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DEPARTMENT OF REVENUE

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

FRONTIER 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 Frontier County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Frontier County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Regina Andrijeski, Frontier County Assessor

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Introduction

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.

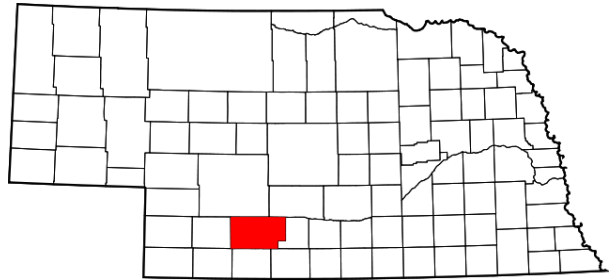
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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.

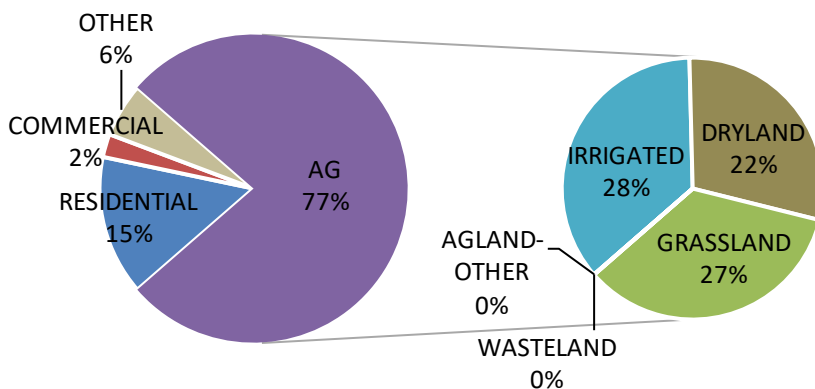
**Further information may be found in Exhibit 94*

County Overview

With a total area of 975 square miles, Frontier County has 2,555 residents, per the Census Bureau Quick Facts for 2021, reflecting a 1% overall population decline from the 2020 U.S. Census. Reports indicate that 70% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$92,886 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



County Value Breakdown



2022 Certificate of Taxes Levied

NE Dept. of Revenue, Research Division 2023

CITY POPULATION CHANGE

	2012	2022	Change
CURTIS	939	806	-14.2%
EUSTIS	401	389	-3.0%
MAYWOOD	261	262	0.4%
MOOREFIELD	32	27	-15.6%
STOCKVILLE	25	25	0.0%

The majority of the commercial properties in Frontier County are located in and around Curtis, the largest town in the county. According to information available from the U.S. Census Bureau, there are 69 employer establishments with total employment of 419, an 8% decrease.

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

2023 Residential Correlation for Frontier County

Assessment Actions

The Frontier County Assessor physically inspected all rural residential properties for the 2023 assessment year. The first acre was raised to \$45,000 to accommodate the rising market value of rural residential properties. Acres two to nine were increased to \$11,000, acres 10-75 are valued at \$2,500 per acre and anything over 75 acres is \$1,000 an acre.

The economic depreciation for Maywood was changed to 10%. All residential properties received a 20% costing adjustment and updated depreciation for 2023. Lake leasehold values were also increased.

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 county assessor's qualification of residential sales is similar to the state average. Review of both qualified and non-qualified sales rosters indicated there was no apparent bias in the qualification determinations. There are five valuation groups for residential property in Frontier County. Curtis is the largest community and home to the Nebraska College of Technical Agriculture. Eustis is within commuting distance to larger towns in neighboring Dawson County and has some demand for housing but not as strong as Curtis. The small villages have a more sporadic market and less access to amenities than the other two towns. Lake properties are residential and recreational parcels at Medicine Creek Reservoir and Hugh Butler Lake with a recreational influence not found anywhere else in the county. The demand for rural residential housing is strong in Frontier County, evidenced by the large land increase this year.

Depreciation tables were updated in 2022 for all residential properties. For the 2023 assessment year, all residential properties received a 20% cost adjustment. Land values were increased for rural residential properties and lake leasehold values were also increased. All residential properties were inspected since 2019. The Frontier County Assessor has a written Valuation Methodology.

Description of Analysis

Residential property in Frontier County is identified in five valuation groups.

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

2023 Residential Correlation for Frontier County

Review of the statistical profile shows that the median, weighted mean, and mean are all within the acceptable range. The COD meets the IAAO recommendation, while the PRD is high. Additional analysis reveals that the PRD improves with the hypothetical removal of outliers. Review of the sale price substratum indicates there is not an organized pattern of assessment regressivity.

