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**DEPARTMENT OF REVENUE**

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

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**BANNER 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 Banner 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 Banner 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: Bernice Huffman, Banner 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.

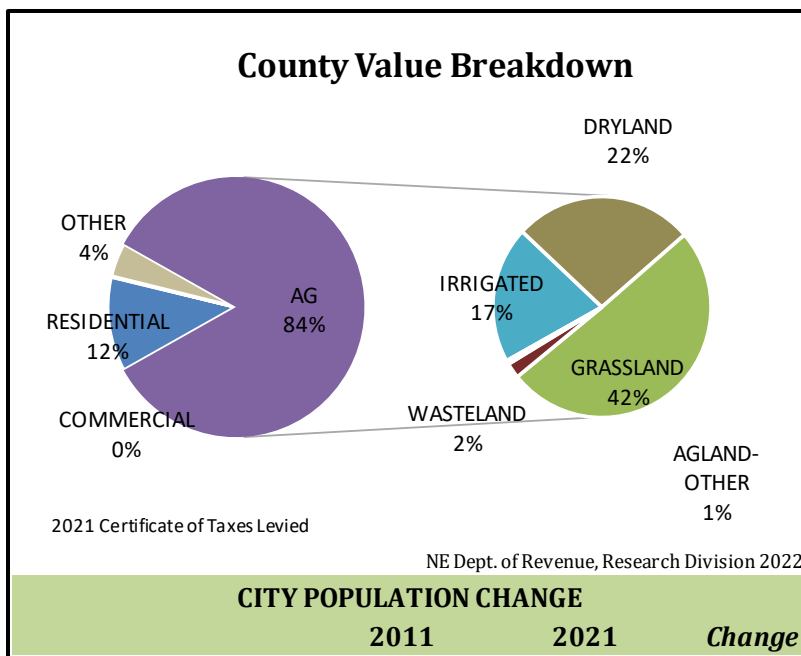
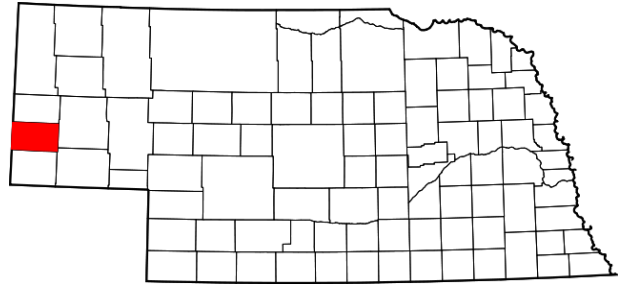
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 746 square miles, Banner County has 674 residents, per the Census Bureau Quick Facts for 2020, reflecting a 2% population decrease over the 2010 US Census. Reports indicate that 70% of county residents are homeowners and 93% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$90,659 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Banner County are evenly disbursed in rural locations around the county.

According to the latest information available from the U.S. Census Bureau, there are 6 employer establishments with total employment of 32 people, a 16% decrease.

Agricultural land contributes the majority of value to the county, with grassland making up the majority of the land in the county.

Banner County is included in the North Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Banner County ranks sixth in both wheat for grain and winter wheat for grain, seventh in dry edible beans, and ninth in bison (USDA AgCensus).

# 2022 Residential Correlation for Banner County

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## *Assessment Actions*

For the current assessment year, the county assessor reviewed all improvements in Range 54W. Building photos were updated.

## *Assessment Practice Review*

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

The sales qualification and verification process in Banner County consists of questionnaires sent to both parties involved in the sales transaction. It is estimated that the rate of questionnaire return is only 20%, so the county assessor's practice is to qualify all sales unless a compelling reason can be found for disqualification. This is confirmed by review of county sales use: it is significantly higher than the statewide average. A review of non-qualified sales shows adequate documentation for their disqualification. It is believed that all arm's-length residential sales were available for measurement purposes.

The last residential lot and site study was conducted in 2020, and cost tables and depreciation schedules are dated 2017.

Two valuation groups have been established for residential property within Banner County. Valuation Group 10 is comprised of all residential property within the village of Harrisburg, and Valuation Group 80 consists of all other residential property and is designated "Rural."

The county assessor has not submitted a written valuation methodology to describe the process of arriving at the assessed values for the three property classes.

The county is current with the required six-year inspection and review cycle, with the completion of the review of the entire county in 2019.

## *Description of Analysis*

Residential property in Banner County is divided into two valuation groups based on Assessor Location.

| <b>Valuation Group</b> | <b>Description</b>                |
|------------------------|-----------------------------------|
| 10                     | Village of Harrisburg residential |
| 80                     | All rural residential property    |

## 2022 Residential Correlation for Banner County

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Only three qualified sales occurred during the two-year timeframe of the sales study period. Two were in Valuation Group 10 and one in Value Group 80. The sample is statistically insignificant, and the two Valuation Group 10 sales have assessment to sales ratios of 224% and 88%, respectively. There is no active residential market in Banner County.

Therefore, the assessment practices of the county to address residential property will be relied upon to determine assessment equity and uniformity. Comparison of the history value chart 2, titled Real Property & Growth Valuations with surrounding counties reveals that Banner County has kept up with residential valuations over the last 10 years.

Comparison of the value change in the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicates overall residential values that reflect the assessment actions performed by the county assessor: review of Range 54 that produced pick-up growth of approximately 3% as shown in Line 8.

### *Equalization and Quality of Assessment*

Based on the known assessment practices, the quality of assessment of residential property in Banner County complies with generally accepted mass appraisal techniques.

### *Level of Value*

Based on the review of all available information, the level of value of residential property in Banner County is determined to be at the statutory level of 100% of market value.

## 2022 Commercial Correlation for Banner County

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### *Assessment Actions*

No actions were taken to address commercial property by the county assessor for the current 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.

Sales qualification and verification consists of mailing a questionnaire to both parties involved in the sales transaction. Since response is inadequate, the county assessor relies on personal knowledge of the county to aid in the sales qualification process. Since there are only eight designated commercial parcels, there has not been a commercial sale within Banner County since 2013, when the Farm Service Agency (FSA) office was sold to an individual and converted into a single-family residence.

The latest commercial lot study was conducted in assessment year 2020 with the review and inspection of the only two active commercial businesses—the bank and the café. The remaining two improved commercial parcels are reviewed during the planned review by PLSS Range. The cost index and depreciation table used are dated 2017.

With only two functioning commercial business, there is only one actual commercial valuation group for the county—as is the case with most counties of this size.

With the review of the two functioning commercial properties in 2020, the Banner County assessor is current with the six-year review and inspection requirement.

### *Description of Analysis*

With only four improved commercial parcels, valuation groups are rather meaningless for the commercial property class. Therefore, there is only one commercial valuation group that encompasses the county.

No commercial sales - occurred during the time frame of the sales study period. Therefore, there is no statistical profile for this property class. Examination of the “2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL)” reveals no value changes to commercial property. Further perusal of Chart 2 in the History Value charts section of the Appendix shows a negative value for commercial and industrial real property for the ten years shown, thus emphasizing the lack of any significant commercial market within the county.

## **2022 Commercial Correlation for Banner County**

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### ***Equalization and Quality of Assessment***

With no commercial sales available for measurement purposes, a review of the assessment practices of the county regarding all property within the county would indicate that the commercial property class is in compliance with generally accepted mass appraisal techniques.

### ***Level of Value***

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

## **2022 Agricultural Correlation for Banner County**

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### ***Assessment Actions***

Assessment actions taken to address agricultural land within the county was the continuation of land use comparison and update via gWorks. Also, after a review of the qualified sample, the county assessor determined that the dry classification of land needed to be raised by 5% across all Land Capability Groups (LCG) to achieve 75% of market value.

### ***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 sales qualification and verification is conducted by the same process as that for the other two property classes, a mailed questionnaire to both the buyer and seller of each agricultural transaction. Likewise, taxpayer response is sparse, and the county assessor utilizes almost all agricultural sales, unless timely information for disqualification would be discovered.

Agricultural land use was last updated in 2018 via comparison of current aerial imagery with the property record. Market activity within the county has not demonstrated a need for more than one agricultural market area.

Banner County is current with the six-year inspection and review requirement. Since the improvements on agricultural land are reviewed concurrently with all improvements located in a designated range per the Public Land Survey System (PLSS), they are priced with the same cost and depreciation dated 2017. Farm site values appear to be lower than neighboring counties, but according to the county assessor, a farm site that has outbuildings and amenities have a value of \$1,000 per acre. It was noted that home site values are slightly higher than three of the contiguous counties.

Regarding intensive use, all acres have been identified and valued by a previously contracted appraisal company.

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

The statistical profile for agricultural land reveals 40 sales deemed qualified. Two of the three measures of central tendency are within acceptable range, the median and the mean, and these are both at 71%. The weighted mean is three points lower. The COD for the agricultural land class supports the overall median.

Examination of the heading 80% Majority Land Use (MLU) by Market Area, there were 16 dryland sales and 16 grassland sales. Both medians are within acceptable range at 71% and 70% respectively. Perusal of the “2022 County Abstract of Assessment for Real Property, Form 45

## 2022 Agricultural Correlation for Banner County

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Compared with the 2021 Certificate of Taxes Levied Report (CTL)” confirms the assessment action of increasing the dryland classification by 5%.

### *Equalization and Quality of Assessment*

Both the statistical profile and assessment practices indicate that agricultural assessments are equitable and uniform for the property class. Both the agricultural and rural residential home sites carry the same value. All properties are physically inspected by PLSS Range concurrently. Agricultural property in Banner County complies with generally accepted mass appraisal techniques.

| 80%MLU By Market Area |       |        |       |          |       |        |
|-----------------------|-------|--------|-------|----------|-------|--------|
| RANGE                 | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    |
| ____ Dry ____         |       |        |       |          |       |        |
| County                | 16    | 71.20  | 74.39 | 73.40    | 11.28 | 101.35 |
| 1                     | 16    | 71.20  | 74.39 | 73.40    | 11.28 | 101.35 |
| ____ Grass ____       |       |        |       |          |       |        |
| County                | 16    | 70.48  | 69.01 | 69.65    | 12.20 | 99.08  |
| 1                     | 16    | 70.48  | 69.01 | 69.65    | 12.20 | 99.08  |
| ____ ALL ____         | 40    | 70.65  | 71.23 | 68.03    | 13.74 | 104.70 |

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural property in Banner County is 71%

## 2022 Opinions of the Property Tax Administrator for Banner 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> | <b>100</b>     | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Commercial Real Property</b>  | <b>100</b>     | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |
| <b>Agricultural Land</b>         | <b>71</b>      | Meets generally accepted mass appraisal techniques. | No recommendation.         |
|                                  |                |   |                            |

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

Dated this 7th day of April, 2022.




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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary for Banner County

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### Residential Real Property - Current

|                        |           |                                    |          |
|------------------------|-----------|------------------------------------|----------|
| Number of Sales        | 3         | Median                             | 87.54    |
| Total Sales Price      | \$270,000 | Mean                               | 123.89   |
| Total Adj. Sales Price | \$270,000 | Wgt. Mean                          | 83.21    |
| Total Assessed Value   | \$224,654 | Average Assessed Value of the Base | \$46,745 |
| Avg. Adj. Sales Price  | \$90,000  | Avg. Assessed Value                | \$74,885 |

### Confidence Interval - Current

|  |                  |
|--|------------------|
| 95% Median C.I   | N/A              |
| 95% Wgt. Mean C.I  | N/A              |
| 95% Mean C.I   | -95.03 to 342.81 |
| % of Value of the Class of all Real Property Value in the County | 3.14             |
| % of Records Sold in the Study Period                            | 1.72             |
| % of Value Sold in the Study Period                              | 2.76             |

### Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 6               | 100 | 110.80 |
| 2020 | 8               | 100 | 103.70 |
| 2019 | 6               | 100 | 102.24 |
| 2018 | 8               | 100 | 101.84 |

## 2022 Commission Summary for Banner County

### Commercial Real Property - Current

|                        |     |                                    |          |
|------------------------|-----|------------------------------------|----------|
| Number of Sales        | 0   | Median                             | 00.00    |
| Total Sales Price      | \$0 | Mean                               | 00.00    |
| Total Adj. Sales Price | \$0 | Wgt. Mean                          | 00.00    |
| Total Assessed Value   | \$0 | Average Assessed Value of the Base | \$22,121 |
| Avg. Adj. Sales Price  | \$0 | Avg. Assessed Value                | \$0      |

### Confidence Interval - Current

|  |      |
|--|------|
| 95% Median C.I   | N/A  |
| 95% Wgt. Mean C.I  | N/A  |
| 95% Mean C.I   | N/A  |
| % of Value of the Class of all Real Property Value in the County | 0.09 |
| % of Records Sold in the Study Period                            | 0.00 |
| % of Value Sold in the Study Period                              | 0.00 |

### Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2021 | 0               | 100 | 00.00  |
| 2020 | 0               | 100 | 00.00  |
| 2019 | 0               | 100 | 00.00  |
| 2018 | 0               | 100 | 00.00  |

**04 Banner**  
**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 : 3  
Total Sales Price : 270,000  
Total Adj. Sales Price : 270,000  
Total Assessed Value : 224,654  
Avg. Adj. Sales Price : 90,000  
Avg. Assessed Value : 74,885

MEDIAN : 88  
WGT. MEAN : 83  
MEAN : 124  
COD : 62.68  
PRD : 148.89

COV : 71.13  
STD : 88.12  
Avg. Abs. Dev : 54.87  
MAX Sales Ratio : 224.37  
MIN Sales Ratio : 59.77

95% Median C.I. : N/A  
95% Wgt. Mean C.I. : N/A  
95% Mean C.I. : -95.03 to 342.81

