

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BROWN COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Brown 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 Brown 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: Charlene Fox, Brown County Assessor

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

Certification to the Commission
Introduction
County Overview
Residential Correlation
Commercial Correlation
Agricultural Land Correlation
PTA's Opinion

Appendices:

Commission Summary

Statistical Reports and Displays:

Residential Statistics
Commercial Statistics
Chart of Net Sales Compared to Commercial Assessed Value
Agricultural Land Statistics
Table-Average Value of Land Capability Groups
Special Valuation Statistics (if applicable)

Market Area Map
Valuation History Charts

County Reports:

County Abstract of Assessment for Real Property, Form 45
County Abstract of Assessment for Real Property Compared to the Prior Year
Certificate of Taxes Levied (CTL).
Assessor Survey
Three-Year Plan of Assessment
Special Value Methodology (if applicable)
Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain 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 within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA 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 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 state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. 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 professionally accepted mass appraisal methods 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 on 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 Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical 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 level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on 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 value 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 and coefficient of variation. 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. The coefficient produced by this calculation is referred to as the Price Related Differential (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 deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

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 Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

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, the Division audits a random sample from the county registers of deeds’ records 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 county’s sales verification and qualification procedures 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.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection 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.

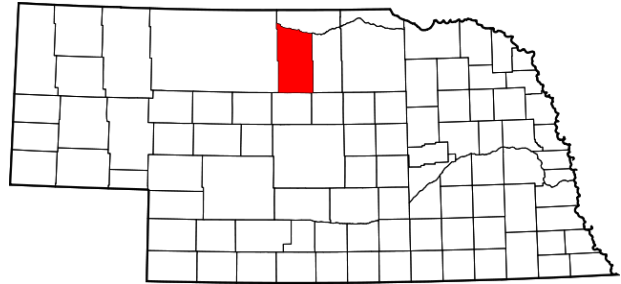
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

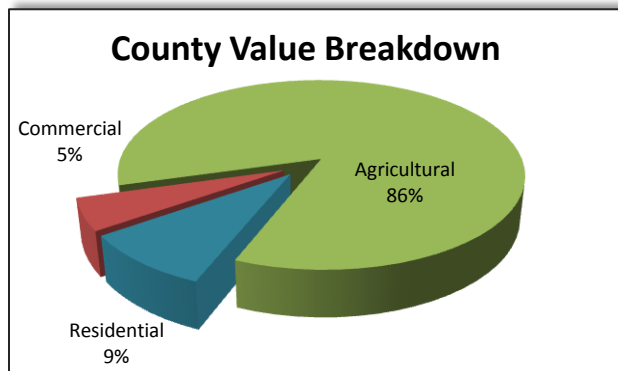
With a total area of 1,221 miles, Brown has 2,946 residents, per the Census Bureau Quick Facts for 2015, a 7% population decline from the 2010 US Census. In a review of the past fifty-five years, Brown has seen a steady drop in population of 34% (Nebraska Department of Economic Development). Reports indicate that 69% of county residents are homeowners and 91% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Brown convene in and around Ainsworth, the county seat. Per the latest information available from the U.S. Census Bureau, there are 132

employer establishments in Brown. County-wide employment is at 1,351 people, a 3% loss relative to the 2010 Census (Nebraska Department of Labor).

Simultaneously, the agricultural economy has remained another strong anchor for Brown that has fortified the local rural area economies. Brown is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD). Grass land makes up a majority of the land in the county.



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
AINSWORTH	1,862	1,728	-7%
JOHNSTOWN	53	64	21%
LONG PINE	341	305	-11%

2017 Residential Correlation for Brown County

Assessment Actions

For the 2017 assessment year, the county assessor combined valuation group 06 with 05 and now has one rural residential grouping. All pick up work was also completed and placed on the assessment roll.

Description of Analysis

Residential sales are stratified into five valuation groupings. The majority of the sales occur within Ainsworth, which accounts for 68% of the residential sales.

Valuation Grouping	Assessor Location
01	Ainsworth
02	Johnstown
03	Long Pine
04	Rural Rec
05	Rural Res

During the assessment practices review it was determined that the sold parcels changed at a higher percentage than the unsold most notably for the properties in Ainsworth. With this affecting the sales file it is believed that the resulting statistics may not be a reliable indicator of the level of assessment for Brown County. After the review the county immediately corrected their sales review process, however nearly half of the ratios were the result of this correction, which have skewed the calculated statistics. When reviewing the date of sale subclass in the statistics the newest sales that were not adjusted suggest assessments are low.

DATE OF SALE *						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
Qtr1						
01-OCT-14 To 31-DEC-14	7	99.72	95.21	94.11	04.67	101.17
01-JAN-15 To 31-MAR-15	4	99.74	95.41	85.97	04.61	110.98
01-APR-15 To 30-JUN-15	16	99.61	93.90	90.64	06.05	103.60
01-JUL-15 To 30-SEP-15	17	99.81	91.99	85.06	12.99	108.15
01-OCT-15 To 31-DEC-15	11	100.05	113.20	106.68	20.66	106.11
01-JAN-16 To 31-MAR-16	13	99.60	102.40	100.02	05.70	102.38
01-APR-16 To 30-JUN-16	24	87.42	83.11	80.96	18.93	102.66
01-JUL-16 To 30-SEP-16	11	80.57	80.23	73.88	17.15	108.60

2017 Residential Correlation for Brown County

Further, a trended analysis was done on the current sales to trend the sale year assessed values by changes in the abstract. This analysis showed the median ratio at 90% and a COD around 25%. While the trended ratio is not a conclusive indicator of the level of value, the disparity between the trended statistics and the ratio study statistics in this report suggest disparity in assessments.

In looking at the change in assessed value for towns similar to Ainsworth over the past five years, the annual rate of change is similar. While concerns regarding the sold and unsold parcels exists, this analysis suggests that assessments in Ainsworth are keeping up with the general movement of the market.

County	City	City Class	Population change since 2006	Residential change since 2006	Residential annualized % change since 2011
Brown	Ainsworth	Second	-7%	1.1%	2%
Cherry	Valentine	Second	-3%	1.7%	3%
Keya Paha	Springview	Village	-17%	2.7%	2%
Rock	Bassett	Second	-17%	2.3%	4%
Holt	O'Neill	Second	-1%	2.8%	2%
Holt	Stuart	Village	-9%	6.7%	3%
Loup	Taylor	Village	-8%	2.6%	4%

Since the majority of sales in the state sales file were revalued, the statistics are not representative of the base, which is why the median indicates 100%. Based on the tests of residential values, the true level of value is either below or at the lower level of the acceptable range. There is not a base upon which a statistical measure can be made, the level of value cannot be estimated for the residential class as a whole.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One area of the review is to check assessment actions on the sold properties compared to the unsold adjoining properties. This review showed issues in the area of selective appraisal that the county has since improved upon.

2017 Residential Correlation for Brown County

Another area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Not all sales are verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It is estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete, the county does make phone calls to follow up for additional information to help with the verification of the transaction. On-site reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be arm's-length transactions unless the verification process indicates otherwise. Further verification is done to verify personal property adjustments for residential property before being completed. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also included reviewing the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the transfer statements continue to improve in the monthly filings. The AVU was also accurate when compared with the property record cards with the exception to one sale that was manually entered incorrectly. Going forward the county assessor will electronically transfer the AVU to avoid the manual entry errors.

The county's six-year inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six year review and inspection cycle to review every parcel within six years. The physical review consists of on site inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

The county was using six valuation groupings for the residential class of property. However, for 2017 the two rural residential valuation groupings were combined into one. Each economic area defined is subject to a set of economic forces that impact the value of properties within that geographic area. A review of the costing and depreciation for the residential shows the county has updated each of these during the six year review and inspection of each grouping. The land tables are also updated during this cycle.

Equalization and Quality of Assessment

While there are valuation concerns regarding treatment of sold and unsold properties in Ainsworth, the county has corrected their assessment practices since the assessment review last year. Based on all relevant information, it has been determined that the resulting statistics based on the statistical profile cannot be relied upon to determine a point estimate for a level of value.

2017 Residential Correlation for Brown County

The Division will continue working with the county assessor to ensure compliance with professionally accepted mass appraisal standards.

Level of Value

Based on all available information, the level of value for the residential class of property in Brown County cannot be determined.

2017 Commercial Correlation for Brown County

Assessment Actions

For the 2017 assessment year, the contracted appraisal company performed the review and revalue of the commercial properties. This also follows through with the six-year systematic county review. The reproduction cost new costing program was updated to the June 2013 version. New construction value was added to the assessment roll for any parcels that required building permits. Sales verifications on all transactions will have its place in the assessment actions as well.

Description of Analysis

Currently there are four valuation groupings within the commercial class.

Valuation Grouping	Assessor Location
01	Ainsworth
02	Johnstown
03	Long Pine
04	Rural

There are approximately 274 commercial properties in the county with the majority being in Ainsworth. Although the statistical profile indicates that all three measures are within the acceptable range, there are two few sales to rely on the statistics to provide a point estimate of the level of value of commercial property in the county.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated. Most recently for 2017 the commercial class was reviewed and inspected. Over the past decade value has increased about one percent per year. This change over time correlates fairly closely to changes over the same time in nearby communities including Springview in Keya Paha County, Taylor in Loup County and O'Neill in Holt County. The similarity in assessed value changes over time supports that assessed value changes in Brown County have kept pace with the economic conditions of the area, and support a level of value determination within the acceptable range.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

2017 Commercial Correlation for Brown County

One area of review is the county’s sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. All sales are not verified. For example, family sales that the county assessor and staff know are not good sales and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It’s estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete, the county does make phone calls to follow up for additional information to help with the verification of the transaction. Onsite reviews are done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm’s- length. Personal Property adjustments for commercial property are not automatically made when reported, further verification is done. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the transfer statements continue to improve in the monthly filings. The AVU was also accurate when compared with the property record cards.

The county’s inspection and review cycle for all real property was discussed with the county assessor. The county has it set up on the six-year review and inspection cycle to review every parcel within six-years, which was completed for the 2017 year. The physical review by the contract appraiser consists of onsite inspections with the property record card in hand updating any changes that are found. New photos are taken and the condition of the property is noted.

The county currently uses four valuation groupings for the commercial class of property. Each economic area defined is subject to a set of economic forces that influence the value of properties within that geographic area.

Equalization and Quality of Assessment

There is not an adequate amount of sales in Brown County to analyze the statistics for purposes of equalization. Analysis of value changes over time suggests that valuation changes have kept pace with the local economy. All tests appear to indicate uniform and proportionate treatment of the commercial class.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	7	97.41	98.24	97.42	02.97	100.84
03	1	100.17	100.17	100.17	00.00	100.00
04	3	93.04	94.44	93.41	01.56	101.10
____ALL____	11	97.32	97.38	94.31	02.97	103.26

2017 Commercial Correlation for Brown County

Level of Value

Based on analysis of all available information, Brown County has achieved the statutory level of value of 100% for the commercial property class.