All three measures of central tendency are within range for Valuation Groups 1, 2 and 3 except for the mean for Valuation Group 2 which rounds out of range. The COD meets the IAAO recommendation for all three groups and the PRD is within range for Valuation Group 3.

There are few sales in Valuation Groups 4 and 5, each with a median slightly out of range. Rural residential properties, Valuation Group 5, was physically reviewed this year and the county assessor raised the first acre significantly in response to the market. The home site value in Frontier County is higher than neighboring counties. While the median is not in range, rural residential property in Frontier County is equalized with neighboring counties.

With few sales, Valuation Group 4, which also represents the sales coded Property Type 6, was statistically low last year and is high this year. All residential properties received the same costing adjustment percent as well as updated depreciation tables. Lake leasehold values were also increased. While Valuation Group 4 is slightly high statistically, the assessment practices are consistent and equalized within the county.

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

Equalization and Quality of Assessment

Assessments are uniform and proportionate across the residential class of property. Although not every valuation group has a sufficient number of sales to use in statistical analysis, all residential property in Frontier County is subject to the same appraisal process and complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	31	95.54	100.02	95.35	19.98	104.90
2	14	95.45	100.58	91.79	17.89	109.58
3	10	98.39	98.83	99.49	12.85	99.34
4	5	101.87	104.30	96.25	15.00	108.36
5	5	91.44	91.14	89.29	12.94	102.07
<u> ALL </u>	65	96.92	99.60	94.10	17.64	105.84

2023 Residential Correlation for Frontier County

Level of Value

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

2023 Commercial Correlation for Frontier County

Assessment Actions

Routine maintenance and pick-up work were completed by the county assessor for the commercial class this year.

Assessment Practice Review

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

The sales usability rate in the commercial class is similar to the state average rate. Examination of qualified and non-qualified sales revealed no apparent bias in qualification determination.

Only one valuation group is used for the Frontier County commercial class. The county assessor meets the six-year inspection and review requirement. The most recent review and reappraisal was completed in 2021, with depreciation tables and lot values both updated at that time as well. Costing tables are from 2008 with factors applied in the interim years.

Description of Analysis

Review of the statistics indicates that the median is in range for the small statistical sample, but the weighted mean is low, and the mean is high. Both the COD and PRD are high. Rural commercial markets are less competitive than urban markets. There appears to be a regressive pattern of assessment that needs to be analyzed for future assessment years. Based on the qualitative statistics, the median will not be used as a level of value.

The statistical sample and the 2023 County Abstract of Assessment, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) indicate that the population and sales changed minimally, which is reflective of the stated assessment actions of maintenance and pick-up work.

Equalization and Quality of Assessment

The statistical sample is unreliable for measurement purposes; thus, the review of assessment practices is used to determine that the assessments are uniform and equalized. The quality of assessment for the commercial class in Frontier County complies with generally accepted mass appraisal techniques.

Level of Value

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

2023 Agricultural Correlation for Frontier County

Assessment Actions

All agricultural properties were reviewed in 2022 with aerial imagery. Agricultural homes and outbuildings were physically inspected. The homesite acre was increased to \$45,000 this year. Farm site acres are treated the same as rural residential, with acres two through nine valued at \$11,000 each, acres 10 to 75 valued at \$2,500 each and anything over 75 acres is \$1,000.

The county assessor also conducted market analysis on the agricultural land, all subclasses were increased. Irrigated land values increased 5%, dryland 3-4% and grassland increased 12%.

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 Frontier County are qualified at an average rate. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the state sales file for measurement of agricultural land property in the county. Only one market area is used for the agricultural class. Land use was reviewed using aerial imagery in 2022.

The county assessor has a list of known Conservation Reserve Program (CRP) and Conservation Reserve Enhancement Program (CREP) acres and letters are sent to owners of parcels that expired in the past year. CRP is valued the same as dryland and CREP is valued the same as irrigated land. Parcels that are enrolled in the Wetland Reserve Program (WRP) are assessed at full market value of grassland.

Agricultural dwellings and outbuildings are valued using 2022 depreciation tables and 2008 costing which had 20% costing adjustment this year. Farm home site values were updated in 2022. All agricultural homes and outbuildings are physically reviewed with rural residential properties, which was done in 2022.

Description of Analysis

Analysis of the statistical report for agricultural land in Frontier County shows that the median and weighted mean are within range for the overall sales and the mean is slightly high. The COD is within the IAAO recommended range for rural areas.

