

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2024 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BROWN COUNTY**

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 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

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,  
Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Peggy Gross, Brown County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Analysis of Assessment Practices:**

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

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

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

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

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

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

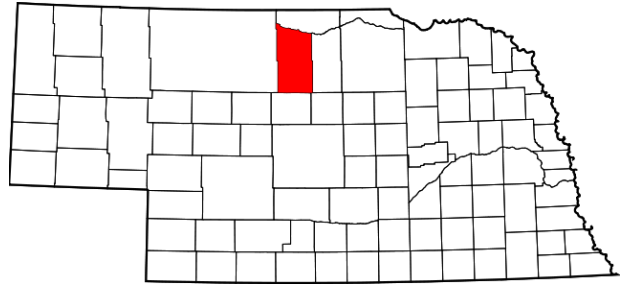
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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

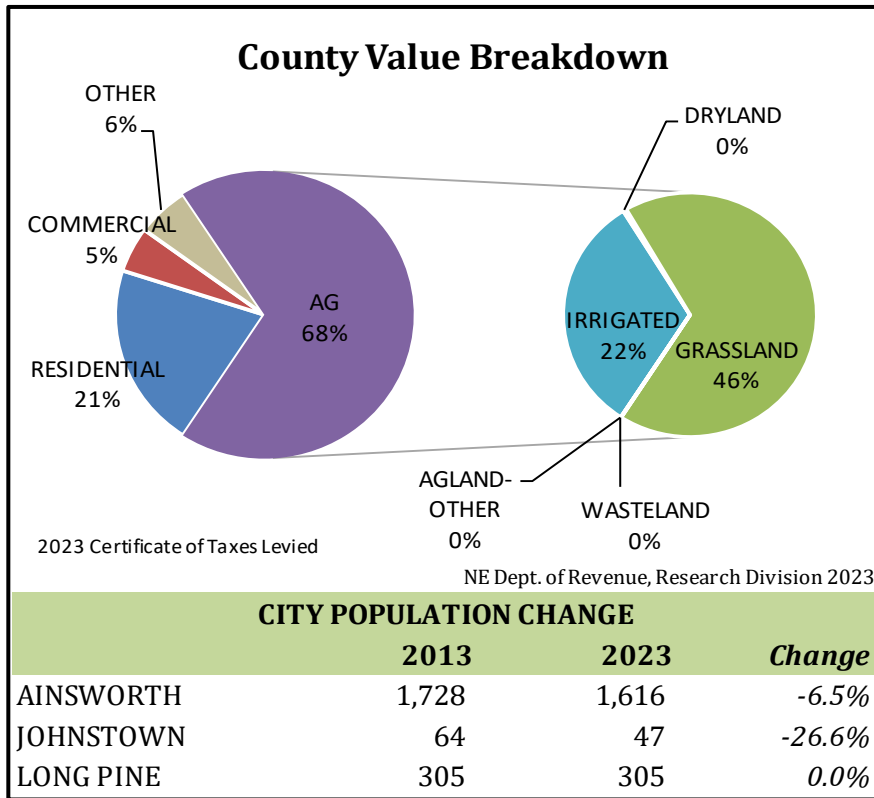


## County Overview

With a total area of 1,221 square miles, Brown County has 2,872 residents, per the Census Bureau Quick Facts for 2024, a slight population decline from the 2023 U.S. Census. Reports indicate that 75% of county residents are homeowners and 83% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is 102,013 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Brown County are located in and around Ainsworth, the county seat. According to the latest information available from the U.S. Census Bureau, there are 142 employer establishments with total employment of 1,000, a 7% increase from 2019.



Brown County’s valuation base is comprised mostly by agricultural land. Grassland makes up a majority of the land in the county, with irrigated land contributing to a significant portion of the valuation base. Brown County is included in both the Middle Niobrara and Upper Loup Natural Resources Districts (NRD).

# 2024 Residential Correlation for Brown County

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## *Assessment Actions*

For the 2024 assessment year the office staff physically reviewed and inspected Clear Lake; updated costing was applied. Ainsworth residential lots and improvements received a percent increase through analysis. General maintenance and pick-up work were completed and placed on the assessment roll.

## *Assessment Practice Review*

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

Sales verification and qualification is reviewed to determine if all available sales are used for measurement. The usability rate for residential sales is above the statewide average. The county assessor provides comments for disqualification on all non-qualified sales. However, insufficient screening of sales leads to wider than normal quality statistics. Further training will be provided for sales qualification.

Lot values are dated 2019 for Ainsworth, 2020 for Johnstown and Long Pine and 2021 for rural recreational and rural residential. The overall land to building ratio for the residential class has improved as lot studies have been done.

There are five valuation groups for residential based on geographic locations each having their own unique characteristics. Valuation Group 1 through 3 are the three municipalities in the county Valuation Group 4 is the rural recreational parcels in the county, including those at Hidden Paradise and Clear Lake. Valuation Group 5 consists of all rural residential properties within the county.

The six-year inspection and review cycle are reviewed for compliance and is current. This is done in-house by physically reviewing each property. Ainsworth, Johnstown, and Long Pine were all reviewed in 2019. The rural rec Hidden Paradise in 2020 and Clear Lake in 2023. Rural Residential was reviewed in 2020. Ainsworth will be reviewed and inspected in 2024.

The process that was started by the previous county assessor of reclassifying agricultural land that had recreational influence has continued by the new county assessor. A valuation methodology needs to be completed. A parcel-by-parcel examination continues to ensure that all parcels have been correctly identified so that the property owners can understand the property valuations and assessment practices.

## *Description of Analysis*

Five valuation groups were used to analyze the 120 qualified sales during the current study period.

## 2024 Residential Correlation for Brown County

Valuation Group	Description
1	Ainsworth
2	Johnstown
3	Long Pine
4	Rural Rec
5	Rural Res

The median and mean measures of central tendency are within the acceptable parameters. The weighted mean is below the range and correlates with the higher PRD. The sale price substrata reflect that assessments are regressive. Of the five valuation groups, only Valuation Groups 1, 3, and 5 have samples large enough for statistical analysis and are within the acceptable range. Percent adjustments were made to Valuation Group 1 this year. Going forward the Department will work with the county assessor to improve the assessment quality in the residential class.

A comparison of the value change in the 2024 County Abstract of Assessment, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflects the sales file changed slightly more than the abstract. However, this can be attributed to several rural parcels reclassified to agriculture.

### *Equalization and Quality of Assessment*

Reviewing the residential statistics as well as the assessment practices in the county indicate that assessments are uniform and proportionate across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	89	93.18	98.35	87.76	28.90	112.07
2	1	111.18	111.18	111.18	00.00	100.00
3	13	94.63	121.43	91.76	45.12	132.33
4	7	53.43	72.33	61.95	52.18	116.76
5	10	98.90	93.30	84.72	25.76	110.13
<u>ALL</u>	<u>120</u>	93.91	99.02	83.66	30.71	118.36

### *Level of Value*

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

# 2024 Commercial Correlation for Brown County

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## *Assessment Actions*

Only pick-up and general maintenance was completed for the 2024 assessment year.

## *Assessment Practice Review*

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

The sales qualification and verification process usability rate is slightly above the statewide average. Insufficient screening of sales leads to wider than normal quality statistics. Sales verification questionnaires are mailed out for all sales. Review of both qualified and non-qualified sales indicate reasons for sales to be excluded. Sale qualification training will be planned with the office staff.

One valuation group is deemed sufficient for the analysis of commercial sales. The six-year inspection and review cycle has been met with the last physical inspection in 2021 along with updated costing, land values and depreciation.

## *Description of Analysis*

The 18 commercial qualified sales are classified into one valuation group with the median and weighted mean within the acceptable range. The COD and the PRD are above the standard range. Analysis of the sample of sales determined there are too many outlier sales to rely on the statistics to call the level of value. Of the 18 sales, nine are below the range, eight are above and one sale is within the range.

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle. Historically, when comparing Brown County to the region, it appears the values have increased over the past decade at a similar rate.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45, compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and accurately reflect the assessment actions by the county assessor.

## *Equalization and Quality of Assessment*

With the 18 qualified sales, there is too much dispersion in the sample to base a level of value merely on the sales. However, the statistical review when combined with the review of the assessment practices suggest that assessment within the county is valued within the acceptable

## 2024 Commercial Correlation for Brown County

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range and therefore considered equalized. The quality of assessment of the commercial class in Brown County complies with generally accepted mass appraisal techniques.

### *Level of Value*

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

# 2024 Agricultural Correlation for Brown County

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## *Assessment Actions*

A market analysis of the qualified minimally improved agricultural sales was performed. Through the study grassland values increased approximately 10%. A subclass within the Computer-Assisted Mass Appraisal (CAMA) system was created to distinguish irrigated grassland from non-irrigated grassland. All pick-up work was completed and placed on the assessment roll.

## *Assessment Practice Review*

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

The sales qualification and verification determined sales were adequately qualified, even though the review determined the overall usability rate was higher than the statewide average.

Only one market area is used for analysis of the agricultural land sales in Brown County. Agricultural improvements have been inspected within the six-year cycle with costing and depreciation updated. The county assessor's staff conducts physical reviews as well as the contract appraiser.

The county does identify Conservation Reserve Program (CRP) acres. Feedlots and hog confinements are identified as intensive use and valued at \$3,000 and \$3,500 per acre.

Recreational influences around the Niobrara River and various creeks and tree covered areas have continued to be reviewed. The analysis to date has confirmed that influences are present, and a methodology needs to be fully developed and implemented to identify land use. The analysis confirmed that a total parcel by parcel land review needs to be conducted to ensure that all rural residential, recreational and agriculture parcels are being classified in a transparent and documented method. Work is continuing with the parcel review and the county assessor is establishing sound practices that are improving the uniformity of assessment.

## *Description of Analysis*

The agricultural sales show 38 qualified sales in the three-year study period. The analysis revealed all three measures of central tendency are within the acceptable range. The COD is slightly high but can be attributed to two outlier sales.

The 80% Majority Land Use (MLU) substrata shows the irrigated land and grassland subclasses have sufficient sales and medians within the acceptable range. There are no 80% MLU dryland sales.

When comparing the counties schedule of values to the adjoining counties with similar markets it appears Brown County's land values are relatively similar and equalized. Brown County has achieved an acceptable level of value. A comparison of sold parcels and the agricultural

## 2024 Agricultural Correlation for Brown County

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population as reflected on the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support values were applied uniformly.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are believed to be equalized at the statutorily required level.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Brown County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	13	70.70	70.42	60.01	19.82	117.35
1	13	70.70	70.42	60.01	19.82	117.35
<u>    Grass    </u>						
County	21	70.38	71.59	74.31	33.42	96.34
1	21	70.38	71.59	74.31	33.42	96.34
<u>    ALL    </u>	<u>38</u>	70.01	70.30	69.03	26.77	101.84

### *Level of Value*

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

### *Special Valuation*

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

## 2024 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 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>70</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 5th day of April, 2024.



