

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2023 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**CHASE COUNTY**

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Chase 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 Chase County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Tori Mueller, Chase County Assessor

# Table of Contents

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## **2023 Reports and Opinions of the Property Tax Administrator:**

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

## **Appendices:**

- Commission Summary

### ***Statistical Reports and Displays:***

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

- Market Area Map
- Valuation History Charts

### ***County Reports:***

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

## Introduction

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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.

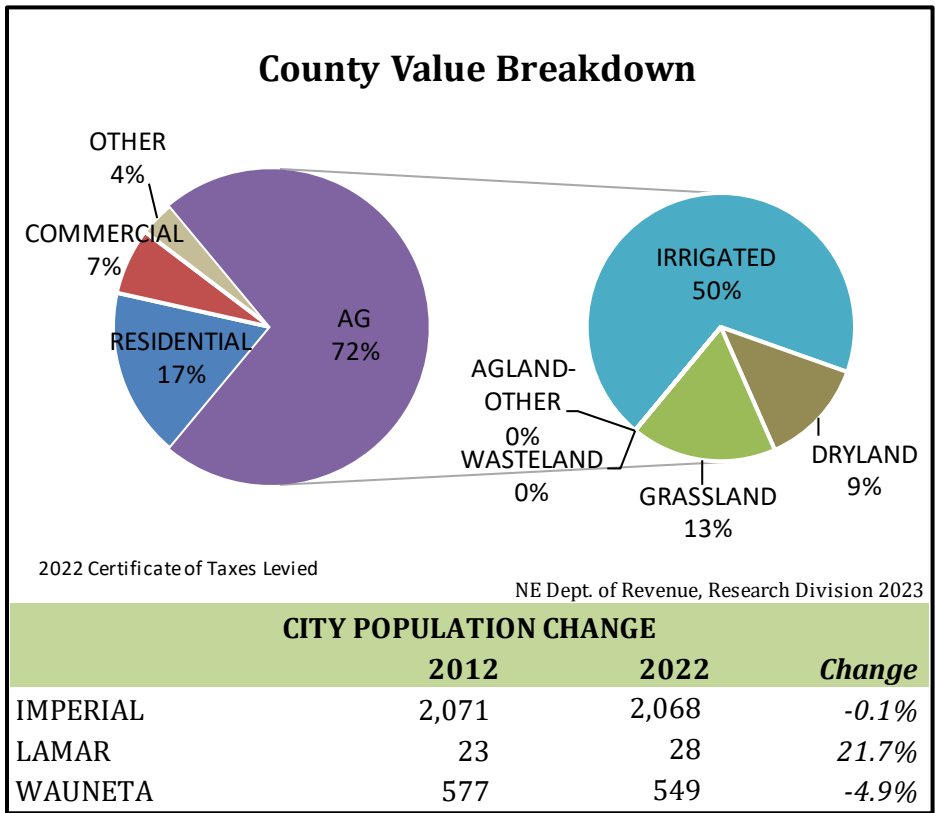
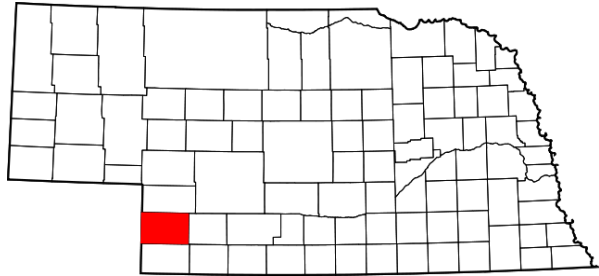
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures 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 894 square miles, Chase County has 3,826 residents, per the Census Bureau Quick Facts for 2021, a slight decrease from the 2020 U.S. Census. Reports indicate that 77% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$125,097 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Chase County are located in and around Imperial, the county seat. According to the latest information available from the U.S. Census Bureau, there are 165 employer establishments with total employment of 1,106, a 5% decrease.

Agricultural land is the main contributor to the county's valuation base. A mix of grass and irrigated land makes up a majority of

the land in the county. Chase County is included in the Upper Republican Natural Resources Districts (NRD).

# 2023 Residential Correlation for Chase County

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## *Assessment Actions*

Wauneta was physically reviewed this year and the new values calculated using the Vanguard costing manual as part of the recent Computer-Assisted Mass Appraisal (CAMA) conversion. Land and improvements in Imperial were increased by 13%. Rural residential improvement values were increased by 7%. The first acre for rural residential is now valued at \$30,000. Acres two to five are \$5,000 an acre and the sixth acre is valued at \$2,500. All acres over six are \$1,000 each.

## *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 usability rate of qualified sales in Chase County are in the state average range. Review of sales rosters shows that determinations of qualified and non-qualified sales are made without bias.

Residential property is divided into three valuation groups. The county seat of Imperial is the main economic hub for the county. The smaller villages are together in Valuation Group 2 and rural residential encompasses all rural homes outside of village limits.

Chase County meets the six-year inspection requirement; all residential properties have been inspected since 2018. Depreciation tables are dated 2020-2022. Vanguard costing is applied as assessor locations are being rolled onto Vanguard values. Currently all villages in Valuation Group 2 are valued using Vanguard. Imperial and rural residential are still on override values and will be rolled to Vanguard values when they are physically reviewed over the next two years. Land values are reviewed at the time of inspection.

The Chase County Assessor has a written valuation methodology which has been provided to the Property Assessment Division (Division).

## *Description of Analysis*

Residential property is separated into three valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Imperial
2	Wauneta, Lamar, Enders, and Champion
3	Rural Residential

The median and weighted mean are in the acceptable range for the overall residential sample. The COD is within the IAAO recommended range, while the PRD is high. The PRD is impacted by

## 2023 Residential Correlation for Chase County

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two outlier ratios and review of the sale price substratum indicates that there is not an organized pattern of assessment regressivity. All three valuation groups have at least two of the three measures of central tendency within range.

The statistical sample and the 2023 County Abstract of Assessment, Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicate the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions for the residential class.

### *Equalization and Quality of Assessment*

Assessments are uniform and proportionate across the residential class of property. Based on the statistical sample and review of assessment practices, the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	99	97.03	103.79	100.29	18.59	103.49
2	31	100.36	100.35	92.11	21.13	108.95
3	15	97.92	104.00	93.33	21.49	111.43
____ALL____	145	97.73	103.08	98.25	19.57	104.92

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Chase County is 98%.

# 2023 Commercial Correlation for Chase County

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## *Assessment Actions*

A commercial appraiser was contracted to review and revalue all commercial properties in Chase County.

## *Assessment Practice Review*

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

Sales qualification for commercial properties in Chase County is comparable to the state average. Examination of non-qualified sales revealed that supporting documentation was provided by the county assessor and there appears to be no bias in the qualification process.

Only one valuation group is used for the commercial properties. The commercial market is limited, especially outside the county seat of Imperial. There is no indication that unique economic factors exist. All commercial properties were physically inspected this year by a contract appraiser. New costing and depreciation were applied to all commercial properties. A land study was completed with new map areas.

## *Description of Analysis*

Review of the ratio study indicates that the median is within the acceptable range, while the weighted mean and mean are both slightly high. The PRD and COD are both within the IAAO recommended range. The statistics correlate closely but are a reflection of using a small sample of sales to determine the recent appraisal tables. The small sample shows a wide range in valuation change by parcel. The average sample valuation change does not closely correlate to the overall abstract change; however, with so few sales there is not a good statistical test of appraisal uniformity. Thus, while the statistics support appraisal uniformity the sample size cannot be relied upon for a precise indicator of the level of value.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied (CTL) illustrate value changes for both the sample and population, reflective of the reappraisal this year.

## *Equalization and Quality of Assessment*

The statistical sample is too small for measurement purposes; thus, the review of assessment practices is relied upon to determine that the assessment of commercial property is uniform and equalized. The quality of assessment in Chase County complies with generally accepted mass appraisal techniques.

## 2023 Commercial Correlation for Chase County

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### *Level of Value*

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

# 2023 Agricultural Correlation for Chase County

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## *Assessment Actions*

The Chase County Assessor conducted market analysis and increased irrigated land, dryland and grassland values by 2-3%. All agricultural land in the county was reviewed in 2022 using aerial imagery. Conservation Reserve Enhancement Program (CREP) value was decreased to be valued at 72% of irrigated value utilizing an income approach. Farm home sites are now \$30,000 and farm site acres are valued at \$5,000.

## *Assessment Practice Review*

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

Agricultural land sales in Chase County are qualified at a rate near the state average. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the sales file for measurement of agricultural land property in the county.

All agricultural land sales in the county are stratified into the same market area as there are no large differences in land or agricultural economics throughout the county.

Agricultural homes are valued using a 2015 depreciation table, 2014 costing. Agricultural homes were physically reviewed in 2020. Aerial imagery was used to review all agricultural land in Chase County in 2022.

## *Description of Analysis*

The agricultural class of sales in Chase County has all three measures of central tendency within range. The COD is within the acceptable range.

Observation of the agricultural sales by 80% Majority Land Use (MLU) shows that the statistics for all three land types are within range. There are only a few 80% MLU grassland sales. Comparison of agricultural values in Chase County shows that grassland values are comparable to those of neighboring counties.

The reported changes made to agricultural land are demonstrated in the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL).

## *Equalization and Quality of Assessment*

Agricultural homes and outbuildings are inspected and valued the same as rural residential parcels. Farm home sites and rural residential home sites are valued the same. Agricultural improvements are equalized at the statutorily required level.

## 2023 Agricultural Correlation for Chase County

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Agricultural land values are equalized to neighboring county values and the quality of assessment of agricultural land in Chase 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	27	70.85	68.50	70.40	12.05	97.30
1	27	70.85	68.50	70.40	12.05	97.30
<u>Dry</u>						
County	12	69.60	73.12	67.07	16.67	109.02
1	12	69.60	73.12	67.07	16.67	109.02
<u>Grass</u>						
County	4	74.72	74.43	73.49	03.48	101.28
1	4	74.72	74.43	73.49	03.48	101.28
<u>ALL</u>						
	53	69.94	71.18	68.94	15.89	103.25

### *Level of Value*

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

## 2023 Opinions of the Property Tax Administrator for Chase 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>98</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.

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

Dated this 7th day of April, 2023.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2023 Commission Summary for Chase County

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### Residential Real Property - Current

Number of Sales	145	Median	97.73
Total Sales Price	\$22,431,122	Mean	103.08
Total Adj. Sales Price	\$22,431,122	Wgt. Mean	98.25
Total Assessed Value	\$22,038,525	Average Assessed Value of the Base	\$124,239
Avg. Adj. Sales Price	\$154,697	Avg. Assessed Value	\$151,990

### Confidence Interval - Current

95% Median C.I	95.54 to 102.17
95% Wgt. Mean C.I	94.26 to 102.24
95% Mean C.I	98.44 to 107.72
% of Value of the Class of all Real Property Value in the County	15.55
% of Records Sold in the Study Period	8.18
% of Value Sold in the Study Period	10.01

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	129	93	92.57
2021	103	94	93.88
2020	108	97	97.47
2019	111	92	92.32

## 2023 Commission Summary for Chase County

### Commercial Real Property - Current

Number of Sales	17	Median	98.86
Total Sales Price	\$2,566,500	Mean	101.86
Total Adj. Sales Price	\$2,566,500	Wgt. Mean	102.15
Total Assessed Value	\$2,621,648	Average Assessed Value of the Base	\$210,635
Avg. Adj. Sales Price	\$150,971	Avg. Assessed Value	\$154,215

### Confidence Interval - Current

95% Median C.I	93.38 to 108.24
95% Wgt. Mean C.I	79.36 to 124.94
95% Mean C.I	93.09 to 110.63
% of Value of the Class of all Real Property Value in the County	7.13
% of Records Sold in the Study Period	3.55
% of Value Sold in the Study Period	2.60

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	14	100	88.61
2021	13	100	85.35
2020	14	100	82.67
2019	10	100	89.06

**15 Chase  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 145  
 Total Sales Price : 22,431,122  
 Total Adj. Sales Price : 22,431,122  
 Total Assessed Value : 22,038,525  
 Avg. Adj. Sales Price : 154,697  
 Avg. Assessed Value : 151,990