Review of each class by 80% Majority Land Use (MLU) reveals that the statistics for sales of dryland and grassland are within range. There are few irrigated land sales and the county assessor performed market analysis to determine the new irrigated land values, which are comparable to adjacent counties' values.

The statistical sample and the 2023 County Abstract of Assessment for Real Property, Form 45, Compared with the 2022 Certificate of Taxes Levied Report (CTL) reflect the stated assessment actions.

2023 Agricultural Correlation for Frontier County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural improvements are equalized and assessed at the statutory level. Agricultural land values are equalized and meet generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	63.94	65.20	64.99	10.06	100.32
1	4	63.94	65.20	64.99	10.06	100.32
<u>Dry</u>						
County	6	74.16	69.84	65.47	16.65	106.67
1	6	74.16	69.84	65.47	16.65	106.67
<u>Grass</u>						
County	15	72.37	76.32	78.24	20.74	97.55
1	15	72.37	76.32	78.24	20.74	97.55
<u>ALL</u>						
	60	72.42	76.36	74.41	20.93	102.62

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Frontier County is 72%.

2023 Opinions of the Property Tax Administrator for Frontier County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	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.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Frontier County

Residential Real Property - Current

Number of Sales	65	Median	96.92
Total Sales Price	\$7,178,735	Mean	99.60
Total Adj. Sales Price	\$7,178,735	Wgt. Mean	94.10
Total Assessed Value	\$6,755,163	Average Assessed Value of the Base	\$90,502
Avg. Adj. Sales Price	\$110,442	Avg. Assessed Value	\$103,926

Confidence Interval - Current

95% Median C.I	91.44 to 103.96
95% Wgt. Mean C.I	89.60 to 98.60
95% Mean C.I	94.28 to 104.92
% of Value of the Class of all Real Property Value in the County	10.33
% of Records Sold in the Study Period	6.09
% of Value Sold in the Study Period	7.00

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	69	97	96.71
2021	64	99	98.96
2020	60	96	96.13
2019	66	99	98.72

2023 Commission Summary for Frontier County

Commercial Real Property - Current

Number of Sales	21	Median	96.84
Total Sales Price	\$1,690,574	Mean	103.89
Total Adj. Sales Price	\$1,690,574	Wgt. Mean	81.47
Total Assessed Value	\$1,377,230	Average Assessed Value of the Base	\$117,989
Avg. Adj. Sales Price	\$80,504	Avg. Assessed Value	\$65,582

Confidence Interval - Current

95% Median C.I	76.34 to 107.41
95% Wgt. Mean C.I	68.61 to 94.32
95% Mean C.I	83.39 to 124.39
% of Value of the Class of all Real Property Value in the County	2.39
% of Records Sold in the Study Period	11.11
% of Value Sold in the Study Period	6.18

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	18	100	98.42
2021	15	100	96.84
2020	8	100	99.08
2019	9	100	99.80

**32 Frontier
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 : 65
 Total Sales Price : 7,178,735
 Total Adj. Sales Price : 7,178,735
 Total Assessed Value : 6,755,163
 Avg. Adj. Sales Price : 110,442
 Avg. Assessed Value : 103,926

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 100
 COD : 17.64
 PRD : 105.84

COV : 21.97
 STD : 21.88
 Avg. Abs. Dev : 17.10
 MAX Sales Ratio : 146.39
 MIN Sales Ratio : 48.86

95% Median C.I. : 91.44 to 103.96
 95% Wgt. Mean C.I. : 89.60 to 98.60
 95% Mean C.I. : 94.28 to 104.92

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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	4	114.37	118.41	117.02	06.92	101.19	108.30	136.61	N/A	104,250	121,997
01-JAN-21 To 31-MAR-21	8	95.07	97.79	95.23	19.54	102.69	48.86	134.50	48.86 to 134.50	83,606	79,614
01-APR-21 To 30-JUN-21	8	99.40	99.61	96.52	11.90	103.20	78.19	127.97	78.19 to 127.97	131,250	126,677
01-JUL-21 To 30-SEP-21	11	99.36	109.99	98.08	20.77	112.14	73.34	146.39	83.16 to 139.22	96,091	94,250
01-OCT-21 To 31-DEC-21	6	105.76	102.90	102.50	12.26	100.39	74.61	125.08	74.61 to 125.08	92,083	94,383
01-JAN-22 To 31-MAR-22	2	102.63	102.63	102.38	06.79	100.24	95.66	109.59	N/A	125,500	128,482
01-APR-22 To 30-JUN-22	13	89.00	93.99	87.73	19.64	107.14	57.40	137.59	77.24 to 119.88	122,615	107,571
01-JUL-22 To 30-SEP-22	13	90.35	89.78	85.52	15.20	104.98	60.37	132.82	64.78 to 99.54	122,183	104,494
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	31	101.87	105.25	99.44	17.30	105.84	48.86	146.39	91.87 to 113.60	102,995	102,421
01-OCT-21 To 30-SEP-22	34	92.18	94.46	89.82	17.06	105.17	57.40	137.59	85.43 to 103.96	117,232	105,297
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	33	99.36	103.22	97.75	17.06	105.60	48.86	146.39	91.53 to 113.52	100,859	98,587
<u>ALL</u>	65	96.92	99.60	94.10	17.64	105.84	48.86	146.39	91.44 to 103.96	110,442	103,926