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Sarah Scott  
Property Tax Administrator



## APPENDICES

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# 2024 Commission Summary

## for Brown County

### Residential Real Property - Current

Number of Sales	120	Median	93.91
Total Sales Price	\$13,119,000	Mean	99.02
Total Adj. Sales Price	\$13,119,000	Wgt. Mean	83.66
Total Assessed Value	\$10,975,507	Average Assessed Value of the Base	\$88,617
Avg. Adj. Sales Price	\$109,325	Avg. Assessed Value	\$91,463

### Confidence Interval - Current

95% Median C.I	83.48 to 103.03
95% Wgt. Mean C.I	77.10 to 90.22
95% Mean C.I	91.83 to 106.21
% of Value of the Class of all Real Property Value in the County	14.33
% of Records Sold in the Study Period	7.22
% of Value Sold in the Study Period	7.45

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	128	94	94.37
2022	107	0	92.05
2021	139	97	96.70
2020	116	94	94.14

## 2024 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	18	Median	93.04
Total Sales Price	\$3,266,799	Mean	102.59
Total Adj. Sales Price	\$3,266,799	Wgt. Mean	92.17
Total Assessed Value	\$3,010,876	Average Assessed Value of the Base	\$201,380
Avg. Adj. Sales Price	\$181,489	Avg. Assessed Value	\$167,271

### Confidence Interval - Current

95% Median C.I	62.94 to 137.28
95% Wgt. Mean C.I	66.08 to 118.25
95% Mean C.I	76.04 to 129.14
% of Value of the Class of all Real Property Value in the County	4.87
% of Records Sold in the Study Period	7.23
% of Value Sold in the Study Period	6.00

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	13	100	110.71
2022	10	100	96.13
2021	13	100	89.95
2020	14	100	85.79

**09 Brown**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 120  
 Total Sales Price : 13,119,000  
 Total Adj. Sales Price : 13,119,000  
 Total Assessed Value : 10,975,507  
 Avg. Adj. Sales Price : 109,325  
 Avg. Assessed Value : 91,463

MEDIAN : 94  
 WGT. MEAN : 84  
 MEAN : 99  
 COD : 30.71  
 PRD : 118.36

COV : 40.60  
 STD : 40.20  
 Avg. Abs. Dev : 28.84  
 MAX Sales Ratio : 293.42  
 MIN Sales Ratio : 33.91

95% Median C.I. : 83.48 to 103.03  
 95% Wgt. Mean C.I. : 77.10 to 90.22  
 95% Mean C.I. : 91.83 to 106.21

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	19	103.03	107.39	101.29	20.22	106.02	67.09	181.30	85.76 to 126.80	90,935	92,106
01-JAN-22 To 31-MAR-22	16	101.08	105.17	102.62	15.87	102.48	75.04	162.53	90.09 to 113.68	99,190	101,791
01-APR-22 To 30-JUN-22	8	92.97	95.70	75.25	27.26	127.18	53.43	186.45	53.43 to 186.45	161,750	121,723
01-JUL-22 To 30-SEP-22	22	79.13	89.25	69.76	36.14	127.94	33.91	152.45	64.07 to 117.22	130,682	91,168
01-OCT-22 To 31-DEC-22	15	79.54	93.38	88.28	29.97	105.78	44.66	181.49	74.89 to 118.33	79,167	69,884
01-JAN-23 To 31-MAR-23	13	88.54	99.17	77.67	42.33	127.68	35.50	240.90	57.75 to 122.84	103,885	80,687
01-APR-23 To 30-JUN-23	13	93.18	105.99	86.70	36.77	122.25	63.49	226.13	65.57 to 129.45	101,500	87,997
01-JUL-23 To 30-SEP-23	14	72.34	97.33	77.41	50.15	125.73	46.33	293.42	60.26 to 114.86	126,979	98,299
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	65	98.84	99.26	84.96	24.20	116.83	33.91	186.45	87.08 to 107.05	115,135	97,818
01-OCT-22 To 30-SEP-23	55	83.48	98.73	81.94	40.37	120.49	35.50	293.42	73.13 to 108.17	102,458	83,952
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	61	94.63	95.29	81.46	26.73	116.98	33.91	186.45	79.09 to 104.77	113,829	92,728
<u>ALL</u>	120	93.91	99.02	83.66	30.71	118.36	33.91	293.42	83.48 to 103.03	109,325	91,463

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	89	93.18	98.35	87.76	28.90	112.07	35.50	226.13	81.94 to 104.77	94,722	83,133
2	1	111.18	111.18	111.18	00.00	100.00	111.18	111.18	N/A	30,000	33,355
3	13	94.63	121.43	91.76	45.12	132.33	63.70	293.42	76.04 to 133.56	47,977	44,025
4	7	53.43	72.33	61.95	52.18	116.76	33.91	129.14	33.91 to 129.14	280,643	173,847
5	10	98.90	93.30	84.72	25.76	110.13	38.04	136.39	68.19 to 129.87	207,050	175,405
<u>ALL</u>	120	93.91	99.02	83.66	30.71	118.36	33.91	293.42	83.48 to 103.03	109,325	91,463

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	111	94.63	100.82	87.95	30.33	114.63	35.50	293.42	85.72 to 105.00	93,329	82,079
06	9	73.08	76.86	67.58	38.64	113.73	33.91	129.14	41.93 to 112.39	306,611	207,194
07											
<u>ALL</u>	120	93.91	99.02	83.66	30.71	118.36	33.91	293.42	83.48 to 103.03	109,325	91,463

**09 Brown**  
**RESIDENTIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 120  
 Total Sales Price : 13,119,000  
 Total Adj. Sales Price : 13,119,000  
 Total Assessed Value : 10,975,507  
 Avg. Adj. Sales Price : 109,325  
 Avg. Assessed Value : 91,463

MEDIAN : 94  
 WGT. MEAN : 84  
 MEAN : 99  
 COD : 30.71  
 PRD : 118.36

COV : 40.60  
 STD : 40.20  
 Avg. Abs. Dev : 28.84  
 MAX Sales Ratio : 293.42  
 MIN Sales Ratio : 33.91

95% Median C.I. : 83.48 to 103.03  
 95% Wgt. Mean C.I. : 77.10 to 90.22  
 95% Mean C.I. : 91.83 to 106.21

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	293.42	293.42	293.42	00.00	100.00	293.42	293.42	N/A	3,800	11,150
Less Than 15,000	4	198.32	186.92	171.20	40.46	109.18	57.61	293.42	N/A	7,950	13,610
Less Than 30,000	13	122.84	150.68	142.12	41.57	106.02	57.61	293.42	97.59 to 226.13	18,254	25,943
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	119	93.18	97.39	83.60	29.41	116.50	33.91	240.90	83.48 to 101.99	110,212	92,137
Greater Than 14,999	116	92.31	95.99	83.45	28.16	115.03	33.91	226.13	82.10 to 101.99	112,821	94,147
Greater Than 29,999	107	90.09	92.75	82.58	27.18	112.32	33.91	186.45	79.54 to 99.60	120,390	99,423
<b>Incremental Ranges</b>											
0 TO 4,999	1	293.42	293.42	293.42	00.00	100.00	293.42	293.42	N/A	3,800	11,150
5,000 TO 14,999	3	155.73	151.41	154.61	39.23	97.93	57.61	240.90	N/A	9,333	14,430
15,000 TO 29,999	9	115.23	134.57	137.62	25.99	97.78	95.19	226.13	97.59 to 181.30	22,833	31,424
30,000 TO 59,999	23	111.18	110.44	108.32	19.99	101.96	46.33	181.49	93.18 to 126.80	42,648	46,196
60,000 TO 99,999	31	99.60	101.89	100.61	24.86	101.27	54.50	186.45	77.46 to 118.33	77,613	78,089
100,000 TO 149,999	27	86.47	85.74	84.73	22.57	101.19	35.50	136.39	69.05 to 100.17	119,104	100,916
150,000 TO 249,999	18	71.54	78.16	78.49	20.25	99.58	38.04	129.14	68.19 to 82.10	184,528	144,839
250,000 TO 499,999	6	57.47	62.76	60.19	34.47	104.27	33.91	118.72	33.91 to 118.72	296,250	178,312
500,000 TO 999,999	2	63.26	63.26	63.84	15.54	99.09	53.43	73.08	N/A	590,000	376,635
1,000,000 +											
<b>ALL</b>	<b>120</b>	<b>93.91</b>	<b>99.02</b>	<b>83.66</b>	<b>30.71</b>	<b>118.36</b>	<b>33.91</b>	<b>293.42</b>	<b>83.48 to 103.03</b>	<b>109,325</b>	<b>91,463</b>

**09 Brown**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
Total Sales Price : 3,266,799  
Total Adj. Sales Price : 3,266,799  
Total Assessed Value : 3,010,876  
Avg. Adj. Sales Price : 181,489  
Avg. Assessed Value : 167,271

MEDIAN : 93  
WGT. MEAN : 92  
MEAN : 103  
COD : 42.97  
PRD : 111.31

COV : 52.03  
STD : 53.38  
Avg. Abs. Dev : 39.98  
MAX Sales Ratio : 217.20  
MIN Sales Ratio : 25.08

95% Median C.I. : 62.94 to 137.28  
95% Wgt. Mean C.I. : 66.08 to 118.25  
95% Mean C.I. : 76.04 to 129.14

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	2	147.24	147.24	150.56	03.27	97.79	142.42	152.06	N/A	192,500	289,820
01-JUL-21 To 30-SEP-21	2	149.06	149.06	91.22	45.71	163.41	80.92	217.20	N/A	82,650	75,395
01-OCT-21 To 31-DEC-21	2	114.67	114.67	111.73	03.34	102.63	110.84	118.50	N/A	107,000	119,555
01-JAN-22 To 31-MAR-22	2	72.23	72.23	58.00	26.42	124.53	53.15	91.31	N/A	269,250	156,178
01-APR-22 To 30-JUN-22	3	101.98	92.12	104.97	32.75	87.76	37.09	137.28	N/A	331,667	348,138
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	208.13	208.13	208.13	00.00	100.00	208.13	208.13	N/A	40,000	83,253
01-JAN-23 To 31-MAR-23	1	25.08	25.08	25.08	00.00	100.00	25.08	25.08	N/A	300,000	75,250
01-APR-23 To 30-JUN-23	2	58.42	58.42	58.83	07.74	99.30	53.90	62.94	N/A	82,500	48,536
01-JUL-23 To 30-SEP-23	3	89.41	84.63	92.46	09.35	91.53	69.70	94.77	N/A	154,667	142,997
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	4	147.24	148.15	132.73	24.78	111.62	80.92	217.20	N/A	137,575	182,607
01-OCT-21 To 30-SEP-22	7	101.98	92.88	91.32	25.93	101.71	37.09	137.28	37.09 to 137.28	249,643	227,983
01-OCT-22 To 30-SEP-23	7	69.70	86.28	70.65	51.32	122.12	25.08	208.13	25.08 to 208.13	138,429	97,795
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	6	130.46	136.99	126.85	25.73	107.99	80.92	217.20	80.92 to 217.20	127,383	161,590
01-JAN-22 To 31-DEC-22	6	96.65	104.82	91.52	45.85	114.53	37.09	208.13	37.09 to 208.13	262,250	240,004
<u>ALL</u>	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271
<u>ALL</u>	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271
04											
<u>ALL</u>	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271

**09 Brown**  
**COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
 Total Sales Price : 3,266,799  
 Total Adj. Sales Price : 3,266,799  
 Total Assessed Value : 3,010,876  
 Avg. Adj. Sales Price : 181,489  
 Avg. Assessed Value : 167,271