2017 Agricultural Correlation for Brown County

Assessment Actions

The county assessor analyzed the agricultural market within Brown County as well as looking at the adjoining counties. From the analysis, it was determined to decrease the timber and shelterbelt values, but leave all other agricultural land values the same for 2017.

Description of Analysis

The agricultural land in Brown County is divided between grassland at 62%, irrigated at 37%, dryland at .45% and wasteland at .25%. One valuation model is applied to the entire county. All counties adjoining Brown are generally comparable where they adjoin, although comparability is defined using soil maps and not by an absolute extension of the county line as differences immerge at varying distances.

The statistical analysis is supportive of the assessment actions for no change to the agricultural values. Both the 95% and 80% grass majority land use (MLU) statistics support that values are within the acceptable range. The nine irrigated 80% majority land use sample is not very stable, removal of one or two sales can swing the median ten to fifteen points. The county assessor historically has kept up with the general movement of the market and is comparable to the neighboring counties. The additional analysis including comparable sales also support the decision and both demonstrate overall acceptable levels of value.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One area of review is the county's sales qualification and verification processes. The sales verification process in the county includes sending a verification questionnaire to both the buyer and seller. Not all sales are verified. Family sales the county assessor and staff know are not arm's-length transactions and foreclosure sales to banks are not verified. However, foreclosure sales from banks to individuals are verified. It is estimated that approximately 75% of verifications are returned. When sales questionnaires are incomplete, the county does make phone calls to follow up for additional information. Onsite reviews are conducted if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Pivot adjustments are made when the personal property is reported on the transfer statement or the returned sales questionnaire. When no value is reported for personal property, the county assessor looks at the personal property schedule to gain knowledge of how old the pivot is and makes a determination of the value of the pivot. Review by the Division of the non-qualified

2017 Agricultural Correlation for Brown County

sales indicates that sales are generally coded properly and include a reasonable explanation for non-qualification.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). Over the last year, the monthly submission of transfer statements continues to improve. The AVU was also accurate when compared with the property record cards.

Brown County's six-year review and inspection plan to systematically review land uses with the most current aerial imagery is ongoing. They compare this aerial imagery to each agricultural parcel within the township. Sales verification is also part of the process used to analyze and understand the agricultural land values and trends. The inspection of agricultural improvements was last done in 2013.

A sales analysis is studied each year to determine if one market area or additional areas are needed for the agricultural class. The analysis supports the use of one market area.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. The county does not have a specific number of acres they use to determine if a parcel is rural residential versus agricultural. The county looks at the current use of the entire parcel. The home site and any building site are broken out. The farm home site value is the same as the rural residential first acre home site. The county researches to see if a product is being sold off the property, and if any income is generated from the property. The totality of the evidence is then weighed. It appears there is a consistent and systematic review in place to identify and value agricultural land in the county.

Equalization

The analysis supports that the county has achieved equalization; comparison of Brown County values compared to the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value

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

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

2017 Agricultural Correlation for Brown County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	9	59.95	70.53	61.42	30.78	114.83
1	9	59.95	70.53	61.42	30.78	114.83
<u>Grass</u>						
County	23	72.04	70.65	69.73	12.69	101.32
1	23	72.04	70.65	69.73	12.69	101.32
<u>ALL</u>						
	39	70.01	70.50	68.67	18.48	102.66

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Brown County is 70%.

2017 Opinions of the Property Tax Administrator for Brown 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 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	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, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	103	Median	99.57
Total Sales Price	\$7,735,548	Mean	92.89
Total Adj. Sales Price	\$7,740,423	Wgt. Mean	87.28
Total Assessed Value	\$6,755,919	Average Assessed Value of the Base	\$43,650
Avg. Adj. Sales Price	\$75,150	Avg. Assessed Value	\$65,591

Confidence Interval - Current

95% Median C.I	97.90 to 99.81
95% Wgt. Mean C.I	81.42 to 93.15
95% Mean C.I	88.24 to 97.54
% of Value of the Class of all Real Property Value in the County	9.59
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	9.08

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	94	100	99.85
2015	83	97	96.70
2014	90	95	95.12
2013	86	94	94.22

2017 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	11	Median	97.32
Total Sales Price	\$2,890,150	Mean	97.38
Total Adj. Sales Price	\$2,890,150	Wgt. Mean	94.31
Total Assessed Value	\$2,725,573	Average Assessed Value of the Base	\$150,449
Avg. Adj. Sales Price	\$262,741	Avg. Assessed Value	\$247,779

Confidence Interval - Current

95% Median C.I	92.96 to 102.65
95% Wgt. Mean C.I	91.74 to 96.87
95% Mean C.I	94.85 to 99.91
% of Value of the Class of all Real Property Value in the County	5.32
% of Records Sold in the Study Period	4.01
% of Value Sold in the Study Period	6.61

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	9	100	81.80
2015	5	100	76.50
2014	6	100	95.40
2013	11		96.07

09 Brown
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 103
Total Sales Price : 7,735,548
Total Adj. Sales Price : 7,740,423
Total Assessed Value : 6,755,919
Avg. Adj. Sales Price : 75,150
Avg. Assessed Value : 65,591

MEDIAN : 100
WGT. MEAN : 87
MEAN : 93
COD : 13.74
PRD : 106.43

COV : 25.94
STD : 24.10
Avg. Abs. Dev : 13.68
MAX Sales Ratio : 228.21
MIN Sales Ratio : 26.29

95% Median C.I. : 97.90 to 99.81
95% Wgt. Mean C.I. : 81.42 to 93.15
95% Mean C.I. : 88.24 to 97.54

Printed:3/22/2017 9:11:51AM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	7	99.72	95.21	94.11	04.67	101.17	80.79	99.98	80.79 to 99.98	89,714	84,433
01-JAN-15 To 31-MAR-15	4	99.74	95.41	85.97	04.61	110.98	81.91	100.25	N/A	87,500	75,227
01-APR-15 To 30-JUN-15	16	99.61	93.90	90.64	06.05	103.60	62.40	100.08	93.80 to 99.97	70,469	63,872
01-JUL-15 To 30-SEP-15	17	99.81	91.99	85.06	12.99	108.15	26.29	136.29	95.27 to 100.00	79,656	67,755
01-OCT-15 To 31-DEC-15	11	100.05	113.20	106.68	20.66	106.11	60.59	228.21	98.66 to 149.15	53,365	56,931
01-JAN-16 To 31-MAR-16	13	99.60	102.40	100.02	05.70	102.38	91.28	146.13	97.90 to 101.94	64,387	64,400
01-APR-16 To 30-JUN-16	24	87.42	83.11	80.96	18.93	102.66	30.44	122.91	73.26 to 98.48	68,343	55,332
01-JUL-16 To 30-SEP-16	11	80.57	80.23	73.88	17.15	108.60	39.59	109.00	62.95 to 101.60	110,591	81,706
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	44	99.75	93.51	88.61	08.38	105.53	26.29	136.29	99.46 to 99.91	78,628	69,676
01-OCT-15 To 30-SEP-16	59	98.48	92.43	86.20	17.79	107.23	30.44	228.21	87.55 to 99.90	72,555	62,546
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	48	99.80	97.77	90.71	11.77	107.78	26.29	228.21	99.57 to 99.97	71,222	64,603
<u>ALL</u>	103	99.57	92.89	87.28	13.74	106.43	26.29	228.21	97.90 to 99.81	75,150	65,591

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	70	99.82	96.55	94.52	07.99	102.15	47.40	149.15	99.64 to 99.94	51,100	48,298
03	15	93.80	86.33	79.85	18.58	108.12	30.44	136.29	71.62 to 99.16	55,693	44,469
04	4	44.44	45.43	44.15	28.11	102.90	26.29	66.56	N/A	112,000	49,452
05	14	94.55	95.17	87.16	25.24	109.19	35.15	228.21	62.95 to 104.81	205,714	179,302
<u>ALL</u>	103	99.57	92.89	87.28	13.74	106.43	26.29	228.21	97.90 to 99.81	75,150	65,591

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	99	99.64	94.81	89.93	12.09	105.43	30.44	228.21	98.61 to 99.86	73,661	66,244
06	4	44.44	45.43	44.15	28.11	102.90	26.29	66.56	N/A	112,000	49,452
07											
<u>ALL</u>	103	99.57	92.89	87.28	13.74	106.43	26.29	228.21	97.90 to 99.81	75,150	65,591

09 Brown
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 103
 Total Sales Price : 7,735,548
 Total Adj. Sales Price : 7,740,423
 Total Assessed Value : 6,755,919
 Avg. Adj. Sales Price : 75,150
 Avg. Assessed Value : 65,591

MEDIAN : 100
 WGT. MEAN : 87
 MEAN : 93
 COD : 13.74
 PRD : 106.43

COV : 25.94
 STD : 24.10
 Avg. Abs. Dev : 13.68
 MAX Sales Ratio : 228.21
 MIN Sales Ratio : 26.29

95% Median C.I. : 97.90 to 99.81
 95% Wgt. Mean C.I. : 81.42 to 93.15
 95% Mean C.I. : 88.24 to 97.54

Printed:3/22/2017 9:11:51AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	118.15	119.06	113.09	18.76	105.28	93.80	146.13	N/A	3,725	4,213	
Less Than 15,000	7	100.00	110.81	104.18	12.76	106.36	93.80	146.13	93.80 to 146.13	6,414	6,682	
Less Than 30,000	23	99.74	101.78	99.66	12.99	102.13	35.15	149.15	98.61 to 100.71	17,258	17,200	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	99	99.49	91.84	87.23	13.40	105.28	26.29	228.21	96.90 to 99.78	78,036	68,071	
Greater Than 14,999	96	99.47	91.59	87.18	13.80	105.06	26.29	228.21	94.08 to 99.81	80,162	69,887	
Greater Than 29,999	80	99.44	90.34	86.61	13.95	104.31	26.29	228.21	91.58 to 99.81	91,794	79,504	
<u>Incremental Ranges</u>												
0 TO 4,999	4	118.15	119.06	113.09	18.76	105.28	93.80	146.13	N/A	3,725	4,213	
5,000 TO 14,999	3	99.74	99.82	99.75	00.15	100.07	99.64	100.08	N/A	10,000	9,975	
15,000 TO 29,999	16	99.71	97.84	99.09	13.07	98.74	35.15	149.15	92.56 to 101.60	22,003	21,801	
30,000 TO 59,999	35	99.41	90.72	89.65	17.90	101.19	30.44	228.21	87.29 to 99.81	40,464	36,276	
60,000 TO 99,999	27	99.87	94.49	93.99	06.29	100.53	74.27	109.00	87.55 to 99.96	78,917	74,176	
100,000 TO 149,999	7	96.90	92.93	92.76	08.25	100.18	73.26	104.81	73.26 to 104.81	115,786	107,398	
150,000 TO 249,999	4	64.48	61.71	61.36	26.92	100.57	26.29	91.58	N/A	187,000	114,745	
250,000 TO 499,999	6	95.43	90.01	90.37	11.80	99.60	62.13	105.56	62.13 to 105.56	284,667	257,252	
500,000 TO 999,999	1	62.95	62.95	62.95	00.00	100.00	62.95	62.95	N/A	530,000	333,641	
1,000,000 +												
<u>ALL</u>	103	99.57	92.89	87.28	13.74	106.43	26.29	228.21	97.90 to 99.81	75,150	65,591	