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	31	95.54	100.02	95.35	19.98	104.90	48.86	146.39	87.25 to 112.70	102,935	98,151
2	14	95.45	100.58	91.79	17.89	109.58	63.04	138.11	85.43 to 122.74	110,750	101,654
3	10	98.39	98.83	99.49	12.85	99.34	60.37	127.97	84.57 to 119.88	78,989	78,584
4	5	101.87	104.30	96.25	15.00	108.36	73.34	134.50	N/A	93,670	90,158
5	5	91.44	91.14	89.29	12.94	102.07	63.56	116.04	N/A	235,800	210,542
<u>ALL</u>	65	96.92	99.60	94.10	17.64	105.84	48.86	146.39	91.44 to 103.96	110,442	103,926

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	57	95.66	98.12	93.63	17.24	104.80	48.86	146.39	91.22 to 103.96	114,147	106,875
06	5	101.87	104.30	96.25	15.00	108.36	73.34	134.50	N/A	93,670	90,158
07	3	132.82	119.93	104.16	12.36	115.14	88.85	138.11	N/A	68,000	70,826
<u>ALL</u>	65	96.92	99.60	94.10	17.64	105.84	48.86	146.39	91.44 to 103.96	110,442	103,926

**32 Frontier
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 : 65
 Total Sales Price : 7,178,735
 Total Adj. Sales Price : 7,178,735
 Total Assessed Value : 6,755,163
 Avg. Adj. Sales Price : 110,442
 Avg. Assessed Value : 103,926

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 100
 COD : 17.64
 PRD : 105.84

COV : 21.97
 STD : 21.88
 Avg. Abs. Dev : 17.10
 MAX Sales Ratio : 146.39
 MIN Sales Ratio : 48.86

95% Median C.I. : 91.44 to 103.96
 95% Wgt. Mean C.I. : 89.60 to 98.60
 95% Mean C.I. : 94.28 to 104.92

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	60.37	60.37	60.37	00.00	100.00	60.37	60.37	N/A	9,385	5,666
Less Than 30,000	5	119.88	109.17	114.72	18.13	95.16	60.37	134.50	N/A	20,147	23,114
Ranges Excl. Low \$											
Greater Than 4,999	65	96.92	99.60	94.10	17.64	105.84	48.86	146.39	91.44 to 103.96	110,442	103,926
Greater Than 14,999	64	97.08	100.22	94.14	17.30	106.46	48.86	146.39	91.44 to 104.94	112,021	105,461
Greater Than 29,999	60	96.09	98.81	93.81	16.93	105.33	48.86	146.39	91.22 to 103.96	117,967	110,660
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	60.37	60.37	60.37	00.00	100.00	60.37	60.37	N/A	9,385	5,666
15,000 TO 29,999	4	126.35	121.37	120.31	09.73	100.88	98.27	134.50	N/A	22,838	27,476
30,000 TO 59,999	12	123.10	115.98	113.63	16.30	102.07	48.86	146.39	99.36 to 138.11	45,583	51,796
60,000 TO 99,999	15	107.56	103.39	102.31	13.37	101.06	57.40	136.61	91.22 to 114.94	75,933	77,685
100,000 TO 149,999	16	92.18	92.55	92.64	12.03	99.90	64.78	125.08	83.16 to 101.87	124,938	115,748
150,000 TO 249,999	14	89.67	90.07	90.65	11.19	99.36	63.04	116.04	78.19 to 99.44	177,357	160,767
250,000 TO 499,999	3	89.00	81.36	82.42	10.47	98.71	63.56	91.53	N/A	303,333	250,021
500,000 TO 999,999											
1,000,000 +											
ALL	65	96.92	99.60	94.10	17.64	105.84	48.86	146.39	91.44 to 103.96	110,442	103,926