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 103  
 COD : 42.97  
 PRD : 111.31

COV : 52.03  
 STD : 53.38  
 Avg. Abs. Dev : 39.98  
 MAX Sales Ratio : 217.20  
 MIN Sales Ratio : 25.08

95% Median C.I. : 62.94 to 137.28  
 95% Wgt. Mean C.I. : 66.08 to 118.25  
 95% Mean C.I. : 76.04 to 129.14

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	217.20	217.20	217.20	00.00	100.00	217.20	217.20	N/A	12,500	27,150
Less Than 30,000	3	118.50	141.70	125.45	35.95	112.95	89.41	217.20	N/A	21,500	26,972
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	18	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271
Greater Than 14,999	17	91.31	95.85	91.69	38.25	104.54	25.08	208.13	53.90 to 137.28	191,429	175,513
Greater Than 29,999	15	91.31	94.77	91.50	41.23	103.57	25.08	208.13	53.90 to 137.28	213,487	195,331
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	217.20	217.20	217.20	00.00	100.00	217.20	217.20	N/A	12,500	27,150
15,000 TO 29,999	2	103.96	103.96	103.39	14.00	100.55	89.41	118.50	N/A	26,000	26,883
30,000 TO 59,999	2	138.92	138.92	141.61	49.83	98.10	69.70	208.13	N/A	38,500	54,522
60,000 TO 99,999	4	77.13	87.64	83.50	37.88	104.96	53.90	142.42	N/A	73,375	61,268
100,000 TO 149,999											
150,000 TO 249,999	3	80.92	76.28	79.05	30.38	96.50	37.09	110.84	N/A	163,933	129,588
250,000 TO 499,999	6	98.38	94.05	93.47	36.99	100.62	25.08	152.06	25.08 to 152.06	390,000	364,514
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<b>ALL</b>	<b>18</b>	<b>93.04</b>	<b>102.59</b>	<b>92.17</b>	<b>42.97</b>	<b>111.31</b>	<b>25.08</b>	<b>217.20</b>	<b>62.94 to 137.28</b>	<b>181,489</b>	<b>167,271</b>

**09 Brown  
COMMERCIAL**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 18  
 Total Sales Price : 3,266,799  
 Total Adj. Sales Price : 3,266,799  
 Total Assessed Value : 3,010,876  
 Avg. Adj. Sales Price : 181,489  
 Avg. Assessed Value : 167,271

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 103  
 COD : 42.97  
 PRD : 111.31

COV : 52.03  
 STD : 53.38  
 Avg. Abs. Dev : 39.98  
 MAX Sales Ratio : 217.20  
 MIN Sales Ratio : 25.08

95% Median C.I. : 62.94 to 137.28  
 95% Wgt. Mean C.I. : 66.08 to 118.25  
 95% Mean C.I. : 76.04 to 129.14

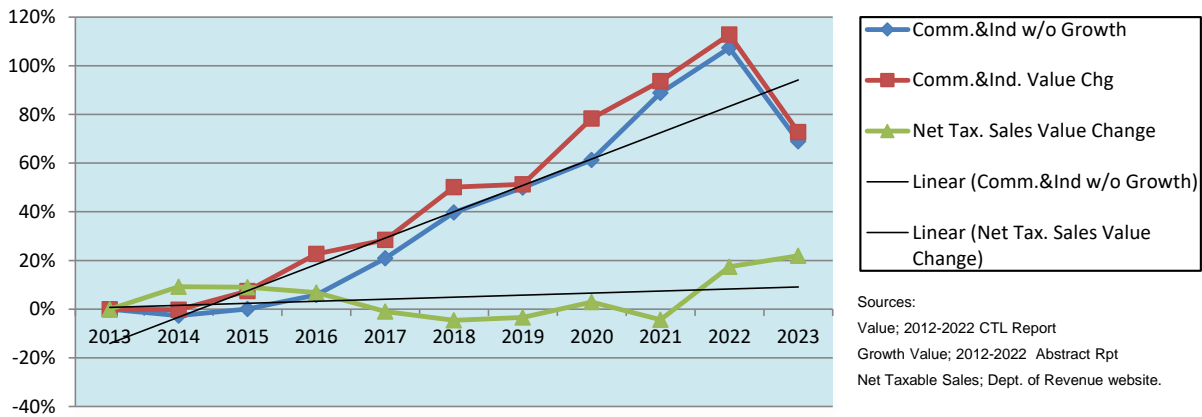
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
319	2	144.67	144.67	144.29	05.11	100.26	137.28	152.06	N/A	342,500	494,190
340	1	53.15	53.15	53.15	00.00	100.00	53.15	53.15	N/A	470,000	249,805
343	1	94.77	94.77	94.77	00.00	100.00	94.77	94.77	N/A	400,000	379,062
344	1	217.20	217.20	217.20	00.00	100.00	217.20	217.20	N/A	12,500	27,150
350	1	208.13	208.13	208.13	00.00	100.00	208.13	208.13	N/A	40,000	83,253
353	4	79.56	85.14	76.09	23.66	111.89	62.94	118.50	N/A	44,750	34,051
419	1	25.08	25.08	25.08	00.00	100.00	25.08	25.08	N/A	300,000	75,250
442	1	53.90	53.90	53.90	00.00	100.00	53.90	53.90	N/A	75,000	40,425
444	1	80.92	80.92	80.92	00.00	100.00	80.92	80.92	N/A	152,799	123,640
470	1	142.42	142.42	142.42	00.00	100.00	142.42	142.42	N/A	60,000	85,449
471	1	91.31	91.31	91.31	00.00	100.00	91.31	91.31	N/A	68,500	62,550
528	2	73.97	73.97	78.21	49.86	94.58	37.09	110.84	N/A	169,500	132,563
999	1	101.98	101.98	101.98	00.00	100.00	101.98	101.98	N/A	485,000	494,585
<u>ALL</u>	<u>18</u>	93.04	102.59	92.17	42.97	111.31	25.08	217.20	62.94 to 137.28	181,489	167,271



### 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
2012	\$ 27,282,240	\$ 1,900,436	6.97%	\$ 25,381,804		\$ 35,469,049	
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%
2017	\$ 40,949,580	\$ 2,821,706	6.89%	\$ 38,127,874	8.76%	\$ 33,842,953	-3.68%
2018	\$ 41,289,269	\$ 382,036	0.93%	\$ 40,907,233	-0.10%	\$ 34,278,576	1.29%
2019	\$ 48,661,733	\$ 4,662,747	9.58%	\$ 43,998,986	6.56%	\$ 36,513,668	6.52%
2020	\$ 52,833,441	\$ 1,296,991	2.45%	\$ 51,536,450	5.91%	\$ 33,919,143	-7.11%
2021	\$ 58,058,725	\$ 1,496,775	2.58%	\$ 56,561,950	7.06%	\$ 41,650,935	22.79%
2022	\$ 47,139,446	\$ 1,036,195	2.20%	\$ 46,103,251	-20.59%	\$ 43,252,076	3.84%
2023	\$ 43,737,960	\$ 243,170	0.56%	\$ 43,494,790	-7.73%	\$ 44,272,189	2.36%
<b>Ann %chg</b>	<b>4.86%</b>			<b>Average</b>	<b>-0.49%</b>	1.34%	<b>2.34%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-2.66%	-0.22%	9.21%
2014	0.05%	7.40%	9.02%
2015	5.88%	22.65%	6.76%
2016	20.93%	28.50%	-0.94%
2017	39.75%	50.10%	-4.58%
2018	49.94%	51.34%	-3.36%
2019	61.27%	78.36%	2.95%
2020	88.90%	93.66%	-4.37%
2021	107.32%	112.81%	17.43%
2022	68.99%	72.78%	21.94%
2023	59.43%	60.32%	24.82%

County Number	9
County Name	Brown

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 38  
 Total Sales Price : 35,828,760  
 Total Adj. Sales Price : 35,828,760  
 Total Assessed Value : 24,731,740  
 Avg. Adj. Sales Price : 942,862  
 Avg. Assessed Value : 650,835

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 70  
 COD : 26.77  
 PRD : 101.84

COV : 39.49  
 STD : 27.76  
 Avg. Abs. Dev : 18.74  
 MAX Sales Ratio : 153.19  
 MIN Sales Ratio : 29.41

95% Median C.I. : 56.97 to 73.87  
 95% Wgt. Mean C.I. : 59.92 to 78.13  
 95% Mean C.I. : 61.47 to 79.13

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	3	69.63	68.81	69.02	05.23	99.70	62.94	73.87	N/A		952,917	657,658
01-JAN-21 To 31-MAR-21	2	76.72	76.72	68.15	25.74	112.58	56.97	96.46	N/A		582,500	396,998
01-APR-21 To 30-JUN-21	1	108.74	108.74	108.74	00.00	100.00	108.74	108.74	N/A		420,000	456,707
01-JUL-21 To 30-SEP-21	1	55.39	55.39	55.39	00.00	100.00	55.39	55.39	N/A		685,000	379,419
01-OCT-21 To 31-DEC-21	3	69.45	83.05	75.57	31.56	109.90	56.97	122.74	N/A		694,559	524,904
01-JAN-22 To 31-MAR-22	4	77.66	95.27	94.64	28.48	100.67	72.57	153.19	N/A		595,000	563,122
01-APR-22 To 30-JUN-22	6	77.04	80.23	82.42	30.11	97.34	48.01	151.01	48.01 to 151.01		1,503,381	1,239,144
01-JUL-22 To 30-SEP-22	3	70.38	60.64	63.40	21.80	95.65	32.77	78.78	N/A		501,113	317,698
01-OCT-22 To 31-DEC-22	2	52.74	52.74	52.45	05.42	100.55	49.88	55.60	N/A		819,614	429,869
01-JAN-23 To 31-MAR-23	7	70.70	67.08	70.54	13.13	95.09	43.93	84.56	43.93 to 84.56		905,633	638,834
01-APR-23 To 30-JUN-23	2	31.84	31.84	30.61	07.63	104.02	29.41	34.27	N/A		1,801,250	551,411
01-JUL-23 To 30-SEP-23	4	56.04	53.75	60.00	19.74	89.58	31.15	71.77	N/A		1,032,888	619,773
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	7	69.63	74.86	70.25	21.28	106.56	55.39	108.74	55.39 to 108.74		732,679	514,728
01-OCT-21 To 30-SEP-22	16	74.40	80.85	81.50	29.38	99.20	32.77	153.19	56.97 to 81.59		936,706	763,447
01-OCT-22 To 30-SEP-23	15	55.60	56.91	56.73	24.62	100.32	29.41	84.56	43.93 to 71.77		1,047,514	594,233
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	7	69.45	80.96	73.61	32.63	109.99	55.39	122.74	55.39 to 122.74		621,954	457,833
01-JAN-22 To 31-DEC-22	15	73.73	76.66	79.08	29.08	96.94	32.77	153.19	49.88 to 80.26		969,524	766,679
<u>ALL</u>	38	70.01	70.30	69.03	26.77	101.84	29.41	153.19	56.97 to 73.87		942,862	650,835