09 Brown
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 11
Total Sales Price : 2,890,150
Total Adj. Sales Price : 2,890,150
Total Assessed Value : 2,725,573
Avg. Adj. Sales Price : 262,741
Avg. Assessed Value : 247,779

MEDIAN : 97
WGT. MEAN : 94
MEAN : 97
COD : 02.97
PRD : 103.26

COV : 03.87
STD : 03.77
Avg. Abs. Dev : 02.89
MAX Sales Ratio : 102.72
MIN Sales Ratio : 91.74

95% Median C.I. : 92.96 to 102.65
95% Wgt. Mean C.I. : 91.74 to 96.87
95% Mean C.I. : 94.85 to 99.91

Printed:3/22/2017 9:11:53AM

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>Qtrts</u>												
01-OCT-13 To 31-DEC-13	1	93.04	93.04	93.04	00.00	100.00	93.04	93.04	N/A	1,930,000	1,795,584	
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14												
01-JUL-14 To 30-SEP-14	1	100.17	100.17	100.17	00.00	100.00	100.17	100.17	N/A	15,000	15,026	
01-OCT-14 To 31-DEC-14	1	102.65	102.65	102.65	00.00	100.00	102.65	102.65	N/A	10,000	10,265	
01-JAN-15 To 31-MAR-15	3	97.02	95.80	94.16	01.53	101.74	92.96	97.41	N/A	57,217	53,874	
01-APR-15 To 30-JUN-15												
01-JUL-15 To 30-SEP-15	2	96.79	96.79	97.27	00.56	99.51	96.25	97.32	N/A	104,000	101,165	
01-OCT-15 To 31-DEC-15	1	99.90	99.90	99.90	00.00	100.00	99.90	99.90	N/A	112,500	112,383	
01-JAN-16 To 31-MAR-16	1	91.74	91.74	91.74	00.00	100.00	91.74	91.74	N/A	243,000	222,927	
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16	1	102.72	102.72	102.72	00.00	100.00	102.72	102.72	N/A	200,000	205,436	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	2	96.61	96.61	93.09	03.70	103.78	93.04	100.17	N/A	972,500	905,305	
01-OCT-14 To 30-SEP-15	6	97.17	97.27	96.04	01.91	101.28	92.96	102.65	92.96 to 102.65	64,942	62,370	
01-OCT-15 To 30-SEP-16	3	99.90	98.12	97.34	03.66	100.80	91.74	102.72	N/A	185,167	180,249	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	2	101.41	101.41	101.16	01.22	100.25	100.17	102.65	N/A	12,500	12,646	
01-JAN-15 To 31-DEC-15	6	97.17	96.81	96.79	01.44	100.02	92.96	99.90	92.96 to 99.90	82,025	79,389	
<u>ALL</u>	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	7	97.41	98.24	97.42	02.97	100.84	91.74	102.72	91.74 to 102.72	88,593	86,304	
03	1	100.17	100.17	100.17	00.00	100.00	100.17	100.17	N/A	15,000	15,026	
04	3	93.04	94.44	93.41	01.56	101.10	92.96	97.32	N/A	751,667	702,140	
<u>ALL</u>	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	
04												
<u>ALL</u>	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	

09 Brown
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 11
Total Sales Price : 2,890,150
Total Adj. Sales Price : 2,890,150
Total Assessed Value : 2,725,573
Avg. Adj. Sales Price : 262,741
Avg. Assessed Value : 247,779

MEDIAN : 97
WGT. MEAN : 94
MEAN : 97
COD : 02.97
PRD : 103.26

COV : 03.87
STD : 03.77
Avg. Abs. Dev : 02.89
MAX Sales Ratio : 102.72
MIN Sales Ratio : 91.74

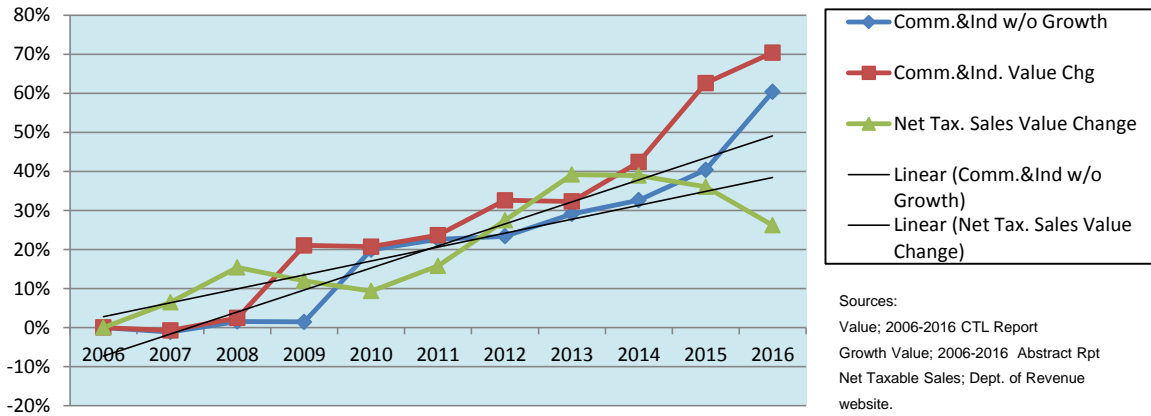
95% Median C.I. : 92.96 to 102.65
95% Wgt. Mean C.I. : 91.74 to 96.87
95% Mean C.I. : 94.85 to 99.91

Printed:3/22/2017 9:11:53AM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	3	97.02	98.64	99.05	02.20	99.59	96.25	102.65	N/A	8,217	8,139	
Less Than 30,000	4	98.60	99.02	99.48	02.42	99.54	96.25	102.65	N/A	9,913	9,861	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	
Greater Than 14,999	8	97.37	96.91	94.26	03.22	102.81	91.74	102.72	91.74 to 102.72	358,188	337,645	
Greater Than 29,999	7	97.32	96.44	94.23	03.27	102.35	91.74	102.72	91.74 to 102.72	407,214	383,733	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	97.02	98.64	99.05	02.20	99.59	96.25	102.65	N/A	8,217	8,139	
15,000 TO 29,999	1	100.17	100.17	100.17	00.00	100.00	100.17	100.17	N/A	15,000	15,026	
30,000 TO 59,999	1	97.41	97.41	97.41	00.00	100.00	97.41	97.41	N/A	40,000	38,965	
60,000 TO 99,999												
100,000 TO 149,999	2	96.43	96.43	96.25	03.60	100.19	92.96	99.90	N/A	118,750	114,294	
150,000 TO 249,999	3	97.32	97.26	96.89	03.76	100.38	91.74	102.72	N/A	214,333	207,664	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	93.04	93.04	93.04	00.00	100.00	93.04	93.04	N/A	1,930,000	1,795,584	
___ ALL ___	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	1	96.25	96.25	96.25	00.00	100.00	96.25	96.25	N/A	8,000	7,700	
344	2	96.47	96.47	93.41	03.56	103.28	93.04	99.90	N/A	1,021,250	953,984	
353	2	101.41	101.41	101.16	01.22	100.25	100.17	102.65	N/A	12,500	12,646	
386	1	102.72	102.72	102.72	00.00	100.00	102.72	102.72	N/A	200,000	205,436	
406	1	97.41	97.41	97.41	00.00	100.00	97.41	97.41	N/A	40,000	38,965	
470	2	97.17	97.17	97.31	00.15	99.86	97.02	97.32	N/A	103,325	100,541	
528	2	92.35	92.35	92.16	00.66	100.21	91.74	92.96	N/A	184,000	169,566	
___ ALL ___	11	97.32	97.38	94.31	02.97	103.26	91.74	102.72	92.96 to 102.65	262,741	247,779	

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 20,577,530	\$ 1,063,307	5.17%	\$ 19,514,223	-	\$ 27,836,022	-
2007	\$ 20,425,286	\$ 90,037	0.44%	\$ 20,335,249	-1.18%	\$ 29,630,578	6.45%
2008	\$ 21,076,424	\$ 179,731	0.85%	\$ 20,896,693	2.31%	\$ 32,111,375	8.37%
2009	\$ 24,903,380	\$ 4,031,323	16.19%	\$ 20,872,057	-0.97%	\$ 31,173,094	-2.92%
2010	\$ 24,835,196	\$ 167,161	0.67%	\$ 24,668,035	-0.95%	\$ 30,435,511	-2.37%
2011	\$ 25,442,517	\$ 216,413	0.85%	\$ 25,226,104	1.57%	\$ 32,229,673	5.89%
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804	-0.24%	\$ 35,469,049	10.05%
2013	\$ 27,223,134	\$ 667,202	2.45%	\$ 26,555,932	-2.66%	\$ 38,736,887	9.21%
2014	\$ 29,302,116	\$ 2,006,370	6.85%	\$ 27,295,746	0.27%	\$ 38,668,955	-0.18%
2015	\$ 33,461,571	\$ 4,576,176	13.68%	\$ 28,885,395	-1.42%	\$ 37,867,454	-2.07%
2016	\$ 35,058,099	\$ 2,065,694	5.89%	\$ 32,992,405	-1.40%	\$ 35,134,237	-7.22%
Ann %chg	5.47%			Average	-0.47%	3.48%	2.52%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-1.18%	-0.74%	6.45%
2008	1.55%	2.42%	15.36%
2009	1.43%	21.02%	11.99%
2010	19.88%	20.69%	9.34%
2011	22.59%	23.64%	15.78%
2012	23.35%	32.58%	27.42%
2013	29.05%	32.30%	39.16%
2014	32.65%	42.40%	38.92%
2015	40.37%	62.61%	36.04%
2016	60.33%	70.37%	26.22%

County Number: 9
 County Name: Brown

09 Brown
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 39
Total Sales Price : 65,287,268
Total Adj. Sales Price : 65,058,318
Total Assessed Value : 44,673,353
Avg. Adj. Sales Price : 1,668,162
Avg. Assessed Value : 1,145,471

MEDIAN : 70
WGT. MEAN : 69
MEAN : 71
COD : 18.48
PRD : 102.66

COV : 25.19
STD : 17.76
Avg. Abs. Dev : 12.94
MAX Sales Ratio : 122.23
MIN Sales Ratio : 40.16