**32 Frontier
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 : 21
 Total Sales Price : 1,690,574
 Total Adj. Sales Price : 1,690,574
 Total Assessed Value : 1,377,230
 Avg. Adj. Sales Price : 80,504
 Avg. Assessed Value : 65,582

MEDIAN : 97
 WGT. MEAN : 81
 MEAN : 104
 COD : 30.42
 PRD : 127.52

COV : 43.35
 STD : 45.04
 Avg. Abs. Dev : 29.46
 MAX Sales Ratio : 240.94
 MIN Sales Ratio : 33.87

95% Median C.I. : 76.34 to 107.41
 95% Wgt. Mean C.I. : 68.61 to 94.32
 95% Mean C.I. : 83.39 to 124.39

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	2	98.87	98.87	98.76	02.05	100.11	96.84	100.89	N/A	19,000	18,764	
01-JAN-20 To 31-MAR-20	1	69.94	69.94	69.94	00.00	100.00	69.94	69.94	N/A	85,000	59,453	
01-APR-20 To 30-JUN-20	4	103.71	103.80	70.67	35.55	146.88	33.87	173.93	N/A	43,144	30,489	
01-JUL-20 To 30-SEP-20												
01-OCT-20 To 31-DEC-20	3	70.55	79.60	77.08	18.41	103.27	64.64	103.62	N/A	54,667	42,136	
01-JAN-21 To 31-MAR-21	1	150.46	150.46	150.46	00.00	100.00	150.46	150.46	N/A	17,000	25,579	
01-APR-21 To 30-JUN-21	1	106.08	106.08	106.08	00.00	100.00	106.08	106.08	N/A	120,000	127,295	
01-JUL-21 To 30-SEP-21	3	92.29	106.81	83.37	27.25	128.12	76.34	151.80	N/A	47,333	39,463	
01-OCT-21 To 31-DEC-21	3	89.51	139.18	89.76	57.29	155.06	87.09	240.94	N/A	140,000	125,659	
01-JAN-22 To 31-MAR-22	2	74.42	74.42	69.27	17.31	107.43	61.54	87.29	N/A	250,000	173,163	
01-APR-22 To 30-JUN-22	1	116.62	116.62	116.62	00.00	100.00	116.62	116.62	N/A	32,000	37,319	
01-JUL-22 To 30-SEP-22												
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	7	100.00	97.55	74.07	25.94	131.70	33.87	173.93	33.87 to 173.93	42,225	31,276	
01-OCT-20 To 30-SEP-21	8	97.96	101.97	89.77	26.56	113.59	64.64	151.80	64.64 to 151.80	55,375	49,709	
01-OCT-21 To 30-SEP-22	6	88.40	113.83	79.90	39.81	142.47	61.54	240.94	61.54 to 240.94	158,667	126,770	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	8	85.28	90.50	73.02	36.06	123.94	33.87	173.93	33.87 to 173.93	52,697	38,477	
01-JAN-21 To 31-DEC-21	8	99.19	124.31	92.74	38.32	134.04	76.34	240.94	76.34 to 240.94	87,375	81,030	
<u>ALL</u>	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582	
<u>ALL</u>	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582	
04												
<u>ALL</u>	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582	

**32 Frontier
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 : 21
 Total Sales Price : 1,690,574
 Total Adj. Sales Price : 1,690,574
 Total Assessed Value : 1,377,230
 Avg. Adj. Sales Price : 80,504
 Avg. Assessed Value : 65,582

MEDIAN : 97
 WGT. MEAN : 81
 MEAN : 104
 COD : 30.42
 PRD : 127.52

COV : 43.35
 STD : 45.04
 Avg. Abs. Dev : 29.46
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 MIN Sales Ratio : 33.87

95% Median C.I. : 76.34 to 107.41
 95% Wgt. Mean C.I. : 68.61 to 94.32
 95% Mean C.I. : 83.39 to 124.39