MEDIAN : 98  
 WGT. MEAN : 98  
 MEAN : 103  
 COD : 19.57  
 PRD : 104.92

COV : 27.63  
 STD : 28.48  
 Avg. Abs. Dev : 19.13  
 MAX Sales Ratio : 235.70  
 MIN Sales Ratio : 53.60

95% Median C.I. : 95.54 to 102.17  
 95% Wgt. Mean C.I. : 94.26 to 102.24  
 95% Mean C.I. : 98.44 to 107.72

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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	19	109.75	107.61	103.76	11.90	103.71	78.67	136.66	94.71 to 120.28	154,053	159,848	
01-JAN-21 To 31-MAR-21	14	112.68	116.03	115.63	15.59	100.35	90.56	167.95	94.63 to 139.84	141,036	163,085	
01-APR-21 To 30-JUN-21	20	101.07	103.54	97.04	19.03	106.70	65.69	188.98	88.98 to 107.34	151,750	147,263	
01-JUL-21 To 30-SEP-21	25	97.20	101.02	93.22	18.71	108.37	55.56	235.70	88.40 to 101.39	145,056	135,220	
01-OCT-21 To 31-DEC-21	20	95.06	99.35	95.13	18.62	104.44	59.81	145.34	83.18 to 117.75	151,725	144,343	
01-JAN-22 To 31-MAR-22	17	96.24	102.20	97.15	21.51	105.20	65.25	235.70	82.32 to 104.84	146,500	142,319	
01-APR-22 To 30-JUN-22	11	107.84	115.12	101.48	26.98	113.44	53.60	193.58	80.49 to 157.88	100,706	102,197	
01-JUL-22 To 30-SEP-22	19	88.24	88.95	93.54	14.86	95.09	61.10	121.49	74.21 to 97.73	222,919	208,527	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	78	100.40	105.97	100.72	17.85	105.21	55.56	235.70	96.59 to 108.65	148,242	149,309	
01-OCT-21 To 30-SEP-22	67	94.58	99.71	95.62	21.01	104.28	53.60	235.70	87.87 to 100.31	162,212	155,111	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	79	99.77	103.90	98.50	18.90	105.48	55.56	235.70	95.98 to 103.95	147,727	145,517	
<u>ALL</u>	145	97.73	103.08	98.25	19.57	104.92	53.60	235.70	95.54 to 102.17	154,697	151,990	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	99	97.03	103.79	100.29	18.59	103.49	61.10	235.70	95.44 to 102.27	164,373	164,847	
2	31	100.36	100.35	92.11	21.13	108.95	53.60	193.58	83.18 to 107.84	76,250	70,235	
3	15	97.92	104.00	93.33	21.49	111.43	68.48	188.98	83.39 to 113.48	252,960	236,095	
<u>ALL</u>	145	97.73	103.08	98.25	19.57	104.92	53.60	235.70	95.54 to 102.17	154,697	151,990	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	141	97.20	102.13	97.68	19.09	104.56	53.60	235.70	95.44 to 100.43	156,419	152,788	
06												
07	4	125.94	136.43	131.75	18.04	103.55	104.84	188.98	N/A	94,000	123,842	
<u>ALL</u>	145	97.73	103.08	98.25	19.57	104.92	53.60	235.70	95.54 to 102.17	154,697	151,990	

**15 Chase  
RESIDENTIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 145  
 Total Sales Price : 22,431,122  
 Total Adj. Sales Price : 22,431,122  
 Total Assessed Value : 22,038,525  
 Avg. Adj. Sales Price : 154,697  
 Avg. Assessed Value : 151,990

MEDIAN : 98  
 WGT. MEAN : 98  
 MEAN : 103  
 COD : 19.57  
 PRD : 104.92

COV : 27.63  
 STD : 28.48  
 Avg. Abs. Dev : 19.13  
 MAX Sales Ratio : 235.70  
 MIN Sales Ratio : 53.60

95% Median C.I. : 95.54 to 102.17  
 95% Wgt. Mean C.I. : 94.26 to 102.24  
 95% Mean C.I. : 98.44 to 107.72

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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	107.84	107.84	107.84	00.00	100.00	107.84	107.84	N/A	14,264	15,382
Less Than 30,000	6	129.24	138.78	143.13	19.96	96.96	104.84	193.58	104.84 to 193.58	16,377	23,441
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	145	97.73	103.08	98.25	19.57	104.92	53.60	235.70	95.54 to 102.17	154,697	151,990
Greater Than 14,999	144	97.57	103.04	98.24	19.67	104.89	53.60	235.70	95.44 to 102.17	155,673	152,938
Greater Than 29,999	139	97.03	101.54	98.05	18.72	103.56	53.60	235.70	94.71 to 100.36	160,668	157,539
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	107.84	107.84	107.84	00.00	100.00	107.84	107.84	N/A	14,264	15,382
15,000 TO 29,999	5	132.21	144.97	149.12	19.73	97.22	104.84	193.58	N/A	16,800	25,052
30,000 TO 59,999	15	108.85	132.40	130.84	29.51	101.19	79.35	235.70	102.17 to 144.30	46,767	61,190
60,000 TO 99,999	23	110.82	108.53	107.87	18.81	100.61	70.00	163.88	84.41 to 122.84	82,913	89,442
100,000 TO 149,999	36	92.50	91.16	91.22	16.57	99.93	53.60	132.58	83.79 to 100.28	124,056	113,162
150,000 TO 249,999	49	96.21	98.96	98.75	12.86	100.21	61.10	146.61	93.73 to 100.17	188,918	186,549
250,000 TO 499,999	14	88.14	92.21	91.47	16.26	100.81	68.48	127.07	74.21 to 113.67	321,779	294,345
500,000 TO 999,999	2	104.78	104.78	106.07	15.96	98.78	88.06	121.49	N/A	748,229	793,673
1,000,000 +											
<b>ALL</b>	<b>145</b>	<b>97.73</b>	<b>103.08</b>	<b>98.25</b>	<b>19.57</b>	<b>104.92</b>	<b>53.60</b>	<b>235.70</b>	<b>95.54 to 102.17</b>	<b>154,697</b>	<b>151,990</b>

**15 Chase**  
**COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17  
Total Sales Price : 2,566,500  
Total Adj. Sales Price : 2,566,500  
Total Assessed Value : 2,621,648  
Avg. Adj. Sales Price : 150,971  
Avg. Assessed Value : 154,215

MEDIAN : 99  
WGT. MEAN : 102  
MEAN : 102  
COD : 09.60  
PRD : 99.72

COV : 16.75  
STD : 17.06  
Avg. Abs. Dev : 09.49  
MAX Sales Ratio : 161.04  
MIN Sales Ratio : 83.45

95% Median C.I. : 93.38 to 108.24  
95% Wgt. Mean C.I. : 79.36 to 124.94  
95% Mean C.I. : 93.09 to 110.63

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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-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	1	99.60	99.60	99.60	00.00	100.00	99.60	99.60	N/A	45,000	44,821
01-JUL-20 To 30-SEP-20	1	111.12	111.12	111.12	00.00	100.00	111.12	111.12	N/A	400,000	444,485
01-OCT-20 To 31-DEC-20	3	93.86	94.96	99.88	08.57	95.07	83.45	107.56	N/A	205,833	205,594
01-JAN-21 To 31-MAR-21	2	99.93	99.93	98.64	02.29	101.31	97.64	102.21	N/A	160,000	157,817
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	1	108.24	108.24	108.24	00.00	100.00	108.24	108.24	N/A	445,000	481,671
01-OCT-21 To 31-DEC-21	1	87.43	87.43	87.43	00.00	100.00	87.43	87.43	N/A	139,000	121,529
01-JAN-22 To 31-MAR-22	5	94.72	106.88	99.20	15.20	107.74	90.47	161.04	N/A	70,000	69,439
01-APR-22 To 30-JUN-22	2	103.63	103.63	100.11	04.60	103.52	98.86	108.39	N/A	95,000	95,104
01-JUL-22 To 30-SEP-22	1	98.87	98.87	98.87	00.00	100.00	98.87	98.87	N/A	60,000	59,323
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	2	105.36	105.36	109.96	05.47	95.82	99.60	111.12	N/A	222,500	244,653
01-OCT-20 To 30-SEP-21	6	99.93	98.83	102.28	07.19	96.63	83.45	108.24	83.45 to 108.24	230,417	235,681
01-OCT-21 To 30-SEP-22	9	94.79	103.11	97.19	11.86	106.09	87.43	161.04	90.47 to 108.39	82,111	79,806
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	5	99.60	99.12	104.10	08.30	95.22	83.45	111.12	N/A	212,500	221,217
01-JAN-21 To 31-DEC-21	4	99.93	98.88	101.64	06.35	97.28	87.43	108.24	N/A	226,000	229,708
<u>ALL</u>	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215
<u>ALL</u>	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215

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	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215
04											
<u>ALL</u>	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215

**15 Chase  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17  
 Total Sales Price : 2,566,500  
 Total Adj. Sales Price : 2,566,500  
 Total Assessed Value : 2,621,648  
 Avg. Adj. Sales Price : 150,971  
 Avg. Assessed Value : 154,215

MEDIAN : 99  
 WGT. MEAN : 102  
 MEAN : 102  
 COD : 09.60  
 PRD : 99.72

COV : 16.75  
 STD : 17.06  
 Avg. Abs. Dev : 09.49  
 MAX Sales Ratio : 161.04  
 MIN Sales Ratio : 83.45

95% Median C.I. : 93.38 to 108.24  
 95% Wgt. Mean C.I. : 79.36 to 124.94  
 95% Mean C.I. : 93.09 to 110.63

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	108.39	108.39	108.39	00.00	100.00	108.39	108.39	N/A	25,000	27,097
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215
Greater Than 14,999	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215
Greater Than 29,999	16	98.25	101.45	102.09	09.66	99.37	83.45	161.04	93.38 to 107.56	158,844	162,159
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	108.39	108.39	108.39	00.00	100.00	108.39	108.39	N/A	25,000	27,097
30,000 TO 59,999	4	96.49	109.37	105.30	21.71	103.87	83.45	161.04	N/A	40,625	42,779
60,000 TO 99,999	5	94.79	96.21	95.77	03.35	100.46	90.47	102.21	N/A	80,000	76,613
100,000 TO 149,999	1	87.43	87.43	87.43	00.00	100.00	87.43	87.43	N/A	139,000	121,529
150,000 TO 249,999	1	98.86	98.86	98.86	00.00	100.00	98.86	98.86	N/A	165,000	163,111
250,000 TO 499,999	5	107.56	103.68	104.82	05.18	98.91	93.86	111.12	N/A	335,000	351,146
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>17</b>	<b>98.86</b>	<b>101.86</b>	<b>102.15</b>	<b>09.60</b>	<b>99.72</b>	<b>83.45</b>	<b>161.04</b>	<b>93.38 to 108.24</b>	<b>150,971</b>	<b>154,215</b>

**15 Chase  
COMMERCIAL**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 17  
 Total Sales Price : 2,566,500  
 Total Adj. Sales Price : 2,566,500  
 Total Assessed Value : 2,621,648  
 Avg. Adj. Sales Price : 150,971  
 Avg. Assessed Value : 154,215

MEDIAN : 99  
 WGT. MEAN : 102  
 MEAN : 102  
 COD : 09.60  
 PRD : 99.72

COV : 16.75  
 STD : 17.06  
 Avg. Abs. Dev : 09.49  
 MAX Sales Ratio : 161.04  
 MIN Sales Ratio : 83.45

95% Median C.I. : 93.38 to 108.24  
 95% Wgt. Mean C.I. : 79.36 to 124.94  
 95% Mean C.I. : 93.09 to 110.63