Printed:3/23/2022 11:48:35AM

| DATE OF SALE *         |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE                  | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| <u>Qrtrs</u>           |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-19 To 31-DEC-19 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-20 To 31-MAR-20 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-APR-20 To 30-JUN-20 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JUL-20 To 30-SEP-20 | 2     | 142.07 | 142.07 | 82.22    | 57.93 | 172.79 | 59.77 | 224.37 | N/A             | 110,000              | 90,441         |
| 01-OCT-20 To 31-DEC-20 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-21 To 31-MAR-21 |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-APR-21 To 30-JUN-21 | 1     | 87.54  | 87.54  | 87.54    | 00.00 | 100.00 | 87.54 | 87.54  | N/A             | 50,000               | 43,772         |
| 01-JUL-21 To 30-SEP-21 |       |        |        |          |       |        |       |        |                 |                      |                |
| <u>Study Yrs</u>       |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-OCT-19 To 30-SEP-20 | 2     | 142.07 | 142.07 | 82.22    | 57.93 | 172.79 | 59.77 | 224.37 | N/A             | 110,000              | 90,441         |
| 01-OCT-20 To 30-SEP-21 | 1     | 87.54  | 87.54  | 87.54    | 00.00 | 100.00 | 87.54 | 87.54  | N/A             | 50,000               | 43,772         |
| <u>Calendar Yrs</u>    |       |        |        |          |       |        |       |        |                 |                      |                |
| 01-JAN-20 To 31-DEC-20 | 2     | 142.07 | 142.07 | 82.22    | 57.93 | 172.79 | 59.77 | 224.37 | N/A             | 110,000              | 90,441         |
| <u>ALL</u>             | 3     | 87.54  | 123.89 | 83.21    | 62.68 | 148.89 | 59.77 | 224.37 | N/A             | 90,000               | 74,885         |

| VALUATION GROUP |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 10              | 2     | 155.96 | 155.96 | 138.86   | 43.87 | 112.31 | 87.54 | 224.37 | N/A             | 40,000               | 55,542         |
| 80              | 1     | 59.77  | 59.77  | 59.77    | 00.00 | 100.00 | 59.77 | 59.77  | N/A             | 190,000              | 113,570        |
| <u>ALL</u>      | 3     | 87.54  | 123.89 | 83.21    | 62.68 | 148.89 | 59.77 | 224.37 | N/A             | 90,000               | 74,885         |

| PROPERTY TYPE * |       |        |        |          |       |        |       |        |                 | Avg. Adj. Sale Price | Avg. Assd. Val |
|-----------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE           | COUNT | MEDIAN | MEAN   | WGT.MEAN | COD   | PRD    | MIN   | MAX    | 95%_Median_C.I. |                      |                |
| 01              | 3     | 87.54  | 123.89 | 83.21    | 62.68 | 148.89 | 59.77 | 224.37 | N/A             | 90,000               | 74,885         |
| 06              |       |        |        |          |       |        |       |        |                 |                      |                |
| 07              |       |        |        |          |       |        |       |        |                 |                      |                |
| <u>ALL</u>      | 3     | 87.54  | 123.89 | 83.21    | 62.68 | 148.89 | 59.77 | 224.37 | N/A             | 90,000               | 74,885         |

**04 Banner**  
**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 : 3  
 Total Sales Price : 270,000  
 Total Adj. Sales Price : 270,000  
 Total Assessed Value : 224,654  
 Avg. Adj. Sales Price : 90,000  
 Avg. Assessed Value : 74,885

MEDIAN : 88  
 WGT. MEAN : 83  
 MEAN : 124  
 COD : 62.68  
 PRD : 148.89

COV : 71.13  
 STD : 88.12  
 Avg. Abs. Dev : 54.87  
 MAX Sales Ratio : 224.37  
 MIN Sales Ratio : 59.77

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : -95.03 to 342.81

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**SALE PRICE \***

| RANGE                      | COUNT    | MEDIAN       | MEAN          | WGT.MEAN     | COD          | PRD           | MIN          | MAX           | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|----------|--------------|---------------|--------------|--------------|---------------|--------------|---------------|-----------------|----------------------|----------------|
| <b>Low \$ Ranges</b>       |          |              |               |              |              |               |              |               |                 |                      |                |
| Less Than 5,000            |          |              |               |              |              |               |              |               |                 |                      |                |
| Less Than 15,000           |          |              |               |              |              |               |              |               |                 |                      |                |
| Less Than 30,000           |          |              |               |              |              |               |              |               |                 |                      |                |
| <b>Ranges Excl. Low \$</b> |          |              |               |              |              |               |              |               |                 |                      |                |
| Greater Than 4,999         | 3        | 87.54        | 123.89        | 83.21        | 62.68        | 148.89        | 59.77        | 224.37        | N/A             | 90,000               | 74,885         |
| Greater Than 14,999        | 3        | 87.54        | 123.89        | 83.21        | 62.68        | 148.89        | 59.77        | 224.37        | N/A             | 90,000               | 74,885         |
| Greater Than 29,999        | 3        | 87.54        | 123.89        | 83.21        | 62.68        | 148.89        | 59.77        | 224.37        | N/A             | 90,000               | 74,885         |
| <b>Incremental Ranges</b>  |          |              |               |              |              |               |              |               |                 |                      |                |
| 0 TO 4,999                 |          |              |               |              |              |               |              |               |                 |                      |                |
| 5,000 TO 14,999            |          |              |               |              |              |               |              |               |                 |                      |                |
| 15,000 TO 29,999           |          |              |               |              |              |               |              |               |                 |                      |                |
| 30,000 TO 59,999           | 2        | 155.96       | 155.96        | 138.86       | 43.87        | 112.31        | 87.54        | 224.37        | N/A             | 40,000               | 55,542         |
| 60,000 TO 99,999           |          |              |               |              |              |               |              |               |                 |                      |                |
| 100,000 TO 149,999         |          |              |               |              |              |               |              |               |                 |                      |                |
| 150,000 TO 249,999         | 1        | 59.77        | 59.77         | 59.77        | 00.00        | 100.00        | 59.77        | 59.77         | N/A             | 190,000              | 113,570        |
| 250,000 TO 499,999         |          |              |               |              |              |               |              |               |                 |                      |                |
| 500,000 TO 999,999         |          |              |               |              |              |               |              |               |                 |                      |                |
| 1,000,000 +                |          |              |               |              |              |               |              |               |                 |                      |                |
| <b>ALL</b>                 | <b>3</b> | <b>87.54</b> | <b>123.89</b> | <b>83.21</b> | <b>62.68</b> | <b>148.89</b> | <b>59.77</b> | <b>224.37</b> | <b>N/A</b>      | <b>90,000</b>        | <b>74,885</b>  |

**04 Banner**  
**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 : 0  
Total Sales Price : 0  
Total Adj. Sales Price : 0  
Total Assessed Value : 0  
Avg. Adj. Sales Price : 0  
Avg. Assessed Value : 0

MEDIAN : 0  
WGT. MEAN : 0  
MEAN : 0  
COD : 00.00  
PRD : 00.00

COV : 00.00  
STD : 00.00  
Avg. Abs. Dev : 00.00  
MAX Sales Ratio : 00.00  
MIN Sales Ratio : 00.00

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

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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>Qtrts</u>           |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-18 To 31-DEC-18 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JAN-19 To 31-MAR-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-APR-19 To 30-JUN-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JUL-19 To 30-SEP-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-19 To 31-DEC-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JAN-20 To 31-MAR-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-APR-20 To 30-JUN-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JUL-20 To 30-SEP-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-20 To 31-DEC-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JAN-21 To 31-MAR-21 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-APR-21 To 30-JUN-21 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JUL-21 To 30-SEP-21 |       |        |      |          |     |     |     |     |                 |                      |                |
| <u>Study Yrs</u>       |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-18 To 30-SEP-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-19 To 30-SEP-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-OCT-20 To 30-SEP-21 |       |        |      |          |     |     |     |     |                 |                      |                |
| <u>Calendar Yrs</u>    |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JAN-19 To 31-DEC-19 |       |        |      |          |     |     |     |     |                 |                      |                |
| 01-JAN-20 To 31-DEC-20 |       |        |      |          |     |     |     |     |                 |                      |                |
| <u>ALL</u>             |       |        |      |          |     |     |     |     |                 |                      |                |

**PROPERTY TYPE \***

| RANGE      | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|------|----------|-----|-----|-----|-----|-----------------|----------------------|----------------|
| 02         |       |        |      |          |     |     |     |     |                 |                      |                |
| 03         |       |        |      |          |     |     |     |     |                 |                      |                |
| 04         |       |        |      |          |     |     |     |     |                 |                      |                |
| <u>ALL</u> |       |        |      |          |     |     |     |     |                 |                      |                |

**04 Banner**  
**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 : 0  
 Total Sales Price : 0  
 Total Adj. Sales Price : 0  
 Total Assessed Value : 0  
 Avg. Adj. Sales Price : 0  
 Avg. Assessed Value : 0

MEDIAN : 0  
 WGT. MEAN : 0  
 MEAN : 0  
 COD : 00.00  
 PRD : 00.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 00.00  
 MIN Sales Ratio : 00.00

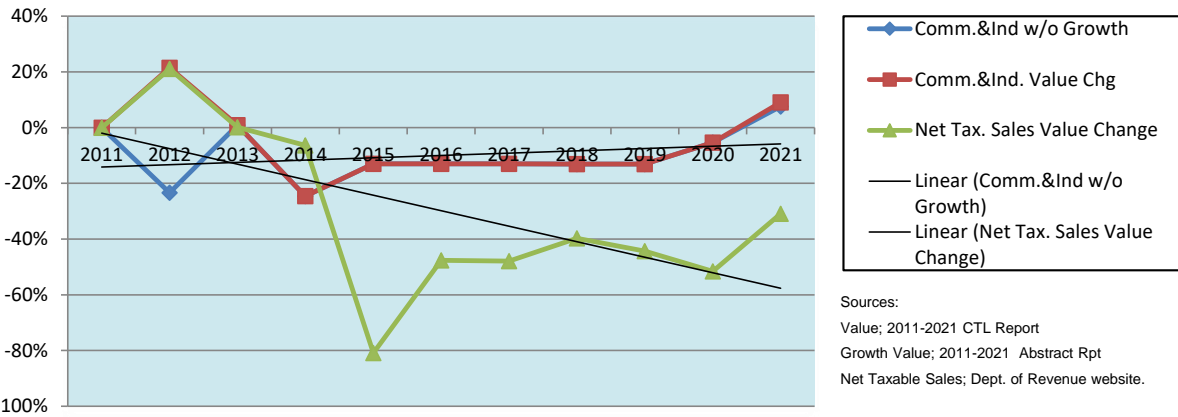
95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : N/A

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**SALE PRICE \***

| RANGE                              | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------------------|-------|--------|------|----------|-----|-----|-----|-----|-----------------|----------------------|----------------|
| <b>___ Low \$ Ranges ___</b>       |       |        |      |          |     |     |     |     |                 |                      |                |
| Less Than 5,000                    |       |        |      |          |     |     |     |     |                 |                      |                |
| Less Than 15,000                   |       |        |      |          |     |     |     |     |                 |                      |                |
| Less Than 30,000                   |       |        |      |          |     |     |     |     |                 |                      |                |
| <b>___ Ranges Excl. Low \$ ___</b> |       |        |      |          |     |     |     |     |                 |                      |                |
| Greater Than 4,999                 |       |        |      |          |     |     |     |     |                 |                      |                |
| Greater Than 14,999                |       |        |      |          |     |     |     |     |                 |                      |                |
| Greater Than 29,999                |       |        |      |          |     |     |     |     |                 |                      |                |
| <b>___ Incremental Ranges ___</b>  |       |        |      |          |     |     |     |     |                 |                      |                |
| 0 TO 4,999                         |       |        |      |          |     |     |     |     |                 |                      |                |
| 5,000 TO 14,999                    |       |        |      |          |     |     |     |     |                 |                      |                |
| 15,000 TO 29,999                   |       |        |      |          |     |     |     |     |                 |                      |                |
| 30,000 TO 59,999                   |       |        |      |          |     |     |     |     |                 |                      |                |
| 60,000 TO 99,999                   |       |        |      |          |     |     |     |     |                 |                      |                |
| 100,000 TO 149,999                 |       |        |      |          |     |     |     |     |                 |                      |                |
| 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>                 |       |        |      |          |     |     |     |     |                 |                      |                |

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



Sources:  
 Value; 2011-2021 CTL Report  
 Growth Value; 2011-2021 Abstract Rpt  
 Net Taxable Sales; Dept. of Revenue website.

| 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            | \$ 202,841   | \$ -         | 0.00%             | \$ 202,841           |                    | \$ 264,995              |                      |
| 2012            | \$ 246,399   | \$ 90,917    | 36.90%            | \$ 155,482           | -23.35%            | \$ 320,865              | 21.08%               |
| 2013            | \$ 204,690   | \$ -         | 0.00%             | \$ 204,690           | -16.93%            | \$ 265,283              | -17.32%              |
| 2014            | \$ 152,917   | \$ -         | 0.00%             | \$ 152,917           | -25.29%            | \$ 248,184              | -6.45%               |
| 2015            | \$ 176,394   | \$ -         | 0.00%             | \$ 176,394           | 15.35%             | \$ 50,636               | -79.60%              |
| 2016            | \$ 176,394   | \$ -         | 0.00%             | \$ 176,394           | 0.00%              | \$ 138,882              | 174.28%              |
| 2017            | \$ 176,394   | \$ -         | 0.00%             | \$ 176,394           | 0.00%              | \$ 138,007              | -0.63%               |
| 2018            | \$ 176,364   | \$ -         | 0.00%             | \$ 176,364           | -0.02%             | \$ 159,776              | 15.77%               |
| 2019            | \$ 176,364   | \$ -         | 0.00%             | \$ 176,364           | 0.00%              | \$ 147,454              | -7.71%               |
| 2020            | \$ 192,022   | \$ -         | 0.00%             | \$ 192,022           | 8.88%              | \$ 128,420              | -12.91%              |
| 2021            | \$ 221,214   | \$ 2,978     | 1.35%             | \$ 218,236           | 13.65%             | \$ 183,068              | 42.55%               |
| <b>Ann %chg</b> | <b>0.87%</b> |              |                   | <b>Average</b>       | <b>-2.77%</b>      | <b>-3.63%</b>           | <b>12.91%</b>        |

| Tax Year | Cumulative Change   |                 |                     |
|----------|---------------------|-----------------|---------------------|
|          | Cmltv%chg w/o grwth | Cmltv%chg Value | Cmltv%chg Net Sales |
| 2011     | -                   | -               | -                   |
| 2012     | -23.35%             | 21.47%          | 21.08%              |
| 2013     | 0.91%               | 0.91%           | 0.11%               |
| 2014     | -24.61%             | -24.61%         | -6.34%              |
| 2015     | -13.04%             | -13.04%         | -80.89%             |
| 2016     | -13.04%             | -13.04%         | -47.59%             |
| 2017     | -13.04%             | -13.04%         | -47.92%             |
| 2018     | -13.05%             | -13.05%         | -39.71%             |
| 2019     | -13.05%             | -13.05%         | -44.36%             |
| 2020     | -5.33%              | -5.33%          | -51.54%             |
| 2021     | 7.59%               | 9.06%           | -30.92%             |

County Number: 4  
 County Name: Banner



**04 Banner**  
**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 : 40  
 Total Sales Price : 10,130,318  
 Total Adj. Sales Price : 10,130,318  
 Total Assessed Value : 6,891,832  
 Avg. Adj. Sales Price : 253,258  
 Avg. Assessed Value : 172,296