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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
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	196.37	196.37	196.37	22.70	100.00	151.80	240.94	N/A	7,000	13,746
Less Than 30,000	9	107.41	133.79	120.23	34.92	111.28	89.51	240.94	92.29 to 173.93	16,278	19,571
Ranges Excl. Low \$											
Greater Than 4,999	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582
Greater Than 14,999	19	92.29	94.15	80.51	23.68	116.94	33.87	173.93	70.55 to 106.08	88,241	71,039
Greater Than 29,999	12	81.72	81.47	77.79	22.82	104.73	33.87	116.62	64.64 to 103.62	128,673	100,091
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	196.37	196.37	196.37	22.70	100.00	151.80	240.94	N/A	7,000	13,746
15,000 TO 29,999	7	100.89	115.90	112.19	21.69	103.31	89.51	173.93	89.51 to 173.93	18,929	21,235
30,000 TO 59,999	4	101.81	97.70	94.80	12.20	103.06	70.55	116.62	N/A	44,644	42,321
60,000 TO 99,999	3	64.64	56.15	54.55	18.60	102.93	33.87	69.94	N/A	81,667	44,549
100,000 TO 149,999	2	91.21	91.21	92.16	16.30	98.97	76.34	106.08	N/A	112,750	103,916
150,000 TO 249,999	1	87.29	87.29	87.29	00.00	100.00	87.29	87.29	N/A	150,000	130,928
250,000 TO 499,999	2	74.32	74.32	75.09	17.20	98.97	61.54	87.09	N/A	372,500	279,699
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 +											
ALL	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582

**32 Frontier
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 : 21
 Total Sales Price : 1,690,574
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 Avg. Adj. Sales Price : 80,504
 Avg. Assessed Value : 65,582

MEDIAN : 97
 WGT. MEAN : 81
 MEAN : 104
 COD : 30.42
 PRD : 127.52

COV : 43.35
 STD : 45.04
 Avg. Abs. Dev : 29.46
 MAX Sales Ratio : 240.94
 MIN Sales Ratio : 33.87

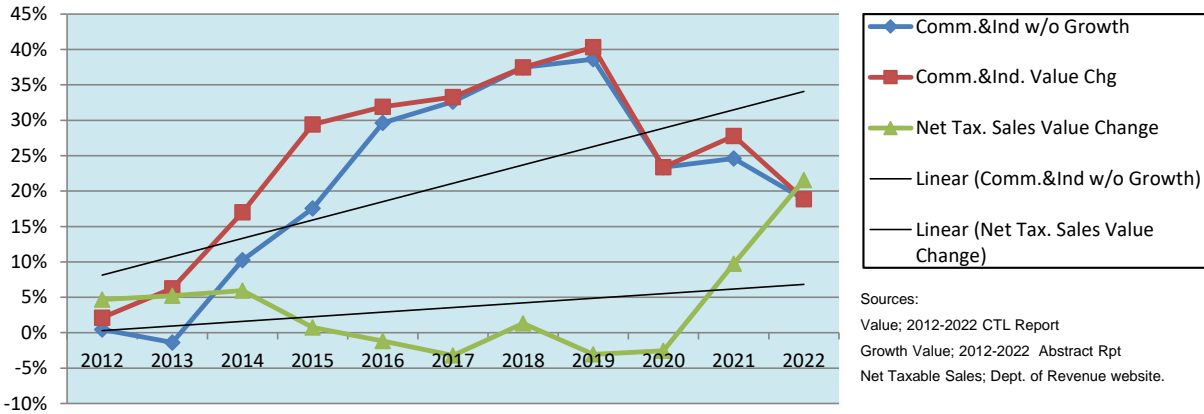
95% Median C.I. : 76.34 to 107.41
 95% Wgt. Mean C.I. : 68.61 to 94.32
 95% Mean C.I. : 83.39 to 124.39

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
186	2	96.59	96.59	91.51	09.84	105.55	87.09	106.08	N/A	257,500	235,648
297	1	150.46	150.46	150.46	00.00	100.00	150.46	150.46	N/A	17,000	25,579
344	2	98.87	98.87	98.76	02.05	100.11	96.84	100.89	N/A	19,000	18,764
346	1	33.87	33.87	33.87	00.00	100.00	33.87	33.87	N/A	95,000	32,178
350	2	84.97	84.97	80.73	17.69	105.25	69.94	100.00	N/A	66,287	53,514
353	6	134.21	146.70	130.98	31.44	112.00	89.51	240.94	89.51 to 240.94	15,667	20,521
406	5	70.55	75.26	69.96	15.14	107.58	61.54	92.29	N/A	129,900	90,874
426	1	103.62	103.62	103.62	00.00	100.00	103.62	103.62	N/A	44,000	45,592
528	1	76.34	76.34	76.34	00.00	100.00	76.34	76.34	N/A	105,500	80,537
<u>ALL</u>	21	96.84	103.89	81.47	30.42	127.52	33.87	240.94	76.34 to 107.41	80,504	65,582