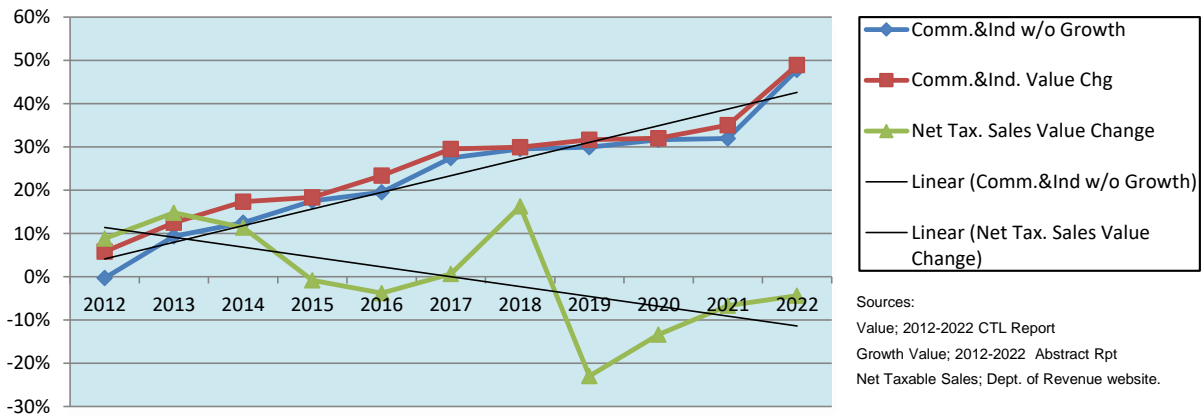
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	111.12	111.12	111.12	00.00	100.00	111.12	111.12	N/A	400,000	444,485
341	1	102.21	102.21	102.21	00.00	100.00	102.21	102.21	N/A	70,000	71,545
344	4	96.73	97.32	93.30	06.91	104.31	87.43	108.39	N/A	122,250	114,062
353	1	161.04	161.04	161.04	00.00	100.00	161.04	161.04	N/A	30,000	48,312
386	1	94.79	94.79	94.79	00.00	100.00	94.79	94.79	N/A	95,000	90,051
406	2	86.96	86.96	88.32	04.04	98.46	83.45	90.47	N/A	61,250	54,097
410	1	98.87	98.87	98.87	00.00	100.00	98.87	98.87	N/A	60,000	59,323
436	1	98.86	98.86	98.86	00.00	100.00	98.86	98.86	N/A	165,000	163,111
442	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	90,000	85,245
494	3	107.56	104.48	105.37	03.28	99.16	97.64	108.24	N/A	331,667	349,482
530	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	50,000	46,689
<u>ALL</u>	17	98.86	101.86	102.15	09.60	99.72	83.45	161.04	93.38 to 108.24	150,971	154,215



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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 61,275,013	\$ 2,897,786	4.73%	\$ 58,377,227		\$ 47,504,337	
2012	\$ 64,817,879	\$ 3,732,884	5.76%	\$ 61,084,995	-0.31%	\$ 51,702,077	8.84%
2013	\$ 68,931,302	\$ 1,928,755	2.80%	\$ 67,002,547	3.37%	\$ 54,534,234	5.48%
2014	\$ 71,909,127	\$ 2,971,128	4.13%	\$ 68,937,999	0.01%	\$ 52,908,609	-2.98%
2015	\$ 72,524,646	\$ 532,357	0.73%	\$ 71,992,289	0.12%	\$ 47,120,295	-10.94%
2016	\$ 75,590,358	\$ 2,361,174	3.12%	\$ 73,229,184	0.97%	\$ 45,708,731	-3.00%
2017	\$ 79,349,679	\$ 1,253,546	1.58%	\$ 78,096,133	3.31%	\$ 47,812,239	4.60%
2018	\$ 79,613,194	\$ 260,046	0.33%	\$ 79,353,148	0.00%	\$ 55,232,557	15.52%
2019	\$ 80,658,178	\$ 1,029,315	1.28%	\$ 79,628,863	0.02%	\$ 36,590,334	-33.75%
2020	\$ 80,887,002	\$ 219,670	0.27%	\$ 80,667,332	0.01%	\$ 41,157,718	12.48%
2021	\$ 82,749,724	\$ 1,893,779	2.29%	\$ 80,855,945	-0.04%	\$ 44,316,264	7.67%
2022	\$ 91,244,215	\$ 662,815	0.73%	\$ 90,581,400	9.46%	\$ 45,436,365	2.53%
<b>Ann %chg</b>	<b>3.48%</b>			<b>Average</b>	<b>1.54%</b>	-1.28%	<b>0.59%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-0.31%	5.78%	8.84%
2013	9.35%	12.49%	14.80%
2014	12.51%	17.35%	11.38%
2015	17.49%	18.36%	-0.81%
2016	19.51%	23.36%	-3.78%
2017	27.45%	29.50%	0.65%
2018	29.50%	29.93%	16.27%
2019	29.95%	31.63%	-22.97%
2020	31.65%	32.01%	-13.36%
2021	31.96%	35.05%	-6.71%
2022	47.83%	48.91%	-4.35%

County Number	15
County Name	Chase

**15 Chase**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 53  
Total Sales Price : 62,067,245  
Total Adj. Sales Price : 62,067,245  
Total Assessed Value : 42,791,813  
Avg. Adj. Sales Price : 1,171,080  
Avg. Assessed Value : 807,393

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 71  
COD : 15.89  
PRD : 103.25

COV : 23.90  
STD : 17.01  
Avg. Abs. Dev : 11.11  
MAX Sales Ratio : 121.38  
MIN Sales Ratio : 17.85

95% Median C.I. : 67.07 to 74.01  
95% Wgt. Mean C.I. : 62.97 to 74.92  
95% Mean C.I. : 66.60 to 75.76

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	64.21	64.21	64.21	00.00	100.00	64.21	64.21	N/A	725,000	465,554
01-JAN-20 To 31-MAR-20	5	70.85	60.86	49.21	17.97	123.67	17.85	77.33	N/A	1,416,800	697,191
01-APR-20 To 30-JUN-20	4	88.82	90.36	78.69	25.50	114.83	67.07	116.73	N/A	1,372,125	1,079,721
01-JUL-20 To 30-SEP-20	1	78.74	78.74	78.74	00.00	100.00	78.74	78.74	N/A	950,000	747,994
01-OCT-20 To 31-DEC-20											
01-JAN-21 To 31-MAR-21	17	69.64	73.08	74.82	12.36	97.67	55.52	99.98	64.21 to 82.42	756,583	566,042
01-APR-21 To 30-JUN-21	6	73.31	72.74	73.08	06.23	99.53	59.03	79.86	59.03 to 79.86	2,897,833	2,117,710
01-JUL-21 To 30-SEP-21	4	59.85	64.31	63.13	08.50	101.87	58.79	78.74	N/A	1,187,500	749,724
01-OCT-21 To 31-DEC-21	8	69.66	69.42	66.63	25.87	104.19	32.70	121.38	32.70 to 121.38	1,240,914	826,785
01-JAN-22 To 31-MAR-22	2	63.61	63.61	65.00	03.13	97.86	61.62	65.60	N/A	412,500	268,111
01-APR-22 To 30-JUN-22	3	74.01	73.08	73.08	02.53	100.00	69.81	75.43	N/A	147,841	108,046
01-JUL-22 To 30-SEP-22	2	62.90	62.90	59.75	21.70	105.27	49.25	76.55	N/A	812,500	485,462
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	11	70.85	73.52	63.30	21.65	116.15	17.85	116.73	64.21 to 109.28	1,295,227	819,853
01-OCT-20 To 30-SEP-21	27	71.13	71.71	72.37	11.67	99.09	55.52	99.98	64.21 to 78.74	1,296,256	938,069
01-OCT-21 To 30-SEP-22	15	69.81	68.51	65.87	18.49	104.01	32.70	121.38	53.42 to 75.43	854,722	563,037
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	10	71.04	74.45	63.25	22.82	117.71	17.85	116.73	67.06 to 109.28	1,352,250	855,283
01-JAN-21 To 31-DEC-21	35	69.94	71.18	71.10	15.10	100.11	32.70	121.38	65.61 to 76.07	1,283,606	912,633
<u>ALL</u>	53	69.94	71.18	68.94	15.89	103.25	17.85	121.38	67.07 to 74.01	1,171,080	807,393

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	52	70.40	72.20	71.42	14.66	101.09	32.70	121.38	68.03 to 74.01	1,138,360	813,058
100	1	17.85	17.85	17.85	00.00	100.00	17.85	17.85	N/A	2,872,500	512,790
<u>ALL</u>	53	69.94	71.18	68.94	15.89	103.25	17.85	121.38	67.07 to 74.01	1,171,080	807,393

**15 Chase**  
**AGRICULTURAL LAND**

**PAD 2023 R&O Statistics (Using 2023 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 53  
 Total Sales Price : 62,067,245  
 Total Adj. Sales Price : 62,067,245  
 Total Assessed Value : 42,791,813  
 Avg. Adj. Sales Price : 1,171,080  
 Avg. Assessed Value : 807,393

MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 71  
 COD : 15.89  
 PRD : 103.25

COV : 23.90  
 STD : 17.01  
 Avg. Abs. Dev : 11.11  
 MAX Sales Ratio : 121.38  
 MIN Sales Ratio : 17.85

95% Median C.I. : 67.07 to 74.01  
 95% Wgt. Mean C.I. : 62.97 to 74.92  
 95% Mean C.I. : 66.60 to 75.76

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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	3	73.44	73.82	77.73	07.64	94.97	65.60	82.42	N/A	1,352,824	1,051,537
1	3	73.44	73.82	77.73	07.64	94.97	65.60	82.42	N/A	1,352,824	1,051,537
<b>Dry</b>											
County	10	69.66	77.49	71.64	14.66	108.17	61.92	121.38	68.03 to 99.98	352,145	252,289
1	10	69.66	77.49	71.64	14.66	108.17	61.92	121.38	68.03 to 99.98	352,145	252,289
<b>Grass</b>											
County	4	74.72	74.43	73.49	03.48	101.28	69.64	78.63	N/A	397,131	291,843
1	4	74.72	74.43	73.49	03.48	101.28	69.64	78.63	N/A	397,131	291,843
<b>ALL</b>	<b>53</b>	<b>69.94</b>	<b>71.18</b>	<b>68.94</b>	<b>15.89</b>	<b>103.25</b>	<b>17.85</b>	<b>121.38</b>	<b>67.07 to 74.01</b>	<b>1,171,080</b>	<b>807,393</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	27	70.85	68.50	70.40	12.05	97.30	49.25	85.25	60.06 to 76.55	1,796,925	1,265,118
1	27	70.85	68.50	70.40	12.05	97.30	49.25	85.25	60.06 to 76.55	1,796,925	1,265,118
<b>Dry</b>											
County	12	69.60	73.12	67.07	16.67	109.02	32.70	121.38	68.03 to 76.07	342,560	229,763
1	12	69.60	73.12	67.07	16.67	109.02	32.70	121.38	68.03 to 76.07	342,560	229,763
<b>Grass</b>											
County	4	74.72	74.43	73.49	03.48	101.28	69.64	78.63	N/A	397,131	291,843
1	4	74.72	74.43	73.49	03.48	101.28	69.64	78.63	N/A	397,131	291,843
<b>ALL</b>	<b>53</b>	<b>69.94</b>	<b>71.18</b>	<b>68.94</b>	<b>15.89</b>	<b>103.25</b>	<b>17.85</b>	<b>121.38</b>	<b>67.07 to 74.01</b>	<b>1,171,080</b>	<b>807,393</b>

## Chase County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Chase	1	3,724	3,725	3,625	3,625	3,520	3,520	3,520	3,506	<b>3,641</b>
Perkins	1	4,195	4,215	3,633	4,085	4,035	3,688	3,945	3,931	<b>4,106</b>
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	<b>2,832</b>
Hitchcock	1	2,900	2,900	2,760	2,760	2,670	2,670	2,575	2,575	<b>2,864</b>
Dundy	1	3,175	3,004	1,280	3,173	3,151	2,642	3,161	2,311	<b>3,131</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Chase	1	n/a	1,345	1,180	1,180	1,045	n/a	995	995	<b>1,260</b>
Perkins	1	n/a	1,265	1,265	1,185	1,185	n/a	1,110	1,110	<b>1,223</b>
Hayes	1	n/a	955	860	860	835	835	790	790	<b>921</b>
Hitchcock	1	1,185	1,185	1,110	1,110	1,035	1,035	920	920	<b>1,152</b>
Dundy	1	n/a	1,280	n/a	855	855	n/a	855	855	<b>1,092</b>