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	38	70.01	70.30	69.03	26.77	101.84	29.41	153.19	56.97 to 73.87		942,862	650,835
<u>ALL</u>	38	70.01	70.30	69.03	26.77	101.84	29.41	153.19	56.97 to 73.87		942,862	650,835

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2024 R&O Statistics (Using 2024 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 38  
 Total Sales Price : 35,828,760  
 Total Adj. Sales Price : 35,828,760  
 Total Assessed Value : 24,731,740  
 Avg. Adj. Sales Price : 942,862  
 Avg. Assessed Value : 650,835

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 70  
 COD : 26.77  
 PRD : 101.84

COV : 39.49  
 STD : 27.76  
 Avg. Abs. Dev : 18.74  
 MAX Sales Ratio : 153.19  
 MIN Sales Ratio : 29.41

95% Median C.I. : 56.97 to 73.87  
 95% Wgt. Mean C.I. : 59.92 to 78.13  
 95% Mean C.I. : 61.47 to 79.13

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	2	88.36	88.36	88.36	09.17	100.00	80.26	96.46	N/A	330,000	291,601
1	2	88.36	88.36	88.36	09.17	100.00	80.26	96.46	N/A	330,000	291,601
<b>Grass</b>											
County	19	69.45	67.27	72.15	30.96	93.24	31.15	151.01	48.01 to 78.78	1,025,773	740,089
1	19	69.45	67.27	72.15	30.96	93.24	31.15	151.01	48.01 to 78.78	1,025,773	740,089
<b>ALL</b>	<b>38</b>	<b>70.01</b>	<b>70.30</b>	<b>69.03</b>	<b>26.77</b>	<b>101.84</b>	<b>29.41</b>	<b>153.19</b>	<b>56.97 to 73.87</b>	<b>942,862</b>	<b>650,835</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	13	70.70	70.42	60.01	19.82	117.35	29.41	108.74	56.97 to 81.59	838,942	503,469
1	13	70.70	70.42	60.01	19.82	117.35	29.41	108.74	56.97 to 81.59	838,942	503,469
<b>Grass</b>											
County	21	70.38	71.59	74.31	33.42	96.34	31.15	153.19	48.04 to 78.78	1,064,643	791,127
1	21	70.38	71.59	74.31	33.42	96.34	31.15	153.19	48.04 to 78.78	1,064,643	791,127
<b>ALL</b>	<b>38</b>	<b>70.01</b>	<b>70.30</b>	<b>69.03</b>	<b>26.77</b>	<b>101.84</b>	<b>29.41</b>	<b>153.19</b>	<b>56.97 to 73.87</b>	<b>942,862</b>	<b>650,835</b>

## Brown County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Brown	1	3,600	3,400	3,400	3,400	2,355	3,140	3,140	3,030	<b>3,311</b>
Cherry	1	2,999	n/a	n/a	2,978	3,000	3,000	2,987	3,000	<b>2,989</b>
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Loup	1	3,197	3,197	3,197	3,197	2,819	2,819	2,819	1,880	<b>2,959</b>
Rock	2	2,700	2,600	2,600	2,600	2,500	2,400	2,350	2,200	<b>2,370</b>
Rock	3	3,700	3,675	3,675	3,675	3,580	3,600	3,399	2,942	<b>3,544</b>
Keya Paha	1	3,095	3,090	3,090	3,090	3,065	3,065	3,010	3,010	<b>3,073</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Brown	1	n/a	1,090	1,090	1,090	995	810	810	810	<b>1,003</b>
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	<b>1,000</b>
Blaine	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Loup	1	n/a	872	872	872	814	735	735	735	<b>807</b>
Rock	2	n/a	n/a	1,070	1,070	960	n/a	868	800	<b>889</b>
Rock	3	n/a	1,100	1,070	1,070	960	920	860	800	<b>951</b>
Keya Paha	1	1,150	1,150	1,145	1,145	1,135	1,135	1,130	1,130	<b>1,142</b>

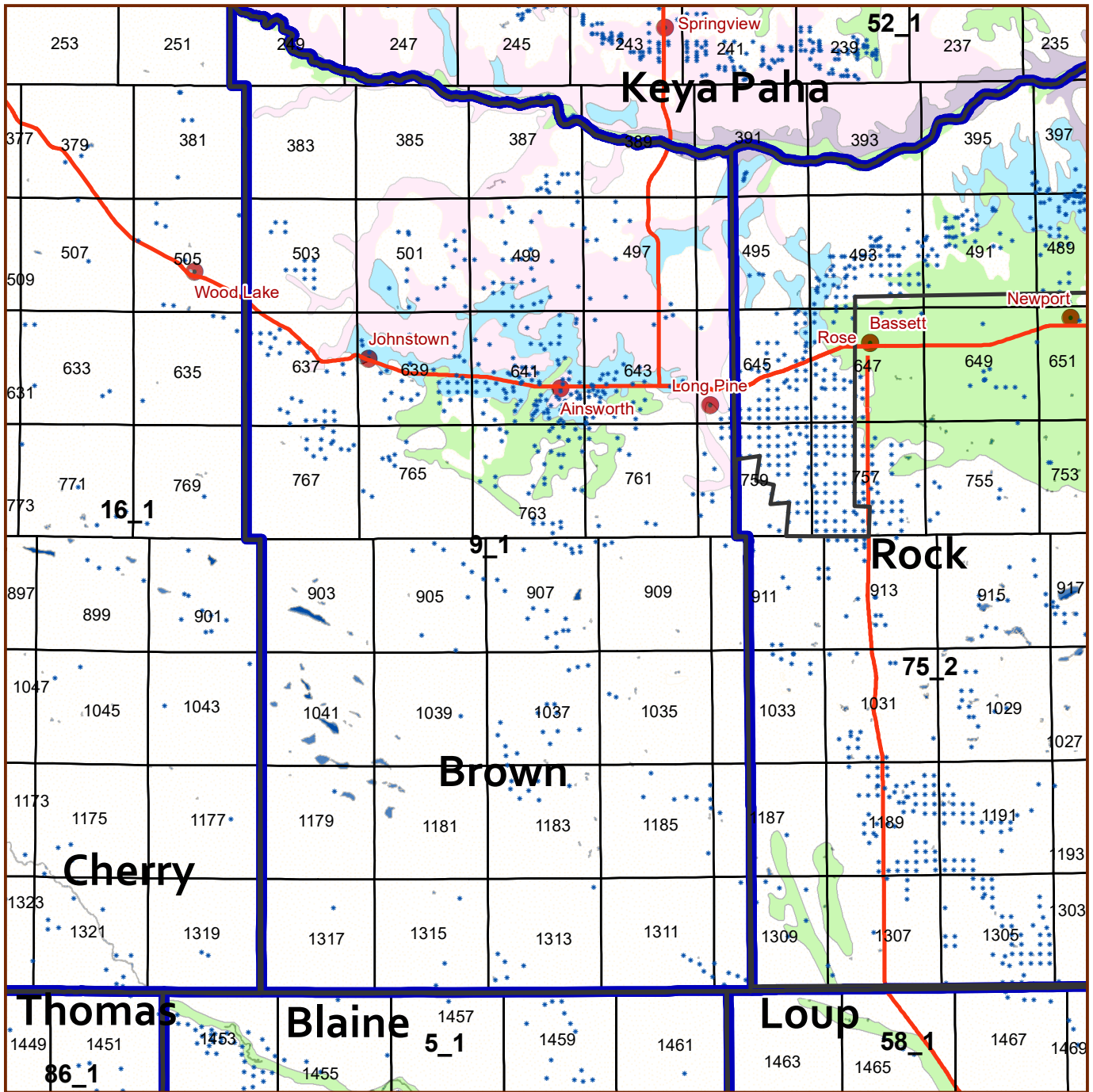
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Brown	1	905	905	770	770	715	715	685	685	<b>740</b>
Cherry	1	694	680	680	680	680	549	525	525	<b>565</b>
Blaine	1	n/a	n/a	n/a	620	n/a	n/a	590	590	<b>601</b>
Loup	1	693	n/a	693	693	693	693	693	693	<b>693</b>
Rock	2	2,099	1,875	1,875	n/a	1,875	1,875	n/a	1,680	<b>2,056</b>
Rock	3	890	935	830	851	704	685	665	458	<b>768</b>
Keya Paha	1	930	930	930	930	925	925	920	907	<b>925</b>

County	Mkt Area	CRP	TIMBER	WASTE
Brown	1	738	672	75
Cherry	1	1,000	n/a	100
Blaine	1		n/a	n/a
Loup	1	802	n/a	100
Rock	2	763	350	100
Rock	3	775	350	100
Keya Paha	1		n/a	79