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2011	\$ 16,950,620	\$ 258,610	1.53%	\$ 16,692,010		\$ 10,253,864	
2012	\$ 17,310,824	\$ 282,322	1.63%	\$ 17,028,502	0.46%	\$ 10,734,744	4.69%
2013	\$ 18,016,208	\$ 1,299,623	7.21%	\$ 16,716,585	-3.43%	\$ 10,787,995	0.50%
2014	\$ 19,833,229	\$ 1,144,598	5.77%	\$ 18,688,631	3.73%	\$ 10,862,702	0.69%
2015	\$ 21,934,456	\$ 2,007,909	9.15%	\$ 19,926,547	0.47%	\$ 10,329,262	-4.91%
2016	\$ 22,362,106	\$ 387,869	1.73%	\$ 21,974,237	0.18%	\$ 10,131,869	-1.91%
2017	\$ 22,594,307	\$ 111,891	0.50%	\$ 22,482,416	0.54%	\$ 9,923,837	-2.05%
2018	\$ 23,303,443	\$ -	0.00%	\$ 23,303,443	3.14%	\$ 10,387,565	4.67%
2019	\$ 23,785,014	\$ 286,436	1.20%	\$ 23,498,578	0.84%	\$ 9,940,578	-4.30%
2020	\$ 20,914,984	\$ -	0.00%	\$ 20,914,984	-12.07%	\$ 9,990,552	0.50%
2021	\$ 21,658,817	\$ 538,226	2.49%	\$ 21,120,591	0.98%	\$ 11,251,089	12.62%
2022	\$ 20,148,434	\$ -	0.00%	\$ 20,148,434	-6.97%	\$ 12,465,481	10.79%
Ann %chg	1.53%			Average	-1.10%	1.51%	1.94%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	0.46%	2.13%	4.69%
2013	-1.38%	6.29%	5.21%
2014	10.25%	17.01%	5.94%
2015	17.56%	29.40%	0.74%
2016	29.64%	31.93%	-1.19%
2017	32.63%	33.29%	-3.22%
2018	37.48%	37.48%	1.30%
2019	38.63%	40.32%	-3.06%
2020	23.39%	23.39%	-2.57%
2021	24.60%	27.78%	9.73%
2022	18.87%	18.87%	21.57%

County Number	32
County Name	Frontier

32 Frontier
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 : 60
Total Sales Price : 31,385,665
Total Adj. Sales Price : 31,385,665
Total Assessed Value : 23,352,576
Avg. Adj. Sales Price : 523,094
Avg. Assessed Value : 389,210

MEDIAN : 72
WGT. MEAN : 74
MEAN : 76
COD : 20.93
PRD : 102.62

COV : 34.65
STD : 26.46
Avg. Abs. Dev : 15.16
MAX Sales Ratio : 230.21
MIN Sales Ratio : 33.18

95% Median C.I. : 68.05 to 77.69
95% Wgt. Mean C.I. : 68.20 to 80.61
95% Mean C.I. : 69.66 to 83.06

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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	57.07	57.07	57.07	00.00	100.00	57.07	57.07	N/A	250,000	142,686
01-JAN-20 To 31-MAR-20	12	86.14	84.10	77.27	14.98	108.84	56.97	107.15	69.14 to 100.57	495,725	383,028
01-APR-20 To 30-JUN-20	7	67.30	78.62	77.86	25.78	100.98	55.18	128.02	55.18 to 128.02	574,946	447,637
01-JUL-20 To 30-SEP-20	2	76.48	76.48	71.53	11.02	106.92	68.05	84.91	N/A	425,498	304,377
01-OCT-20 To 31-DEC-20	3	100.10	90.73	86.84	10.04	104.48	70.97	101.13	N/A	436,000	378,629
01-JAN-21 To 31-MAR-21	5	78.40	107.87	103.67	41.05	104.05	72.62	230.21	N/A	437,520	453,573
01-APR-21 To 30-JUN-21	7	71.86	72.16	72.50	07.53	99.53	60.57	84.02	60.57 to 84.02	641,800	465,291
01-JUL-21 To 30-SEP-21	1	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	250,000	181,182
01-OCT-21 To 31-DEC-21	12	65.80	63.57	62.54	15.99	101.65	33.18	79.69	50.87 to 75.66	556,167	347,804
01-JAN-22 To 31-MAR-22	3	77.03	72.85	81.84	26.15	89.02	40.55	100.96	N/A	733,333	600,190
01-APR-22 To 30-JUN-22	7	64.29	63.09	64.24	12.16	98.21	45.36	75.70	45.36 to 75.70	457,021	293,591
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	22	81.24	80.44	76.58	19.07	105.04	55.18	128.02	65.99 to 90.66	503,378	385,511
01-OCT-20 To 30-SEP-21	16	75.01	86.82	83.05	22.76	104.54	60.57	230.21	70.97 to 84.02	514,888	427,623
01-OCT-21 To 30-SEP-22	22	65.90	64.68	66.51	17.53	97.25	33.18	100.96	53.10 to 75.66	548,780	364,971
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	24	84.41	82.70	78.09	17.78	105.90	55.18	128.02	68.05 to 94.05	505,513	394,769
01-JAN-21 To 31-DEC-21	25	72.37	75.19	72.62	19.61	103.54	33.18	230.21	66.68 to 77.40	544,168	395,189
<u>ALL</u>	60	72.42	76.36	74.41	20.93	102.62	33.18	230.21	68.05 to 77.69	523,094	389,210