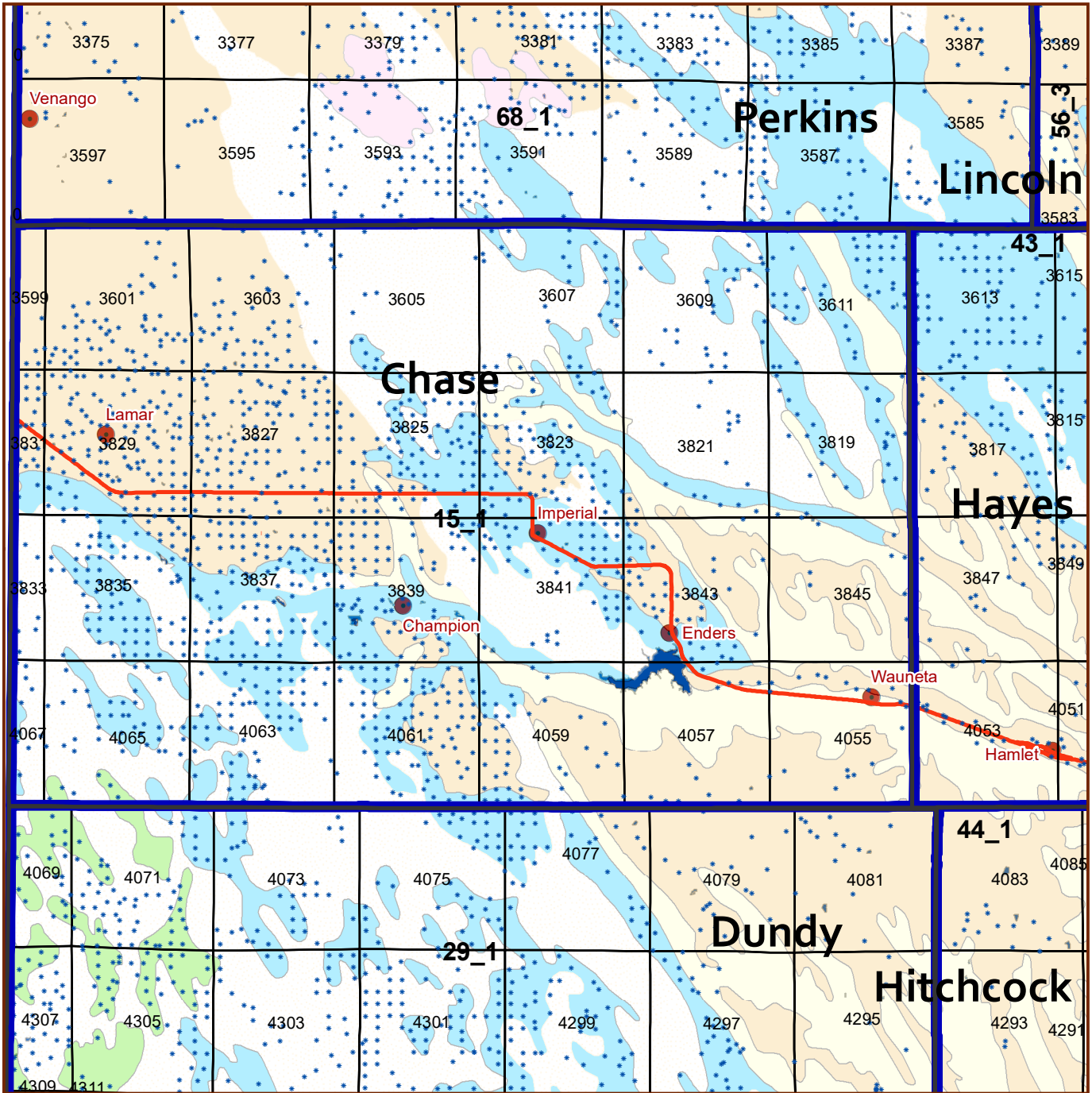
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Chase	1	754	n/a	936	762	630	666	654	659	<b>665</b>
Perkins	1	615	n/a	n/a	615	n/a	615	615	615	<b>615</b>
Hayes	1	540	540	n/a	540	540	540	540	540	<b>540</b>
Hitchcock	1	585	585	585	585	n/a	585	585	585	<b>585</b>
Dundy	1	555	n/a	n/a	555	n/a	555	555	555	<b>555</b>

County	Mkt Area	CRP	TIMBER	WASTE
Chase	1	737	n/a	20
Perkins	1	617	n/a	80
Hayes	1	698	n/a	25
Hitchcock	1	1,250	n/a	n/a
Dundy	1	555	n/a	50

Source: 2023 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.

# CHASE COUNTY



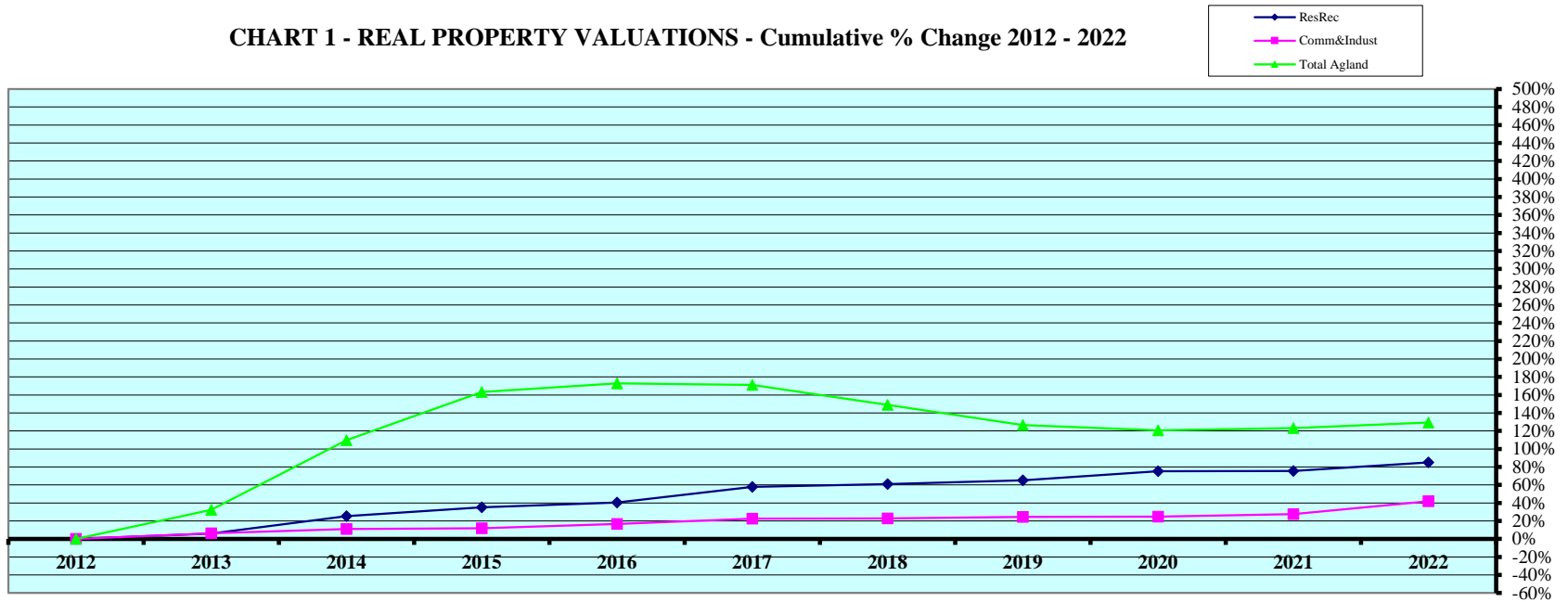
**Legend**

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

**Soils  
CLASS**

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- 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 2012 - 2022**



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
2012	104,175,471	-	-	-	64,817,879	-	-	-	422,905,646	-	-	-
2013	110,373,242	6,197,771	5.95%	5.95%	68,931,302	4,113,423	6.35%	6.35%	559,953,254	137,047,608	32.41%	32.41%
2014	130,590,257	20,217,015	18.32%	25.36%	71,909,127	2,977,825	4.32%	10.94%	887,347,091	327,393,837	58.47%	109.82%
2015	140,837,993	10,247,736	7.85%	35.19%	72,524,646	615,519	0.86%	11.89%	1,113,914,369	226,567,278	25.53%	163.40%
2016	146,226,343	5,388,350	3.83%	40.37%	75,590,358	3,065,712	4.23%	16.62%	1,154,093,816	40,179,447	3.61%	172.90%
2017	164,506,632	18,280,289	12.50%	57.91%	79,349,679	3,759,321	4.97%	22.42%	1,146,945,954	-7,147,862	-0.62%	171.21%
2018	167,794,361	3,287,729	2.00%	61.07%	79,613,194	263,515	0.33%	22.83%	1,053,147,662	-93,798,292	-8.18%	149.03%
2019	171,903,055	4,108,694	2.45%	65.01%	80,658,178	1,044,984	1.31%	24.44%	957,791,534	-95,356,128	-9.05%	126.48%
2020	182,566,949	10,663,894	6.20%	75.25%	80,887,002	228,824	0.28%	24.79%	933,430,835	-24,360,699	-2.54%	120.72%
2021	182,883,985	317,036	0.17%	75.55%	82,749,724	1,862,722	2.30%	27.66%	944,475,386	11,044,551	1.18%	123.33%
2022	192,791,039	9,907,054	5.42%	85.06%	91,956,901	9,207,177	11.13%	41.87%	970,254,594	25,779,208	2.73%	129.43%

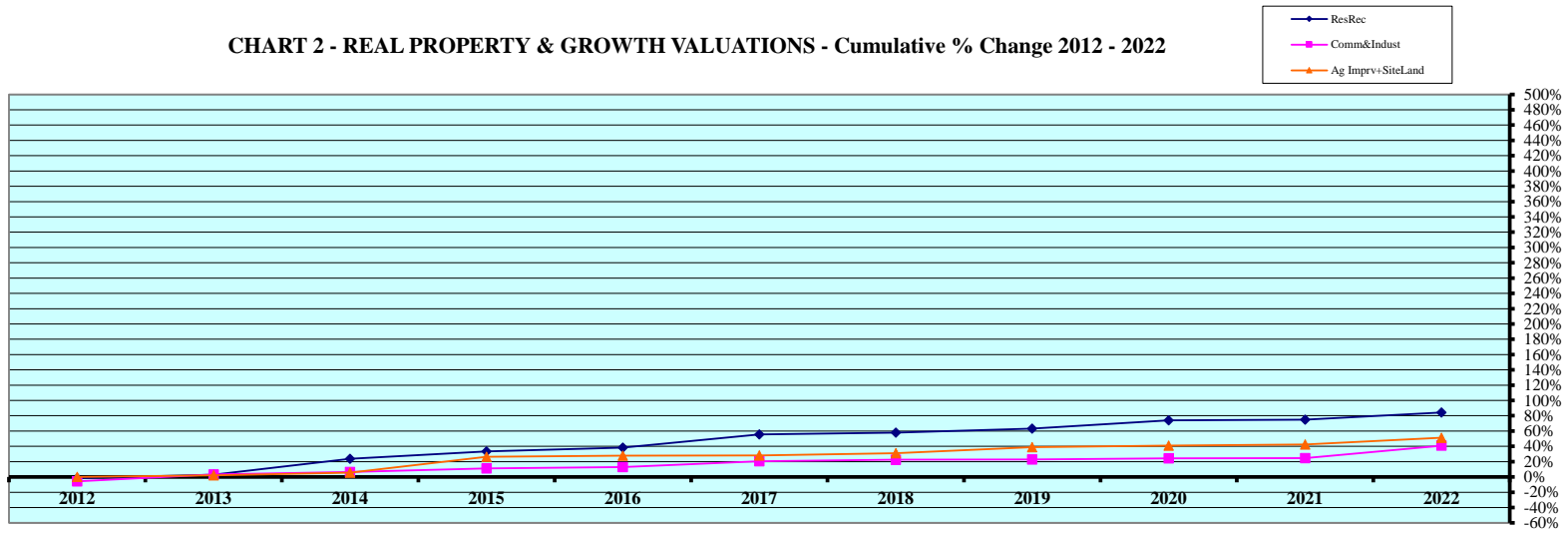
Rate Annual %chg: Residential & Recreational **6.35%** Commercial & Industrial **3.56%** Agricultural Land **8.66%**