MEDIAN : 71  
 WGT. MEAN : 68  
 MEAN : 71  
 COD : 13.74  
 PRD : 104.70

COV : 18.11  
 STD : 12.90  
 Avg. Abs. Dev : 09.71  
 MAX Sales Ratio : 98.11  
 MIN Sales Ratio : 36.50

95% Median C.I. : 67.72 to 76.97  
 95% Wgt. Mean C.I. : 61.16 to 74.91  
 95% Mean C.I. : 67.23 to 75.23

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**DATE OF SALE \***

| RANGE                  | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX   | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|----------------------|----------------|
| <u>Qrtrs</u>           |       |        |       |          |       |        |       |       |                 |                      |                |
| 01-OCT-18 To 31-DEC-18 | 1     | 98.11  | 98.11 | 98.11    | 00.00 | 100.00 | 98.11 | 98.11 | N/A             | 550,000              | 539,618        |
| 01-JAN-19 To 31-MAR-19 | 3     | 77.64  | 76.10 | 76.60    | 03.83 | 99.35  | 70.88 | 79.78 | N/A             | 231,667              | 177,459        |
| 01-APR-19 To 30-JUN-19 | 4     | 76.76  | 79.28 | 78.74    | 13.30 | 100.69 | 67.72 | 95.88 | N/A             | 190,756              | 150,200        |
| 01-JUL-19 To 30-SEP-19 | 7     | 66.34  | 66.43 | 62.67    | 08.65 | 106.00 | 57.55 | 79.77 | 57.55 to 79.77  | 440,664              | 276,174        |
| 01-OCT-19 To 31-DEC-19 | 2     | 65.94  | 65.94 | 57.91    | 17.53 | 113.87 | 54.38 | 77.49 | N/A             | 295,000              | 170,830        |
| 01-JAN-20 To 31-MAR-20 | 2     | 81.25  | 81.25 | 82.76    | 03.56 | 98.18  | 78.36 | 84.13 | N/A             | 313,632              | 259,557        |
| 01-APR-20 To 30-JUN-20 | 6     | 74.80  | 71.06 | 58.49    | 15.94 | 121.49 | 36.50 | 93.06 | 36.50 to 93.06  | 207,642              | 121,443        |
| 01-JUL-20 To 30-SEP-20 | 2     | 82.91  | 82.91 | 83.13    | 13.06 | 99.74  | 72.08 | 93.74 | N/A             | 42,873               | 35,640         |
| 01-OCT-20 To 31-DEC-20 | 3     | 70.02  | 64.94 | 68.99    | 09.11 | 94.13  | 52.83 | 71.97 | N/A             | 255,783              | 176,470        |
| 01-JAN-21 To 31-MAR-21 | 5     | 67.47  | 69.83 | 65.39    | 13.34 | 106.79 | 57.05 | 89.81 | N/A             | 137,830              | 90,122         |
| 01-APR-21 To 30-JUN-21 | 4     | 63.98  | 63.32 | 63.28    | 07.21 | 100.06 | 57.25 | 68.08 | N/A             | 226,571              | 143,385        |
| 01-JUL-21 To 30-SEP-21 | 1     | 56.79  | 56.79 | 56.79    | 00.00 | 100.00 | 56.79 | 56.79 | N/A             | 126,000              | 71,558         |
| <u>Study Yrs</u>       |       |        |       |          |       |        |       |       |                 |                      |                |
| 01-OCT-18 To 30-SEP-19 | 15    | 70.88  | 73.90 | 70.81    | 12.49 | 104.36 | 57.55 | 98.11 | 66.34 to 79.78  | 339,512              | 240,400        |
| 01-OCT-19 To 30-SEP-20 | 12    | 77.23  | 73.88 | 65.16    | 13.47 | 113.38 | 36.50 | 93.74 | 68.29 to 84.13  | 212,405              | 138,392        |
| 01-OCT-20 To 30-SEP-21 | 13    | 67.47  | 65.70 | 65.30    | 10.92 | 100.61 | 52.83 | 89.81 | 57.05 to 71.97  | 191,445              | 125,009        |
| <u>Calendar Yrs</u>    |       |        |       |          |       |        |       |       |                 |                      |                |
| 01-JAN-19 To 31-DEC-19 | 16    | 70.65  | 71.40 | 66.40    | 11.38 | 107.53 | 54.38 | 95.88 | 61.95 to 79.77  | 320,792              | 213,003        |
| 01-JAN-20 To 31-DEC-20 | 13    | 72.63  | 73.04 | 67.80    | 14.14 | 107.73 | 36.50 | 93.74 | 68.29 to 84.13  | 209,708              | 142,189        |
| <u>ALL</u>             | 40    | 70.65  | 71.23 | 68.03    | 13.74 | 104.70 | 36.50 | 98.11 | 67.72 to 76.97  | 253,258              | 172,296        |

**AREA (MARKET)**

| RANGE      | COUNT | MEDIAN | MEAN  | WGT.MEAN | COD   | PRD    | MIN   | MAX   | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------|-------|--------|-------|----------|-------|--------|-------|-------|-----------------|----------------------|----------------|
| 1          | 40    | 70.65  | 71.23 | 68.03    | 13.74 | 104.70 | 36.50 | 98.11 | 67.72 to 76.97  | 253,258              | 172,296        |
| <u>ALL</u> | 40    | 70.65  | 71.23 | 68.03    | 13.74 | 104.70 | 36.50 | 98.11 | 67.72 to 76.97  | 253,258              | 172,296        |

**04 Banner**  
**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 : 40  
 Total Sales Price : 10,130,318  
 Total Adj. Sales Price : 10,130,318  
 Total Assessed Value : 6,891,832  
 Avg. Adj. Sales Price : 253,258  
 Avg. Assessed Value : 172,296

MEDIAN : 71  
 WGT. MEAN : 68  
 MEAN : 71  
 COD : 13.74  
 PRD : 104.70

COV : 18.11  
 STD : 12.90  
 Avg. Abs. Dev : 09.71  
 MAX Sales Ratio : 98.11  
 MIN Sales Ratio : 36.50

95% Median C.I. : 67.72 to 76.97  
 95% Wgt. Mean C.I. : 61.16 to 74.91  
 95% Mean C.I. : 67.23 to 75.23

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**95%MLU By Market Area**

| RANGE                  | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX          | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|-----------------------|----------------------|----------------|
| <b>_____Dry_____</b>   |           |              |              |              |              |               |              |              |                       |                      |                |
| County                 | 13        | 68.74        | 73.79        | 73.09        | 11.97        | 100.96        | 60.17        | 93.74        | 66.34 to 84.13        | 204,088              | 149,159        |
| 1                      | 13        | 68.74        | 73.79        | 73.09        | 11.97        | 100.96        | 60.17        | 93.74        | 66.34 to 84.13        | 204,088              | 149,159        |
| <b>_____Grass_____</b> |           |              |              |              |              |               |              |              |                       |                      |                |
| County                 | 10        | 71.51        | 70.39        | 71.34        | 07.98        | 98.67         | 52.83        | 79.78        | 61.31 to 78.36        | 167,805              | 119,720        |
| 1                      | 10        | 71.51        | 70.39        | 71.34        | 07.98        | 98.67         | 52.83        | 79.78        | 61.31 to 78.36        | 167,805              | 119,720        |
| <b>_____ALL_____</b>   | <b>40</b> | <b>70.65</b> | <b>71.23</b> | <b>68.03</b> | <b>13.74</b> | <b>104.70</b> | <b>36.50</b> | <b>98.11</b> | <b>67.72 to 76.97</b> | <b>253,258</b>       | <b>172,296</b> |

**80%MLU By Market Area**

| RANGE                  | COUNT     | MEDIAN       | MEAN         | WGT.MEAN     | COD          | PRD           | MIN          | MAX          | 95%_Median_C.I.       | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-----------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|-----------------------|----------------------|----------------|
| <b>_____Dry_____</b>   |           |              |              |              |              |               |              |              |                       |                      |                |
| County                 | 16        | 71.20        | 74.39        | 73.40        | 11.28        | 101.35        | 60.17        | 93.74        | 67.47 to 83.10        | 182,885              | 134,240        |
| 1                      | 16        | 71.20        | 74.39        | 73.40        | 11.28        | 101.35        | 60.17        | 93.74        | 67.47 to 83.10        | 182,885              | 134,240        |
| <b>_____Grass_____</b> |           |              |              |              |              |               |              |              |                       |                      |                |
| County                 | 16        | 70.48        | 69.01        | 69.65        | 12.20        | 99.08         | 52.83        | 95.88        | 57.25 to 77.64        | 176,344              | 122,827        |
| 1                      | 16        | 70.48        | 69.01        | 69.65        | 12.20        | 99.08         | 52.83        | 95.88        | 57.25 to 77.64        | 176,344              | 122,827        |
| <b>_____ALL_____</b>   | <b>40</b> | <b>70.65</b> | <b>71.23</b> | <b>68.03</b> | <b>13.74</b> | <b>104.70</b> | <b>36.50</b> | <b>98.11</b> | <b>67.72 to 76.97</b> | <b>253,258</b>       | <b>172,296</b> |

## 4 Banner County 2022 Average Acre Value Comparison

| County      | Mkt Area | 1A1   | 1A    | 2A1   | 2A    | 3A1   | 3A    | 4A1   | 4A    | WEIGHTED AVG IRR |
|-------------|----------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|
| Banner      | 1        | 2,000 | 2,000 | 1,900 | 1,800 | 1,800 | 1,800 | 1,600 | 1,234 | <b>1,781</b>     |
| ScottsBluff | 3        | 2,280 | 2,185 | 1,985 | 1,725 | 1,725 | 1,550 | 1,550 | 1,550 | <b>2,028</b>     |
| Morrill     | 3        | 2,075 | 2,075 | 2,075 | 2,075 | 1,975 | 1,975 | 1,975 | 1,975 | <b>2,036</b>     |
| Kimball     | 2        | 1,975 | 1,975 | 1,975 | 1,625 | n/a   | 1,625 | 1,625 | 1,500 | <b>1,703</b>     |

| County      | Mkt Area | 1D1 | 1D  | 2D1 | 2D  | 3D1 | 3D  | 4D1 | 4D  | WEIGHTED AVG DRY |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|------------------|
| Banner      | 1        | n/a | 500 | 500 | 475 | 475 | 475 | 450 | 425 | <b>477</b>       |
| ScottsBluff | 3        | n/a | 465 | 465 | 465 | 410 | 385 | 385 | 350 | <b>445</b>       |
| Morrill     | 3        | n/a | 500 | 500 | 450 | 450 | 450 | 450 | 450 | <b>463</b>       |
| Kimball     | 2        | n/a | 565 | 525 | 505 | 415 | n/a | 350 | 345 | <b>457</b>       |

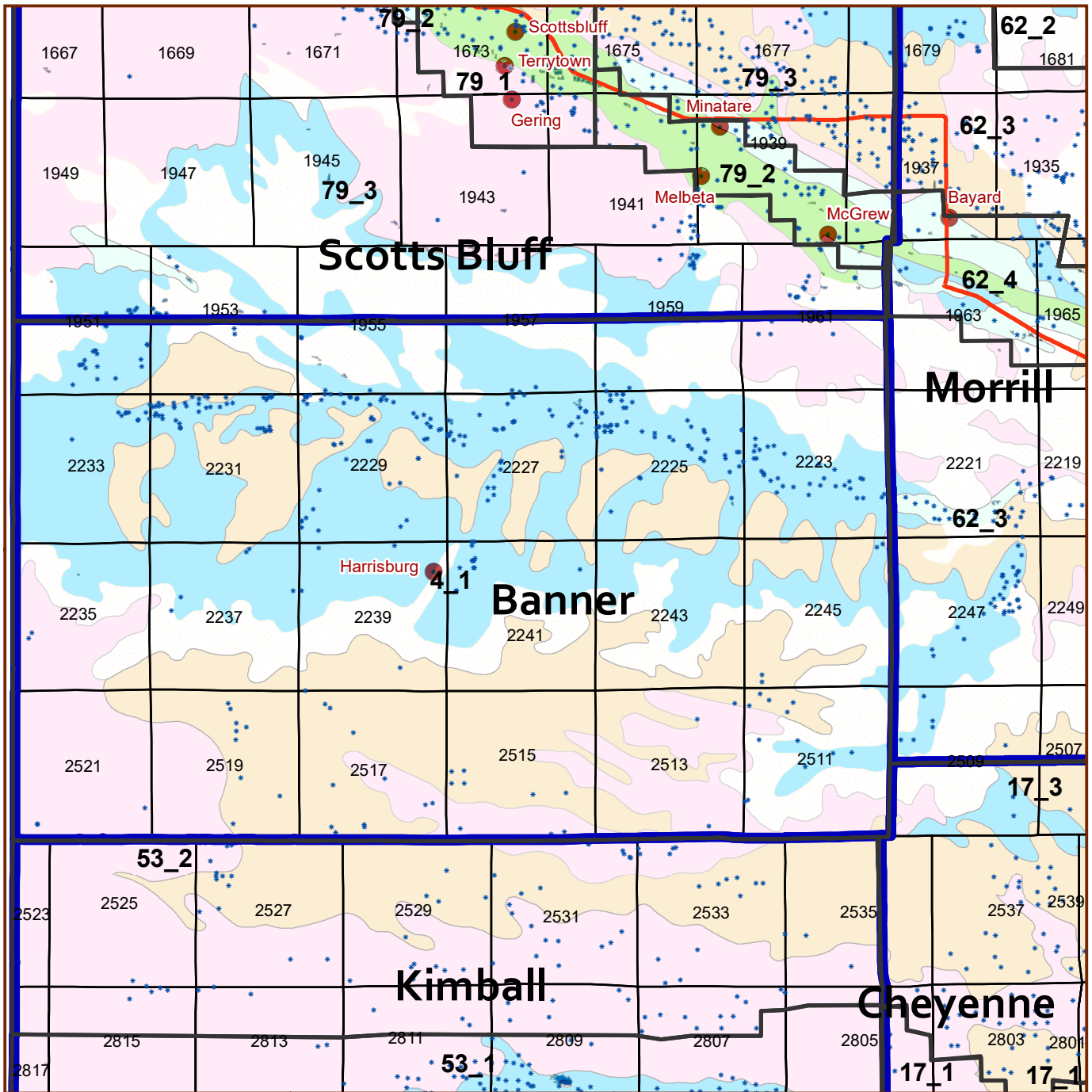
| County      | Mkt Area | 1G1 | 1G  | 2G1 | 2G  | 3G1 | 3G  | 4G1 | 4G  | WEIGHTED AVG GRASS |
|-------------|----------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|
| Banner      | 1        | n/a | 455 | n/a | 430 | 410 | 390 | 385 | 352 | <b>364</b>         |
| ScottsBluff | 3        | 345 | n/a | n/a | 345 | 345 | 345 | 345 | 345 | <b>345</b>         |
| Morrill     | 3        | 485 | 485 | n/a | 432 | 395 | 395 | 395 | 395 | <b>396</b>         |
| Kimball     | 2        | n/a | n/a | n/a | n/a | n/a | 315 | 315 | 315 | <b>315</b>         |

| County      | Mkt Area | CRP | TIMBER | WASTE |
|-------------|----------|-----|--------|-------|
| Banner      | 1        | 380 | n/a    | 227   |
| ScottsBluff | 3        | 345 | n/a    | 100   |
| Morrill     | 3        | 450 | n/a    | 30    |
| Kimball     | 2        | 345 | n/a    | n/a   |

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.