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

# BROWN COUNTY



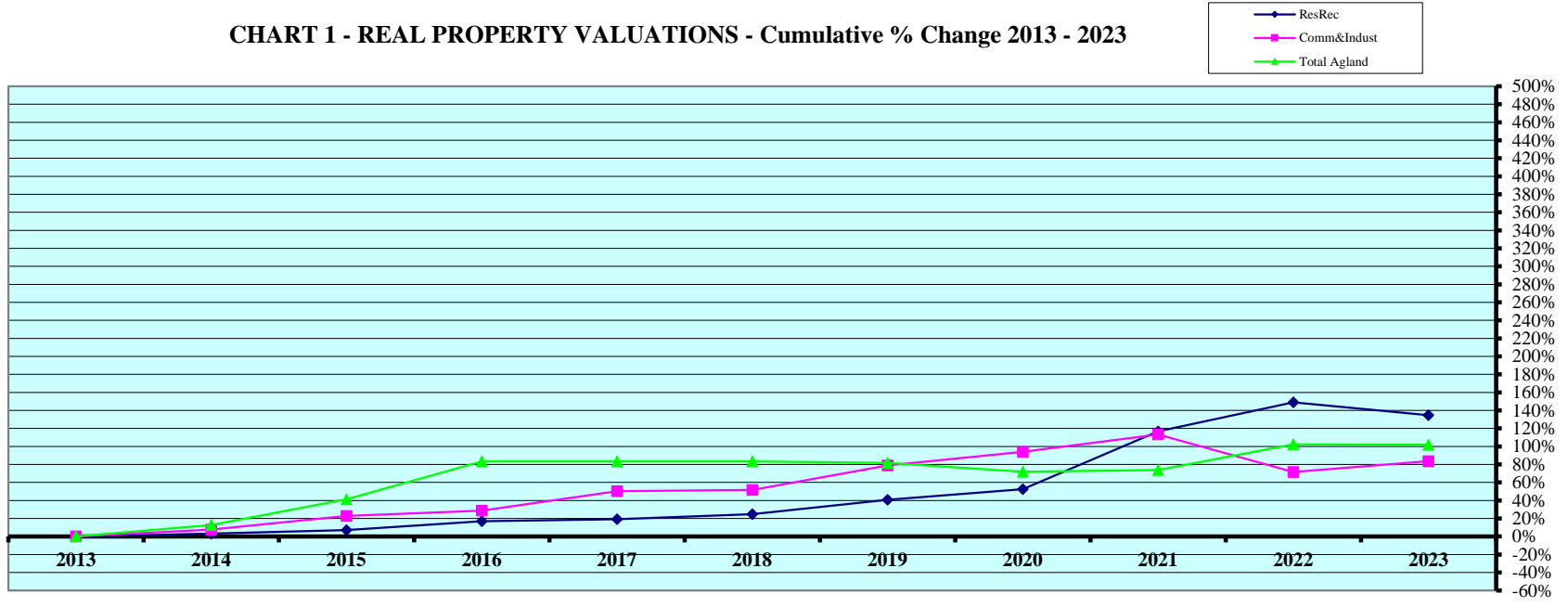
**Legend**

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

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	62,419,079	-	-	-	27,223,134	-	-	-	332,041,666	-	-	-
2014	64,421,430	2,002,351	3.21%	3.21%	29,302,116	2,078,982	7.64%	7.64%	374,031,558	41,989,892	12.65%	12.65%
2015	66,876,470	2,455,040	3.81%	7.14%	33,461,571	4,159,455	14.20%	22.92%	469,028,080	94,996,522	25.40%	41.26%
2016	72,896,571	6,020,101	9.00%	16.79%	35,058,099	1,596,528	4.77%	28.78%	609,279,242	140,251,162	29.90%	83.49%
2017	74,341,874	1,445,303	1.98%	19.10%	40,949,580	5,891,481	16.80%	50.42%	608,529,270	-749,972	-0.12%	83.27%
2018	77,833,696	3,491,822	4.70%	24.70%	41,289,269	339,689	0.83%	51.67%	608,988,254	458,984	0.08%	83.41%
2019	87,795,804	9,962,108	12.80%	40.66%	48,661,733	7,372,464	17.86%	78.75%	602,918,300	-6,069,954	-1.00%	81.58%
2020	95,214,511	7,418,707	8.45%	52.54%	52,833,441	4,171,708	8.57%	94.08%	570,835,775	-32,082,525	-5.32%	71.92%
2021	135,230,996	40,016,485	42.03%	116.65%	58,058,725	5,225,284	9.89%	113.27%	576,800,993	5,965,218	1.04%	73.71%
2022	155,418,237	20,187,241	14.93%	148.99%	46,726,772	-11,331,953	-19.52%	71.64%	671,727,681	94,926,688	16.46%	102.30%
2023	146,552,549	-8,865,688	-5.70%	134.79%	50,025,876	3,299,104	7.06%	83.76%	669,946,794	-1,780,887	-0.27%	101.77%

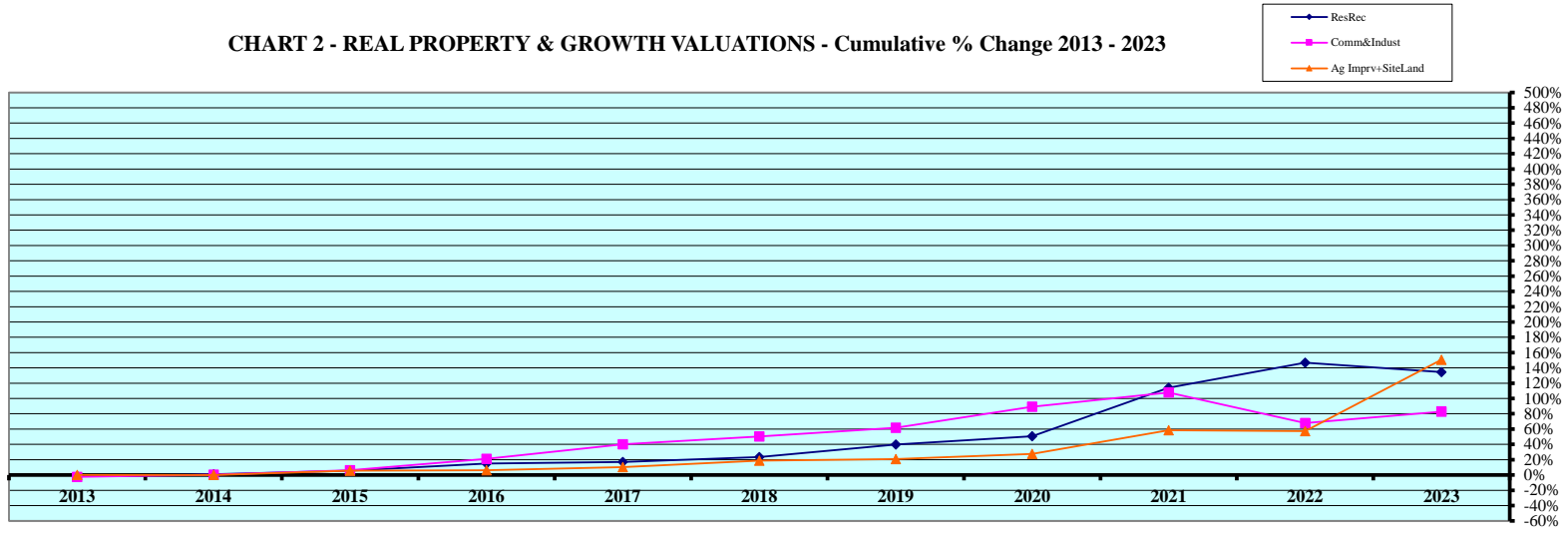
Rate Annual %chg: Residential & Recreational **8.91%** Commercial & Industrial **6.27%** Agricultural Land **7.27%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational <sup>(1)</sup>					Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	62,419,079	1,071,284	1.72%	61,347,795	-	-1.72%	27,223,134	667,202	2.45%	26,555,932	-	-2.45%
2014	64,421,430	1,384,273	2.15%	63,037,157	0.99%	0.99%	29,302,116	2,006,370	6.85%	27,295,746	0.27%	0.27%
2015	66,876,470	878,570	1.31%	65,997,900	2.45%	5.73%	33,461,571	4,576,176	13.68%	28,885,395	-1.42%	6.11%
2016	72,896,571	1,097,403	1.51%	71,799,168	7.36%	15.03%	35,058,099	2,065,694	5.89%	32,992,405	-1.40%	21.19%
2017	74,341,874	1,374,609	1.85%	72,967,265	0.10%	16.90%	40,949,580	2,821,706	6.89%	38,127,874	8.76%	40.06%
2018	77,833,696	826,421	1.06%	77,007,275	3.59%	23.37%	41,289,269	382,036	0.93%	40,907,233	-0.10%	50.27%
2019	87,795,804	464,295	0.53%	87,331,509	12.20%	39.91%	48,661,733	4,662,747	9.58%	43,998,986	6.56%	61.62%
2020	95,214,511	1,142,601	1.20%	94,071,910	7.15%	50.71%	52,833,441	1,296,991	2.45%	51,536,450	5.91%	89.31%
2021	135,230,996	1,579,010	1.17%	133,651,986	40.37%	114.12%	58,058,725	1,496,775	2.58%	56,561,950	7.06%	107.77%
2022	155,418,237	1,359,680	0.87%	154,058,557	13.92%	146.81%	46,726,772	1,036,195	2.22%	45,690,577	-21.30%	67.84%
2023	146,552,549	128,404	0.09%	146,424,145	-5.79%	134.58%	50,025,876	243,170	0.49%	49,782,706	6.54%	82.87%
Rate Ann%chg	8.91%					8.23%	6.27%					1.09%
	Resid & Recreat w/o growth						C & I w/o growth					

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	26,153,937	19,026,819	45,180,756	3,997,494	8.85%	41,183,262	-	-
2014	27,532,265	20,400,823	47,933,088	2,777,493	5.79%	45,155,595	-0.06%	-0.06%
2015	28,673,862	19,788,116	48,461,978	812,280	1.68%	47,649,698	-0.59%	5.46%
2016	29,370,417	20,647,275	50,017,692	2,034,355	4.07%	47,983,337	-0.99%	6.20%
2017	29,081,944	23,675,092	52,757,036	2,938,978	5.57%	49,818,058	-0.40%	10.26%
2018	34,474,892	20,901,064	55,375,956	1,777,522	3.21%	53,598,434	1.59%	18.63%
2019	34,802,885	20,709,275	55,512,160	943,306	1.70%	54,568,854	-1.46%	20.78%
2020	37,695,171	22,257,037	59,952,208	2,381,552	3.97%	57,570,656	3.71%	27.42%
2021	41,167,301	32,979,359	74,146,660	2,484,796	3.35%	71,661,864	19.53%	58.61%
2022	47,917,244	23,629,640	71,546,884	422,597	0.59%	71,124,287	-4.08%	57.42%
2023	57,451,830	56,239,516	113,691,346	411,994	0.36%	113,279,352	58.33%	150.72%
Rate Ann%chg	8.19%	11.45%	9.67%	Ag Imprv+Site w/o growth			7.56%	

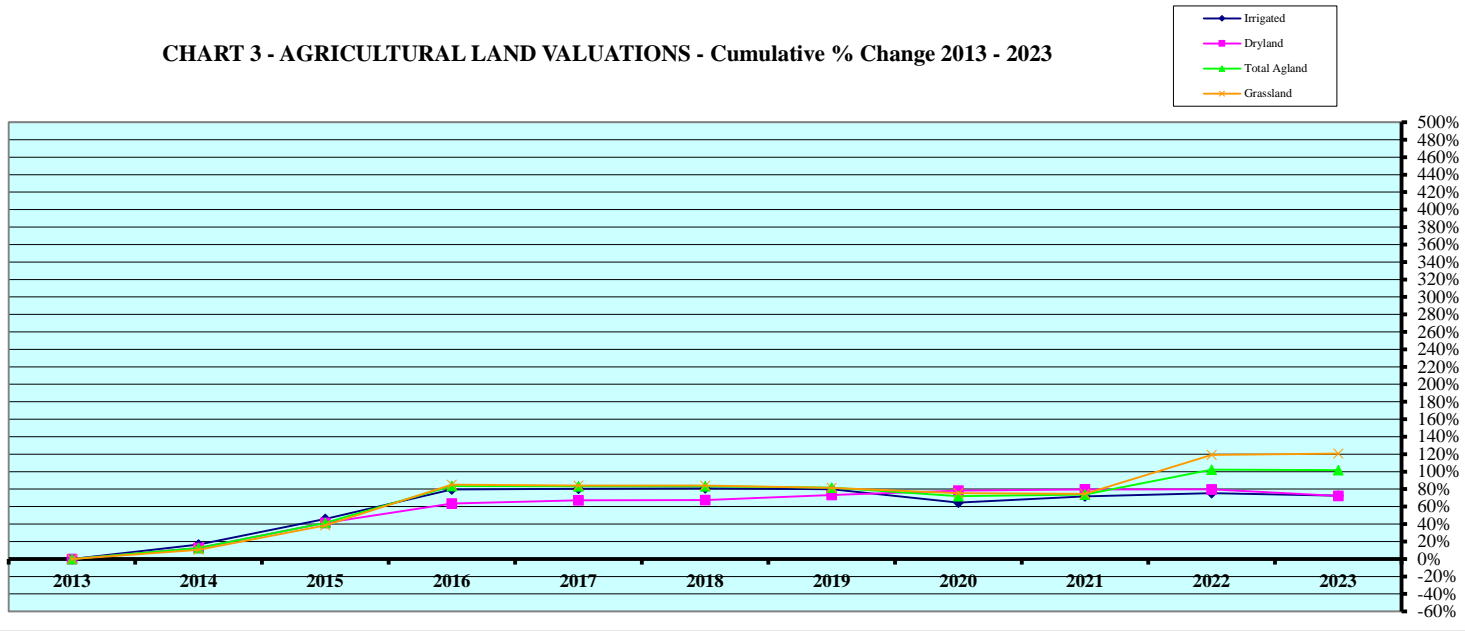
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 9  
County BROWN