95% Median C.I. : 61.70 to 74.36
95% Wgt. Mean C.I. : 62.24 to 75.09
95% Mean C.I. : 64.93 to 76.07

Printed:3/22/2017 9:11:54AM

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-13 To 31-DEC-13	2	71.03	71.03	71.15	01.44	99.83	70.01	72.04	N/A	1,033,640	735,458
01-JAN-14 To 31-MAR-14	5	69.19	69.57	76.49	13.80	90.95	47.01	86.61	N/A	2,537,344	1,940,752
01-APR-14 To 30-JUN-14	1	122.23	122.23	122.23	00.00	100.00	122.23	122.23	N/A	463,680	566,764
01-JUL-14 To 30-SEP-14	2	66.34	66.34	44.03	39.46	150.67	40.16	92.51	N/A	1,430,850	630,038
01-OCT-14 To 31-DEC-14	2	73.05	73.05	71.99	08.34	101.47	66.96	79.13	N/A	389,651	280,510
01-JAN-15 To 31-MAR-15	8	65.30	69.24	67.47	17.70	102.62	54.71	104.62	54.71 to 104.62	2,232,439	1,506,164
01-APR-15 To 30-JUN-15	2	57.25	57.25	58.34	07.77	98.13	52.80	61.70	N/A	991,675	578,503
01-JUL-15 To 30-SEP-15	5	55.66	60.04	63.88	13.49	93.99	49.86	72.36	N/A	834,260	532,922
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16	7	72.94	71.29	65.66	17.91	108.57	42.43	108.32	42.43 to 108.32	2,500,496	1,641,808
01-APR-16 To 30-JUN-16	5	79.70	78.17	80.03	13.91	97.68	63.47	98.55	N/A	936,400	749,448
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	10	71.03	74.48	71.91	21.85	103.57	40.16	122.23	47.01 to 92.51	1,807,938	1,300,152
01-OCT-14 To 30-SEP-15	17	61.70	65.57	66.28	15.98	98.93	49.86	104.62	54.71 to 73.59	1,458,439	966,585
01-OCT-15 To 30-SEP-16	12	73.95	74.16	68.69	17.31	107.96	42.43	108.32	63.47 to 84.74	1,848,789	1,269,991
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	10	72.90	74.89	72.01	22.67	104.00	40.16	122.23	47.01 to 92.51	1,679,140	1,209,162
01-JAN-15 To 31-DEC-15	15	59.95	64.57	66.09	15.93	97.70	49.86	104.62	54.71 to 72.36	1,600,944	1,058,062
<u>ALL</u>	39	70.01	70.50	68.67	18.48	102.66	40.16	122.23	61.70 to 74.36	1,668,162	1,145,471

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	39	70.01	70.50	68.67	18.48	102.66	40.16	122.23	61.70 to 74.36	1,668,162	1,145,471
<u>ALL</u>	39	70.01	70.50	68.67	18.48	102.66	40.16	122.23	61.70 to 74.36	1,668,162	1,145,471

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	5	70.01	76.10	67.28	23.18	113.11	54.71	122.23	N/A	1,027,359	691,216
1	5	70.01	76.10	67.28	23.18	113.11	54.71	122.23	N/A	1,027,359	691,216
<u>Grass</u>											
County	15	72.04	70.24	71.16	11.41	98.71	53.63	92.51	61.70 to 75.49	1,089,867	775,507
1	15	72.04	70.24	71.16	11.41	98.71	53.63	92.51	61.70 to 75.49	1,089,867	775,507
<u>ALL</u>	39	70.01	70.50	68.67	18.48	102.66	40.16	122.23	61.70 to 74.36	1,668,162	1,145,471

09 Brown
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 39
 Total Sales Price : 65,287,268
 Total Adj. Sales Price : 65,058,318
 Total Assessed Value : 44,673,353
 Avg. Adj. Sales Price : 1,668,162
 Avg. Assessed Value : 1,145,471

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 71
 COD : 18.48
 PRD : 102.66

COV : 25.19
 STD : 17.76
 Avg. Abs. Dev : 12.94
 MAX Sales Ratio : 122.23
 MIN Sales Ratio : 40.16

95% Median C.I. : 61.70 to 74.36
 95% Wgt. Mean C.I. : 62.24 to 75.09
 95% Mean C.I. : 64.93 to 76.07

Printed:3/22/2017 9:11:54AM

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	9	59.95	70.53	61.42	30.78	114.83	47.01	122.23	49.86 to 104.62	926,266	568,889
1	9	59.95	70.53	61.42	30.78	114.83	47.01	122.23	49.86 to 104.62	926,266	568,889
_____Grass_____											
County	23	72.04	70.65	69.73	12.69	101.32	52.28	98.55	63.47 to 75.49	1,775,084	1,237,813
1	23	72.04	70.65	69.73	12.69	101.32	52.28	98.55	63.47 to 75.49	1,775,084	1,237,813
_____ALL_____	39	70.01	70.50	68.67	18.48	102.66	40.16	122.23	61.70 to 74.36	1,668,162	1,145,471

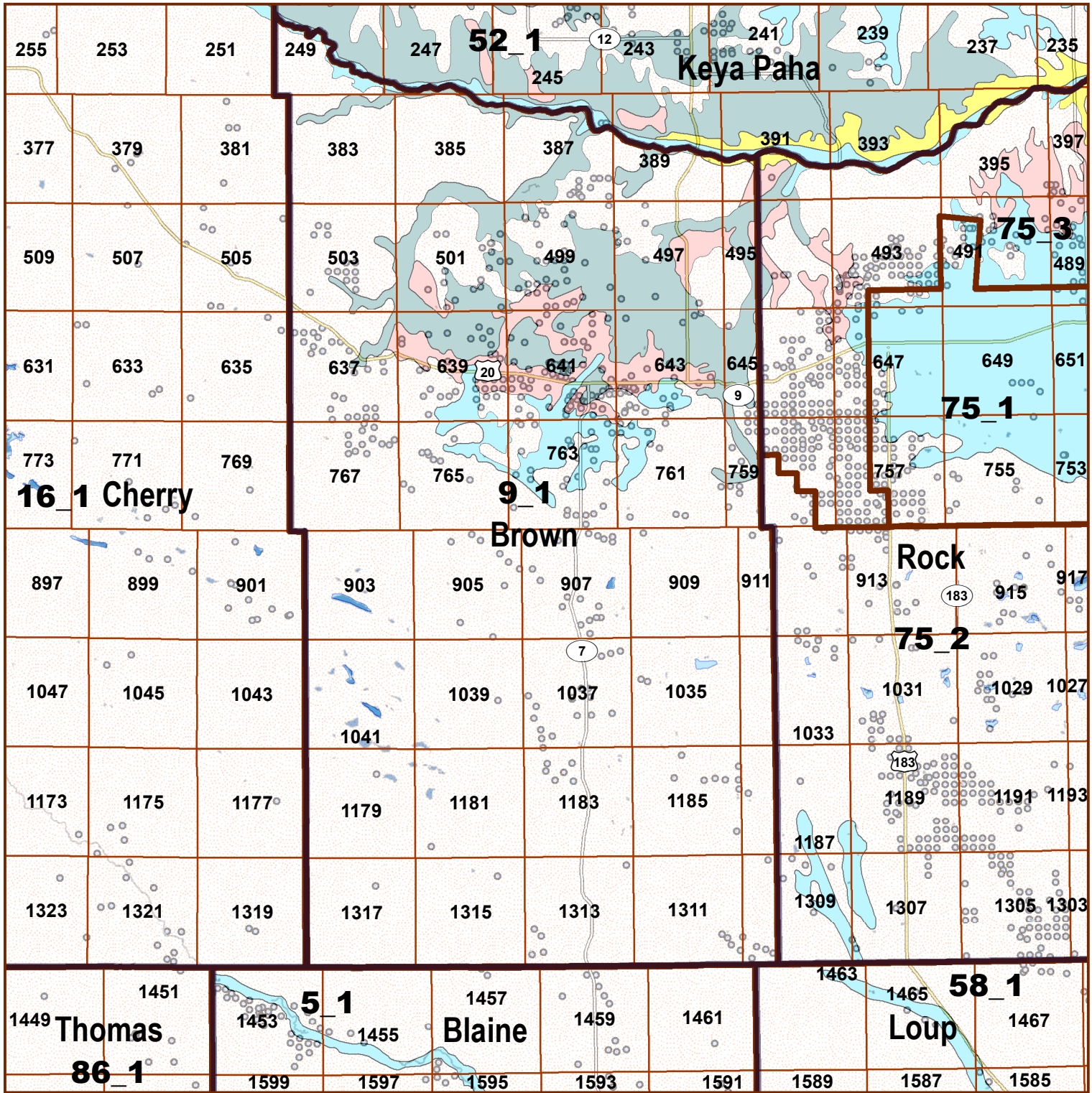
Brown County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	n/a	3887	3871	3841	3099	2926	2605	2784	3356
Rock	3	n/a	3700	n/a	3600	3500	3492	3248	2778	3384
Loup	1	n/a	4000	4000	3500	3500	3100	3100	2000	3390
Keya Paha	1	3200	3200	3100	3100	2800	2800	2700	2700	2852
Cherry	1	n/a	2300	2300	2299	2088	2070	2092	2100	2138
Rock	2	n/a	n/a	n/a	2600	2500	2400	2350	2200	2366
Blaine	1	n/a	2100	n/a	2100	2100	2100	2100	2100	2100














County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1090	1090	1090	995	810	810	810	963
Rock	3	n/a	1100	n/a	1070	960	920	860	800	939
Loup	1	n/a	925	n/a	925	865	780	780	780	849
Keya Paha	1	1000	1000	995	995	965	965	915	915	974
Cherry	1	n/a	725	725	725	725	725	725	725	725
Rock	2	n/a	n/a	n/a	n/a	960	920	860	800	915
Blaine	1	n/a	720	n/a	n/a	n/a	720	720	720	720

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	n/a	915	914	915	860	695	525	525	565
Rock	3	n/a	1051	n/a	987	900	856	745	594	767
Loup	1	n/a	900	899	900	770	770	770	770	771
Keya Paha	1	810	810	745	745	735	735	725	725	730
Cherry	1	n/a	700	670	645	599	550	425	425	449
Rock	2	n/a	n/a	n/a	986	900	850	745	609	718
Blaine	1	n/a	720	n/a	720	720	720	570	570	574