Cnty# **15**  
County **CHASE**

**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 2012 - 2022



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	Cmlt%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth
2012	104,175,471	1,720,885	1.65%	102,454,586	-	-1.65%	64,817,879	3,732,884	5.76%	61,084,995	-	-5.76%
2013	110,373,242	3,213,783	2.91%	107,159,459	2.86%	2.86%	68,931,302	1,928,755	2.80%	67,002,547	3.37%	3.37%
2014	130,590,257	1,632,434	1.25%	128,957,823	16.84%	23.79%	71,909,127	2,971,128	4.13%	68,937,999	0.01%	6.36%
2015	140,837,993	1,823,229	1.29%	139,014,764	6.45%	33.44%	72,524,646	532,357	0.73%	71,992,289	0.12%	11.07%
2016	146,226,343	2,088,116	1.43%	144,138,227	2.34%	38.36%	75,590,358	2,361,174	3.12%	73,229,184	0.97%	12.98%
2017	164,506,632	2,499,046	1.52%	162,007,586	10.79%	55.51%	79,349,679	1,253,546	1.58%	78,096,133	3.31%	20.49%
2018	167,794,361	3,124,766	1.86%	164,669,595	0.10%	58.07%	79,613,194	260,046	0.33%	79,353,148	0.00%	22.42%
2019	171,903,055	1,906,020	1.11%	169,997,035	1.31%	63.18%	80,658,178	1,029,315	1.28%	79,628,863	0.02%	22.85%
2020	182,566,949	1,183,489	0.65%	181,383,460	5.51%	74.11%	80,887,002	219,670	0.27%	80,667,332	0.01%	24.45%
2021	182,883,985	773,820	0.42%	182,110,165	-0.25%	74.81%	82,749,724	1,893,779	2.29%	80,855,945	-0.04%	24.74%
2022	192,791,039	842,024	0.44%	191,949,015	4.96%	84.26%	91,956,901	662,815	0.72%	91,294,086	10.33%	40.85%
Rate Ann%chg	6.35%			Resid & Recreat w/o growth		5.09%	3.56%			C & I w/o growth		1.81%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmlt%chg w/o grwth
2012	31,659,832	25,892,584	57,552,416	2,746,873	4.77%	54,805,543	-	-
2013	32,256,066	28,884,786	61,140,852	2,440,675	3.99%	58,700,177	1.99%	1.99%
2014	32,942,219	32,670,451	65,612,670	4,749,506	7.24%	60,863,164	-0.45%	5.75%
2015	38,726,382	35,173,157	73,899,539	1,137,278	1.54%	72,762,261	10.90%	26.43%
2016	38,811,306	35,783,542	74,594,848	968,918	1.30%	73,625,930	-0.37%	27.93%
2017	39,137,703	36,660,742	75,798,445	2,034,464	2.68%	73,763,981	-1.11%	28.17%
2018	38,823,832	37,068,391	75,892,223	511,180	0.67%	75,381,043	-0.55%	30.98%
2019	41,812,378	39,161,866	80,974,244	1,089,672	1.35%	79,884,572	5.26%	38.80%
2020	41,037,293	40,973,603	82,010,896	877,227	1.07%	81,133,669	0.20%	40.97%
2021	41,482,399	42,118,154	83,600,553	1,564,632	1.87%	82,035,921	0.03%	42.54%
2022	42,452,578	47,431,451	89,884,029	2,813,798	3.13%	87,070,231	4.15%	51.29%
Rate Ann%chg	2.98%	6.24%	4.56%	Ag Imprv+Site w/o growth			2.00%	

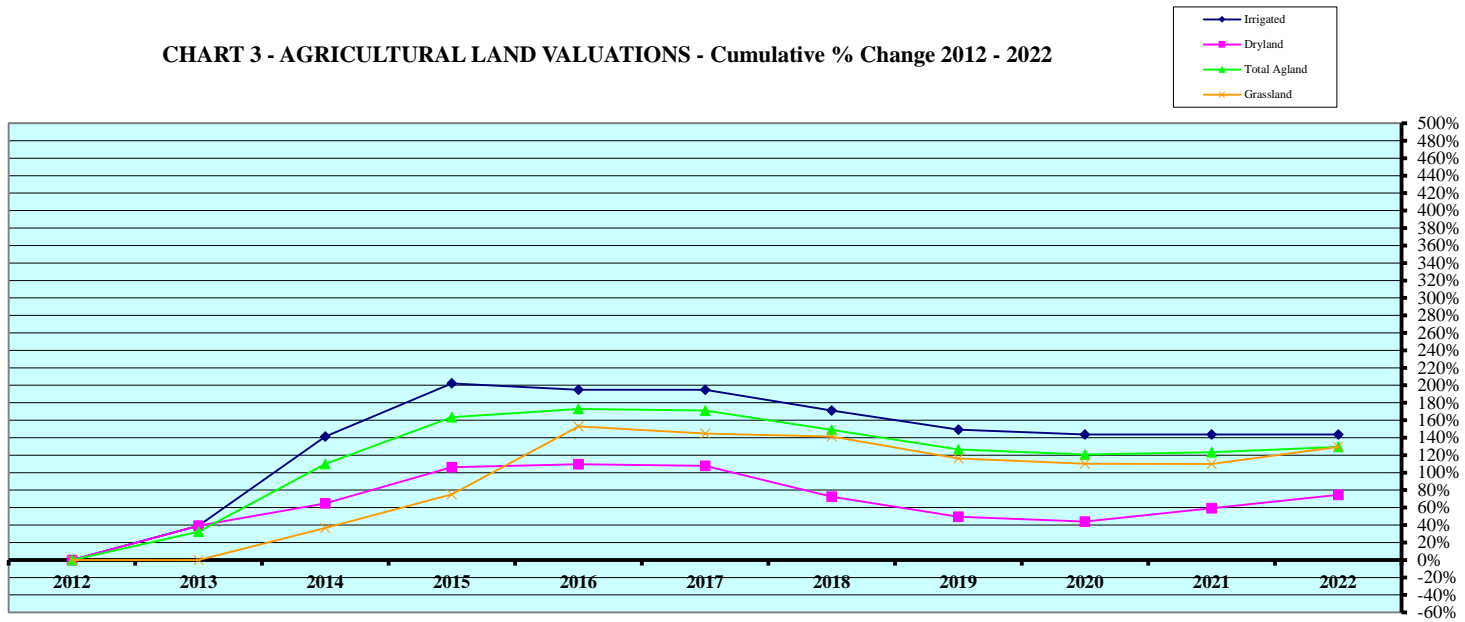
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2012 - 2022 CTL Growth Value; 2012 - 2022 Abstract of Asmnt Rpt. Prepared as of 12/29/2022

Cnty# 15  
County CHASE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	276,225,613	-	-	-	72,195,685	-	-	-	74,456,424	-	-	-
2013	384,833,340	108,607,727	39.32%	39.32%	100,596,196	28,400,511	39.34%	39.34%	74,486,211	29,787	0.04%	0.04%
2014	666,469,903	281,636,563	73.18%	141.28%	119,039,542	18,443,346	18.33%	64.88%	101,800,036	27,313,825	36.67%	36.72%
2015	834,531,384	168,061,481	25.22%	202.12%	148,956,123	29,916,581	25.13%	106.32%	130,388,562	28,588,526	28.08%	75.12%
2016	814,388,372	-20,143,012	-2.41%	194.83%	151,339,326	2,383,203	1.60%	109.62%	188,328,903	57,940,341	44.44%	152.94%
2017	814,579,610	191,238	0.02%	194.90%	150,080,349	-1,258,977	-0.83%	107.88%	182,243,064	-6,085,839	-3.23%	144.76%
2018	748,902,447	-65,677,163	-8.06%	171.12%	124,435,498	-25,644,851	-17.09%	72.36%	179,762,310	-2,480,754	-1.36%	141.43%
2019	688,687,727	-60,214,720	-8.04%	149.32%	107,954,381	-16,481,117	-13.24%	49.53%	161,101,209	-18,661,101	-10.38%	116.37%
2020	672,855,179	-15,832,548	-2.30%	143.59%	104,047,002	-3,907,379	-3.62%	44.12%	156,478,913	-4,622,296	-2.87%	110.16%
2021	673,130,341	275,162	0.04%	143.69%	115,062,090	11,015,088	10.59%	59.38%	156,232,840	-246,073	-0.16%	109.83%
2022	673,364,635	234,294	0.03%	143.77%	125,950,387	10,888,297	9.46%	74.46%	170,889,277	14,656,437	9.38%	129.52%

Rate Ann.%chg: Irrigated **9.32%** Dryland **5.72%** Grassland **8.66%**

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
2012	15,724	-	-	-	12,200	-	-	-	422,905,646	-	-	-
2013	21,183	5,459	34.72%	34.72%	16,324	4,124	33.80%	33.80%	559,953,254	137,047,608	32.41%	32.41%
2014	21,222	39	0.18%	34.97%	16,388	64	0.39%	34.33%	887,347,091	327,393,837	58.47%	109.82%
2015	21,063	-159	-0.75%	33.95%	17,237	849	5.18%	41.29%	1,113,914,369	226,567,278	25.53%	163.40%
2016	19,859	-1,204	-5.72%	26.30%	17,356	119	0.69%	42.26%	1,154,093,816	40,179,447	3.61%	172.90%
2017	20,516	657	3.31%	30.48%	22,415	5,059	29.15%	83.73%	1,146,945,954	-7,147,862	-0.62%	171.21%
2018	20,359	-157	-0.77%	29.48%	27,048	4,633	20.67%	121.70%	1,053,147,662	-93,798,292	-8.18%	149.03%
2019	20,046	-313	-1.54%	27.49%	28,171	1,123	4.15%	130.91%	957,791,534	-95,356,128	-9.05%	126.48%
2020	19,959	-87	-0.43%	26.93%	29,782	1,611	5.72%	144.11%	933,430,835	-24,360,699	-2.54%	120.72%
2021	20,029	70	0.35%	27.38%	30,086	304	1.02%	146.61%	944,475,386	11,044,551	1.18%	123.33%
2022	20,309	280	1.40%	29.16%	29,986	-100	-0.33%	145.79%	970,254,594	25,779,208	2.73%	129.43%

Cnty# **15**  
County **CHASE**

Rate Ann.%chg: Total Agric Land **8.66%**



CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	276,228,850	195,508	1,413			72,261,545	107,283	674			74,423,868	248,080	300		
2013	385,268,241	195,199	1,974	39.70%	39.70%	100,491,968	107,411	936	38.90%	38.90%	74,478,396	248,261	300	0.00%	0.00%
2014	666,498,703	195,237	3,414	72.96%	141.62%	119,133,882	107,297	1,110	18.68%	64.84%	101,763,061	248,202	410	36.67%	36.67%
2015	834,934,414	195,161	4,278	25.32%	202.80%	149,267,645	107,426	1,389	25.14%	106.29%	130,218,422	248,034	525	28.05%	75.00%
2016	815,415,005	189,098	4,312	0.79%	205.20%	152,381,467	102,885	1,481	6.59%	119.89%	187,155,298	258,676	724	37.81%	141.17%
2017	814,861,003	188,968	4,312	0.00%	205.20%	150,494,216	101,596	1,481	0.01%	119.92%	181,832,281	259,602	700	-3.19%	133.48%
2018	748,905,946	188,756	3,968	-7.99%	180.82%	124,561,653	101,403	1,228	-17.07%	82.37%	179,665,490	259,776	692	-1.26%	130.54%
2019	688,687,726	188,534	3,653	-7.93%	158.54%	108,035,799	102,077	1,058	-13.84%	57.13%	161,039,323	259,289	621	-10.20%	107.03%
2020	673,065,273	188,729	3,566	-2.37%	152.41%	104,100,527	101,794	1,023	-3.37%	51.83%	156,280,447	259,437	602	-3.01%	100.79%
2021	675,838,255	189,504	3,566	0.00%	152.42%	115,410,029	102,271	1,128	10.35%	67.54%	156,546,312	258,158	606	0.67%	102.13%
2022	676,245,984	189,611	3,566	0.00%	152.43%	126,304,816	102,316	1,234	9.39%	83.27%	170,735,923	257,754	662	9.23%	120.80%