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	124,271,830	-	-	-	1,668,014	-	-	-	205,010,727	-	-	-
2014	144,784,815	20,512,985	16.51%	16.51%	1,876,250	208,236	12.48%	12.48%	226,280,114	21,269,387	10.37%	10.37%
2015	181,301,723	36,516,908	25.22%	45.89%	2,355,739	479,489	25.56%	41.23%	283,954,312	57,674,198	25.49%	38.51%
2016	223,116,533	41,814,810	23.06%	79.54%	2,729,434	373,695	15.86%	63.63%	379,286,650	95,332,338	33.57%	85.01%
2017	224,181,923	1,065,390	0.48%	80.40%	2,788,036	58,602	2.15%	67.15%	377,568,746	-1,717,904	-0.45%	84.17%
2018	224,736,229	554,306	0.25%	80.84%	2,794,967	6,931	0.25%	67.56%	377,456,639	-112,107	-0.03%	84.12%
2019	223,406,695	-1,329,534	-0.59%	79.77%	2,891,245	96,278	3.44%	73.33%	372,154,626	-5,302,013	-1.40%	81.53%
2020	204,478,413	-18,928,282	-8.47%	64.54%	2,972,113	80,868	2.80%	78.18%	359,635,662	-12,518,964	-3.36%	75.42%
2021	213,199,846	8,721,433	4.27%	71.56%	2,996,782	24,669	0.83%	79.66%	357,647,239	-1,988,423	-0.55%	74.45%
2022	217,908,797	4,708,951	2.21%	75.35%	2,997,695	913	0.03%	79.72%	449,499,320	91,852,081	25.68%	119.26%
2023	214,400,387	-3,508,410	-1.61%	72.53%	2,874,515	-123,180	-4.11%	72.33%	452,402,652	2,903,332	0.65%	120.67%

Rate Ann.%chg: Irrigated **5.61%** Dryland **5.59%** Grassland **8.24%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	1,091,095	-	-	-	0	-	-	-	332,041,666	-	-	-
2014	1,090,379	-716	-0.07%	-0.07%	0	0	-	-	374,031,558	41,989,892	12.65%	12.65%
2015	1,416,306	325,927	29.89%	29.81%	0	0	-	-	469,028,080	94,996,522	25.40%	41.26%
2016	1,417,107	801	0.06%	29.88%	2,729,518	2,729,518	-	-	609,279,242	140,251,162	29.90%	83.49%
2017	1,523,045	105,938	7.48%	39.59%	2,467,520	-261,998	-9.60%	-	608,529,270	-749,972	-0.12%	83.27%
2018	1,535,189	12,144	0.80%	40.70%	2,465,230	-2,290	-0.09%	-	608,988,254	458,984	0.08%	83.41%
2019	1,762,669	227,480	14.82%	61.55%	2,703,065	237,835	9.65%	-	602,918,300	-6,069,954	-1.00%	81.58%
2020	3,749,587	1,986,918	112.72%	243.65%	0	-2,703,065	-100.00%	-	570,835,775	-32,082,525	-5.32%	71.92%
2021	2,957,126	-792,461	-21.13%	171.02%	0	0	-	-	576,800,993	5,965,218	1.04%	73.71%
2022	1,321,869	-1,635,257	-55.30%	21.15%	0	0	-	-	671,727,681	94,926,688	16.46%	102.30%
2023	269,240	-1,052,629	-79.63%	-75.32%	0	0	-	-	669,946,794	-1,780,887	-0.27%	101.77%

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

Rate Ann.%chg: Total Agric Land **7.27%**



CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	124,407,750	64,946	1,916			1,659,161	2,790	595			204,897,051	676,410	303		
2014	145,419,823	66,550	2,185	14.07%	14.07%	1,860,924	2,841	655	10.14%	10.14%	226,130,433	674,784	335	10.63%	10.63%
2015	181,280,661	66,422	2,729	24.90%	42.48%	2,355,739	2,811	838	27.95%	40.93%	283,850,980	674,804	421	25.52%	38.86%
2016	223,183,964	66,548	3,354	22.88%	75.08%	2,702,116	2,808	962	14.79%	61.78%	379,209,483	669,624	566	34.63%	86.95%
2017	223,659,620	66,641	3,356	0.07%	75.21%	2,760,032	2,867	963	0.07%	61.89%	376,567,382	669,580	562	-0.69%	85.66%
2018	224,664,022	66,911	3,358	0.04%	75.28%	2,794,967	2,902	963	0.05%	61.98%	377,462,545	669,179	564	0.30%	86.21%
2019	223,439,406	66,562	3,357	-0.02%	75.24%	2,891,245	2,984	969	0.60%	62.94%	375,282,572	665,611	564	-0.04%	86.13%
2020	222,617,205	66,702	3,337	-0.58%	74.23%	2,987,110	2,979	1,003	3.49%	68.63%	373,949,306	670,327	558	-1.06%	84.16%
2021	219,800,962	66,281	3,316	-0.64%	73.12%	3,003,947	2,996	1,003	-0.01%	68.61%	373,980,553	666,460	561	0.59%	85.25%
2022	224,304,230	67,871	3,305	-0.34%	72.53%	2,970,900	2,960	1,004	0.10%	68.78%	491,386,959	675,213	728	29.69%	140.25%
2023	206,434,615	62,421	3,307	0.07%	72.65%	2,252,335	2,248	1,002	-0.16%	68.51%	411,406,490	610,635	674	-7.42%	122.41%

Rate Annual %chg Average Value/Acre: 5.61%

5.36%

8.32%

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
2013	1,091,153	18,186	60			106,318	1,341	79			332,161,433	763,672	435		
2014	1,089,952	18,166	60	0.00%	0.00%	113,597	1,344	84	6.58%	6.58%	374,614,729	763,685	491	12.78%	12.78%
2015	1,416,306	18,168	78	29.92%	29.92%	142,069	1,346	106	24.96%	33.19%	469,045,755	763,550	614	25.23%	41.23%
2016	1,416,223	18,167	78	0.00%	29.92%	2,867,647	6,228	460	336.07%	480.79%	609,379,433	763,376	798	29.95%	83.53%
2017	1,523,146	19,451	78	0.45%	30.51%	2,468,025	4,936	500	8.60%	530.72%	606,978,205	763,476	795	-0.41%	82.78%
2018	1,523,163	19,452	78	0.00%	30.51%	2,465,230	4,930	500	0.00%	530.72%	608,909,927	763,374	798	0.33%	83.39%
2019	1,790,919	22,861	78	0.04%	30.56%	2,646,477	5,295	500	-0.04%	530.47%	606,050,619	763,313	794	-0.46%	82.54%
2020	1,772,111	22,676	78	-0.24%	30.25%	0	0				601,325,732	762,683	788	-0.70%	81.27%
2021	9,659,810	21,868	442	465.26%	636.23%	0	0				606,445,272	757,605	800	1.53%	84.04%
2022	9,705	129	75	-83.02%	25.04%	0	0				718,671,794	746,174	963	20.32%	121.44%
2023	1,052,970	14,040	75	-0.03%	25.00%	0	0				621,146,410	689,343	901	-6.44%	107.17%

9  
**BROWN**

Rate Annual %chg Average Value/Acre: 7.56%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,903	<b>BROWN</b>	48,603,758	2,674,633	690,900	111,260,174	50,025,876	0	35,292,375	669,946,794	57,451,830	56,239,516	0	1,032,185,856
cnty sectorvalue % of total value:		4.71%	0.26%	0.07%	10.78%	4.85%		3.42%	64.91%	5.57%	5.45%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,616	<b>AINSWORTH</b>	12,316,163	1,347,663	495,648	60,795,205	25,052,160	0	0	27,270	0	0	0	100,034,109
55.67%	%sector of county sector	25.34%	50.39%	71.74%	54.64%	50.08%			0.00%				9.69%
	%sector of municipality	12.31%	1.35%	0.50%	60.77%	25.04%			0.03%				100.00%
47	<b>JOHNSTOWN</b>	197,837	0	0	1,808,400	171,645	0	0	0	0	0	0	2,177,882
1.62%	%sector of county sector	0.41%			1.63%	0.34%							0.21%
	%sector of municipality	9.08%			83.03%	7.88%							100.00%
305	<b>LONG PINE</b>	1,259,392	101,677	9,730	11,887,356	2,550,506	0	385,845	0	0	0	0	16,194,506
10.51%	%sector of county sector	2.59%	3.80%	1.41%	10.68%	5.10%		1.09%					1.57%
	%sector of municipality	7.78%	0.63%	0.06%	73.40%	15.75%		2.38%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
1,969	<b>Total Municipalities</b>	13,773,393	1,449,341	505,379	74,490,964	27,774,312	0	385,845	27,270	0	0	0	118,406,500
67.82%	%all municip.sectors of cnty	28.34%	54.19%	73.15%	66.95%	55.52%		1.09%	0.00%				11.47%

9 BROWN

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,589</b>	<b>Value : 1,028,618,783</b>	<b>Growth 2,324,100</b>
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Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	112	1,322,514	21	814,078	40	3,402,570	173	5,539,162	
<b>02. Res Improve Land</b>	1,093	11,059,158	79	2,129,672	105	3,339,609	1,277	16,528,439	
<b>03. Res Improvements</b>	1,101	71,692,740	80	6,969,485	122	13,568,160	1,303	92,230,385	
<b>04. Res Total</b>	1,213	84,074,412	101	9,913,235	162	20,310,339	1,476	114,297,986	351,565
<b>% of Res Total</b>	82.18	73.56	6.84	8.67	10.98	17.77	32.16	11.11	15.13
<b>05. Com UnImp Land</b>	23	283,789	4	35,855	4	394,225	31	713,869	
<b>06. Com Improve Land</b>	163	3,334,599	21	833,797	22	739,653	206	4,908,049	
<b>07. Com Improvements</b>	167	22,990,850	25	7,714,750	26	13,816,130	218	44,521,730	
<b>08. Com Total</b>	190	26,609,238	29	8,584,402	30	14,950,008	249	50,143,648	235,790
<b>% of Com Total</b>	76.31	53.07	11.65	17.12	12.05	29.81	5.43	4.87	10.15
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	31	1,720,675	18	2,627,933	49	4,348,608	
<b>14. Rec Improve Land</b>	2	83,360	85	8,255,633	35	6,127,470	122	14,466,463	
<b>15. Rec Improvements</b>	2	302,485	85	8,738,815	51	5,216,180	138	14,257,480	
<b>16. Rec Total</b>	2	385,845	116	18,715,123	69	13,971,583	187	33,072,551	580
<b>% of Rec Total</b>	1.07	1.17	62.03	56.59	36.90	42.25	4.07	3.22	0.02
<b>Res &amp; Rec Total</b>	1,215	84,460,257	217	28,628,358	231	34,281,922	1,663	147,370,537	352,145
<b>% of Res &amp; Rec Total</b>	73.06	57.31	13.05	19.43	13.89	23.26	36.24	14.33	15.15
<b>Com &amp; Ind Total</b>	190	26,609,238	29	8,584,402	30	14,950,008	249	50,143,648	235,790
<b>% of Com &amp; Ind Total</b>	76.31	53.07	11.65	17.12	12.05	29.81	5.43	4.87	10.15
<b>17. Taxable Total</b>	1,405	111,069,495	246	37,212,760	261	49,231,930	1,912	197,514,185	587,935
<b>% of Taxable Total</b>	73.48	56.23	12.87	18.84	13.65	24.93	41.66	19.20	25.30