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



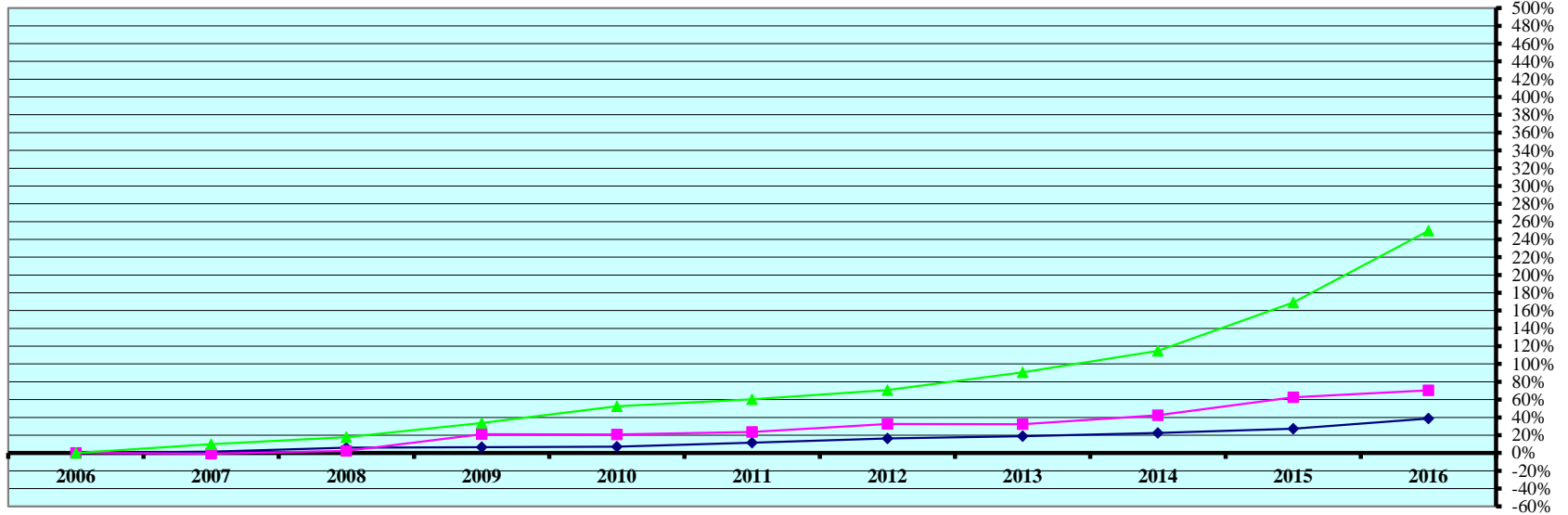
Legend

-  County Lines
-  Market Areas
-  Geo Codes
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Moderately well drained silty soils with clayey subsoils on uplands
-  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
-  Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Somewhat poorly drained soils formed in alluvium on bottom lands
-  Lakes and Ponds
-  Irrigation Wells

Brown County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	52,558,769	--	--	--	20,577,530	--	--	--	174,249,621	--	--	--
2007	53,371,412	812,643	1.55%	1.55%	20,425,286	-152,244	-0.74%	-0.74%	191,676,432	17,426,811	10.00%	10.00%
2008	55,651,751	2,280,339	4.27%	5.88%	21,076,424	651,138	3.19%	2.42%	204,952,783	13,276,351	6.93%	17.62%
2009	55,937,125	285,374	0.51%	6.43%	24,903,380	3,826,956	18.16%	21.02%	233,040,581	28,087,798	13.70%	33.74%
2010	56,292,196	355,071	0.63%	7.10%	24,835,196	-68,184	-0.27%	20.69%	265,619,757	32,579,176	13.98%	52.44%
2011	58,607,830	2,315,634	4.11%	11.51%	25,442,517	607,321	2.45%	23.64%	279,248,520	13,628,763	5.13%	60.26%
2012	61,119,505	2,511,675	4.29%	16.29%	27,282,240	1,839,723	7.23%	32.58%	297,296,655	18,048,135	6.46%	70.62%
2013	62,419,079	1,299,574	2.13%	18.76%	27,223,134	-59,106	-0.22%	32.30%	332,041,666	34,745,011	11.69%	90.56%
2014	64,421,430	2,002,351	3.21%	22.57%	29,302,116	2,078,982	7.64%	42.40%	374,031,558	41,989,892	12.65%	114.65%
2015	66,876,470	2,455,040	3.81%	27.24%	33,461,571	4,159,455	14.20%	62.61%	469,028,080	94,996,522	25.40%	169.17%
2016	72,896,571	6,020,101	9.00%	38.70%	35,058,099	1,596,528	4.77%	70.37%	609,279,242	140,251,162	29.90%	249.66%

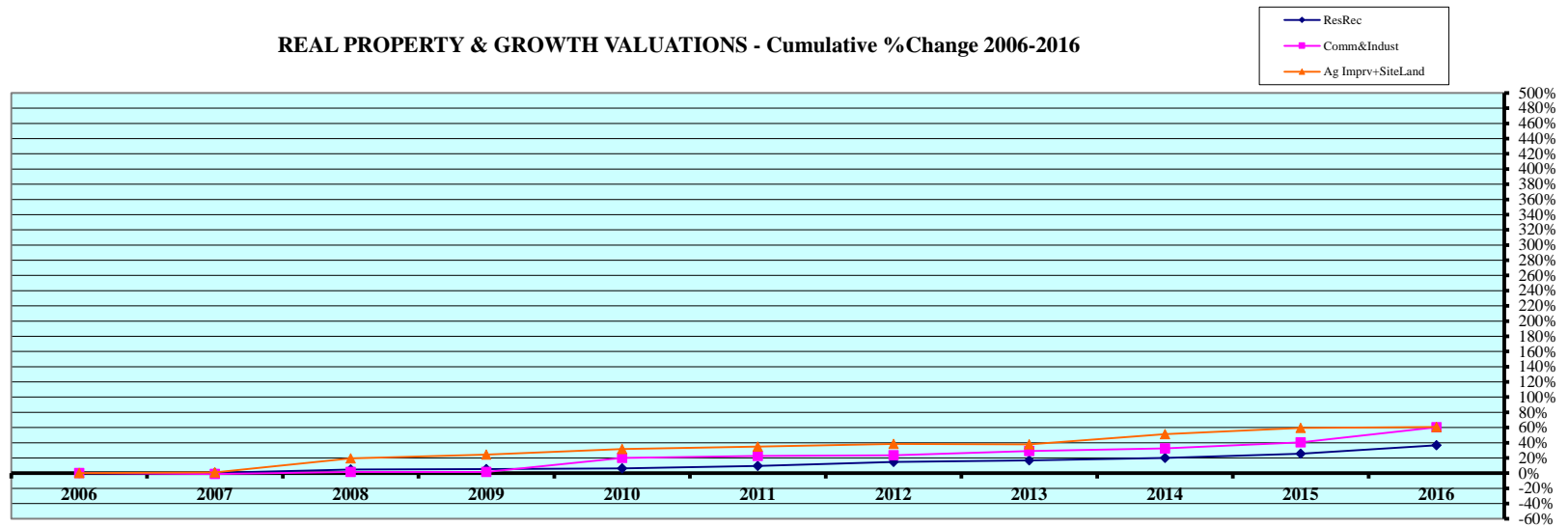
Rate Annual %chg: Residential & Recreational **3.33%** Commercial & Industrial **5.47%** Agricultural Land **13.34%**

Cnty# **9**
County **BROWN**

CHART 1 EXHIBIT 9B Page 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.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	52,558,769	771,350	1.47%	51,787,419	--	--	20,577,530	1,063,307	5.17%	19,514,223	--	--
2007	53,371,412	594,232	1.11%	52,777,180	0.42%	0.42%	20,425,286	90,037	0.44%	20,335,249	-1.18%	-1.18%
2008	55,651,751	655,548	1.18%	54,996,203	3.04%	4.64%	21,076,424	179,731	0.85%	20,896,693	2.31%	1.55%
2009	55,937,125	599,326	1.07%	55,337,799	-0.56%	5.29%	24,903,380	4,031,323	16.19%	20,872,057	-0.97%	1.43%
2010	56,292,196	471,661	0.84%	55,820,535	-0.21%	6.21%	24,835,196	167,161	0.67%	24,668,035	-0.95%	19.88%
2011	58,607,830	1,089,243	1.86%	57,518,587	2.18%	9.44%	25,442,517	216,413	0.85%	25,226,104	1.57%	22.59%
2012	61,119,505	811,737	1.33%	60,307,768	2.90%	14.74%	27,282,240	1,900,436	6.97%	25,381,804	-0.24%	23.35%
2013	62,419,079	1,071,284	1.72%	61,347,795	0.37%	16.72%	27,223,134	667,202	2.45%	26,555,932	-2.66%	29.05%
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	19.94%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	32.65%
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	25.57%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	40.37%
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	36.61%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	60.33%
Rate Ann%chg	3.33%				1.89%		5.47%				C & I w/o growth	-0.47%

Tax Year	Ag Improvements & Site Land ⁽¹⁾				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2006	19,881,552	9,975,543	29,857,095	1,398,158	4.68%	28,458,937	--	--
2007	20,482,011	10,751,359	31,233,370	1,060,239	3.39%	30,173,131	1.06%	1.06%
2008	24,068,164	13,102,390	37,170,554	1,495,691	4.02%	35,674,863	14.22%	19.49%
2009	25,084,108	13,805,962	38,890,070	1,786,300	4.59%	37,103,770	-0.18%	24.27%
2010	25,853,521	14,489,661	40,343,182	1,052,952	2.61%	39,290,230	1.03%	31.59%
2011	26,541,773	14,798,535	41,340,308	1,045,969	2.53%	40,294,339	-0.12%	34.96%
2012	26,381,424	15,344,659	41,726,083	388,214	0.93%	41,337,869	-0.01%	38.45%
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-1.30%	37.93%
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	51.24%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	59.59%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	60.71%
Rate Ann%chg	3.98%	7.55%	5.29%			Ag Imprv+Site w/o growth	1.31%	

(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.