# BANNER COUNTY



**Legend**

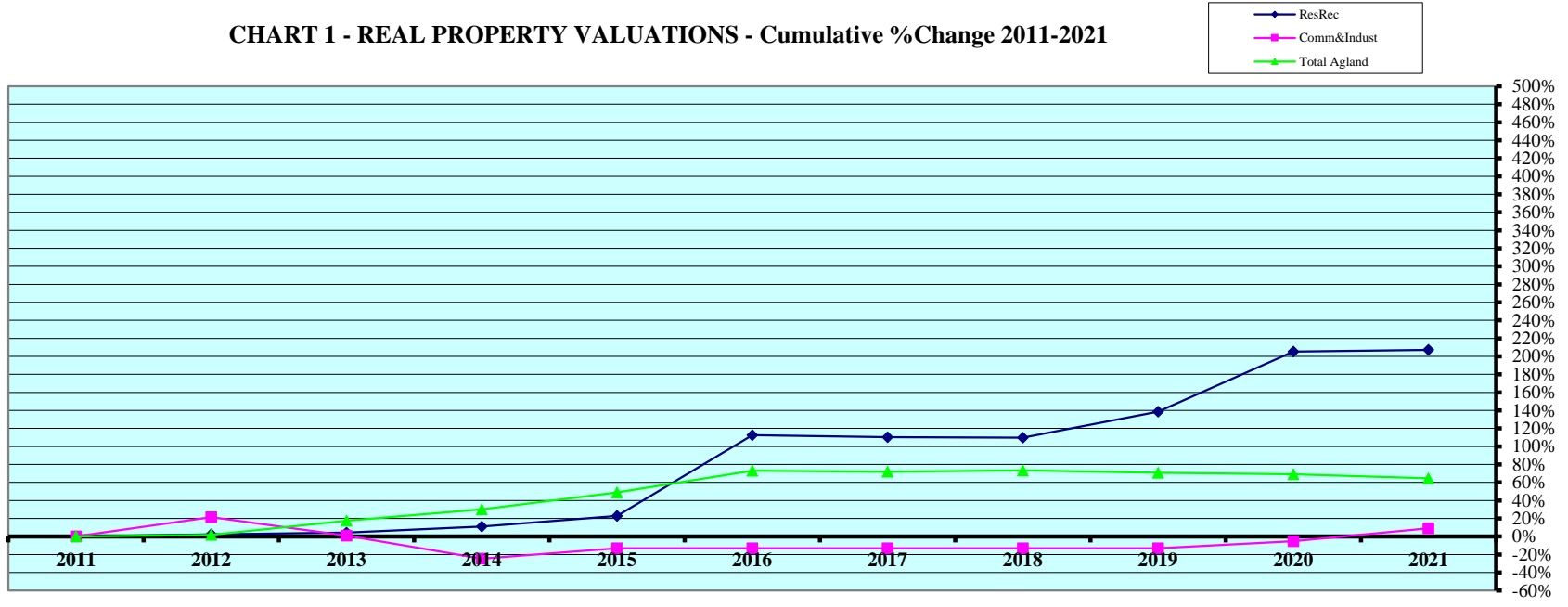
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**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     | 2,620,253                                 | -              | -        | -         | 202,841                                | -              | -        | -         | 128,916,441                            | -              | -        | -         |
| 2012     | 2,680,581                                 | 60,328         | 2.30%    | 2.30%     | 246,399                                | 43,558         | 21.47%   | 21.47%    | 131,326,929                            | 2,410,488      | 1.87%    | 1.87%     |
| 2013     | 2,729,749                                 | 49,168         | 1.83%    | 4.18%     | 204,690                                | -41,709        | -16.93%  | 0.91%     | 151,428,941                            | 20,102,012     | 15.31%   | 17.46%    |
| 2014     | 2,910,139                                 | 180,390        | 6.61%    | 11.06%    | 152,917                                | -51,773        | -25.29%  | -24.61%   | 167,734,823                            | 16,305,882     | 10.77%   | 30.11%    |
| 2015     | 3,219,784                                 | 309,645        | 10.64%   | 22.88%    | 176,394                                | 23,477         | 15.35%   | -13.04%   | 192,086,964                            | 24,352,141     | 14.52%   | 49.00%    |
| 2016     | 5,565,849                                 | 2,346,065      | 72.86%   | 112.42%   | 176,394                                | 0              | 0.00%    | -13.04%   | 222,929,331                            | 30,842,367     | 16.06%   | 72.93%    |
| 2017     | 5,511,633                                 | -54,216        | -0.97%   | 110.35%   | 176,394                                | 0              | 0.00%    | -13.04%   | 221,589,099                            | -1,340,232     | -0.60%   | 71.89%    |
| 2018     | 5,497,229                                 | -14,404        | -0.26%   | 109.80%   | 176,364                                | -30            | -0.02%   | -13.05%   | 223,514,529                            | 1,925,430      | 0.87%    | 73.38%    |
| 2019     | 6,251,425                                 | 754,196        | 13.72%   | 138.58%   | 176,364                                | 0              | 0.00%    | -13.05%   | 220,108,883                            | -3,405,646     | -1.52%   | 70.74%    |
| 2020     | 7,997,519                                 | 1,746,094      | 27.93%   | 205.22%   | 192,022                                | 15,658         | 8.88%    | -5.33%    | 217,975,149                            | -2,133,734     | -0.97%   | 69.08%    |
| 2021     | 8,049,549                                 | 52,030         | 0.65%    | 207.21%   | 221,214                                | 29,192         | 15.20%   | 9.06%     | 212,179,719                            | -5,795,430     | -2.66%   | 64.59%    |

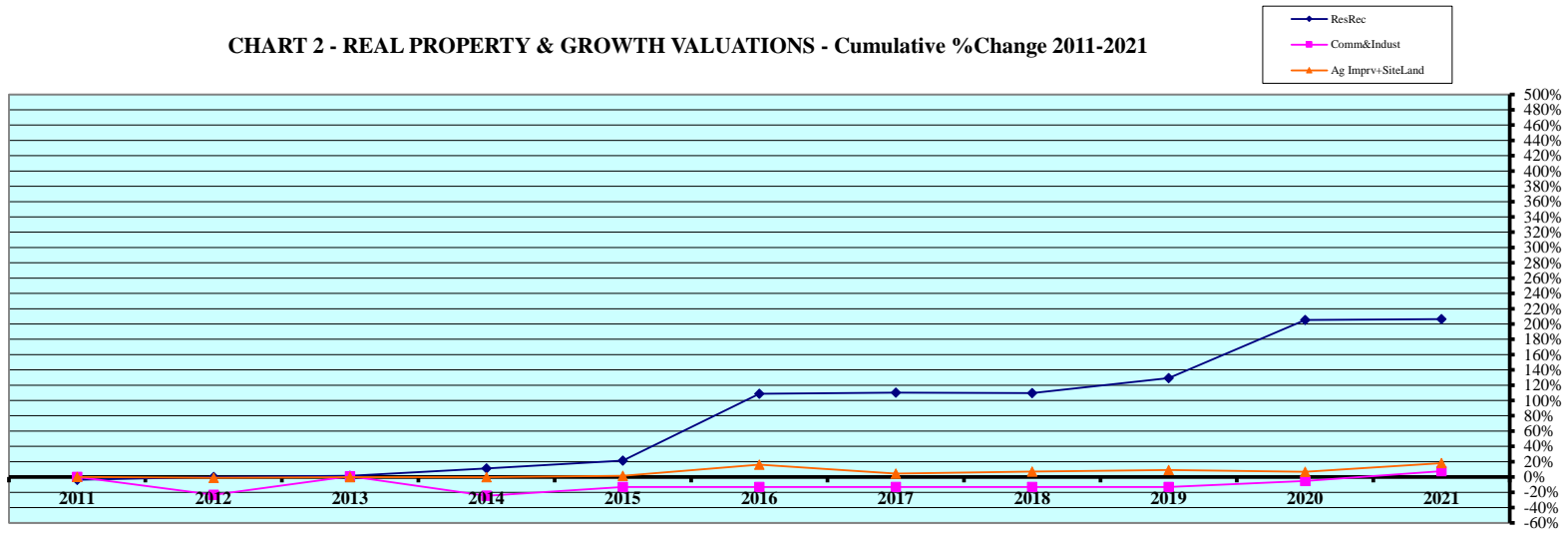
Rate Annual %chg: Residential & Recreational **11.88%** Commercial & Industrial **0.87%** Agricultural Land **5.11%**

Cnty# **4**  
County **BANNER**

**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         | 2,620,253                                 | 96,355       | 3.68%             | 2,523,898                  | -                  | -3.68%              | 202,841                                | 0            | 0.00%             | 202,841              | -                  | 0.00%               |                  |  |  |        |  |  |
| 2012         | 2,680,581                                 | 57,514       | 2.15%             | 2,623,067                  | 0.11%              | 0.11%               | 246,399                                | 90,917       | 36.90%            | 155,482              | -23.35%            | -23.35%             |                  |  |  |        |  |  |
| 2013         | 2,729,749                                 | 70,177       | 2.57%             | 2,659,572                  | -0.78%             | 1.50%               | 204,690                                | 0            | 0.00%             | 204,690              | -16.93%            | 0.91%               |                  |  |  |        |  |  |
| 2014         | 2,910,139                                 | 0            | 0.00%             | 2,910,139                  | 6.61%              | 11.06%              | 152,917                                | 0            | 0.00%             | 152,917              | -25.29%            | -24.61%             |                  |  |  |        |  |  |
| 2015         | 3,219,784                                 | 37,290       | 1.16%             | 3,182,494                  | 9.36%              | 21.46%              | 176,394                                | 0            | 0.00%             | 176,394              | 15.35%             | -13.04%             |                  |  |  |        |  |  |
| 2016         | 5,565,849                                 | 93,132       | 1.67%             | 5,472,717                  | 69.97%             | 108.86%             | 176,394                                | 0            | 0.00%             | 176,394              | 0.00%              | -13.04%             |                  |  |  |        |  |  |
| 2017         | 5,511,633                                 | 0            | 0.00%             | 5,511,633                  | -0.97%             | 110.35%             | 176,394                                | 0            | 0.00%             | 176,394              | 0.00%              | -13.04%             |                  |  |  |        |  |  |
| 2018         | 5,497,229                                 | 0            | 0.00%             | 5,497,229                  | -0.26%             | 109.80%             | 176,364                                | 0            | 0.00%             | 176,364              | -0.02%             | -13.05%             |                  |  |  |        |  |  |
| 2019         | 6,251,425                                 | 243,652      | 3.90%             | 6,007,773                  | 9.29%              | 129.28%             | 176,364                                | 0            | 0.00%             | 176,364              | 0.00%              | -13.05%             |                  |  |  |        |  |  |
| 2020         | 7,997,519                                 | 0            | 0.00%             | 7,997,519                  | 27.93%             | 205.22%             | 192,022                                | 0            | 0.00%             | 192,022              | 8.88%              | -5.33%              |                  |  |  |        |  |  |
| 2021         | 8,049,549                                 | 21,709       | 0.27%             | 8,027,840                  | 0.38%              | 206.38%             | 221,214                                | 2,978        | 1.35%             | 218,236              | 13.65%             | 7.59%               |                  |  |  |        |  |  |
| Rate Ann%chg | 11.88%                                    |              |                   | Resid & Recreat w/o growth |                    |                     | 12.16%                                 |              |                   | 0.87%                |                    |                     | C & I w/o growth |  |  | -2.77% |  |  |

| 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       | Cmltv%chg w/o grwth |       |  |
| 2011         | 18,099,795                                 | 5,600,999                   | 23,700,794                | 233,435      | 0.98%             | 23,467,359           | -                        | -                   |       |  |
| 2012         | 17,868,742                                 | 5,730,432                   | 23,599,174                | 149,289      | 0.63%             | 23,449,885           | -1.06%                   | -1.06%              |       |  |
| 2013         | 18,059,370                                 | 5,799,807                   | 23,859,177                | 229,144      | 0.96%             | 23,630,033           | 0.13%                    | -0.30%              |       |  |
| 2014         | 18,143,375                                 | 6,088,532                   | 24,231,907                | 561,163      | 2.32%             | 23,670,744           | -0.79%                   | -0.13%              |       |  |
| 2015         | 18,063,087                                 | 6,070,135                   | 24,133,222                | 91,193       | 0.38%             | 24,042,029           | -0.78%                   | 1.44%               |       |  |
| 2016         | 20,673,660                                 | 7,039,328                   | 27,712,988                | 175,162      | 0.63%             | 27,537,826           | 14.11%                   | 16.19%              |       |  |
| 2017         | 18,721,413                                 | 6,612,279                   | 25,333,692                | 548,305      | 2.16%             | 24,785,387           | -10.56%                  | 4.58%               |       |  |
| 2018         | 19,237,804                                 | 6,614,477                   | 25,852,281                | 506,618      | 1.96%             | 25,345,663           | 0.05%                    | 6.94%               |       |  |
| 2019         | 19,343,680                                 | 6,521,604                   | 25,865,284                | 0            | 0.00%             | 25,865,284           | 0.05%                    | 9.13%               |       |  |
| 2020         | 19,820,900                                 | 6,677,561                   | 26,498,461                | 1,201,016    | 4.53%             | 25,297,445           | -2.20%                   | 6.74%               |       |  |
| 2021         | 21,659,965                                 | 6,755,739                   | 28,415,704                | 429,101      | 1.51%             | 27,986,603           | 5.62%                    | 18.08%              |       |  |
| Rate Ann%chg | 1.81%                                      |                             | 1.89%                     |              | 1.83%             |                      | Ag Imprv+Site w/o growth |                     | 0.46% |  |