Rate Annual %chg Average Value/Acre: 9.70%

6.25%

8.24%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2012	15,724	1,048	15			12,200	813	15			422,942,187	552,731	765		
2013	21,183	1,059	20	33.32%	33.32%	16,324	816	20	33.23%	33.23%	560,276,112	552,746	1,014	32.47%	32.47%
2014	21,163	1,058	20	0.00%	33.32%	16,370	819	20	-0.01%	33.23%	887,433,179	552,613	1,606	58.43%	109.87%
2015	21,063	1,053	20	0.00%	33.32%	17,237	862	20	0.00%	33.22%	1,114,458,781	552,536	2,017	25.60%	163.59%
2016	19,708	985	20	-0.01%	33.30%	17,356	868	20	0.00%	33.23%	1,154,988,834	552,513	2,090	3.64%	173.19%
2017	20,516	1,026	20	0.01%	33.32%	22,164	1,108	20	-0.01%	33.21%	1,147,230,180	552,301	2,077	-0.63%	171.46%
2018	20,564	1,028	20	0.00%	33.32%	26,836	1,342	20	0.02%	33.24%	1,053,180,489	552,304	1,907	-8.20%	149.21%
2019	20,046	1,002	20	0.00%	33.32%	28,125	1,408	20	-0.13%	33.07%	957,811,019	552,310	1,734	-9.06%	126.64%
2020	19,959	998	20	0.01%	33.33%	29,795	1,490	20	0.13%	33.24%	933,496,001	552,447	1,690	-2.56%	120.83%
2021	20,309	1,015	20	0.00%	33.32%	30,104	1,505	20	0.00%	33.24%	947,845,009	552,453	1,716	1.54%	124.22%
2022	20,309	1,015	20	0.00%	33.32%	29,973	1,499	20	0.00%	33.24%	973,337,005	552,196	1,763	2.74%	130.36%

15  
CHASE

Rate Annual %chg Average Value/Acre: 8.70%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,893	CHASE	82,514,214	15,628,618	10,798,678	191,530,559	91,956,901	0	1,260,480	970,254,594	42,452,578	47,431,451	1,671,495	1,455,499,568
cnty sectorvalue % of total value:		5.67%	1.07%	0.74%	13.16%	6.32%		0.09%	66.66%	2.92%	3.26%	0.11%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,071	IMPERIAL	11,417,921	6,507,544	1,025,049	116,710,241	60,839,898	0	0	829,710	0	11,493	0	197,341,856
53.20%	%sector of county sector	13.84%	41.64%	9.49%	60.94%	66.16%			0.09%		0.02%		13.56%
	%sector of municipality	5.79%	3.30%	0.52%	59.14%	30.83%			0.42%		0.01%		100.00%
23	LAMAR	64,684	131,989	21,133	1,034,826	138,642	0	0	0	0	0	0	1,391,274
0.59%	%sector of county sector	0.08%	0.84%	0.20%	0.54%	0.15%							0.10%
	%sector of municipality	4.65%	9.49%	1.52%	74.38%	9.97%							100.00%
577	WAUNETA	252,176	1,051,893	1,185,757	15,873,466	4,788,111	0	0	150,069	1,935	56,639	0	23,360,046
14.82%	%sector of county sector	0.31%	6.73%	10.98%	8.29%	5.21%			0.02%	0.00%	0.12%		1.60%
	%sector of municipality	1.08%	4.50%	5.08%	67.95%	20.50%			0.64%	0.01%	0.24%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
2,672	Total Municipalities	11,734,781	7,691,427	2,231,939	133,618,536	65,766,652	0	0	979,779	1,935	68,132	0	222,093,179
68.63%	%all municip.sectors of cnty	14.22%	49.21%	20.67%	69.76%	71.52%			0.10%	0.00%	0.14%		15.26%

15 CHASE

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,985</b>	<b>Value : 1,415,892,682</b>	<b>Growth 2,727,435</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	161	1,490,599	3	135,800	15	448,275	179	2,074,674	
<b>02. Res Improve Land</b>	1,228	13,096,630	30	1,476,214	175	9,625,541	1,433	24,198,385	
<b>03. Res Improvements</b>	1,325	145,264,731	31	10,495,829	209	36,833,882	1,565	192,594,442	
<b>04. Res Total</b>	1,486	159,851,960	34	12,107,843	224	46,907,698	1,744	218,867,501	1,653,035
<b>% of Res Total</b>	85.21	73.04	1.95	5.53	12.84	21.43	34.98	15.46	60.61
<b>05. Com UnImp Land</b>	43	1,339,843	1	113,980	6	147,133	50	1,600,956	
<b>06. Com Improve Land</b>	371	6,741,973	5	320,709	30	3,152,032	406	10,214,714	
<b>07. Com Improvements</b>	388	65,674,481	6	2,295,894	35	21,107,995	429	89,078,370	
<b>08. Com Total</b>	431	73,756,297	7	2,730,583	41	24,407,160	479	100,894,040	265,875
<b>% of Com Total</b>	89.98	73.10	1.46	2.71	8.56	24.19	9.61	7.13	9.75
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	1	39,067	1	39,067	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	27	1,244,748	27	1,244,748	
<b>16. Rec Total</b>	0	0	0	0	28	1,283,815	28	1,283,815	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.56	0.09	0.00
<b>Res &amp; Rec Total</b>	1,486	159,851,960	34	12,107,843	252	48,191,513	1,772	220,151,316	1,653,035
<b>% of Res &amp; Rec Total</b>	83.86	72.61	1.92	5.50	14.22	21.89	35.55	15.55	60.61
<b>Com &amp; Ind Total</b>	431	73,756,297	7	2,730,583	41	24,407,160	479	100,894,040	265,875
<b>% of Com &amp; Ind Total</b>	89.98	73.10	1.46	2.71	8.56	24.19	9.61	7.13	9.75
<b>17. Taxable Total</b>	1,917	233,608,257	41	14,838,426	293	72,598,673	2,251	321,045,356	1,918,910
<b>% of Taxable Total</b>	85.16	72.76	1.82	4.62	13.02	22.61	45.16	22.67	70.36

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	23,889	2,852,569	0	0	0
19. Commercial	5	205,567	5,626,756	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	7	23,889	2,852,569
19. Commercial	0	0	0	5	205,567	5,626,756
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				12	229,456	8,479,325

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	21	1,802,194	21	1,802,194	0
24. Non-Producing	0	0	0	0	28	15,664	28	15,664	0
25. Total	0	0	0	0	0	0	49	1,817,858	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	240	28	64	332

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	144,890	37	11,204,964	2,063	756,595,972	2,103	767,945,826
28. Ag-Improved Land	3	131,320	17	7,739,303	526	234,601,701	546	242,472,324
29. Ag Improvements	3	64,864	17	3,414,498	562	79,131,956	582	82,611,318

30. Ag Total				2,685	1,093,029,468
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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	9	10.00	275,000	
33. HomeSite Improvements	1	0.00	2,129	6	0.00	1,150,254	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	8.60	26,500	
36. FarmSite Improv Land	3	5.44	27,200	15	38.47	195,525	
37. FarmSite Improvements	2	0.00	62,735	15	0.00	2,264,244	
38. FarmSite Total							
39. Road & Ditches	0	1.65	0	0	84.29	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	10	10.00	250,000	10	10.00	250,000	
32. HomeSite Improv Land	273	292.00	8,705,000	282	302.00	8,980,000	
33. HomeSite Improvements	304	0.00	36,946,229	311	0.00	38,098,612	26,437
34. HomeSite Total				<b>321</b>	<b>312.00</b>	<b>47,328,612</b>	
35. FarmSite UnImp Land	81	217.75	1,093,334	84	226.35	1,119,834	
36. FarmSite Improv Land	502	2,254.78	11,076,175	520	2,298.69	11,298,900	
37. FarmSite Improvements	529	0.00	42,185,727	546	0.00	44,512,706	782,088
38. FarmSite Total				<b>630</b>	<b>2,525.04</b>	<b>56,931,440</b>	
39. Road & Ditches	0	5,744.89	0	0	5,830.83	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>951</b>	<b>8,667.87</b>	<b>104,260,052</b>	<b>808,525</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	48,572.86	25.71%	180,904,918	26.30%	3,724.40
46. 1A	36,429.41	19.29%	135,699,672	19.73%	3,725.00
47. 2A1	2,501.83	1.32%	9,069,149	1.32%	3,625.01
48. 2A	50,254.38	26.60%	182,172,289	26.49%	3,625.00
49. 3A1	22,984.64	12.17%	80,905,934	11.76%	3,520.00
50. 3A	1,563.43	0.83%	5,503,274	0.80%	3,520.00
51. 4A1	22,313.96	11.81%	78,545,142	11.42%	3,520.00
52. 4A	4,270.92	2.26%	14,974,283	2.18%	3,506.10
53. Total	188,891.43	100.00%	687,774,661	100.00%	3,641.11
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	65,550.10	64.27%	88,164,945	68.59%	1,345.00
56. 2D1	4,585.68	4.50%	5,411,107	4.21%	1,180.00
57. 2D	15,848.77	15.54%	18,701,548	14.55%	1,180.00
58. 3D1	6,717.11	6.59%	7,019,393	5.46%	1,045.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,761.26	2.71%	2,747,451	2.14%	995.00
61. 4D	6,531.51	6.40%	6,498,880	5.06%	995.00
62. Total	101,994.43	100.00%	128,543,324	100.00%	1,260.30
<b>Grass</b>					
63. 1G1	5,493.07	2.12%	4,142,933	2.40%	754.21
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	628.36	0.24%	587,788	0.34%	935.43
66. 2G	936.48	0.36%	713,321	0.41%	761.70
67. 3G1	0.56	0.00%	353	0.00%	630.36
68. 3G	155,883.65	60.21%	104,044,284	60.35%	667.45
69. 4G1	89,035.57	34.39%	58,347,826	33.84%	655.33
70. 4G	6,918.85	2.67%	4,563,304	2.65%	659.55
71. Total	258,896.54	100.00%	172,399,809	100.00%	665.90
<b>Irrigated Total</b>					
	188,891.43	34.20%	687,774,661	69.56%	3,641.11
<b>Dry Total</b>					
	101,994.43	18.47%	128,543,324	13.00%	1,260.30
<b>Grass Total</b>					
	258,896.54	46.87%	172,399,809	17.44%	665.90
72. Waste	1,037.41	0.19%	20,751	0.00%	20.00
73. Other	1,543.72	0.28%	30,871	0.00%	20.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	552,363.53	100.00%	988,769,416	100.00%	1,790.07