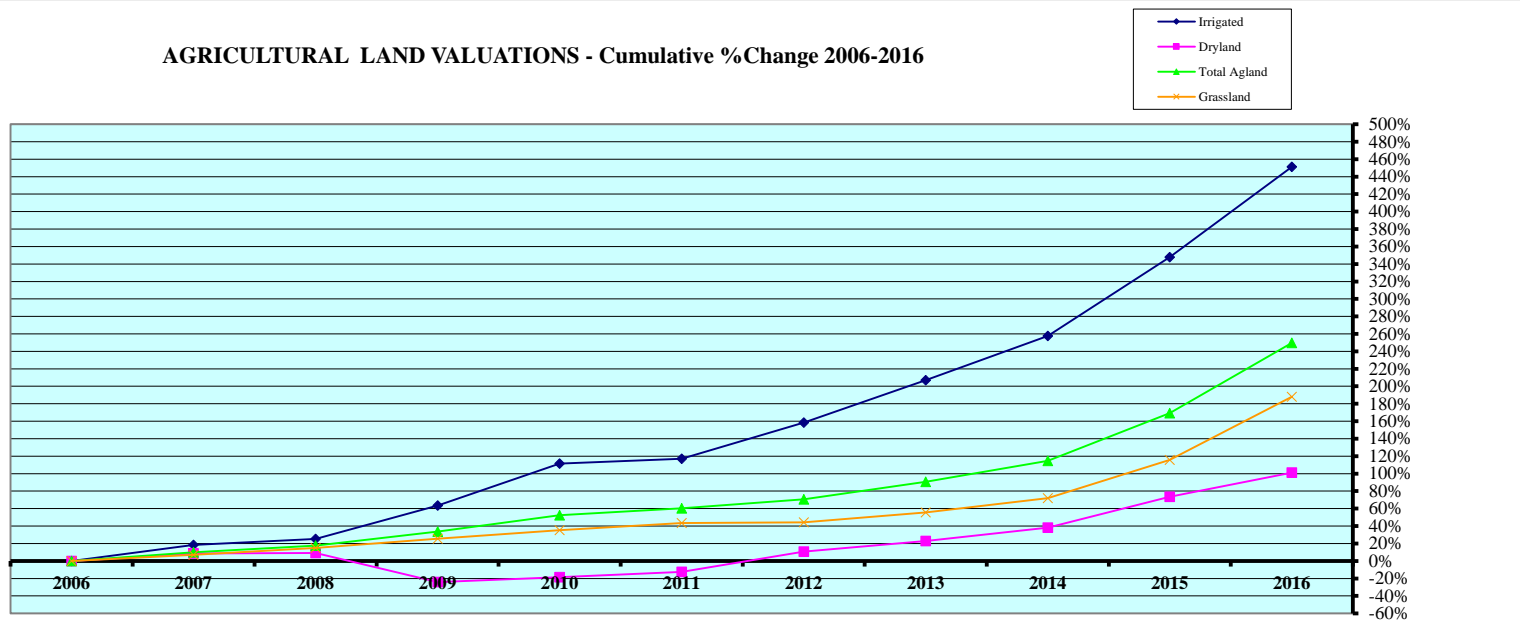
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# **9**
County **BROWN**

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



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
2006	40,479,558	--	--	--	1,356,938	--	--	--	131,688,758	--	--	--
2007	47,940,122	7,460,564	18.43%	18.43%	1,475,137	118,199	8.71%	8.71%	140,907,110	9,218,352	7.00%	7.00%
2008	50,693,987	2,753,865	5.74%	25.23%	1,482,404	7,267	0.49%	9.25%	151,405,200	10,498,090	7.45%	14.97%
2009	66,218,106	15,524,119	30.62%	63.58%	1,029,268	-453,136	-30.57%	-24.15%	165,238,046	13,832,846	9.14%	25.48%
2010	85,575,159	19,357,053	29.23%	111.40%	1,106,803	77,535	7.53%	-18.43%	178,171,279	12,933,233	7.83%	35.30%
2011	87,903,043	2,327,884	2.72%	117.15%	1,188,319	81,516	7.36%	-12.43%	189,089,157	10,917,878	6.13%	43.59%
2012	104,586,543	16,683,500	18.98%	158.37%	1,504,554	316,235	26.61%	10.88%	190,118,657	1,029,500	0.54%	44.37%
2013	124,271,830	19,685,287	18.82%	207.00%	1,668,014	163,460	10.86%	22.92%	205,010,727	14,892,070	7.83%	55.68%
2014	144,784,815	20,512,985	16.51%	257.67%	1,876,250	208,236	12.48%	38.27%	226,280,114	21,269,387	10.37%	71.83%
2015	181,301,723	36,516,908	25.22%	347.88%	2,355,739	479,489	25.56%	73.61%	283,954,312	57,674,198	25.49%	115.63%
2016	223,116,533	41,814,810	23.06%	451.18%	2,729,434	373,695	15.86%	101.15%	379,286,650	95,332,338	33.57%	188.02%

Rate Ann.%chg: Irrigated **18.61%** Dryland **7.24%** Grassland **11.16%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	665,664	--	--	--	58,703	--	--	--	174,249,621	--	--	--
2007	1,295,360	629,696	94.60%	94.60%	58,703	0	0.00%	0.00%	191,676,432	17,426,811	10.00%	10.00%
2008	1,253,807	-41,553	-3.21%	88.35%	117,385	58,682	99.96%	99.96%	204,952,783	13,276,351	6.93%	17.62%
2009	555,161	-698,646	-55.72%	-16.60%	0	-117,385	-100.00%	-100.00%	233,040,581	28,087,798	13.70%	33.74%
2010	766,516	211,355	38.07%	15.15%	0	0	-100.00%	-100.00%	265,619,757	32,579,176	13.98%	52.44%
2011	1,068,001	301,485	39.33%	60.44%	0	0	-100.00%	-100.00%	279,248,520	13,628,763	5.13%	60.26%
2012	1,086,901	18,900	1.77%	63.28%	0	0	-100.00%	-100.00%	297,296,655	18,048,135	6.46%	70.62%
2013	1,091,095	4,194	0.39%	63.91%	0	0	-100.00%	-100.00%	332,041,666	34,745,011	11.69%	90.56%
2014	1,090,379	-716	-0.07%	63.80%	0	0	-100.00%	-100.00%	374,031,558	41,989,892	12.65%	114.65%
2015	1,416,306	325,927	29.89%	112.77%	0	0	-100.00%	-100.00%	469,028,080	94,996,522	25.40%	169.17%
2016	1,417,107	801	0.06%	112.89%	2,729,518	2,729,518	4549.71%	4549.71%	609,279,242	140,251,162	29.90%	249.66%

Cnty# **9**
County **BROWN**

Rate Ann.%chg: Total Agric Land **13.34%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	40,482,556	52,840	766			1,356,938	4,787	283			131,686,408	682,414	193		
2007	47,910,493	52,825	907	18.38%	18.38%	1,468,998	4,670	315	10.97%	10.97%	140,908,173	682,803	206	6.94%	6.94%
2008	50,283,585	57,336	877	-3.30%	14.47%	1,457,736	4,299	339	7.78%	19.61%	151,528,504	678,925	223	8.15%	15.66%
2009	66,283,797	64,238	1,032	17.66%	34.68%	1,051,808	2,808	375	10.48%	32.14%	162,849,144	677,419	240	7.71%	24.58%
2010	85,207,099	63,892	1,334	29.25%	74.07%	1,106,860	2,741	404	7.79%	42.43%	178,188,530	683,046	261	8.52%	35.19%
2011	88,218,211	64,385	1,370	2.74%	78.84%	1,164,999	2,789	418	3.46%	47.36%	189,053,212	677,933	279	6.90%	44.51%
2012	104,483,060	63,323	1,650	20.42%	115.37%	1,539,325	2,978	517	23.73%	82.32%	190,066,497	677,932	280	0.54%	45.29%
2013	124,407,750	64,946	1,916	16.10%	150.03%	1,659,161	2,790	595	15.07%	109.79%	204,897,051	676,410	303	8.05%	56.98%
2014	145,419,823	66,550	2,185	14.07%	185.21%	1,860,924	2,841	655	10.14%	131.08%	226,130,433	674,784	335	10.63%	73.66%
2015	181,280,661	66,422	2,729	24.90%	256.23%	2,355,739	2,811	838	27.95%	195.67%	283,850,980	674,804	421	25.52%	117.98%
2016	223,183,964	66,548	3,354	22.88%	337.74%	2,702,116	2,808	962	14.79%	239.41%	379,209,483	669,624	566	34.63%	193.46%

Rate Annual %chg Average Value/Acre: 15.91%

13.00%

11.37%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	665,665	22,185	30			59,560	1,985	30			174,251,127	764,210	228		
2007	1,297,528	21,635	60	99.88%	99.88%	60,501	1,986	30	1.51%	1.51%	191,645,693	763,920	251	10.02%	10.02%
2008	1,279,418	21,324	60	0.04%	99.97%	127,053	1,997	64	108.85%	111.99%	204,676,296	763,881	268	6.80%	17.51%
2009	1,112,214	18,537	60	0.00%	99.96%	105,316	1,038	101	59.47%	238.06%	231,402,279	764,040	303	13.03%	32.83%
2010	760,310	12,672	60	0.00%	99.97%	166,761	1,833	91	-10.30%	203.25%	265,429,560	764,183	347	14.68%	52.33%
2011	1,049,590	17,493	60	0.00%	99.97%	145,963	1,434	102	11.84%	239.17%	279,631,975	764,034	366	5.37%	60.51%
2012	1,086,939	18,116	60	0.00%	99.96%	103,080	1,341	77	-24.48%	156.15%	297,278,901	763,690	389	6.36%	70.72%
2013	1,091,153	18,186	60	0.00%	99.96%	106,318	1,341	79	3.14%	164.19%	332,161,433	763,672	435	11.74%	90.76%
2014	1,089,952	18,166	60	0.00%	99.96%	113,597	1,344	84	6.58%	181.58%	374,614,729	763,685	491	12.78%	115.13%
2015	1,416,306	18,168	78	29.92%	159.80%	142,069	1,346	106	24.96%	251.87%	469,045,755	763,550	614	25.23%	169.41%
2016	1,416,223	18,167	78	0.00%	159.80%	2,867,647	6,228	460	336.07%	1434.39%	609,379,433	763,376	798	29.95%	250.10%

9
BROWN

Rate Annual %chg Average Value/Acre: 13.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

2016 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
3,145	BROWN	54,664,862	2,025,530	763,852	69,456,096	34,777,860	280,239	3,440,475	609,279,242	29,370,417	20,647,275	0	824,705,848
cnty.sector.value % of total value:		6.63%	0.25%	0.09%	8.42%	4.22%	0.03%	0.42%	73.88%	3.56%	2.50%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,728	AINSWORTH	5,321,181	1,076,692	460,661	36,753,786	16,440,976	0	0	0	0	0	0	60,053,296
54.94%	%sector of county sector	9.73%	53.16%	60.31%	52.92%	47.27%							7.28%
	%sector of municipality	8.86%	1.79%	0.77%	61.20%	27.38%							100.00%
64	JOHNSTOWN	671,820	0	0	876,202	104,074	0	0	0	0	0	0	1,652,096
2.03%	%sector of county sector	1.23%			1.26%	0.30%							0.20%
	%sector of municipality	40.66%			53.04%	6.30%							100.00%
305	LONG PINE	1,554,882	79,026	4,613	7,285,447	1,106,572	0	0	0	0	0	0	10,030,540
9.70%	%sector of county sector	2.84%	3.90%	0.60%	10.49%	3.18%							1.22%
	%sector of municipality	15.50%	0.79%	0.05%	72.63%	11.03%							100.00%
2,097	Total Municipalities	7,547,883	1,155,718	465,274	44,915,435	17,651,622	0	0	0	0	0	0	71,735,932
66.68%	%all municip.sect of cnty	13.81%	57.06%	60.91%	64.67%	50.76%							8.70%

Cnty#	County
9	BROWN

Sources: 2016 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2016 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