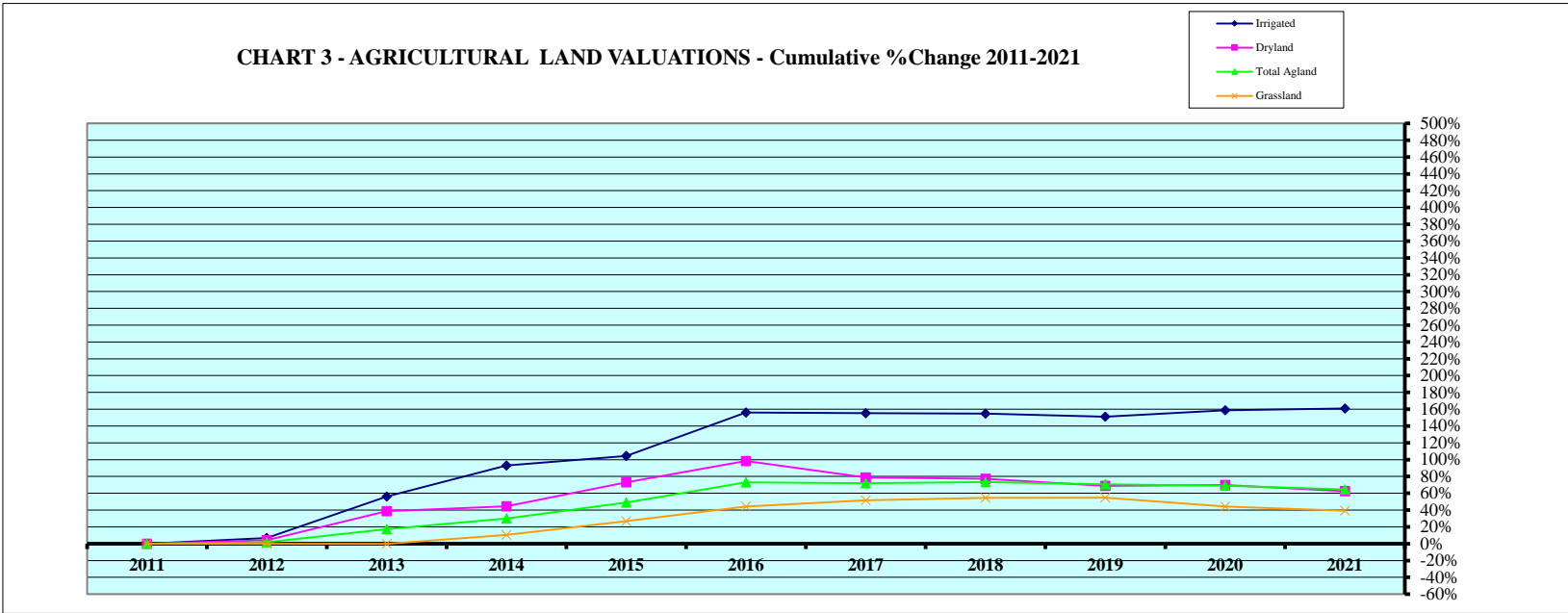
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 4  
County BANNER

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     | 16,298,278     | -         | -       | -         | 34,849,007 | -          | -       | -         | 76,931,854  | -          | -       | -         |
| 2012     | 17,396,226     | 1,097,948 | 6.74%   | 6.74%     | 36,281,845 | 1,432,838  | 4.11%   | 4.11%     | 76,807,665  | -124,189   | -0.16%  | -0.16%    |
| 2013     | 25,446,508     | 8,050,282 | 46.28%  | 56.13%    | 48,358,230 | 12,076,385 | 33.28%  | 38.77%    | 76,802,449  | -5,216     | -0.01%  | -0.17%    |
| 2014     | 31,456,553     | 6,010,045 | 23.62%  | 93.01%    | 50,396,682 | 2,038,452  | 4.22%   | 44.61%    | 85,034,241  | 8,231,792  | 10.72%  | 10.53%    |
| 2015     | 33,314,960     | 1,858,407 | 5.91%   | 104.41%   | 60,327,110 | 9,930,428  | 19.70%  | 73.11%    | 97,510,024  | 12,475,783 | 14.67%  | 26.75%    |
| 2016     | 41,734,295     | 8,419,335 | 25.27%  | 156.07%   | 69,151,305 | 8,824,195  | 14.63%  | 98.43%    | 110,951,701 | 13,441,677 | 13.78%  | 44.22%    |
| 2017     | 41,619,279     | -115,016  | -0.28%  | 155.36%   | 62,278,931 | -6,872,374 | -9.94%  | 78.71%    | 116,601,826 | 5,650,125  | 5.09%   | 51.57%    |
| 2018     | 41,500,975     | -118,304  | -0.28%  | 154.63%   | 61,753,597 | -525,334   | -0.84%  | 77.20%    | 118,957,008 | 2,355,182  | 2.02%   | 54.63%    |
| 2019     | 40,915,029     | -585,946  | -1.41%  | 151.04%   | 58,840,363 | -2,913,234 | -4.72%  | 68.84%    | 119,051,016 | 94,008     | 0.08%   | 54.75%    |
| 2020     | 42,182,615     | 1,267,586 | 3.10%   | 158.82%   | 59,181,252 | 340,889    | 0.58%   | 69.82%    | 110,927,365 | -8,123,651 | -6.82%  | 44.19%    |
| 2021     | 42,524,035     | 341,420   | 0.81%   | 160.91%   | 56,653,023 | -2,528,229 | -4.27%  | 62.57%    | 107,069,366 | -3,857,999 | -3.48%  | 39.17%    |

Rate Ann.%chg: Irrigated **10.07%** Dryland **4.98%** Grassland **3.36%**

| 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     | 223,036                   | -         | -        | -         | 614,266                     | -         | -       | -         | 128,916,441        | -          | -       | -         |
| 2012     | 225,869                   | 2,833     | 1.27%    | 1.27%     | 615,324                     | 1,058     | 0.17%   | 0.17%     | 131,326,929        | 2,410,488  | 1.87%   | 1.87%     |
| 2013     | 216,714                   | -9,155    | -4.05%   | -2.83%    | 605,040                     | -10,284   | -1.67%  | -1.50%    | 151,428,941        | 20,102,012 | 15.31%  | 17.46%    |
| 2014     | 232,520                   | 15,806    | 7.29%    | 4.25%     | 614,827                     | 9,787     | 1.62%   | 0.09%     | 167,734,823        | 16,305,882 | 10.77%  | 30.11%    |
| 2015     | 260,936                   | 28,416    | 12.22%   | 16.99%    | 673,934                     | 59,107    | 9.61%   | 9.71%     | 192,086,964        | 24,352,141 | 14.52%  | 49.00%    |
| 2016     | 326,379                   | 65,443    | 25.08%   | 46.33%    | 765,651                     | 91,717    | 13.61%  | 24.64%    | 222,929,331        | 30,842,367 | 16.06%  | 72.93%    |
| 2017     | 323,005                   | -3,374    | -1.03%   | 44.82%    | 766,058                     | 407       | 0.05%   | 24.71%    | 221,589,099        | -1,340,232 | -0.60%  | 71.89%    |
| 2018     | 312,289                   | -10,716   | -3.32%   | 40.02%    | 990,660                     | 224,602   | 29.32%  | 61.28%    | 223,514,529        | 1,925,430  | 0.87%   | 73.38%    |
| 2019     | 312,076                   | -213      | -0.07%   | 39.92%    | 990,399                     | -261      | -0.03%  | 61.23%    | 220,108,883        | -3,405,646 | -1.52%  | 70.74%    |
| 2020     | 4,754,118                 | 4,442,042 | 1423.38% | 2031.55%  | 929,799                     | -60,600   | -6.12%  | 51.37%    | 217,975,149        | -2,133,734 | -0.97%  | 69.08%    |
| 2021     | 4,754,377                 | 259       | 0.01%    | 2031.66%  | 1,178,918                   | 249,119   | 26.79%  | 91.92%    | 212,179,719        | -5,795,430 | -2.66%  | 64.59%    |

Cnty# **4**  
County **BANNER**

Rate Ann.%chg: Total Agric Land **5.11%**

**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     | 12,062,063     | 24,187 | 499                |                     |                       | 29,486,767 | 118,184 | 249                |                     |                       | 81,700,995  | 133,333 | 613                |                     |                       |
| 2012     | 16,170,241     | 23,801 | 679                | 36.24%              | 36.24%                | 34,982,918 | 121,547 | 288                | 15.36%              | 15.36%                | 89,688,965  | 135,300 | 663                | 8.18%               | 9.46%                 |
| 2013     | 17,396,226     | 23,919 | 727                | 7.05%               | 45.84%                | 36,342,444 | 122,014 | 298                | 3.49%               | 19.38%                | 89,574,800  | 130,628 | 686                | 3.44%               | 13.24%                |
| 2014     | 25,360,508     | 23,714 | 1,069              | 47.04%              | 114.44%               | 48,803,699 | 122,752 | 398                | 33.48%              | 59.35%                | 97,239,960  | 127,646 | 762                | 11.09%              | 25.80%                |
| 2015     | 31,241,720     | 23,984 | 1,303              | 21.80%              | 161.20%               | 50,533,297 | 124,414 | 406                | 2.16%               | 62.79%                | 128,539,130 | 127,483 | 1,008              | 32.36%              | 66.50%                |
| 2016     | 33,310,718     | 24,131 | 1,380              | 5.97%               | 176.80%               | 59,761,329 | 123,867 | 482                | 18.78%              | 93.37%                | 149,636,865 | 127,257 | 1,176              | 16.62%              | 94.17%                |
| 2017     | 41,734,295     | 24,068 | 1,734              | 25.62%              | 247.71%               | 69,151,307 | 123,502 | 560                | 16.05%              | 124.42%               | 164,929,515 | 127,713 | 1,291              | 9.83%               | 113.25%               |
| 2018     | 41,775,509     | 24,091 | 1,734              | 0.00%               | 247.72%               | 62,172,998 | 123,471 | 504                | -10.07%             | 101.82%               | 174,353,050 | 127,360 | 1,369              | 6.01%               | 126.06%               |
| 2019     | 41,501,332     | 23,938 | 1,734              | -0.02%              | 247.65%               | 61,545,491 | 124,140 | 496                | -1.54%              | 98.71%                | 167,960,980 | 130,138 | 1,291              | -5.72%              | 113.13%               |
| 2020     | 40,778,853     | 23,478 | 1,737              | 0.18%               | 248.28%               | 58,942,300 | 124,912 | 472                | -4.82%              | 89.13%                | 167,183,410 | 129,675 | 1,289              | -0.11%              | 112.90%               |
| 2021     | 42,283,772     | 23,669 | 1,786              | 2.85%               | 258.22%               | 58,954,669 | 124,379 | 474                | 0.45%               | 89.98%                | 111,093,918 | 292,847 | 379                | -70.58%             | -38.09%               |

Rate Annual %chg Average Value/Acre: **13.61%**

**6.63%**

**-4.68%**

| 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     | 188,190                   | 6,272  | 30                 |                     |                       | 428,174                     | 2,563 | 167                |                     |                       | 116,179,704                            | 469,651 | 247                |                     |                       |
| 2012     | 219,057                   | 7,301  | 30                 | -0.01%              | -0.01%                | 586,216                     | 2,899 | 202                | 21.04%              | 21.04%                | 128,762,756                            | 469,213 | 274                | 10.93%              | 10.93%                |
| 2013     | 225,869                   | 7,528  | 30                 | 0.00%               | -0.01%                | 577,064                     | 2,838 | 203                | 0.56%               | 21.72%                | 131,297,889                            | 469,246 | 280                | 1.96%               | 13.11%                |
| 2014     | 216,710                   | 7,223  | 30                 | 0.00%               | -0.01%                | 576,641                     | 2,826 | 204                | 0.36%               | 22.16%                | 131,297,889                            | 468,718 | 323                | 15.46%              | 30.60%                |
| 2015     | 231,066                   | 7,701  | 30                 | 0.00%               | -0.01%                | 587,063                     | 2,895 | 203                | -0.64%              | 21.38%                | 167,579,036                            | 468,041 | 358                | 10.82%              | 44.74%                |
| 2016     | 259,314                   | 7,408  | 35                 | 16.66%              | 16.66%                | 671,271                     | 3,166 | 212                | 4.59%               | 26.95%                | 191,941,851                            | 466,928 | 411                | 14.81%              | 66.17%                |
| 2017     | 326,262                   | 8,157  | 40                 | 14.27%              | 33.31%                | 765,404                     | 3,684 | 208                | -2.03%              | 24.38%                | 222,929,575                            | 466,199 | 478                | 16.33%              | 93.30%                |
| 2018     | 323,806                   | 8,095  | 40                 | 0.00%               | 33.31%                | 766,358                     | 3,690 | 208                | -0.03%              | 24.35%                | 221,644,355                            | 466,233 | 475                | -0.58%              | 92.18%                |
| 2019     | 321,198                   | 8,030  | 40                 | 0.00%               | 33.31%                | 860,063                     | 3,788 | 227                | 9.31%               | 35.92%                | 223,640,805                            | 466,672 | 479                | 0.81%               | 93.72%                |
| 2020     | 312,077                   | 7,802  | 40                 | 0.00%               | 33.31%                | 990,399                     | 4,131 | 240                | 5.59%               | 43.53%                | 220,018,127                            | 465,927 | 472                | -1.46%              | 90.89%                |
| 2021     | 4,754,284                 | 20,941 | 227                | 467.58%             | 656.64%               | 929,799                     | 3,968 | 234                | -2.27%              | 40.27%                | 218,016,442                            | 465,805 | 468                | -0.88%              | 89.20%                |