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	121	47	355	523

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	27,267	30	8,224,983	2,071	548,752,152	2,102	557,004,402
28. Ag-Improved Land	0	0	51	10,284,467	506	170,641,396	557	180,925,863
29. Ag Improvements	0	0	55	14,042,575	520	79,131,758	575	93,174,333

30. Ag Total				2,677	831,104,598
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	35	37.22	595,520	
33. HomeSite Improvements	0	0.00	0	38	0.00	5,057,050	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.78	10,395	
36. FarmSite Improv Land	0	0.00	0	39	299.12	961,945	
37. FarmSite Improvements	0	0.00	0	53	0.00	8,985,525	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	51	159.25	0	
40. Other- Non Ag Use	0	0.00	0	17	25.25	119,735	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	17	18.00	288,000	17	18.00	288,000	
32. HomeSite Improv Land	309	350.77	5,612,320	344	387.99	6,207,840	
33. HomeSite Improvements	337	0.00	49,670,315	375	0.00	54,727,365	615,840
34. HomeSite Total				392	405.99	61,223,205	
35. FarmSite UnImp Land	33	67.61	187,260	35	70.39	197,655	
36. FarmSite Improv Land	340	1,479.31	4,483,530	379	1,778.43	5,445,475	
37. FarmSite Improvements	492	0.00	29,461,443	545	0.00	38,446,968	1,120,325
38. FarmSite Total				580	1,848.82	44,090,098	
39. Road & Ditches	993	3,523.46	0	1,044	3,682.71	0	
40. Other- Non Ag Use	528	9,346.41	9,178,163	545	9,371.66	9,297,898	
41. Total Section VI				972	15,309.18	114,611,201	1,736,165

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	2,655,020	15	3,941.81	2,655,020

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	11	850.91	773,951
44. Market Value	0	0.00	0	11	850.91	773,951
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	292	68,880.31	57,505,059	303	69,731.22	58,279,010
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13,605.98	20.99%	48,981,542	22.83%	3,600.00
46. 1A	8,700.46	13.42%	31,321,656	14.60%	3,600.00
47. 2A1	5,352.26	8.26%	18,197,684	8.48%	3,400.00
48. 2A	12,824.17	19.79%	43,602,178	20.32%	3,400.00
49. 3A1	3,861.57	5.96%	9,094,012	4.24%	2,355.00
50. 3A	3,801.67	5.87%	11,937,241	5.56%	3,140.00
51. 4A1	8,734.92	13.48%	27,427,653	12.78%	3,140.00
52. 4A	7,929.91	12.24%	24,027,658	11.20%	3,030.00
53. Total	64,810.94	100.00%	214,589,624	100.00%	3,311.01
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,108.69	36.98%	1,208,473	40.20%	1,090.00
56. 2D1	223.24	7.45%	243,334	8.09%	1,090.01
57. 2D	639.22	21.32%	696,761	23.18%	1,090.02
58. 3D1	139.67	4.66%	138,974	4.62%	995.02
59. 3D	204.51	6.82%	165,653	5.51%	810.00
60. 4D1	131.88	4.40%	106,824	3.55%	810.01
61. 4D	550.63	18.37%	446,014	14.84%	810.01
62. Total	2,997.84	100.00%	3,006,033	100.00%	1,002.73
<b>Grass</b>					
63. 1G1	62,679.43	9.26%	56,408,465	11.31%	899.95
64. 1G	5,947.95	0.88%	5,312,162	1.07%	893.11
65. 2G1	73,822.92	10.91%	56,557,991	11.34%	766.13
66. 2G	19,730.59	2.92%	15,153,275	3.04%	768.01
67. 3G1	167,052.66	24.68%	119,336,033	23.93%	714.36
68. 3G	317,217.11	46.87%	225,465,790	45.21%	710.76
69. 4G1	4,564.33	0.67%	2,894,822	0.58%	634.23
70. 4G	25,738.88	3.80%	17,548,255	3.52%	681.78
71. Total	676,753.87	100.00%	498,676,793	100.00%	736.87
<b>Irrigated Total</b>					
	64,810.94	8.67%	214,589,624	29.95%	3,311.01
<b>Dry Total</b>					
	2,997.84	0.40%	3,006,033	0.42%	1,002.73
<b>Grass Total</b>					
	676,753.87	90.53%	498,676,793	69.60%	736.87
72. Waste	2,945.82	0.39%	220,947	0.03%	75.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5,396.48	0.72%	7,375,090	1.03%	1,366.65
75. Market Area Total	747,508.47	100.00%	716,493,397	100.00%	958.51

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	7.61	27,267	3,933.02	12,952,159	60,870.31	201,610,198	64,810.94	214,589,624
<b>77. Dry Land</b>	0.00	0	240.19	232,733	2,757.65	2,773,300	2,997.84	3,006,033
<b>78. Grass</b>	0.00	0	4,768.04	3,636,948	671,985.83	495,039,845	676,753.87	498,676,793
<b>79. Waste</b>	0.00	0	0.21	15	2,945.61	220,932	2,945.82	220,947
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	10.92	7,513	5,385.56	7,367,577	5,396.48	7,375,090
<b>82. Total</b>	<b>7.61</b>	<b>27,267</b>	<b>8,941.46</b>	<b>16,821,855</b>	<b>738,559.40</b>	<b>699,644,275</b>	<b>747,508.47</b>	<b>716,493,397</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	64,810.94	8.67%	214,589,624	29.95%	3,311.01
<b>Dry Land</b>	2,997.84	0.40%	3,006,033	0.42%	1,002.73
<b>Grass</b>	676,753.87	90.53%	498,676,793	69.60%	736.87
<b>Waste</b>	2,945.82	0.39%	220,947	0.03%	75.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	5,396.48	0.72%	7,375,090	1.03%	1,366.65
<b>Total</b>	<b>747,508.47</b>	<b>100.00%</b>	<b>716,493,397</b>	<b>100.00%</b>	<b>958.51</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ainsworth	57	730,882	820	9,293,411	824	60,409,050	881	70,433,343	101,070
83.2 Johnstown Village	19	164,389	41	341,888	43	1,309,475	62	1,815,752	0
83.3 Long Pine City	37	436,791	237	1,506,091	239	10,184,360	276	12,127,242	42,740
83.4 Rural	86	7,863,833	231	14,326,648	265	29,407,810	351	51,598,291	208,335
83.5 Rural Rec	23	691,875	59	5,160,754	59	4,081,715	82	9,934,344	0
83.6 Rural Res Acreage	0	0	11	366,110	11	1,095,455	11	1,461,565	0
84 Residential Total	222	9,887,770	1,399	30,994,902	1,441	106,487,865	1,663	147,370,537	352,145

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	15	231,553	124	2,954,001	130	21,965,020	145	25,150,574	144,615
85.2 Johnstown Village	3	960	7	10,042	7	160,645	10	171,647	0
85.3 Long Pine City	5	51,276	33	440,311	33	1,719,525	38	2,211,112	0
85.4 Rural	8	430,080	41	1,366,154	47	20,400,550	55	22,196,784	91,175
85.5 Rural Rec	0	0	1	137,541	1	275,990	1	413,531	0
86 Commercial Total	31	713,869	206	4,908,049	218	44,521,730	249	50,143,648	235,790

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	58,595.35	9.16%	53,028,838	11.20%	905.00
88. 1G	5,388.05	0.84%	4,876,190	1.03%	905.00
89. 2G1	69,460.93	10.86%	53,485,050	11.30%	770.00
90. 2G	19,130.92	2.99%	14,730,859	3.11%	770.00
91. 3G1	165,232.58	25.84%	118,141,351	24.95%	715.00
92. 3G	296,526.41	46.38%	212,016,485	44.78%	715.00
93. 4G1	701.74	0.11%	480,693	0.10%	685.00
94. 4G	24,327.38	3.80%	16,664,286	3.52%	685.00
95. Total	639,363.36	100.00%	473,423,752	100.00%	740.46
<b>CRP</b>					
96. 1C1	406.86	21.97%	345,835	25.29%	850.01
97. 1C	282.93	15.28%	207,452	15.17%	733.23
98. 2C1	526.12	28.41%	381,439	27.89%	725.00
99. 2C	105.81	5.71%	76,714	5.61%	725.02
100. 3C1	459.99	24.84%	310,498	22.71%	675.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	69.99	3.78%	45,494	3.33%	650.01
104. Total	1,851.70	100.00%	1,367,432	100.00%	738.47
<b>Timber</b>					
105. 1T1	3,677.22	10.35%	3,033,792	12.70%	825.02
106. 1T	276.97	0.78%	228,520	0.96%	825.07
107. 2T1	3,835.87	10.79%	2,691,502	11.27%	701.67
108. 2T	493.86	1.39%	345,702	1.45%	700.00
109. 3T1	1,360.09	3.83%	884,184	3.70%	650.09
110. 3T	20,690.70	58.22%	13,449,305	56.31%	650.02
111. 4T1	3,862.59	10.87%	2,414,129	10.11%	625.00
112. 4T	1,341.51	3.77%	838,475	3.51%	625.02
113. Total	35,538.81	100.00%	23,885,609	100.00%	672.10
<hr/>					
Grass Total	639,363.36	94.48%	473,423,752	94.94%	740.46
CRP Total	1,851.70	0.27%	1,367,432	0.27%	738.47
Timber Total	35,538.81	5.25%	23,885,609	4.79%	672.10
<hr/>					
114. Market Area Total	676,753.87	100.00%	498,676,793	100.00%	736.87

**2024 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

**09 Brown**

	<b>2023 CTL County Total</b>	<b>2024 Form 45 County Total</b>	<b>Value Difference (2024 form 45 - 2023 CTL)</b>	<b>Percent Change</b>	<b>2024 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	111,260,174	114,297,986	3,037,812	2.73%	351,565	2.41%
02. Recreational	35,292,375	33,072,551	-2,219,824	-6.29%	580	-6.29%
03. Ag-Homesite Land, Ag-Res Dwelling	57,451,830	61,223,205	3,771,375	6.56%	615,840	5.49%
<b>04. Total Residential (sum lines 1-3)</b>	<b>204,004,379</b>	<b>208,593,742</b>	<b>4,589,363</b>	<b>2.25%</b>	<b>967,985</b>	<b>1.78%</b>
05. Commercial	50,025,876	50,143,648	117,772	0.24%	235,790	-0.24%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>50,025,876</b>	<b>50,143,648</b>	<b>117,772</b>	<b>0.24%</b>	<b>235,790</b>	<b>-0.24%</b>
08. Ag-Farmsite Land, Outbuildings	43,270,683	44,090,098	819,415	1.89%	1,120,325	-0.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	12,968,833	9,297,898	-3,670,935	-28.31%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>56,239,516</b>	<b>53,387,996</b>	<b>-2,851,520</b>	<b>-5.07%</b>	<b>1,120,325</b>	<b>-7.06%</b>
12. Irrigated	214,400,387	214,589,624	189,237	0.09%		
13. Dryland	2,874,515	3,006,033	131,518	4.58%		
14. Grassland	452,402,652	498,676,793	46,274,141	10.23%		
15. Wasteland	269,240	220,947	-48,293	-17.94%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>669,946,794</b>	<b>716,493,397</b>	<b>46,546,603</b>	<b>6.95%</b>		
<b>18. Total Value of all Real Property (Locally Assessed)</b>	<b>980,216,565</b>	<b>1,028,618,783</b>	<b>48,402,218</b>	<b>4.94%</b>	<b>2,324,100</b>	<b>4.70%</b>

## 2024 Assessment Survey for Brown County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	None
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$159,356.80
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$30,000
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$23,780 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system and is shared with the Treasurer.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, brown.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	gWorks
10.	<b>When was the aerial imagery last updated?</b>
	2022

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
<b>4.</b>	<b>When was zoning implemented?</b>
	1993, updated in 2021

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

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal, in house reviews/revaluations are done as well.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

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

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	Yes, outside appraisal services may be used.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor's opinion.