CHART 5

EXHIBIT

9B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 4,938	Value : 775,261,521	Growth 7,135,293	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	178	518,660	43	324,668	23	438,958	244	1,282,286	
02. Res Improve Land	1,108	4,358,565	97	1,300,287	107	1,911,910	1,312	7,570,762	
03. Res Improvements	1,118	40,621,118	101	9,876,839	119	11,547,250	1,338	62,045,207	
04. Res Total	1,296	45,498,343	144	11,501,794	142	13,898,118	1,582	70,898,255	1,345,588
% of Res Total	81.92	64.17	9.10	16.22	8.98	19.60	32.04	9.15	18.86
05. Com UnImp Land	40	153,396	1	5,000	2	15,150	43	173,546	
06. Com Improve Land	176	1,618,091	15	274,921	22	228,705	213	2,121,717	
07. Com Improvements	183	18,385,574	21	6,362,587	25	13,870,410	229	38,618,571	
08. Com Total	223	20,157,061	22	6,642,508	27	14,114,265	272	40,913,834	2,819,706
% of Com Total	81.99	49.27	8.09	16.24	9.93	34.50	5.51	5.28	39.52
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	1	6,380	0	0	1	6,380	
11. Ind Improvements	0	0	2	302,725	0	0	2	302,725	
12. Ind Total	0	0	2	309,105	0	0	2	309,105	2,000
% of Ind Total	0.00	0.00	100.00	100.00	0.00	0.00	0.04	0.04	0.03
13. Rec UnImp Land	0	0	31	107,080	3	5,650	34	112,730	
14. Rec Improve Land	0	0	63	591,260	7	231,875	70	823,135	
15. Rec Improvements	0	0	63	2,157,083	25	388,271	88	2,545,354	
16. Rec Total	0	0	94	2,855,423	28	625,796	122	3,481,219	29,021
% of Rec Total	0.00	0.00	77.05	82.02	22.95	17.98	2.47	0.45	0.41
Res & Rec Total	1,296	45,498,343	238	14,357,217	170	14,523,914	1,704	74,379,474	1,374,609
% of Res & Rec Total	76.06	61.17	13.97	19.30	9.98	19.53	34.51	9.59	19.26
Com & Ind Total	223	20,157,061	24	6,951,613	27	14,114,265	274	41,222,939	2,821,706
% of Com & Ind Total	81.39	48.90	8.76	16.86	9.85	34.24	5.55	5.32	39.55
17. Taxable Total	1,519	65,655,404	262	21,308,830	197	28,638,179	1,978	115,602,413	4,196,315
% of Taxable Total	76.79	56.79	13.25	18.43	9.96	24.77	40.06	14.91	58.81

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	2	38,705	1,764,029	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	2	38,705	1,764,029
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,764,029

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	109	43	385	537

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	39	9,262,289	2,395	470,876,934	2,434	480,139,223
28. Ag-Improved Land	0	0	51	9,463,653	457	122,981,718	508	132,445,371
29. Ag Improvements	0	0	52	8,958,322	474	38,116,192	526	47,074,514
30. Ag Total							2,960	659,659,108

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	6,000	
32. HomeSite Improv Land	0	0.00	0	38	38.49	230,940	
33. HomeSite Improvements	0	0.00	0	37	37.49	2,207,249	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	88.01	72,975	
36. FarmSite Improv Land	0	0.00	0	37	293.39	328,020	
37. FarmSite Improvements	0	0.00	0	46	0.00	6,751,073	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	162.84	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	5.00	30,000	6	6.00	36,000	
32. HomeSite Improv Land	331	362.33	2,178,480	369	400.82	2,409,420	
33. HomeSite Improvements	347	357.33	24,429,275	384	394.82	26,636,524	2,938,978
34. HomeSite Total				390	406.82	29,081,944	
35. FarmSite UnImp Land	32	232.11	1,370,263	40	320.12	1,443,238	
36. FarmSite Improv Land	350	1,327.43	1,389,711	387	1,620.82	1,717,731	
37. FarmSite Improvements	418	0.00	13,686,917	464	0.00	20,437,990	0
38. FarmSite Total				504	1,940.94	23,598,959	
39. Road & Ditches	0	3,579.15	0	0	3,741.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				894	6,089.75	52,680,903	2,938,978

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	15	3,941.81	1,925,106	15	3,941.81	1,925,106

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. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	13	3,236.99	1,774,015	13	3,236.99	1,774,015
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	15,557.17	23.34%	60,477,007	27.04%	3,887.40
47. 2A1	11,861.86	17.80%	45,914,131	20.53%	3,870.74
48. 2A	8,487.71	12.74%	32,603,586	14.58%	3,841.27
49. 3A1	3,045.56	4.57%	9,437,117	4.22%	3,098.65
50. 3A	6,409.48	9.62%	18,751,404	8.38%	2,925.57
51. 4A1	15,431.39	23.16%	40,197,543	17.97%	2,604.92
52. 4A	5,848.08	8.78%	16,278,832	7.28%	2,783.62
53. Total	66,641.25	100.00%	223,659,620	100.00%	3,356.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	507.75	17.71%	553,451	20.05%	1,090.01
56. 2D1	613.95	21.42%	669,207	24.25%	1,090.00
57. 2D	389.27	13.58%	424,314	15.37%	1,090.02
58. 3D1	80.66	2.81%	80,256	2.91%	994.99
59. 3D	461.89	16.11%	374,134	13.56%	810.01
60. 4D1	630.21	21.98%	510,476	18.50%	810.01
61. 4D	182.95	6.38%	148,194	5.37%	810.02
62. Total	2,866.68	100.00%	2,760,032	100.00%	962.80
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,325.98	1.24%	7,558,656	2.01%	907.84
65. 2G1	16,206.92	2.42%	14,761,846	3.92%	910.84
66. 2G	11,767.14	1.76%	10,619,254	2.82%	902.45
67. 3G1	22,872.27	3.42%	19,664,196	5.22%	859.74
68. 3G	26,792.04	4.00%	18,269,902	4.85%	681.92
69. 4G1	136,202.25	20.34%	71,512,069	18.99%	525.04
70. 4G	447,413.64	66.82%	234,181,459	62.19%	523.41
71. Total	669,580.24	100.00%	376,567,382	100.00%	562.39
Irrigated Total	66,641.25	8.73%	223,659,620	36.85%	3,356.17
Dry Total	2,866.68	0.38%	2,760,032	0.45%	962.80
Grass Total	669,580.24	87.70%	376,567,382	62.04%	562.39
72. Waste	19,451.49	2.55%	1,523,146	0.25%	78.30
73. Other	4,936.05	0.65%	2,468,025	0.41%	500.00
74. Exempt	9,964.51	1.31%	0	0.00%	0.00
75. Market Area Total	763,475.71	100.00%	606,978,205	100.00%	795.02

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,180.67	14,621,777	62,460.58	209,037,843	66,641.25	223,659,620
77. Dry Land	0.00	0	264.08	255,486	2,602.60	2,504,546	2,866.68	2,760,032
78. Grass	0.00	0	4,788.61	3,145,575	664,791.63	373,421,807	669,580.24	376,567,382
79. Waste	0.00	0	34.16	2,564	19,417.33	1,520,582	19,451.49	1,523,146
80. Other	0.00	0	125.21	62,605	4,810.84	2,405,420	4,936.05	2,468,025
81. Exempt	0.00	0	531.13	0	9,433.38	0	9,964.51	0
82. Total	0.00	0	9,392.73	18,088,007	754,082.98	588,890,198	763,475.71	606,978,205

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	66,641.25	8.73%	223,659,620	36.85%	3,356.17
Dry Land	2,866.68	0.38%	2,760,032	0.45%	962.80
Grass	669,580.24	87.70%	376,567,382	62.04%	562.39
Waste	19,451.49	2.55%	1,523,146	0.25%	78.30
Other	4,936.05	0.65%	2,468,025	0.41%	500.00
Exempt	9,964.51	1.31%	0	0.00%	0.00
Total	763,475.71	100.00%	606,978,205	100.00%	795.02

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 Ainsworth	76	276,811	834	3,614,826	839	33,149,788	915	37,041,425	394,616
83.2 Johnstown Village	32	83,209	41	194,625	44	671,312	76	949,146	84,141
83.3 Long Pine City	70	158,640	234	551,644	236	6,802,018	306	7,512,302	243,717
83.4 Rural	0	0	2	18,020	2	128,410	2	146,430	2,253
83.5 Rural Rec	34	112,730	70	823,135	88	2,545,354	122	3,481,219	29,021
83.6 Rural Res 1	58	517,706	168	2,419,440	177	17,552,301	235	20,489,447	570,300
83.7 Rural Res 2	8	245,920	32	741,135	39	3,560,749	47	4,547,804	36,976
83.8 [none]	0	0	1	31,072	1	180,629	1	211,701	13,585
84 Residential Total	278	1,395,016	1,382	8,393,897	1,426	64,590,561	1,704	74,379,474	1,374,609

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Ainsworth	29	136,527	137	1,692,863	145	18,406,610	174	20,236,000	2,374,567
85.2 Johnstown Village	3	401	6	2,188	7	124,025	10	126,614	5,982
85.3 Long Pine City	8	16,468	39	125,546	39	1,492,957	47	1,634,971	169,265
85.4 Rural	3	20,150	32	307,500	39	18,740,024	42	19,067,674	271,892
85.5 [none]	0	0	0	0	1	157,680	1	157,680	0
86 Commercial Total	43	173,546	214	2,128,097	231	38,921,296	274	41,222,939	2,821,706

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	8,181.21	1.29%	7,485,827	2.08%	915.00
89. 2G1	16,080.97	2.53%	14,698,871	4.09%	914.05
90. 2G	11,388.26	1.79%	10,420,284	2.90%	915.00
91. 3G1	22,755.12	3.58%	19,569,408	5.45%	860.00
92. 3G	24,584.56	3.87%	17,086,291	4.76%	695.00
93. 4G1	133,592.68	21.04%	70,136,757	19.53%	525.00
94. 4G	418,382.64	65.89%	219,651,501	61.18%	525.00
95. Total	634,965.44	100.00%	359,048,939	100.00%	565.46
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1.01	0.05%	949	0.07%	939.60
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	21.66	0.99%	20,360	1.57%	939.98
100. 3C1	94.06	4.32%	83,243	6.40%	885.00
101. 3C	363.05	16.66%	261,396	20.10%	720.00
102. 4C1	1,410.23	64.72%	775,642	59.64%	550.01
103. 4C	289.04	13.26%	158,978	12.22%	550.02
104. Total	2,179.05	100.00%	1,300,568	100.00%	596.85
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	143.76	0.44%	71,880	0.44%	500.00
107. 2T1	125.95	0.39%	62,975	0.39%	500.00
108. 2T	357.22	1.10%	178,610	1.10%	500.00
109. 3T1	23.09	0.07%	11,545	0.07%	500.00
110. 3T	1,844.43	5.69%	922,215	5.69%	500.00
111. 4T1	1,199.34	3.70%	599,670	3.70%	500.00
112. 4T	28,741.96	88.61%	14,370,980	88.61%	500.00
113. Total	32,435.75	100.00%	16,217,875	100.00%	500.00
<hr/>					
Grass Total	634,965.44	94.83%	359,048,939	95.35%	565.46
CRP Total	2,179.05	0.33%	1,300,568	0.35%	596.85
Timber Total	32,435.75	4.84%	16,217,875	4.31%	500.00
<hr/>					
114. Market Area Total	669,580.24	100.00%	376,567,382	100.00%	562.39