**4**  
**BANNER**

Rate Annual %chg Average Value/Acre: **6.58%**

(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  
Aglnd 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 |
|----------|-------------------------------|-------------------------|-------------|---------------|-------------|------------|------------|------------|-------------|------------|------------|-----------|-------------|
| 674      | <b>BANNER</b>                 | 11,786,097              | 7,164,096   | 699,717       | 8,049,549   | 221,214    | 0          | 0          | 212,179,719 | 21,839,465 | 6,968,216  | 3,807,690 | 272,715,763 |
| cnty     | sector                        | value % of total value: | 4.32%       | 2.63%         | 0.26%       | 2.95%      | 0.08%      |            | 77.80%      | 8.01%      | 2.56%      | 1.40%     | 100.00%     |
| Pop.     | Municipality:                 | Personal Prop           | StateAsd PP | StateAsd Real | Residential | Commercial | Industrial | Recreation | Agland      | Agdwell&HS | AgImprv&FS | Minerals  | Total Value |
| Unicorp. | <b>Harrisburg County Seat</b> | 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       |                         |             |               |             |            |            |            |             |            |            |           |             |
| 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        | <b>Total Municipalities</b>   | 0                       | 0           | 0             | 0           | 0          | 0          | 0          | 0           | 0          | 0          | 0         | 0           |
|          | %all municip.sectors of cnty  |                         |             |               |             |            |            |            |             |            |            |           |             |

|  |                        |                            |                      |                                   |
|--|------------------------|----------------------------|----------------------|-----------------------------------|
| <b>Total Real Property</b><br>Sum Lines 17, 25, & 30 | <b>Records : 2,020</b> | <b>Value : 259,411,711</b> | <b>Growth 94,883</b> | <b>Sum Lines 17, 25, &amp; 41</b> |
|--|------------------------|----------------------------|----------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

|                                 | Urban   |           | SubUrban |       | Rural   |           | Total   |           | Growth |
|---------------------------------|---------|-----------|----------|-------|---------|-----------|---------|-----------|--------|
|                                 | Records | Value     | Records  | Value | Records | Value     | Records | Value     |        |
| <b>01. Res UnImp Land</b>       | 27      | 31,760    | 0        | 0     | 49      | 1,120,077 | 76      | 1,151,837 |        |
| <b>02. Res Improve Land</b>     | 49      | 768,808   | 0        | 0     | 46      | 794,000   | 95      | 1,562,808 |        |
| <b>03. Res Improvements</b>     | 49      | 1,856,307 | 0        | 0     | 49      | 3,562,723 | 98      | 5,419,030 |        |
| <b>04. Res Total</b>            | 76      | 2,656,875 | 0        | 0     | 98      | 5,476,800 | 174     | 8,133,675 | 0      |
| <b>% of Res Total</b>           | 43.68   | 32.67     | 0.00     | 0.00  | 56.32   | 67.33     | 8.61    | 3.14      | 0.00   |
| <b>05. Com UnImp Land</b>       | 0       | 0         | 0        | 0     | 5       | 29,140    | 5       | 29,140    |        |
| <b>06. Com Improve Land</b>     | 1       | 19,124    | 0        | 0     | 3       | 32,835    | 4       | 51,959    |        |
| <b>07. Com Improvements</b>     | 1       | 98,249    | 0        | 0     | 4       | 41,866    | 5       | 140,115   |        |
| <b>08. Com Total</b>            | 1       | 117,373   | 0        | 0     | 9       | 103,841   | 10      | 221,214   | 0      |
| <b>% of Com Total</b>           | 10.00   | 53.06     | 0.00     | 0.00  | 90.00   | 46.94     | 0.50    | 0.09      | 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     | 0       | 0         | 0       | 0         |        |
| <b>14. Rec Improve Land</b>     | 0       | 0         | 0        | 0     | 0       | 0         | 0       | 0         |        |
| <b>15. Rec Improvements</b>     | 0       | 0         | 0        | 0     | 0       | 0         | 0       | 0         |        |
| <b>16. Rec Total</b>            | 0       | 0         | 0        | 0     | 0       | 0         | 0       | 0         | 0      |
| <b>% of Rec Total</b>           | 0.00    | 0.00      | 0.00     | 0.00  | 0.00    | 0.00      | 0.00    | 0.00      | 0.00   |
| <b>Res &amp; Rec Total</b>      | 76      | 2,656,875 | 0        | 0     | 98      | 5,476,800 | 174     | 8,133,675 | 0      |
| <b>% of Res &amp; Rec Total</b> | 43.68   | 32.67     | 0.00     | 0.00  | 56.32   | 67.33     | 8.61    | 3.14      | 0.00   |
| <b>Com &amp; Ind Total</b>      | 1       | 117,373   | 0        | 0     | 9       | 103,841   | 10      | 221,214   | 0      |
| <b>% of Com &amp; Ind Total</b> | 10.00   | 53.06     | 0.00     | 0.00  | 90.00   | 46.94     | 0.50    | 0.09      | 0.00   |
| <b>17. Taxable Total</b>        | 77      | 2,774,248 | 0        | 0     | 107     | 5,580,641 | 184     | 8,354,889 | 0      |
| <b>% of Taxable Total</b>       | 41.85   | 33.21     | 0.00     | 0.00  | 58.15   | 66.79     | 9.11    | 3.22      | 0.00   |

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

| Mineral Interest  | Records | Urban Value | Records | SubUrban Value | Records | Rural Value | Records | Total Value | Growth |
|-------------------|---------|-------------|---------|----------------|---------|-------------|---------|-------------|--------|
| 23. Producing     | 0       | 0           | 0       | 0              | 150     | 6,729,666   | 150     | 6,729,666   | 0      |
| 24. Non-Producing | 0       | 0           | 0       | 0              | 109     | 58,460      | 109     | 58,460      | 0      |
| 25. Total         | 0       | 0           | 0       | 0              | 259     | 6,788,126   | 259     | 6,788,126   | 0      |

Schedule IV : Exempt Records : Non-Agricultural

|            | Urban Records | SubUrban Records | Rural Records | Total Records |
|------------|---------------|------------------|---------------|---------------|
| 26. Exempt | 10            | 12               | 206           | 228           |

Schedule V : Agricultural Records

|                      | Urban   |       | SubUrban |       | Rural   |             | Total   |             |
|----------------------|---------|-------|----------|-------|---------|-------------|---------|-------------|
|                      | Records | Value | Records  | Value | Records | Value       | Records | Value       |
| 27. Ag-Vacant Land   | 0       | 0     | 0        | 0     | 1,188   | 157,613,386 | 1,188   | 157,613,386 |
| 28. Ag-Improved Land | 0       | 0     | 0        | 0     | 351     | 61,998,668  | 351     | 61,998,668  |
| 29. Ag Improvements  | 0       | 0     | 0        | 0     | 389     | 24,656,642  | 389     | 24,656,642  |

|              |  |  |  |       |             |
|--------------|--|--|--|-------|-------------|
| 30. Ag Total |  |  |  | 1,577 | 244,268,696 |
|--------------|--|--|--|-------|-------------|

Schedule VI : Agricultural Records :Non-Agricultural Detail

|                           | Urban   |          |            | SubUrban   |                 |                   | Growth        |
|---------------------------|---------|----------|------------|------------|-----------------|-------------------|---------------|
|                           | Records | Acres    | Value      | Records    | Acres           | Value             |               |
| 31. HomeSite UnImp Land   | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 32. HomeSite Improv Land  | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 33. HomeSite Improvements | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 34. HomeSite Total        |         |          |            |            |                 |                   |               |
| 35. FarmSite UnImp Land   | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 36. FarmSite Improv Land  | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 37. FarmSite Improvements | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 38. FarmSite Total        |         |          |            |            |                 |                   |               |
| 39. Road & Ditches        | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
| 40. Other- Non Ag Use     | 0       | 0.00     | 0          | 0          | 0.00            | 0                 |               |
|                           | Rural   |          |            | Total      |                 |                   |               |
|                           | Records | Acres    | Value      | Records    | Acres           | Value             |               |
| 31. HomeSite UnImp Land   | 13      | 13.05    | 172,900    | 13         | 13.05           | 172,900           |               |
| 32. HomeSite Improv Land  | 210     | 236.84   | 3,857,676  | 210        | 236.84          | 3,857,676         |               |
| 33. HomeSite Improvements | 218     | 0.00     | 18,095,633 | 218        | 0.00            | 18,095,633        | 0             |
| 34. HomeSite Total        |         |          |            | <b>231</b> | <b>249.89</b>   | <b>22,126,209</b> |               |
| 35. FarmSite UnImp Land   | 81      | 137.80   | 68,230     | 81         | 137.80          | 68,230            |               |
| 36. FarmSite Improv Land  | 317     | 958.55   | 562,246    | 317        | 958.55          | 562,246           |               |
| 37. FarmSite Improvements | 360     | 0.00     | 6,561,009  | 360        | 0.00            | 6,561,009         | 94,883        |
| 38. FarmSite Total        |         |          |            | <b>441</b> | <b>1,096.35</b> | <b>7,191,485</b>  |               |
| 39. Road & Ditches        | 960     | 3,388.29 | 0          | 960        | 3,388.29        | 0                 |               |
| 40. Other- Non Ag Use     | 102     | 167.43   | 50,222     | 102        | 167.43          | 50,222            |               |
| 41. Total Section VI      |         |          |            | <b>672</b> | <b>4,901.96</b> | <b>29,367,916</b> | <b>94,883</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 | 23      | 4,270.27 | 1,281,385 | 23       | 4,270.27 | 1,281,385 |

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated              | Acres      | % of Acres* | Value       | % of Value* | Average Assessed Value* |
|------------------------|------------|-------------|-------------|-------------|-------------------------|
| 45. 1A1                | 1,036.06   | 4.33%       | 2,072,110   | 4.86%       | 1,999.99                |
| 46. 1A                 | 7,350.59   | 30.70%      | 14,701,136  | 34.47%      | 1,999.99                |
| 47. 2A1                | 414.11     | 1.73%       | 786,800     | 1.84%       | 1,899.98                |
| 48. 2A                 | 7,179.84   | 29.99%      | 12,923,610  | 30.30%      | 1,799.99                |
| 49. 3A1                | 273.04     | 1.14%       | 491,472     | 1.15%       | 1,800.00                |
| 50. 3A                 | 264.40     | 1.10%       | 475,920     | 1.12%       | 1,800.00                |
| 51. 4A1                | 5,559.16   | 23.22%      | 8,894,506   | 20.86%      | 1,599.97                |
| 52. 4A                 | 1,864.81   | 7.79%       | 2,300,685   | 5.39%       | 1,233.74                |
| 53. Total              | 23,942.01  | 100.00%     | 42,646,239  | 100.00%     | 1,781.23                |
| <b>Dry</b>             |            |             |             |             |                         |
| 54. 1D1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 55. 1D                 | 24,806.64  | 19.93%      | 12,402,306  | 20.91%      | 499.96                  |
| 56. 2D1                | 7,298.34   | 5.86%       | 3,649,170   | 6.15%       | 500.00                  |
| 57. 2D                 | 59,050.84  | 47.45%      | 28,040,464  | 47.28%      | 474.85                  |
| 58. 3D1                | 14,387.98  | 11.56%      | 6,834,065   | 11.52%      | 474.98                  |
| 59. 3D                 | 60.33      | 0.05%       | 28,658      | 0.05%       | 475.02                  |
| 60. 4D1                | 13,677.89  | 10.99%      | 6,154,736   | 10.38%      | 449.98                  |
| 61. 4D                 | 5,167.18   | 4.15%       | 2,196,046   | 3.70%       | 425.00                  |
| 62. Total              | 124,449.20 | 100.00%     | 59,305,445  | 100.00%     | 476.54                  |
| <b>Grass</b>           |            |             |             |             |                         |
| 63. 1G1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 64. 1G                 | 428.31     | 0.15%       | 194,882     | 0.18%       | 455.00                  |
| 65. 2G1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 66. 2G                 | 1,342.47   | 0.46%       | 577,255     | 0.54%       | 429.99                  |
| 67. 3G1                | 2,235.82   | 0.76%       | 916,677     | 0.86%       | 410.00                  |
| 68. 3G                 | 12,286.72  | 4.20%       | 4,791,778   | 4.48%       | 390.00                  |
| 69. 4G1                | 86,378.79  | 29.53%      | 33,254,091  | 31.07%      | 384.98                  |
| 70. 4G                 | 189,856.57 | 64.90%      | 67,281,997  | 62.87%      | 354.38                  |
| 71. Total              | 292,528.68 | 100.00%     | 107,016,680 | 100.00%     | 365.83                  |
| <b>Irrigated Total</b> |            |             |             |             |                         |
| Irrigated Total        | 23,942.01  | 5.14%       | 42,646,239  | 19.84%      | 1,781.23                |
| <b>Dry Total</b>       |            |             |             |             |                         |
| Dry Total              | 124,449.20 | 26.72%      | 59,305,445  | 27.60%      | 476.54                  |
| <b>Grass Total</b>     |            |             |             |             |                         |
| Grass Total            | 292,528.68 | 62.80%      | 107,016,680 | 49.80%      | 365.83                  |
| 72. Waste              | 20,898.90  | 4.49%       | 4,753,644   | 2.21%       | 227.46                  |
| 73. Other              | 3,966.24   | 0.85%       | 1,178,772   | 0.55%       | 297.20                  |
| 74. Exempt             | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 75. Market Area Total  | 465,785.03 | 100.00%     | 214,900,780 | 100.00%     | 461.37                  |

Schedule X : Agricultural Records :Ag Land Total

|                      | Urban       |          | SubUrban    |          | Rural             |                    | Total             |                    |
|----------------------|-------------|----------|-------------|----------|-------------------|--------------------|-------------------|--------------------|
|                      | Acres       | Value    | Acres       | Value    | Acres             | Value              | Acres             | Value              |
| <b>76. Irrigated</b> | 0.00        | 0        | 0.00        | 0        | 23,942.01         | 42,646,239         | 23,942.01         | 42,646,239         |
| <b>77. Dry Land</b>  | 0.00        | 0        | 0.00        | 0        | 124,449.20        | 59,305,445         | 124,449.20        | 59,305,445         |
| <b>78. Grass</b>     | 0.00        | 0        | 0.00        | 0        | 292,528.68        | 107,016,680        | 292,528.68        | 107,016,680        |
| <b>79. Waste</b>     | 0.00        | 0        | 0.00        | 0        | 20,898.90         | 4,753,644          | 20,898.90         | 4,753,644          |
| <b>80. Other</b>     | 0.00        | 0        | 0.00        | 0        | 3,966.24          | 1,178,772          | 3,966.24          | 1,178,772          |
| <b>81. Exempt</b>    | 0.00        | 0        | 0.00        | 0        | 0.00              | 0                  | 0.00              | 0                  |
| <b>82. Total</b>     | <b>0.00</b> | <b>0</b> | <b>0.00</b> | <b>0</b> | <b>465,785.03</b> | <b>214,900,780</b> | <b>465,785.03</b> | <b>214,900,780</b> |

|                  | Acres             | % of Acres*    | Value              | % of Value*    | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| <b>Irrigated</b> | 23,942.01         | 5.14%          | 42,646,239         | 19.84%         | 1,781.23                |
| <b>Dry Land</b>  | 124,449.20        | 26.72%         | 59,305,445         | 27.60%         | 476.54                  |
| <b>Grass</b>     | 292,528.68        | 62.80%         | 107,016,680        | 49.80%         | 365.83                  |
| <b>Waste</b>     | 20,898.90         | 4.49%          | 4,753,644          | 2.21%          | 227.46                  |
| <b>Other</b>     | 3,966.24          | 0.85%          | 1,178,772          | 0.55%          | 297.20                  |
| <b>Exempt</b>    | 0.00              | 0.00%          | 0                  | 0.00%          | 0.00                    |
| <b>Total</b>     | <b>465,785.03</b> | <b>100.00%</b> | <b>214,900,780</b> | <b>100.00%</b> | <b>461.37</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 Harrisburg                       | 27                     | 31,760       | 48                   | 750,055      | 48                  | 1,830,908    | 75             | 2,612,723    | 0             |
| 83.2 Rural                            | 12                     | 236,915      | 9                    | 167,753      | 9                   | 952,082      | 21             | 1,356,750    | 0             |
| 83.3 Rural Residential                | 37                     | 883,162      | 38                   | 645,000      | 41                  | 2,636,040    | 78             | 4,164,202    | 0             |
| 84 Residential Total                  | 76                     | 1,151,837    | 95                   | 1,562,808    | 98                  | 5,419,030    | 174            | 8,133,675    | 0             |



