each subdivision for levy setting.
10. Prepare and certify tax lists to the county treasurer for real property, personal property, and centrally assessed.
11. Review centrally assessed values, establish assessment records and tax billing for the tax list.
12. Management of properties in the community redevelopment projects, TIF properties, for proper reporting on administrative reports and allocation of ad valorem tax.
13. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information.
14. Review of Sales and Sales Ratios especially noting the median, the COD, PRD, and aggregate.
15. Review the level of value for all Agland types and adjust by proper amount to achieve the standards set out TERC.
16. Attend CBE hearings. Prior to hearings assessor will re-inspect all protest properties and bring to the hearing's recommendations. Assessor will attend CBE meetings for valuation protests, assemble and provide all needed information by the CBE.
17. Perform pickup work. Review improvements or changes that have been reported by individuals or have been found by driving by or have received building or zoning permits on or found on sales questionnaires. The assessor and assessor clerk complete the pickup work. Pickup work is usually done in December and is completed by January 1.
18. Send out a notice of valuation change to every owner of real property where there has been either an increase or decrease in value.
19. Attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
20. Complete administrative reports due to PAD. Reports include the Real Property Abstract, School District Taxable Value Report, Homestead Exemption Tax Loss Summary certificate, Certificate of Taxable values, and the Certificate of Taxes Levied Report, Certification of Value to Political Subdivisions, Assessed Value Update, Report of current values for properties owned by Board of Education Lands and Funds, the Annual Plan of Assessment Report, and the Report of all Exempt Property and Taxable Government Owned Property.
21. Re-grade land at owner's request or because of changes noticed upon evaluation of GIS maps.

### 3-Year Appraisal Plan

#### **2022:**

**Residential.** Appraisal maintenance will only be performed for all residential properties in the county for the 2022 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Commercial.** A complete review (reappraisal) was completed by the assessor and assessor's clerk on all commercial properties in the county in 2021 for the 2022 tax year. All properties were physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Ag-land.** A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Ag-improvements.** A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all improved agricultural properties in the county in 2022 for the 2023 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Recreational improvements.** Appraisal maintenance will only be performed for recreational properties in the county for the 2023 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

#### **2023:**

**Residential.** Appraisal maintenance will only be performed for all residential properties in the county for the 2023 tax year. Maintenance appraisal includes an evaluation of all residential records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Commercial.** Appraisal maintenance will only be performed for commercial properties in the county for the 2023 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Ag-land.** A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Ag-improvements.** A complete review (reappraisal) was completed by the assessor and assessor's clerk on all improved agriculture properties in the county in 2022 for the 2023 tax year. All properties were physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Recreational improvements.** A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all lake properties in the county in 2023 for the 2024 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**2024:**

**Residential.** A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all residential properties in the county in 2024 for the 2025 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

**Commercial.** Appraisal maintenance will only be performed for commercial properties in the county for the 2024 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

**Ag-improvements.** Appraisal maintenance will only be performed for Ag improvements located in the county for the 2024 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

**Ag-land.** A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. The office uses the sales approach when determining value. The office plots land sales on a large county map, visible to all visitors, to help determine if the current market areas are supported by the current sales.

**Recreational improvements.** A complete review (reappraisal) was completed by the assessor and assessor's clerk on all lake properties in the county in 2023

for the 2024 tax year. All properties were physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

<b>CLASS</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Residential</b>	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
<b>Recreational / lake MH</b>	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all lake parcels in the county <b>for tax year 2024</b>
<b>Commercial</b>	Complete reappraisal of all commercial parcels in the county <b>for tax year 2022</b>	Appraisal maintenance	Appraisal maintenance
<b>Agricultural Land &amp; Improvements</b>	Market analysis by land classification groupings  Appraisal maintenance of ag-improvements	Market analysis by land classification groupings  Complete reappraisal of all ag-improvements parcels in the county <b>for tax year 2023</b>	Market analysis by land classification groupings

## **Miscellaneous Accomplishments for 2020-2021**

- \* Created and mailed out information letters to go along with the valuation changes notices and tax statements.
- \* In regards to the homestead exemption application process, our office provides personal assistance not only in our office but also in three other locations throughout the county to better serve this group of individuals.
- \* Website contains parcel information, sales information and searches, tools and much more <http://frontier.gworks.com>
- \* Continue to update and modify features in Vanguard to make office more efficient and up to date.
- \* Have an in-office sales book for appraisers that contain current copies of sales sheets for the current year and prior year. Sales are filed by valuation groupings.
- \* Post in our office a large county plat map with the agricultural sales appropriately mapped for taxpayers to effortlessly view recent markets trends.
- \* Scan all new 521's, deeds and mobile home transfers and attach to appropriate Vanguard record.
- \* Maintain a farm site for each improved Ag parcels and electronically attach to appropriate Vanguard record.
- \* Created a Facebook page to help keep taxpayers informed of important dates and just everyday activities in the Assessor's office.