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	37.68	137,708	4,525.88	16,501,582	184,327.87	671,135,371	188,891.43	687,774,661
<b>77. Dry Land</b>	52.91	70,227	867.65	1,062,700	101,073.87	127,410,397	101,994.43	128,543,324
<b>78. Grass</b>	65.20	41,075	1,400.22	882,145	257,431.12	171,476,589	258,896.54	172,399,809
<b>79. Waste</b>	0.00	0	14.38	287	1,023.03	20,464	1,037.41	20,751
<b>80. Other</b>	0.00	0	26.47	528	1,517.25	30,343	1,543.72	30,871
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>155.79</b>	<b>249,010</b>	<b>6,834.60</b>	<b>18,447,242</b>	<b>545,373.14</b>	<b>970,073,164</b>	<b>552,363.53</b>	<b>988,769,416</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	188,891.43	34.20%	687,774,661	69.56%	3,641.11
<b>Dry Land</b>	101,994.43	18.47%	128,543,324	13.00%	1,260.30
<b>Grass</b>	258,896.54	46.87%	172,399,809	17.44%	665.90
<b>Waste</b>	1,037.41	0.19%	20,751	0.00%	20.00
<b>Other</b>	1,543.72	0.28%	30,871	0.00%	20.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>552,363.53</b>	<b>100.00%</b>	<b>988,769,416</b>	<b>100.00%</b>	<b>1,790.07</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 01-imperial	78	1,218,597	784	11,380,664	873	119,823,471	951	132,422,732	833,743
83.2 02-wauneta	42	109,872	322	866,327	323	16,965,164	365	17,941,363	30,490
83.3 03-lamar	21	54,073	22	60,866	22	1,008,961	43	1,123,900	0
83.4 04-champion	12	84,220	65	548,197	71	4,571,642	83	5,204,059	40,216
83.5 05-enders	8	23,837	34	150,785	36	3,025,247	44	3,199,869	131,385
83.6 06-rural Res	19	623,142	203	11,049,946	264	48,052,652	283	59,725,740	617,201
83.7 Ag-ag	0	0	3	141,600	3	392,053	3	533,653	0
84 Residential Total	180	2,113,741	1,433	24,198,385	1,592	193,839,190	1,772	220,151,316	1,653,035

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	01-imperial	32	1,182,290	294	5,869,451	309	57,516,140	341	64,567,881	167,069
85.2	02-wauneta	8	83,258	56	615,212	57	7,478,549	65	8,177,019	0
85.3	03-lamar	1	28,200	2	37,010	2	110,129	3	175,339	0
85.4	04-champion	1	21,701	9	69,848	9	370,684	10	462,233	98,806
85.5	05-enders	2	26,136	10	176,272	10	695,384	12	897,792	0
85.6	Re-rural Com	6	259,371	35	3,446,921	42	22,907,484	48	26,613,776	0
86	Commercial Total	50	1,600,956	406	10,214,714	429	89,078,370	479	100,894,040	265,875

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	5,481.57	2.15%	4,131,777	2.44%	753.76
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	626.76	0.25%	586,428	0.35%	935.65
90. 2G	936.48	0.37%	713,321	0.42%	761.70
91. 3G1	0.56	0.00%	353	0.00%	630.36
92. 3G	153,682.58	60.28%	102,393,435	60.42%	666.27
93. 4G1	87,365.91	34.27%	57,145,673	33.72%	654.10
94. 4G	6,847.55	2.69%	4,511,967	2.66%	658.92
95. Total	254,941.41	100.00%	169,482,954	100.00%	664.79
<b>CRP</b>					
96. 1C1	11.50	0.29%	11,156	0.38%	970.09
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	1.60	0.04%	1,360	0.05%	850.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	2,201.07	55.65%	1,650,849	56.60%	750.02
102. 4C1	1,669.66	42.22%	1,202,153	41.21%	720.00
103. 4C	71.30	1.80%	51,337	1.76%	720.01
104. Total	3,955.13	100.00%	2,916,855	100.00%	737.49
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	254,941.41	98.47%	169,482,954	98.31%	664.79
CRP Total	3,955.13	1.53%	2,916,855	1.69%	737.49
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	258,896.54	100.00%	172,399,809	100.00%	665.90

**2023 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

15 Chase

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	191,530,559	218,867,501	27,336,942	14.27%	1,653,035	13.41%
02. Recreational	1,260,480	1,283,815	23,335	1.85%	0	1.85%
03. Ag-Homesite Land, Ag-Res Dwelling	42,452,578	47,328,612	4,876,034	11.49%	26,437	11.42%
<b>04. Total Residential (sum lines 1-3)</b>	<b>235,243,617</b>	<b>267,479,928</b>	<b>32,236,311</b>	<b>13.70%</b>	<b>1,679,472</b>	<b>12.99%</b>
05. Commercial	91,956,901	100,894,040	8,937,139	9.72%	265,875	9.43%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>91,956,901</b>	<b>100,894,040</b>	<b>8,937,139</b>	<b>9.72%</b>	<b>265,875</b>	<b>9.43%</b>
08. Ag-Farmsite Land, Outbuildings	47,431,451	56,931,440	9,499,989	20.03%	782,088	18.38%
09. Minerals	1,671,495	1,817,858	146,363	8.76	0	8.76%
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>49,102,946</b>	<b>58,749,298</b>	<b>9,646,352</b>	<b>19.65%</b>	<b>782,088</b>	<b>18.05%</b>
12. Irrigated	673,364,635	687,774,661	14,410,026	2.14%		
13. Dryland	125,950,387	128,543,324	2,592,937	2.06%		
14. Grassland	170,889,277	172,399,809	1,510,532	0.88%		
15. Wasteland	20,309	20,751	442	2.18%		
16. Other Agland	29,986	30,871	885	2.95%		
<b>17. Total Agricultural Land</b>	<b>970,254,594</b>	<b>988,769,416</b>	<b>18,514,822</b>	<b>1.91%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,346,558,058</b>	<b>1,415,892,682</b>	<b>69,334,624</b>	<b>5.15%</b>	<b>2,727,435</b>	<b>4.95%</b>

## 2023 Assessment Survey for Chase County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1 Clerk
<b>4.</b>	<b>Other part-time employees:</b>
	1 lister. seasonal
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$207,825
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$207,825
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$8,500
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$101,320 Appraiser & Vanguard \$35,000 GIS (whole county)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$33,098

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard
2.	<b>CAMA software:</b>
	Vanguard
3.	<b>Personal Property software:</b>
	Vanguard
4.	<b>Are cadastral maps currently being used?</b>
	Yes
5.	<b>If so, who maintains the Cadastral Maps?</b>
	The County Assessor's Office
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 - chase.gworks.com
8.	<b>Who maintains the GIS software and maps?</b>
	The County Assessor's Office
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	GIS and Oblique imagery.
10.	<b>When was the aerial imagery last updated?</b>
	GIS 2022, Oblique imagery 2017

## 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>
	Imperial and Wauneta are zoned.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott is contracted for producing mineral valuations. Lake Mac Assessment was contracted for physical review and revaluation of all commercial properties for 2023 assessment year.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>

**E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	No additional other than what was listed above.
<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>
	Certified credentials are required for appraisers to work in the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, with input from the county assessor, staff members and Vanguard staff for the commercial properties. Operating Minerals--Appraisal service sets values.

## 2023 Residential Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The Chase County Assessor's Office.												
<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%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>smaller villages of Wauneta, Enders, Champion and Lamar.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Rural- all rural homes outside of the villages limits.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> <tr> <td style="text-align: center;">AB OB</td> <td>Agricultural outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.	2	smaller villages of Wauneta, Enders, Champion and Lamar.	3	Rural- all rural homes outside of the villages limits.	AG DW	Agricultural dwellings	AB OB	Agricultural outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
1	Imperial (population 2071) is the county seat and encompasses most of the public services such as the courthouse, hospital, golf course, retail businesses and motel.												
2	smaller villages of Wauneta, Enders, Champion and Lamar.												
3	Rural- all rural homes outside of the villages limits.												
AG DW	Agricultural dwellings												
AB OB	Agricultural outbuildings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The cost approach is used. Sales from the local market are used to establish depreciation.												
<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>												
	Previously, when the county had TerraScan, depreciation models were built from market data. As the county converts assessor location data into Vanguard, tables will be provided by the CAMA vendor.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	From the market, a per square foot method has been developed.												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	Rural residential sites are valued the same as 1st acre sites for farms.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No												
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												



No methodology has been implemented for land under development. Vacant lots are valued based on market studies.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2018	2019	2018
2	2021-2022	2020	2018-2022	2021-2022
3	2020	2014	2023	2020
AG DW	2020	2014	2023	2020
AB OB	2020	2014		2020

In 2022, Wauneta was physically inspected and the Wauneta values have been rolled on the Vanguard system.

## 2023 Commercial Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Lake Mac Assessment													
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>All commercial within Chase County</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	All commercial within Chase County						
<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial within Chase County													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Cost approach is primary but income information has been gathered also													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	Lake Mac Assessment													
<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>													
	For the 2023 assessment year, all sales were reviewed, new map areas were completed, and a land study was completed. Both the local market and CAMA tables were used to create a depreciation table for commercial properties in the county.													
<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>													
	one depreciation table built for all properties													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
	A square foot cost was derived from the market, and a per acre value from the market is applied to large parcels. Also a land to build ratio will be studied.													
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 30%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2023</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	2023	2022	2023	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	2023	2022	2023	2022										

## 2023 Agricultural Assessment Survey for Chase County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	The county assessor and staff.						
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Unique characteristics cannot be identified that would warrant more than one market area within Chase County.</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.	2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	Unique characteristics cannot be identified that would warrant more than one market area within Chase County.	2022					
	The county reviews parcels annually for certified irrigated acres and FSA maps. Many of the CRP and CREP acres have been identified.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	N/A						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Property is identified by actual use. Rural residential land is determined when there is no farming activity. Recreational land is only found around the lake, which is federal (exempt) land. The cabins at the lake are coded as Recreational.						
<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 - they are the same value.						
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>						
	Commercial feedlots of over 1,000 head are revalued at the same time as commercial properties with the help of a commercial appraiser. Feed lot site values are used for the smaller feedlots on a ranching operation.						
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	There are 3 WRP parcels that are currently valued at dryland.						
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>						
	No						
	<b><u>If your county has special value applications, please answer the following</u></b>						
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>						
	N/A						
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>						

	N/A
	<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

CHASE COUNTY ASSESSOR  
921 BROADWAY P O BOX 1299  
IMPERIAL, NE 69033  
308-882-5207

Dorothy Bartels, Assessor

Terrie State, Deputy

JUNE 15, 2022

PLAN OF ASSESSMENT FOR CHASE COUNTY  
ASSESSMENT YEARS 2023, 2024, AND 2025

RE: CHASE COUNTY THREE-YEAR PLAN

INTRODUCTION

PURSUANT TO NEBR. LAWS 2005, LB 263, SECTION 9. The former provisions relating to the assessor's 5-year plan of assessment in Neb. Rev. Stat. 77-1311(8) were repealed and the new language of LB 263 Section 9 instituted a 3-year plan of assessment. LB 263 passed with an emergency clause and was signed by the governor on March 9, 2005 and therefore, these changes are effective immediately.

The County Assessor shall prepare a plan of Assessment each year, shall describe the assessment actions planned for the next assessment year and two years thereafter. A copy of the plan will be submitted to the Department of Property Assessment and Taxation on or before October 31 each year. The plan shall be presented to the county board of equalization on or before July 31. If amendments are made to this plan they must be sent to the Department on or before October 31.

Chase County's office has the Assessor, a deputy assessor, and one full time clerk, and a part time Person to help with the inspection process. Most all of the Appraisal work is done by this staff. Educational requirements set out in Regulation 71 require continuing education for certificate holders approved by the Property Tax Administrator for re-certification. Our budget has adequate funding for the certificate holders in our office to maintain these requirements and be certified. In January 2023 the Assessor and the Deputy Assessor must have 60 hours of continuing education completed before re-election.

GENERAL DESCRIPTION OF REAL PROPERTY FOR CHASE COUNTY

Chase County for the year 2022 has 4,989 Real Property Records, a Total Value of \$1,348,770,735 and Total growth of \$ 4,318,637 as of March 19, 2021

REAL PROPERTY	Parcels	Total Value
PERCENT OF TOTAL VALUE	GROWTH	
Residential 14%.	1743 \$ 842,024	\$ 191,377,739
Commercial 7%	483 662,815	91,244,215
Recreational .05%	28	1,260,480
Agricultural 78%	2669	1,063,215,359
Mineral .05%	66	1,672,942
TOTALS 100%	4989	1,348,770,735

Chase County for the year 2022 has a total of 552,195.61 Acres, with a total value of \$ 973,337,005

	Acres	Total Ag Value
PERCENT OF TOTAL ACRES		
Irrigation 34%	189,610.98	\$ 676,245,984
Dry 18%	102,316.39	126,304,816
Grassland 47%	257,754.44	170,735,923
Waste	1,015.25	20,309
Other	1,498.55	29,973

Exempt Records for 2022 is 334

**Personal Property:** Schedules are accepted from January 1<sup>st</sup> until on or before May 1<sup>st</sup> of each year. Penalties of 10% are applied after May 1<sup>st</sup> until June 30<sup>th</sup>. Penalties of 25% are applied after June 30<sup>th</sup>. Schedules filed for 2022 for Commercial is 237 and for Agricultural is 311 for a total of 548 for Chase County. Total Personal Property Value for locally assessed property is \$83,233,437.