Schedule XII : Commercial Records - Assessor Location Detail

| <u>Line#</u> | <u>Assessor Location</u> | <u>Unimproved Land</u> |              | <u>Improved Land</u> |              | <u>Improvements</u> |              | <u>Total</u>   |              | <u>Growth</u> |
|--------------|--------------------------|------------------------|--------------|----------------------|--------------|---------------------|--------------|----------------|--------------|---------------|
|              |                          | <u>Records</u>         | <u>Value</u> | <u>Records</u>       | <u>Value</u> | <u>Records</u>      | <u>Value</u> | <u>Records</u> | <u>Value</u> |               |
| 85.1         | Commercial               | 2                      | 2,000        | 3                    | 46,219       | 4                   | 135,514      | 6              | 183,733      | 0             |
| 85.2         | Rural                    | 3                      | 27,140       | 1                    | 5,740        | 1                   | 4,601        | 4              | 37,481       | 0             |
| 86           | Commercial Total         | 5                      | 29,140       | 4                    | 51,959       | 5                   | 140,115      | 10             | 221,214      | 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                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 88. 1G                 | 428.31     | 0.17%       | 194,882     | 0.21%       | 455.00                  |
| 89. 2G1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 90. 2G                 | 1,286.37   | 0.50%       | 553,135     | 0.59%       | 430.00                  |
| 91. 3G1                | 2,235.39   | 0.87%       | 916,506     | 0.98%       | 410.00                  |
| 92. 3G                 | 8,798.63   | 3.41%       | 3,431,435   | 3.65%       | 390.00                  |
| 93. 4G1                | 73,676.57  | 28.53%      | 28,365,405  | 30.19%      | 385.00                  |
| 94. 4G                 | 171,789.88 | 66.53%      | 60,506,966  | 64.39%      | 352.21                  |
| 95. Total              | 258,215.15 | 100.00%     | 93,968,329  | 100.00%     | 363.91                  |
| <b>CRP</b>             |            |             |             |             |                         |
| 96. 1C1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 97. 1C                 | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 98. 2C1                | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| 99. 2C                 | 56.10      | 0.16%       | 24,120      | 0.18%       | 429.95                  |
| 100. 3C1               | 0.43       | 0.00%       | 171         | 0.00%       | 397.67                  |
| 101. 3C                | 3,488.09   | 10.17%      | 1,360,343   | 10.43%      | 390.00                  |
| 102. 4C1               | 12,702.22  | 37.02%      | 4,888,686   | 37.47%      | 384.87                  |
| 103. 4C                | 18,066.69  | 52.65%      | 6,775,031   | 51.92%      | 375.00                  |
| 104. Total             | 34,313.53  | 100.00%     | 13,048,351  | 100.00%     | 380.27                  |
| <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            | 258,215.15 | 88.27%      | 93,968,329  | 87.81%      | 363.91                  |
| CRP Total              | 34,313.53  | 11.73%      | 13,048,351  | 12.19%      | 380.27                  |
| Timber Total           | 0.00       | 0.00%       | 0           | 0.00%       | 0.00                    |
| <hr/>                  |            |             |             |             |                         |
| 114. Market Area Total | 292,528.68 | 100.00%     | 107,016,680 | 100.00%     | 365.83                  |

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

**04 Banner**

|  | <b>2021 CTL<br/>County Total</b> | <b>2022 Form 45<br/>County Total</b> | <b>Value Difference<br/>(2022 form 45 - 2021 CTL)</b> | <b>Percent<br/>Change</b> | <b>2022 Growth<br/>(New Construction Value)</b> | <b>Percent Change<br/>excl. Growth</b> |
|--|----------------------------------|--------------------------------------|---|---------------------------|---|--|
| 01. Residential  | 8,049,549                        | 8,133,675                            | 84,126  | 1.05%                     | 0   | 1.05%                                  |
| 02. Recreational   | 0                                | 0                                    | 0   |                           | 0   |  |
| 03. Ag-Homesite Land, Ag-Res Dwelling                              | 21,839,465                       | 22,126,209                           | 286,744   | 1.31%                     | 0   | 1.31%                                  |
| <b>04. Total Residential (sum lines 1-3)</b>                       | <b>29,889,014</b>                | <b>30,259,884</b>                    | <b>370,870</b>  | <b>1.24%</b>              | <b>0</b>  | <b>1.24%</b>                           |
| 05. Commercial   | 221,214                          | 221,214                              | 0   | 0.00%                     | 0   | 0.00%                                  |
| 06. Industrial   | 0                                | 0                                    | 0   |                           | 0   |  |
| <b>07. Total Commercial (sum lines 5-6)</b>                        | <b>221,214</b>                   | <b>221,214</b>                       | <b>0</b>  | <b>0.00%</b>              | <b>0</b>  | <b>0.00%</b>                           |
| 08. Ag-Farmsite Land, Outbuildings                                 | 6,917,994                        | 7,191,485                            | 273,491   | 3.95%                     | 94,883  | 2.58%                                  |
| 09. Minerals   | 3,807,690                        | 6,788,126                            | 2,980,436   | 78.27                     | 0   | 78.27%                                 |
| 10. Non Ag Use Land  | 50,222                           | 50,222                               | 0   | 0.00%                     |   |  |
| <b>11. Total Non-Agland (sum lines 8-10)</b>                       | <b>10,775,906</b>                | <b>14,029,833</b>                    | <b>3,253,927</b>                                      | <b>30.20%</b>             | <b>94,883</b>                                   | <b>29.32%</b>                          |
| 12. Irrigated  | 42,524,035                       | 42,646,239                           | 122,204   | 0.29%                     |   |  |
| 13. Dryland  | 56,653,023                       | 59,305,445                           | 2,652,422   | 4.68%                     |   |  |
| 14. Grassland  | 107,069,366                      | 107,016,680                          | -52,686   | -0.05%                    |   |  |
| 15. Wasteland  | 4,754,377                        | 4,753,644                            | -733  | -0.02%                    |   |  |
| 16. Other Agland   | 1,178,918                        | 1,178,772                            | -146  | -0.01%                    |   |  |
| <b>17. Total Agricultural Land</b>                                 | <b>212,179,719</b>               | <b>214,900,780</b>                   | <b>2,721,061</b>                                      | <b>1.28%</b>              |   |  |
| <b>18. Total Value of all Real Property<br/>(Locally Assessed)</b> | <b>253,065,853</b>               | <b>259,411,711</b>                   | <b>6,345,858</b>                                      | <b>2.51%</b>              | <b>94,883</b>                                   | <b>2.47%</b>                           |

## 2022 Assessment Survey for Banner County

### A. Staffing and Funding Information

|            |  |
|------------|--|
| <b>1.</b>  | <b>Deputy(ies) on staff:</b>   |
|            | None   |
| <b>2.</b>  | <b>Appraiser(s) on staff:</b>  |
|            | None   |
| <b>3.</b>  | <b>Other full-time employees:</b>  |
|            | None   |
| <b>4.</b>  | <b>Other part-time employees:</b>  |
|            | One  |
| <b>5.</b>  | <b>Number of shared employees:</b>   |
|            | None   |
| <b>6.</b>  | <b>Assessor's requested budget for current fiscal year:</b>  |
|            | \$63,381   |
| <b>7.</b>  | <b>Adopted budget, or granted budget if different from above:</b>  |
|            | Same   |
| <b>8.</b>  | <b>Amount of the total assessor's budget set aside for appraisal work:</b>   |
|            | None taken from the Assessor's total budget. Pritchard & Abbott comes out of Miscellaneous General Fund.                       |
| <b>9.</b>  | <b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>   |
|            | None   |
| <b>10.</b> | <b>Part of the assessor's budget that is dedicated to the computer system:</b>   |
|            | None of the Assessor's budget is dedicated to the computer system. All offices are included in the Miscellaneous General Fund. |
| <b>11.</b> | <b>Amount of the assessor's budget set aside for education/workshops:</b>  |
|            | \$1,320  |
| <b>12.</b> | <b>Amount of last year's assessor's budget not used:</b>   |
|            | \$10,296   |

## B. Computer, Automation Information and GIS

|     |   |
|-----|---|
| 1.  | <b>Administrative software:</b>   |
|     | MIPS  |
| 2.  | <b>CAMA software:</b>   |
|     | MIPS  |
| 3.  | <b>Personal Property software:</b>  |
|     | MIPS  |
| 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. The web address is <a href="https://banner.gWorks.com">https://banner.gWorks.com</a> |
| 8.  | <b>Who maintains the GIS software and maps?</b>   |
|     | gWorks and the county assessor.   |
| 9.  | <b>What type of aerial imagery is used in the cyclical review of properties?</b>          |
|     | gWorks  |
| 10. | <b>When was the aerial imagery last updated?</b>  |
|     | 2020  |

## C. Zoning Information

|    |   |
|----|---|
| 1. | <b>Does the county have zoning?</b>     |
|    | No                                      |
| 2. | <b>If so, is the zoning countywide?</b> |
|    | N/A                                     |
|    |   |

|    |   |
|----|---|
| 3. | <b>What municipalities in the county are zoned?</b> |
|    | N/A   |
| 4. | <b>When was zoning implemented?</b>                 |
|    | N/A   |

**D. Contracted Services**

|    |  |
|----|--|
| 1. | <b>Appraisal Services:</b>   |
|    | Pritchard & Abbott for oil, gas and minerals.                          |
| 2. | <b>GIS Services:</b>   |
|    | gWorks   |
| 3. | <b>Other services:</b>   |
|    | MIPS/PC Admin for CAMA, administrative and personal property software. |

**E. Appraisal /Listing Services**

|    |  |
|----|--|
| 1. | <b>List any outside appraisal or listing services employed by the county for the current assessment year</b> |
|    | Pritchard & Abbott for oil, gas and minerals.  |
| 2. | <b>If so, is the appraisal or listing service performed under contract?</b>                                  |
|    | Yes.   |
| 3. | <b>What appraisal certifications or qualifications does the County require?</b>                              |
|    | Pritchard & Abbott is a certified appraisal firm for oil and gas.  |
| 4. | <b>Have the existing contracts been approved by the PTA?</b>   |
|    | Yes.   |
| 5. | <b>Does the appraisal or listing service providers establish assessed values for the county?</b>             |
|    | Only for oil, gas and minerals.  |

## 2022 Residential Assessment Survey for Banner County

| <b>1.</b>              | <b>Valuation data collection done by:</b>  |                        |  |    |   |    |  |       |                         |       |                            |
|------------------------|--|------------------------|--|----|---|----|--|-------|-------------------------|-------|----------------------------|
|                        | The county assessor and staff member.  |                        |  |    |   |    |  |       |                         |       |                            |
| <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="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Harrisburg--all residential parcels within the Village of Harrisburg.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural--all remaining residential parcels within Banner 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> | 10 | Harrisburg--all residential parcels within the Village of Harrisburg. | 80 | Rural--all remaining residential parcels within Banner County. | AG DW | Agricultural dwellings. | AG OB | Agricultural outbuildings. |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>   |                        |  |    |   |    |  |       |                         |       |                            |
| 10                     | Harrisburg--all residential parcels within the Village of Harrisburg.  |                        |  |    |   |    |  |       |                         |       |                            |
| 80                     | Rural--all remaining residential parcels within Banner County.   |                        |  |    |   |    |  |       |                         |       |                            |
| 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>   |                        |  |    |   |    |  |       |                         |       |                            |
|                        | The cost 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>  |                        |  |    |   |    |  |       |                         |       |                            |
|                        | The County uses the tables provided by the CAMA vendor.  |                        |  |    |   |    |  |       |                         |       |                            |
| <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>   |                        |  |    |   |    |  |       |                         |       |                            |
|                        | No.  |                        |  |    |   |    |  |       |                         |       |                            |
| <b>6.</b>              | <b>Describe the methodology used to determine the residential lot values?</b>  |                        |  |    |   |    |  |       |                         |       |                            |
|                        | Lots are valued in Harrisburg the same as a one acre rural site, due to the fact that there are no public utilities in the village. Each improved parcel has their own well and septic. For the additional lots that have no well and septic, these are classified as small lots @ \$175 per lot and large lots @ \$225 per lot.   |                        |  |    |   |    |  |       |                         |       |                            |
| <b>7.</b>              | <b>How are rural residential site values developed?</b>  |                        |  |    |   |    |  |       |                         |       |                            |
|                        | The home site was established at \$18,000, the second acre is valued at \$1,000 and additional acres are valued at \$2,500 per acre.   |                        |  |    |   |    |  |       |                         |       |                            |
| <b>8.</b>              | <b>Are there form 191 applications on file?</b>  |                        |  |    |   |    |  |       |                         |       |                            |
|                        | No   |                        |  |    |   |    |  |       |                         |       |                            |
| <b>9.</b>              | <b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>   |                        |  |    |   |    |  |       |                         |       |                            |
|                        | At present, there are no vacant lots being held for sale or resale within Banner County.   |                        |  |    |   |    |  |       |                         |       |                            |
|                        |  |                        |  |    |   |    |  |       |                         |       |                            |

| 10. | <u>Valuation Group</u> | <u>Date of Depreciation Tables</u> | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |
|-----|------------------------|------------------------------------|------------------------|--------------------------------|--------------------------------|
|     | 10                     | 2017                               | 2017                   | 2020                           | 2019                           |
|     | 80                     | 2017                               | 2017                   | 2020                           | 2019                           |
|     | AG DW                  | 2017                               | 2017                   | 2020                           | 2019                           |
|     | AG OB                  | 2017                               | 2017                   | 2020                           | 2019                           |

The assessor physically inspects all properties within a particular Range each year.