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

09 Brown

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	69,456,096	70,898,255	1,442,159	2.08%	1,345,588	0.14%
02. Recreational	3,440,475	3,481,219	40,744	1.18%	29,021	0.34%
03. Ag-Homesite Land, Ag-Res Dwelling	29,370,417	29,081,944	-288,473	-0.98%	2,938,978	-10.99%
04. Total Residential (sum lines 1-3)	102,266,988	103,461,418	1,194,430	1.17%	4,313,587	-3.05%
05. Commercial	34,777,860	40,913,834	6,135,974	17.64%	2,819,706	9.54%
06. Industrial	280,239	309,105	28,866	10.30%	2,000	9.59%
07. Total Commercial (sum lines 5-6)	35,058,099	41,222,939	6,164,840	17.58%	2,821,706	9.54%
08. Ag-Farmsite Land, Outbuildings	20,647,275	23,598,959	2,951,684	14.30%	0	14.30%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	20,647,275	23,598,959	2,951,684	14.30%	0	14.30%
12. Irrigated	223,116,533	223,659,620	543,087	0.24%		
13. Dryland	2,729,434	2,760,032	30,598	1.12%		
14. Grassland	379,286,650	376,567,382	-2,719,268	-0.72%		
15. Wasteland	1,417,107	1,523,146	106,039	7.48%		
16. Other Agland	2,729,518	2,468,025	-261,493	-9.58%		
17. Total Agricultural Land	609,279,242	606,978,205	-2,301,037	-0.38%		
18. Total Value of all Real Property (Locally Assessed)	767,251,604	775,261,521	8,009,917	1.04%	7,135,293	0.11%

2017 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$103,140
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$77,800
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$11,918 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,250
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$3,849.44

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, Brown.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Assessor, Staff and GIS Workshop
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993

D. Contracted Services

1.	Appraisal Services:
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, as needed.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Contracted appraiser provides a value subject to assessor’s opinion.

2017 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:														
	Assessor and Staff														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Ag homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.	05	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	Ag	Ag homes and outbuildings
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.														
02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.														
03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.														
04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.														
05	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.														
Ag	Ag homes and outbuildings														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	The county develops the depreciation study based on their local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.														
6.	Describe the methodology used to determine the residential lot values?														
	Market analysis of vacant land sales to determine sq ft value.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														

All lots are treated the same, currently there is no difference.

8.

<u>Valuation Grouping</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>
01	2015	2013	2015	2015-2016
02	2014	2013	2014	2014-2015
03	2013	2013	2013	2013-2014
04	2011	2009	2011	2011-2012
05	2014	2013	2014	2014-2015
Ag	2013	2009	2013	2013

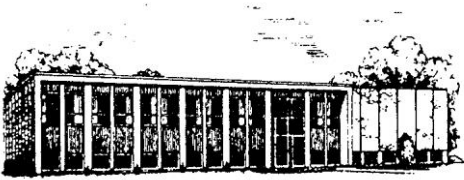
2017 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:											
		Assessor and staff with specialty properties completed by Stanard Appraisal.										
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:											
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural is all improved and unimproved properties located outside the City limits.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.	04	Rural is all improved and unimproved properties located outside the City limits.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>											
01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.											
02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.											
03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.											
04	Rural is all improved and unimproved properties located outside the City limits.											
3.	List and describe the approach(es) used to estimate the market value of commercial properties.											
		All three approaches are performed by the contract appraiser when they apply.										
3a.	Describe the process used to determine the value of unique commercial properties.											
		Unique properties are valued by Stanard Appraisal.										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?											
		Depreciation studies are developed based on local market information by the contracted appraisal company.										
5.	Are individual depreciation tables developed for each valuation grouping?											
		No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.										
6.	Describe the methodology used to determine the commercial lot values.											
		Vacant lot market analysis was done by the contracted appraisal company.										

7.	<u>Valuation Grouping</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>
	01	2016	2013	2016	2016
	02	2016	2013	2016	2016
	03	2016	2013	2016	2016
	04	2016	2013	2016	2016

2017 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:							
	Assessor, staff and the contracted appraisal company when necessary.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Soils, land use and geographic characteristics.</td> <td style="text-align: center;">2013-2016</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Soils, land use and geographic characteristics.	2013-2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2013-2016						
3.	Describe the process used to determine and monitor market areas.							
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	N/A							
	<i><u>If your county has special value applications, please answer the following</u></i>							
7a.	How many special valuation applications are on file?							
	10							
7b.	What process was used to determine if non-agricultural influences exist in the county?							
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.							
	<i><u>If your county recognizes a special value, please answer the following</u></i>							
7c.	Describe the non-agricultural influences recognized within the county.							
	N/A							
7d.	Where is the influenced area located within the county?							
	N/A							
7e.	Describe in detail how the special values were arrived at in the influenced area(s).							
	N/A							



Assessor's Office
BROWN COUNTY
148 West 4th
Ainsworth, Nebraska 69210

CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-1621

2016-YR. PLAN OF ASSESSMENT
FOR BROWN COUNTY

PREPARED BY
CHARLENE K FOX, BROWN COUNTY ASSESSOR

JUNE 15, 2016

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment 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 Revenue on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:

Per the 2016 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parce l	Total Value	% Value	Land Only	Improvements
Residential/Rec	1703	35%	72,981,517	10%	9,726,735	63,524,782
Commercial/Ind	268	5%	35,141,883	5%	2,303,760	32,838,123
Agricultural	2950/ 763,376.36	60%	658,577,764	85%	615,091,306	43,486,458
Total	4923	100%	766,701,164	100%	627,121,801	139,579,363

Brown County is predominantly an agricultural county with 85% of its **VALUE** being agricultural. Of the 60% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2016, an estimated 90 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2014-2015 Assessor Budget = \$103,140

2014-2015 Co. Appraisal Budget = \$77,800 (Inc. GIS Program)

2014-2015 Computer Hardware/Software Budget = \$11,654 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor's certificate. The assessor strives to keep updated on legislation that affects her office. Information is then passed on to the staff for additional knowledge in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been "hands on" from the assessor herself.

B. Cadastral Maps & GIS Mapping:

Brown County's cadastral maps have a photo base that was taken in 1989. The assessor's office is now using the GIS aerial map with a 2014 photo base from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial oblique photos of the farm sites that were taken in the 2011 year will be included in the property record file. The oblique photos will be replaced in the 2017 year with a new flight of the farm sites that will be flown in conjunction with the Rock County oblique flight. It helped the cost of doing this if done at the same time as the Rock County ones were. The assessor's office identified IOLL throughout the county on GIS maps for the 2014 yr.

C. Property Record Cards:

New hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program. Farm Site plans were drawn out for the 2014 year on the electronic file.

D. Computer Software:

Brown County is contracted with Thomson Reuters (previously Terra Scan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County.

E. World Wide Web:

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop information..

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is a bona-fide arms-length sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property

throughout the county. The county works with the field liaison assigned to their county by the state at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2013 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor’s office is have all properties in the county based off the June 2013 costing program. Commercial properties will be based off the June 2013 for the 2017tax year leaving only Rural Rec to be taken care of yet.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

E. Reconciliation of Value:

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in compliance with the required statistics.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2016:

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	100.00%	00.00	000.00	
Commercial	100.00%	00.00	000.00	
Agricultural Land	71.00%	00.00	000.00	

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

**NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2016 Reports & Opinions or Findings & Orders of the

Nebraska Tax Equalization & Review Commission for the 2016 yr.

Assessment Actions Planned for Assessment Year 2017:

Commercial: The focus for the 2017 assessment year will be the review of the commercial properties in Brown County. An outside appraisal company will be contacted to help with this project. This will also follow through with the 6-yr systematic county review. As well, the June 2013 year costing program will be used for the RCN. New construction value will be added to the assessment roll for any parcels that will require it from building permits, etc. Sales verifications on all transactions will have its place in the assessment actions as well.

Agricultural: Market & ratio studies will continue to be done to determine market activity. Any changes required in valuation will take place if needed. Land use is a continual review as well. Sale verifications will be done and new construction added if need on farm structures.

Residential: Properties in the different valuation groupings will be checked for compliance within the requirements to determine if adjustments will need to be made. All new construction will be added to the tax roll and sale verifications continue.

Assessment Actions Planned for Assessment Year 2018:

Residential: The plan is to work on valuation & review of improved properties & use 2013 RCN costing on all structures (farm houses and outbuildings). New construction will continue to be added as necessary based on building permits, zoning permits, information statements or any other informative information that arrives in the assessor's office one way or another. Sales verifications will be done on transactions requiring that.

Agricultural: Market & ratio studies will continue to be done on an annual basis as always for valuation purposes. Land use will be looked at when necessary to keep that up-to-date. Sales verifications will be done as required and necessary.

Commercial: Will be looked at for whether it is still in compliance after review took place for the 2017 tax year. Few commercial sales take place in Brown County. Frequently there is not enough to even be measured on appropriately.

Assessment Actions Planned for Year 2019:

Rural Rec: This valuation grouping of properties will be the focus of attention for the 2019 year. These properties will receive the update to the 2013 costing for determining the RCN to strive to get to market value for assessment purposes. All properties in Brown should now be using the 2013 costing program on the Terra Scan software.

Agricultural: Ratio studies will be done to determine if value increases or decreases need to take place to be in compliance with statute requirements. Sale verifications will be continued as usual to determine arms-length transactions.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2017 tax year.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 43 Tax Exempt Organizations filed for property tax exemption for the 2014 year by December 30, 2013. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 172 Homestead Exemption Applications were filed in Brown Co. by June 30th for 2014. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 571 Personal Property Schedules were filed in Brown Co. by May 1st for 2014. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1st – July 25th)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 3 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Tax Districts & 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.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor’s office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk’s office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a “as needed basis”. The assessor and staff list & value the appraisal maintenance or “new construction work” annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire up to this point in time.

CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

BUDGET CONSTRAINTS are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

SIGNATURE _____

DATE _____



CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-1621

Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

March 1, 2017

2017 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels that were approved for the special value applications have no different value than the other agricultural parcels within the county.

The 10 parcels that requested special valuation are located in the western part of Brown County in Township 30 Range 24. Sales were examined through a sales study and that study concluded that there was no difference in the market to value the land differently.

Charlene Fox
Brown County Assessor