Personal Property Abstract does not have to be filed with the Property Assessment and Taxation Division for 2022.

**Homestead Exemptions:** Chase County accepts form 458 for filing between the dates set forth by the Nebraska Department of Revenue 77-3510 through 77-3528. Chase County for the year 2021 totaled 148 parcels filed for exemptions. In 2021 a new electronic data base was implemented from the Property Assessment & Taxation Department and the Assessor's office now has to data enter, review, and submit all of the exemptions to the department electronically, and for 2022 in addition to submitting electronically all the forms have to be mailed to the Property Assessment Division.

## PROCEDURES MANUAL

Chase County has updated the Office Procedure Manual. This manual outlines Office and Assessment procedures such as: Mail, Appraisal Cards, Soil Codes, and inventory land sheets with the current values per acre. Items such as procedures for Minerals, Photo copies, Faxes, Searching Fees, and Misc. procedures for other issues for Chase County. This office will value property using Appraisal Techniques according to the Nebraska Statute 77-112, 77-1301.01, and all other Statutes, Directives, and Regulations set forth from the State of Nebraska, Department of Revenue, Property Assessment and Taxation. "Steps of a Revaluation" found in the text, "Mass Appraisal of Real Property", with other Manuals and IAAO Standards set for the State of Nebraska as a part of the Valuation Process. The Standards on Ratio Studies approved July 1999 by IAAO is also used for appraisal purposes. All the Reports are generated on the administrative software.

**MAPS:** Chase County is contracted with G-Works for their GIS mapping program and it is kept current daily. The Aerial maps were last flown by G-Works in 2017 with Perkins County for a discounted rate. Every two years G-Works sends us a satellite Imagery for an update. This updates helps Chase County to keep all of our land use current. It also shadows changes in the improvement sites that need to be reviewed in the six year review process as per Statute 77-1311.03. The Chase County cadastral maps are dated 1966 and are still updated and kept current by the Assessor's Staff. The Aerial Oblique Imagery is due to be done in the spring or fall of 2023. A bid from g-works (Tyson Larson) has been made at the cost of \$43,000 - \$44,000 for Chase County. Janelle Heuton is also a contact person for this project. Surveyed acres are still used for valuation in Chase County and we continue to keep current and accurate records.

**CAMA:** Chase County is in the process of converting all parcels to the new Camavision from Vanguard. We are at the present time sending our sales, state reports, and certified data from our Vanguard Camavision software for all

of the Assessor's functions. We are planning to be completely converted by 2025. We will be receiving a new updated manual from Vanguard later this year if things go as planned. The current Vanguard Cost Tables have been approved by the Property Assessment and Taxation Division of the Department of Revenue for the State of Nebraska. The p.c.'s in the office were updated in 2020. We use a digital Camera to take photo's when updating our records in our six year plan rotation. Our budget allows us to update our equipment as needed to keep our records current and up-to-date and our office functioning efficiently.

**WEB:** Chase County, with system provider G-Works, offers a basic web property information service. Any Individuals with access to the internet will have access to county parcel information by going to the following site: [chase.gworks.com](http://chase.gworks.com) . The Sales file can be accessed by Subscription option of our G-Works by anyone wanting to see all of the Chase County sales. Yearly subscription for \$200.00 or a monthly subscription for \$20.00 may be purchased by calling our office at 1-308-882-7506. Our present software is Arc GIS Version 10.4 installed February 5, 2020. We have several layers to complete the process of applying our parcel ID numbers, surveys, land use, registered wells, E911, railroad, and the soil layers.

**PROPERTY RECORD CARDS:** The Assessor's staff maintains the Electronic Record Cards filed in Legal order. Each Town and /or Village is filed separate by Subdivisions. IOLL parcels are filed together in Legal order. All Mobile Home park records in Chase County are kept by Park Name and Lot order. Rural parcels are kept in Legal Order; Section – Township - Range. New Valuations are kept current in all the files. Chase County Record Cards contain all information set forth in Regulation 10-004.01 \*

Current Assessment Procedures for Real Property

**Discover, List, and Inventory all Property  
Property review by classification in Chase County is done by the  
Assessor's staff**

**SALES REVIEW AND PROCEDURES:**

\*Current data available on sales file:

1. Agricultural land & Commercial = 3 years of data.  
October 1<sup>st</sup> – September 30<sup>th</sup>
2. Residential = 2 years data. October 1<sup>st</sup> – September 30<sup>th</sup>

\*All sales are deemed to be qualified sales. For a sale to be considered non-qualified or if an adjustment is to be made to the selling price



the sale is reviewed pursuant to Professionally accepted mass appraisal techniques and through the review documenting sufficient and compelling information regarding the sale. Opinions are based on the results of returned questionnaires and/or conversations with the buyer and/or seller and/or Agency selling the property.

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

\*The Assessor's office processes Sales. All sales are sent electronically to the PAD. Sales questionnaires are sent to both buyer and seller of all types of properties. When the data sheet is returned a record is kept of all individuals who have returned the questionnaire. At this time Chase County has about 50% return on our verifications. All sales whether qualified or non-qualified are all recorded in the Camavision program and the State Sales File.

\*Our Sales Analysis is done in the Location of Residential and Commercial to determine the Depreciation. Our vacant land in each subdivision are studied and analyzed in Residential and Commercial, to determine lot or land values. Our Agland has special value of 75% of actual market value as per legislation. All the sales are studied and the land classifications are studied to determine the market value. Irrigation, Dry, & Grass classifications are studied individually using 80% majority land use. If there are sales of other special classes of Agland they are also studied and review for valuation purposes within there classification.

**RESIDENTIAL:** As the residential properties are inspected, measure, new photo's taken and reviewed in each location, for the six year cycle, values will be implemented as of January1 of the following year. New depreciation studies will be implemented from the market in each location and applied to the population for equalization. All rural residentials were reviewed in 2020 to complete the six year review process. A questionnaire was sent to all rural home owners to complete the interior inspection data. The return on the questionnaires were approximately 48% returned. Due to the implementation of a new camavision system, the new valuation did not change for 2021-2022except for the Land Value. Outbuilding and Improvement values are being reviewed with the new data and will be studied for 2023 to study market value and determine if new depreciation table need to be implemented. The Market study will be completed before abstract time in March to make adjustment for 2023 values. Rural outbuildings were also review and will be updated at the same time. The six review process for the small villages of Enders, Champion, Lamar, and the lake cabins was completed new values from camavision were implemented and

they will continue to be studied with the market data and adjusted for 2023, 2024, and 2025. A questionnaire will be sent for the inside updates the past six years. Our goal is to have this completed by the Abstract date of March 19, 2022. Each year all the new construction and additions will be added before the new valuation in 2022. The town of Wauneta will be review per the six year review in the fall beginning in September of 2022 to be completed and all the new data entered and new market depreciation studies completed by January 2023. Imperial six year review process will begin in September of 2023 and scheduled to be completed with updated data , new photos, and new current market study depreciation applied by January of 2024. All locations are monitored each year with current sales information to remain in the statistical guidelines of 92-100% of actual market value. The list of 'Steps in a Revaluation' drawn from the textbook, "Mass Appraisal of Real Property," by International Association of Assessing Officers, 1999, chapter 2, in particular, will be utilized whether this project is completed by the Assessor's office or a contracted appraisal service. We will study sales of the vacant land to stay current with our land values and remain equalized for 2023, 2024, and 2025. We will continue to update pictures on files and pickup new construction and additions annually and add the valuation for the following assessment year. It is confirmed by the Property Assessment and Taxation, that the inspection and review process for the six year cycle is being completed.

**COMMERCIAL:** The Commercial properties will be review in the fall of 2022 to be completed before the Abstract date of March 19, 2023. Bids have been received from Bryan Hill of Lake Mac Appraisal and Stanard Appraisal of Central City. Land will be reviewed and all new pictures and review of all measurements, conditions, and grades will be updated to the new camavision. Rents will be reviewed when possible to collect the information. Income Approach will be completed when possible. The Assessor's staff does all the data and photo entry into the records. The Appraiser, with the data in the cost approach and with the sales in the market will help sets the value on the new construction and the pick-up work. Sales in our camavision will help determine the depreciation table and replacement cost new from our Vanguard Manual. We will be assisted with Vanguard Staff to help complete this entire process. A three year study of Sales each year is completed to make sure the commercial class of property is in compliance with the statistical measurement of 92% to 100% of actual market value as part of the equalization process for the 2024 and 2025 assessments. Unimproved Land sales are continually studies to keep our land values updated. Inspection and review process for the six year cycle will need to begin in the fall of 2022 to be completed by January 1 of 2023. Chase County is actually competing this project one year early because our commercial class has been seeing more sales and our new system enables us to pick up more details on the commercial buildings. In 2024 and 2025 all the pick-up work will have to be completed and all the record cards kept current.

**UNIMPROVED AGRICULTURAL LAND:** The Assessor's staff has kept Agland maps current with changes and surveys. Our six year review is to be completed by January 2024. We use many resources available to keep the land use current. We physically inspect periodically for sales inspections, pivots, and other concerns in the office. Soil types and LVG's are captured in the camavision computer system. Hard copies of the land inventory sheets are placed in each parcel and updated each year there is a change in the valuation. Agland subclasses of Irrigation, Dry, and Grass are studied for level of value and quality of assessment each year. Chase County recognizes CRP, WRP, Shelterbelt, & CREP conservation programs and a sales study of these enhanced classifications can be studies by the current market. We have seen no sales in the CREP class of Property since May of 2019 and that was under the old contracts. Since the new contracts there has been no activity in that class of Land. It was valued as Irrigation in the beginning and with no sales since new contracts it is valued and studied with the irrigation certified acres throughout Chase County. The unimproved agland sales qualified by the PA&T are monitored for Statistical information to set Agricultural land values each year. Chase County has completed the land use acres in conjunction with the certified allocation Natural Resource District Acres. Our GIS has been an extreme asset in this process. Chase County continually is reviewing and comparing Agland imagery. We will continue to monitor very closely the water issues in Chase County with the assistance of the NRD. We will continue to monitor and value accordingly with the market in the next three years. The values created by the Assessor have created equalization within the County and across county line as per Property Assessment Division and Tax Equalization and Review Commission .

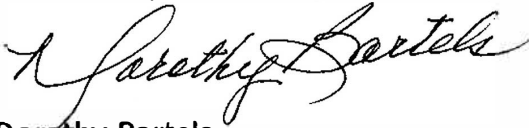
**AG IMPROVEMENTS:** The rural improvements were inspected with the rural reappraisal review. New Values will be implemented and completed as soon as possible when all the data is entered correctly along with the ag buildings. All the data and new photo's are being entered into the new Camavision system and the depreaciation tables in the new system will be adjusted to the cost manual, year built, condition and Grade. All new construction discovered with photos or building permit are picked up annually and valued each year for the next assessment year. While all of this process is happening we are sure we a staying in compliance with the State Statutes and our statistical guidelines on all these Rural Properties for 2023, 2024, and 2025.

- Legislative changes effecting classification of Real Property is implemented and the assessment of Real Property is completed by March 19, (77-1301) each year Real Abstract is filed with Property Assessment and Taxation in a timely manner. (77-1514)

**CONCLUSION:** Chase County will continue in the next three years to implement the latest technology, maintain assessment records, and follow

Assessment procedures as set forth by the Department of Revenue,  
Property Assessment and Taxation Division, and the Tax Equalization and  
Review Commission.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dorothy Bartels". The signature is written in a cursive style with a large initial "D".

Dorothy Bartels  
Chase County Assessor

CC: Board of Equalization

CC: Department of Revenue