## 2022 Commercial Assessment Survey for Banner County

| <b>1.</b>              | <b>Valuation data collection done by:</b>  |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|------------------------|--|------------------------|--------------------------------|--------------------------------|------------------------|--|------------------------|--|--------------------------------|----|------|------|------|------|
|                        | The county assessor.   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>2.</b>              | <b>List the valuation group recognized in 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%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>All commercial parcels in Banner County.</td> </tr> </tbody> </table>  |                        |                                |                                | <u>Valuation Group</u> | <u>Description of unique characteristics</u> | 10                     | All commercial parcels in Banner County. |                                |    |      |      |      |      |
| <u>Valuation Group</u> | <u>Description of unique characteristics</u>   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| 10                     | All commercial parcels in Banner County.   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>3.</b>              | <b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>  |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|                        | The cost approach.   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>3a.</b>             | <b>Describe the process used to determine the value of unique commercial properties.</b>   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|                        | There are currently no unique commercial properties in Banner County.  |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>4.</b>              | <b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>  |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|                        | The Assessor relies upon the tables provided by the CAMA vendor (for the bank and cafe).   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <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>   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|                        | No.  |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>6.</b>              | <b>Describe the methodology used to determine the commercial lot values.</b>   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
|                        | Since there are only eight commercial parcels in the County, commercial lots carry a "site" value (which includes the cafe). The bank has an \$18,000 first lot value and a \$175 small lot value.   |                        |                                |                                |                        |  |                        |  |                                |    |      |      |      |      |
| <b>7.</b>              | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation</u></th> <th style="width: 20%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 25%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2020</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table> |                        |                                |                                | <u>Valuation Group</u> | <u>Date of Depreciation</u>                  | <u>Date of Costing</u> | <u>Date of Lot Value Study</u>           | <u>Date of Last Inspection</u> | 10 | 2017 | 2017 | 2020 | 2019 |
| <u>Valuation Group</u> | <u>Date of Depreciation</u>  | <u>Date of Costing</u> | <u>Date of Lot Value Study</u> | <u>Date of Last Inspection</u> |                        |  |                        |  |                                |    |      |      |      |      |
| 10                     | 2017   | 2017                   | 2020                           | 2019                           |                        |  |                        |  |                                |    |      |      |      |      |

## 2022 Agricultural Assessment Survey for Banner County

| <b>1.</b>          | <b>Valuation data collection done by:</b>  |                                |                    |  |                                |  |   |      |
|--------------------|--|--------------------------------|--------------------|--|--------------------------------|--|---|------|
|                    | The county assessor and her staff member.  |                                |                    |  |                                |  |   |      |
| <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="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 60%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>Banner County has not identified market activity that would demand the development of unique agricultural market areas.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table> |                                | <u>Market Area</u> | <u>Description of unique characteristics</u> | <u>Year Land Use Completed</u> |  | Banner County has not identified market activity that would demand the development of unique agricultural market areas. | 2018 |
| <u>Market Area</u> | <u>Description of unique characteristics</u>   | <u>Year Land Use Completed</u> |                    |  |                                |  |   |      |
|                    | Banner County has not identified market activity that would demand the development of unique agricultural market areas.  | 2018                           |                    |  |                                |  |   |      |
|                    | Land use is confirmed by gWorks aerials--incorporating the land use layer, and questionnaires sent to taxpayers.   |                                |                    |  |                                |  |   |      |
| <b>3.</b>          | <b>Describe the process used to determine and monitor market areas.</b>  |                                |                    |  |                                |  |   |      |
|                    | If the county assessor notices a significant difference in the market activity in a particular area, compared to the remainder of the County, she monitors this to determine if the difference was not only significant, but on-going in order to establish a separate market area.  |                                |                    |  |                                |  |   |      |
| <b>4.</b>          | <b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>  |                                |                    |  |                                |  |   |      |
|                    | A small parcel of land (less than 40 acres) would be considered rural residential, depending of course on primary use. Recreational land must have recreation as its primary use to be classified as such. Land leased during hunting season for a limited period of time is not seen as a primary recreational use.   |                                |                    |  |                                |  |   |      |
| <b>5.</b>          | <b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>   |                                |                    |  |                                |  |   |      |
|                    | Yes.   |                                |                    |  |                                |  |   |      |
| <b>6.</b>          | <b>What separate market analysis has been conducted where intensive use is identified in the county?</b>   |                                |                    |  |                                |  |   |      |
|                    | Stanard Appraisal contracted with Banner County to review and value commercial feedlots within the county. The county board reversed the values established and these are now at \$1,000 per acre.   |                                |                    |  |                                |  |   |      |
| <b>7.</b>          | <b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>  |                                |                    |  |                                |  |   |      |
|                    | There are currently no parcels enrolled in the Wetland Reserve Program.  |                                |                    |  |                                |  |   |      |
| <b>7a.</b>         | <b>Are any other agricultural subclasses used? If yes, please explain.</b>   |                                |                    |  |                                |  |   |      |
|                    | 4Gw--this would be very sloped grass land, that still has some grass use and is not considered waste. Also, 4Gmt is utilized for extremely hilly grass land.   |                                |                    |  |                                |  |   |      |
|                    | <i><b><u>If your county has special value applications, please answer the following</u></b></i>  |                                |                    |  |                                |  |   |      |
| <b>8a.</b>         | <b>How many parcels have a special valuation application on file?</b>  |                                |                    |  |                                |  |   |      |
|                    | N/A  |                                |                    |  |                                |  |   |      |

|            |   |
|------------|---|
| <b>8b.</b> | <b>What process was used to determine if non-agricultural influences exist in the county?</b> |
|            | There are no non-agricultural influences in Banner County.                                    |
|            | <b><i><u>If your county recognizes a special value, please answer the following</u></i></b>   |
| <b>8c.</b> | <b>Describe the non-agricultural influences recognized within the county.</b>                 |
|            | N/A   |
| <b>8d.</b> | <b>Where is the influenced area located within the county?</b>                                |
|            | N/A   |
| <b>8e.</b> | <b>Describe in detail how the special values were arrived at in the influenced area(s).</b>   |
|            | N/A   |

2021 Plan of Assessment for Banner County, Nebraska  
Assessment Years 2022, 2023, and 2024  
Date: June 15, 2021

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”) which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property for 2021 are as follows:

- (1) 100% of actual value for all classes of real property excluding agricultural and horticultural land
- (2) 75% of actual value for agricultural land and horticultural land (as amended by LB 968); and
- (3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

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

## General Description of Real Property in Banner County

Per the 2021 County Abstract, Banner County consists of the following real property types:

|                                 | Parcels | % of Total<br>Parcels | Value       | % of Taxable<br>Value Base |
|---------------------------------|---------|-----------------------|-------------|----------------------------|
| Residential                     | 172     | 8.45%                 | 8,084,079   | 3.18%                      |
| Commercial                      | 8       | 0.39%                 | 195,000     | 0.08%                      |
| Recreational                    |         |                       |             |                            |
| Agricultural                    | 1,575   | 77.32%                | 240,684,398 | 94.74%                     |
| Mineral Interest- Producing     | 150     | 7.36%                 | 3,749,230   | 1.48%                      |
| Mineral Interest- Non-Producing | 109     | 5.35%                 | 58,460      | 0.02%                      |
| Game & Parks                    | 23      | 1.13%                 | 1,281,385   | .50%                       |
| Total                           | 2,037   | 100.00%               | 254,052,552 | 100.00%                    |

Agricultural land - taxable acres

The county is predominately agricultural consisting of the following sub classes:

|                               | Acres      | Value       |
|-------------------------------|------------|-------------|
| Irrigation                    | 23,678.04  | 42,150,428  |
| Dry crop                      | 124,684.87 | 56,797,214  |
| Grass & CRP                   | 292,535.08 | 107,019,853 |
| Waste                         | 20,926.21  | 4,753,615   |
| Other (feedlot & shelterbelt) | 3,967.21   | 1,178,918   |

Total of 465,791.41 acres with a value of \$211,900,028

New property: For assessment year 2021, no information statements were filed for new property construction within the county. During regular building reviews and owners verbally reporting, several yard sheds and some improvements to existing buildings were discovered and added to the appropriate parcels.

For more information see 2021 Reports & Opinions, Abstract and Assessor Survey

## Current Resources

### A. Staff/Budget/Training

Presently have 1 part time employee who works an average of 15 hours per week, with more hours as needed

The 2020-21 budget for the assessor's office was \$61,075 plus \$6,600 included in Miscellaneous General for Appraisal (which includes pickup work and oil and gas appraisal).

Training – Completed the required IAAO 300 class in August 2019, required continuing education hours have been met for the current term.

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

Cadastral maps are in a large book and have been discontinued. Aerial photos with individual mylar overlays containing ownership information, land use, and soil types are approximately 20 years old. The ownership on aerial photos is updated as deeds are filed

### C Property Record Cards – new cards were prepared for the 2017 year.

For strictly ag land parcels, the land valuation sheets are printed on the MIPS program and placed behind the property record card in a plastic page protector.

Property Records Cards for parcels with improvements are a manila folder with the property record card imprinted on the front. A listing of each individual building with values for each year is permanently attached to the back of the manila folder. Each building is numbered on the site photo. A small snapshot in a photo sleeve has a corresponding number. This number is also noted on the MIPS improvement printouts and the yearly listing as mentioned.

House sketches, house photos, and farm site sketches have been updated in the MIPS CAMA

### D We received a grant for an ESRI software and instructions in August of 2005. The GIS program now contains the ownership, soil conversion, and land use. We have networked the GIS program with the MIPS real estate administrative program. Our office will be working with the road department to prepare a layer showing roads locations, legal proceedings establishing roads, and the location of bridges, culverts, and all traffic signage.

### E Web based – property record information access – The MIPS records have been online since June 2013. The GIS records were placed online in 2013.

## Current Assessment Procedures for Real Property

### A. Discover, List & Inventory all property.

Copies of the deeds and Form 521's filed with the Register of Deeds are processed as they are received. A copy of the 521 is filed in a notebook with a copy of the deed and ag land inventory sheets if applicable. At the time the 521's are processed a form letter is sent to the seller and the buyer requesting information concerning the sale.

Information statements are not filed on a regular basis – discovery of new improvements is usually through personal observation of county officials or other reports.

### B Data Collection

One fourth of the improvements were physically reviewed for 2021. Photos were taken for all improvements.

Market data is obtained from the Form 521 and the questionnaire mailed to buyers and sellers.

### C Review assessment sales ratio studies

Market data is entered on an Excel spreadsheet with formulas which figure average selling price, median, COD, and PRD for irrigated, dry crop, grass, CRP, shelterbelts, waste, and sites. All sales (improved sales are used with the value of improvements being subtracted from the assessed value and also the selling price) are used in these computations. With time permitting the above studies are also computed with the unimproved sales only.

### D Approaches to Value

- 1 Market approach; sales comparison – Used for ag land sales. Have had an increasing number of sales in recent years so that sales comparison approach is more accurate than previous years. Strictly residential sales are still limited. Usually the ag land sales where purchaser is actually occupying home are also included in the residential sales for computations.
- 2 Cost approach; cost manual used and date of manual and latest depreciation study- The Marshall Swift costing manual for 2017 available in conjunction with the MIPS CAMA program were used for 2021. Depreciation was figured on the qualified sales and the current depreciation schedules were checked with these figures.

- 3. Income Approach, income and expense data collection – Because of the wide variety of rental and lease arrangements on ag land, this method is not an accurate measure of value. Banner County also has few rental houses available for any kind of an income study.
- 4. Land valuation studies, establish market areas, special value – sales are plotted on a large map using different colors for each year’s sales. This is used to determine if market areas would be appropriate. Banner County does not have zoning at the present time so special value is not a consideration
- E Reconciliation of Final Value and documentation – statements are attached to the property record card explaining the method used for final valuations
- F Review assessment sales ratio studies after assessment actions – New values for the current year are reported on the Assessed Value Update
- G Notices and Public Relations. Change of value notices are sent to every landowner in Banner County regardless if the value changed or not. With the 2021 COV notices we did not include a printout of the land valuation groups and acres, value, etc. The response that we received from landowners did not warrant the extra cost for postage. A letter is sent with the COV notices that reminds landowners to report change of use, etc.

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

| Property Class    | Median             | COD   | PRD    |
|-------------------|--------------------|-------|--------|
| Residential       | Insufficient sales |       |        |
| Commercial        | Insufficient sales |       |        |
| Agricultural Land | 73%                | 11.43 | 104.50 |

\*COD means coefficient of dispersion and PRD means price related differential  
 For more information regarding statistical measures see 2021 Reports & Opinions



### **Assessment Actions Planned for Assessment Year 2022**

Residential – The improvements in Range 54 will be reviewed. Review will be conducted by the assessor and employee with possible part time help. The individual building photos in the property record cards will be updated.

Commercial – Commercial property in Range 54 will be reviewed at the same time as the rural residential and farm outbuildings

Agricultural Land- We are using the GIS program to check land use and acreages

Special Value – Ag land – no special value anticipated. Land use will continue to be check by using the GIS and FSA maps for questionable acreages.

### **Assessment Actions Planned for Assessment Year 2023**

Residential – The improvements in Range 53 will be reviewed. Review will be conducted by the assessor and employee with possible part time help. The individual building photos in the property record cards will be updated.

Commercial – Commercial property in Range 53 will be reviewed at the same time as the rural residential and farm outbuildings

Agricultural Land- We are using the GIS program to check land use and acreages

Special Value – Ag land – no special value anticipated. Land use will continue to be check by using the GIS and FSA maps for questionable acreages.

### **Assessment Actions Planned for Assessment Year 2024**

Residential – The improvements in Range 58 will be reviewed. Review will be conducted by the assessor and employee with possible part time help. The individual building photos in the property record cards will be updated.

Commercial - Commercial properties in Range 58 will be reviewed at the same time as the rural residential and farm outbuildings.

Agricultural Land – We are using the GIS program to check land use and acreages.

Special Value – Ag land - no special value anticipated. Land use will continue to be checked by using GIS and FSA maps for questionable acreages.

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

1. Record Maintenance, mapping updates, and ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Educational Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 167 schedules with a value of \$9,370,030; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required
4. Permissive Exemptions: administer 5 annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc
6. Homestead Exemptions: administer 27 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list correction documents for county board approval
11. County Board of Equalization – attend county board of equalization meetings for valuation protests – assemble and provide information.

- 12 TERC appeals – prepare information and attend taxpayer appeal hearings before TERC, defend valuation
- 13 TERC State wide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC
- 14 Education: Assessor and or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

The 2021-2022 budget request will be approximately the same as the previous year.

Respectfully submitted:

Assessor's signature \_\_\_\_\_ Date: \_\_\_\_\_