## 2024 Residential Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	The Assessor and Staff do most of the data collection. Outside appraisal services will be used as needed.																
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. 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;">2</td> <td>Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 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;">3</td> <td>Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 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;">4</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;">5</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 OB</td> <td>Ag outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Ag Dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,728. The public school system is located in town as well as a variety of jobs, services, and goods.	2	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 64 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.	3	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 305 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.	4	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.	5	Rural Res is all improved and unimproved properties outside the city limits of Ainsworth and Long Pine.	AG OB	Ag outbuildings	AG DW	Ag Dwellings
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AG OB	Ag outbuildings																
AG DW	Ag Dwellings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.																
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																
	The county develops the depreciation study based on their local market information.																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.																



6.	<b>Describe the methodology used to determine the residential lot values?</b>																																												
	Market analysis of vacant land sales to determine square foot value.																																												
7.	<b>How are rural residential site values developed?</b>																																												
	By looking into the cost of installation of the well, septic, electricity and market influences.																																												
8.	<b>Are there form 191 applications on file?</b>																																												
	No																																												
9.	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																												
	All lots are treated the same, currently there is no difference.																																												
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AG OB	2021	2018	2021	2020																																									
AG DW	2021	2018	2021	2020																																									
	Clear Lake which is part of valuation group 4 has 2021 costing and was inspected in 2024.																																												

## 2024 Commercial Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor and staff													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
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1	Ainsworth, Johnstown, Long Pine and Rural properties. This valuation group consists of all improved and unimproved properties located within these towns and villages.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	All three approaches are performed when they apply.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	Unique properties will be appraised by commercial appraiser as needed..													
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>													
	Depreciation studies are developed based on local market information.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>													
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	Vacant lot market analysis was done by the assessor and staff.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2021</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2021	2022	2022
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2022	2021	2022	2022										

## 2024 Agricultural Assessment Survey for Brown County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, staff and the contracted appraisal company when necessary.							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><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;">2021-2023</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.	2021-2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Soils, land use and geographic characteristics.	2021-2023						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	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.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county is currently identifying recreational acres for future valuation.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes. The county has established a policy for 2021 where rural home sites are valued the same as farm home sites. This is currently being studied.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	No intensive use is currently identified.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	N/A							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	CRP and Irrigated Grass							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	In 2023,26 applications are on file.							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	The sales questionnaire that is sent out is studied to determine if any non-agricultural influences are present.							
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>							

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



# BROWN COUNTY ASSESSOR

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Ainsworth, Nebraska 69210  
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Phone: 402-387-1621  
Fax: 402-387-1621

## 2023 3-YEAR PLAN OF ASSESSMENT

PEGGY L GROSS, BROWN COUNTY ASSESSOR

June 1, 2023

### 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 county board approves the budget. 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. 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 69-75% of actual value for agricultural land and horticultural land; and
3. 69-75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 .

New Property: For assessment year 2022-2023, an estimated 75 building permits, zoning 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

2023-2024 Assessor Budget = \$158,976.80

2023-2024 County Appraisal Budget = \$36,700 & \$9,366/yr for GWORKS Program

2023-2024 Computer Hardware/Software Budget = \$28,370 (1/2 Shared Budget w/Treasurer for Internet, CAMA and IT, as well as the Treasure's printed items for taxes)

#### Staff

1 County Assessor

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

#### Training

The assessor attends some monthly District Meetings, Fall Assessor Workshops and Webinars 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. Staff attends Webinars provided

by the State, but would be beneficial for them to be able attend additional educational courses.

### **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 2022 photo base from GWORKS 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 2020 year. These were reviewed and MANY parcels had improvements that have never been assessed. These were added to the 2021 tax roll. The assessor's office identified IOLL's throughout the county on GWORKS. This is continually updated. In 2021 the tax districts, fire districts, school districts and the NRD's were added as a layer on GWORKS to assist the staff and taxpayers in seeing the different tax areas.

### **C. Property Record Cards:**

Property Record Cards have not been kept up to date for the last 4 years. We will have to do all new Property Record Cards for the whole county. Some properties were combined without owner permission and will need to be split back out per owner to correct property cards as well.

### **D. Computer Software:**

Brown County is contracted with MIPS for the software that is used in the assessment administration and the CAMA (appraisal) administration. GIS mapping software has been administered in Brown County through GWORKS.

### **E. World Wide Web:**

We provide up to date information via the world wide web on all information regarding each parcel. This includes one photo, one sketch and 521 copy. The current ownership and other parcel changes are updated each business night.

## **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. Ownership is 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 (this has not been done in the past 4 years, but I have started this process once I took office). Electronic ownerships are changed through the sale file. Sales reviews of each transfer are 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 shared with the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farmhouse) but zoning permits are required for non-farm buildings. A request has been made to the zoning administrator that they do an information statement for anything built to keep a better record of what is being erected. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator. 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, and the Department of Revenue 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 2022 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 2018 costing program.

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 one market area.

**E. 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.

**F. 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 2023:**

<u>Property Class</u>	<u>Median</u>
Residential	94%
Commercial	100.00%
Agricultural Land	NEI

\*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 2023 Reports & Opinions or Findings & Orders of the Nebraska Tax Equalization & Review Commission for the 2023 yr.

**Assessment Actions Planned for Assessment Year 2023:**

Residential: Ainsworth, Long Pine and Johnstown need driveway paving picked up as we have some driveways we know about and not others. We will need to go through ALL Residential parcels in Ainsworth, Long Pine & Johnstown to correct discrepancies done by previous Assessor.

Agricultural: Ratio studies will be completed 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. We will also go through all Ag Parcels to correct discrepancies done by previous Assessor.

There were new maps out for 2022 on GWORKS that make it easier to see where water continues to stand from the 2019 Cyclone Bomb. It takes time, but it is fair to the taxpayers that they do not pay for these areas they currently cannot use. On the flip side, the areas that are getting extra crops this year due to the wet/moist soil should not be given a break next year based on adjustments suggested.

Commercial: These properties will be monitored for compliance after the valuation grouping review for the 2023 tax year.

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

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Review Rural Rec (Hidden Paradise & Clear Lake) with all new photos and pick-up work of new homes and improvements not reported to us before and update to 2021 costing. We will still be correcting discrepancies found from the previous assessor to rural rec residential properties as well as updating hard copies of Property Record Cards.

Agricultural: Ratio studies will be completed to determine if value increases or decreases need to take place to be in compliance with statue requirements. Sale verifications will be continued as usual to determine arms-length transactions. We will still be correcting discrepancies found from the previous assessor to Ag properties as well as updating hard copies of the Property Record Cards.

Commercial: These properties will be monitored for compliance and sales verifications will be continued as usual to determine arms-length transactions.

#### **Assessment Actions Planned for Assessment Year 2025**

Residential: Sales verifications will be reviewed as well as current sales to keep up to date with house values based on the 3 years of sales. Review Ainsworth residential with all new photos and pick-up work not reported to us before. Update Ainsworth residential to 2021 costing.

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

Commercial: These properties will be monitored for compliance. Sales Verifications will be mailed out as well.

## 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 46 Tax Exempt Organizations filed for property tax exemption for the 2023 year by December 30, 2022. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 180 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> last year. For 2023, we already have 131. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance. We constantly have people coming of age and passing away, so this is great that we got the word out and more have been approved.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> 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 509 Personal Property Schedules were filed in Brown Co. 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 19<sup>th</sup> 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 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> 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 1<sup>st</sup> - July 25<sup>th</sup>)

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

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 12 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

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 25<sup>th</sup>.

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

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

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 22<sup>nd</sup>.

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 1<sup>st</sup> and it is 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.

Disaster Relief: The County Assessor will receive Disaster Relief Appeal forms and revalue the home, commercial building or land based on how it is used as well as ability to be used Prior to July 1 of each year. (This was new in 2019)

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 from real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to daily 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 and hard copies of Property Record Cards.

### 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.

CONCLUSION:

The Brown County Assessor, Peggy Gross & her staff, Peggy Graham and Amber Happold, 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. All parcels have values that are table driven. Homes are from 2019 values. Commercial are for 2022 with a new depreciation table. Marshall and Swift costing books were purchased to refer to for quality on the buildings. From there on the values would be set based on the depreciation model and not hand entered percentages. Quality and condition would be kept up with the 6-year review.

**ASSESSOR SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

**SIGNATURE OF CBOE** \_\_\_\_\_

**DATE** \_\_\_\_\_

2/29/2024

**2024 Methodology For Special Valuation**

The Brown County Assessor's Office submits this report to the Department of Revenue Property Assessment Division pursuant to REG-11-005-0040. The influence identified as Recreational.

Brown County is currently still studying this for 2024 , so this is in progress yet. Once this is complete, I will get more details filled in for the year. Still compiling the sales in Brown County to determine the influence of recreation on agriculture in the county. The previous assessor for Brown County was looking into the areas along creeks and the rivers in regards to this to determine the influence of recreation on agriculture in the county.

**Market Areas-**

Brown County has one market identified where the whole county is included. Currently looking into what is best moving forward.

**Identification-**

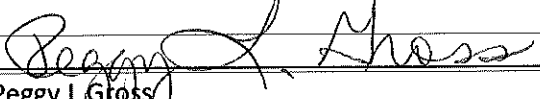
Currently looking into identifying recreational influence on the Calamus River, Niobrara River, Plum Creek, Bone Creek, Long Pine Creek as well as those areas with trees and ponds.

**Agriculture Values-**

Values are placed upon Agriculture or Horticultural properties using uninfluenced comparable sales away from the areas. After viewing sales, the Brown County Assessor's Office will determine if there is a need for a separate market area for recreational along the creeks,rivers, ponds, and tree area associated with them. The recreational influence may effect tree subclasses. At this time, the agriculture value or special value will be valued as grass within the market area.

**Qualified Properties-**

There was a lot of parcels that were identified for the special valuation area. There are currently 26 marked in the system to show they qualify for special valuation. We will review others as they are received.

  
\_\_\_\_\_  
Peggy L. Gross  
Brown Co Assessor