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	60	72.42	76.36	74.41	20.93	102.62	33.18	230.21	68.05 to 77.69	523,094	389,210
<u>ALL</u>	60	72.42	76.36	74.41	20.93	102.62	33.18	230.21	68.05 to 77.69	523,094	389,210

32 Frontier
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 : 60
 Total Sales Price : 31,385,665
 Total Adj. Sales Price : 31,385,665
 Total Assessed Value : 23,352,576
 Avg. Adj. Sales Price : 523,094
 Avg. Assessed Value : 389,210

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 76
 COD : 20.93
 PRD : 102.62

COV : 34.65
 STD : 26.46
 Avg. Abs. Dev : 15.16
 MAX Sales Ratio : 230.21
 MIN Sales Ratio : 33.18

95% Median C.I. : 68.05 to 77.69
 95% Wgt. Mean C.I. : 68.20 to 80.61
 95% Mean C.I. : 69.66 to 83.06

Printed:3/24/2023 11:12:58AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Dry </u>											
County	2	49.93	49.93	52.06	33.55	95.91	33.18	66.68	N/A	515,500	268,364
1	2	49.93	49.93	52.06	33.55	95.91	33.18	66.68	N/A	515,500	268,364
<u> Grass </u>											
County	8	72.73	73.87	75.15	16.39	98.30	55.18	103.30	55.18 to 103.30	304,788	229,048
1	8	72.73	73.87	75.15	16.39	98.30	55.18	103.30	55.18 to 103.30	304,788	229,048
<u> ALL </u>	60	72.42	76.36	74.41	20.93	102.62	33.18	230.21	68.05 to 77.69	523,094	389,210

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u> Irrigated </u>											
County	4	63.94	65.20	64.99	10.06	100.32	56.97	75.95	N/A	745,750	484,657
1	4	63.94	65.20	64.99	10.06	100.32	56.97	75.95	N/A	745,750	484,657
<u> Dry </u>											
County	6	74.16	69.84	65.47	16.65	106.67	33.18	85.97	33.18 to 85.97	354,812	232,307
1	6	74.16	69.84	65.47	16.65	106.67	33.18	85.97	33.18 to 85.97	354,812	232,307
<u> Grass </u>											
County	15	72.37	76.32	78.24	20.74	97.55	53.10	128.02	58.43 to 83.91	440,105	344,346
1	15	72.37	76.32	78.24	20.74	97.55	53.10	128.02	58.43 to 83.91	440,105	344,346
<u> ALL </u>	60	72.42	76.36	74.41	20.93	102.62	33.18	230.21	68.05 to 77.69	523,094	389,210

Frontier County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Frontier	1	3,175	3,170	3,098	3,123	3,075	3,075	3,020	2,974	3,145
Lincoln	4	2,790	2,768	2,274	2,702	2,790	2,790	2,493	2,603	2,704
Dawson	2	3,399	3,396	3,399	2,941	n/a	1,688	1,556	1,524	3,203
Gosper	1	5,473	5,473	4,510	3,630	n/a	3,410	3,190	3,025	5,199
Gosper	4	4,532	4,532	3,849	3,237	2,983	n/a	2,767	2,589	3,835
Furnas	1	4,075	4,073	3,300	3,105	n/a	2,280	2,185	2,185	3,661
Red Willow	1	2,975	2,975	2,809	2,750	2,645	1,625	2,252	2,229	2,899
Hitchcock	1	2,900	2,900	2,760	2,760	2,670	2,670	2,575	2,575	2,864
Hayes	1	2,930	2,930	2,825	2,825	2,720	2,720	2,625	2,625	2,832

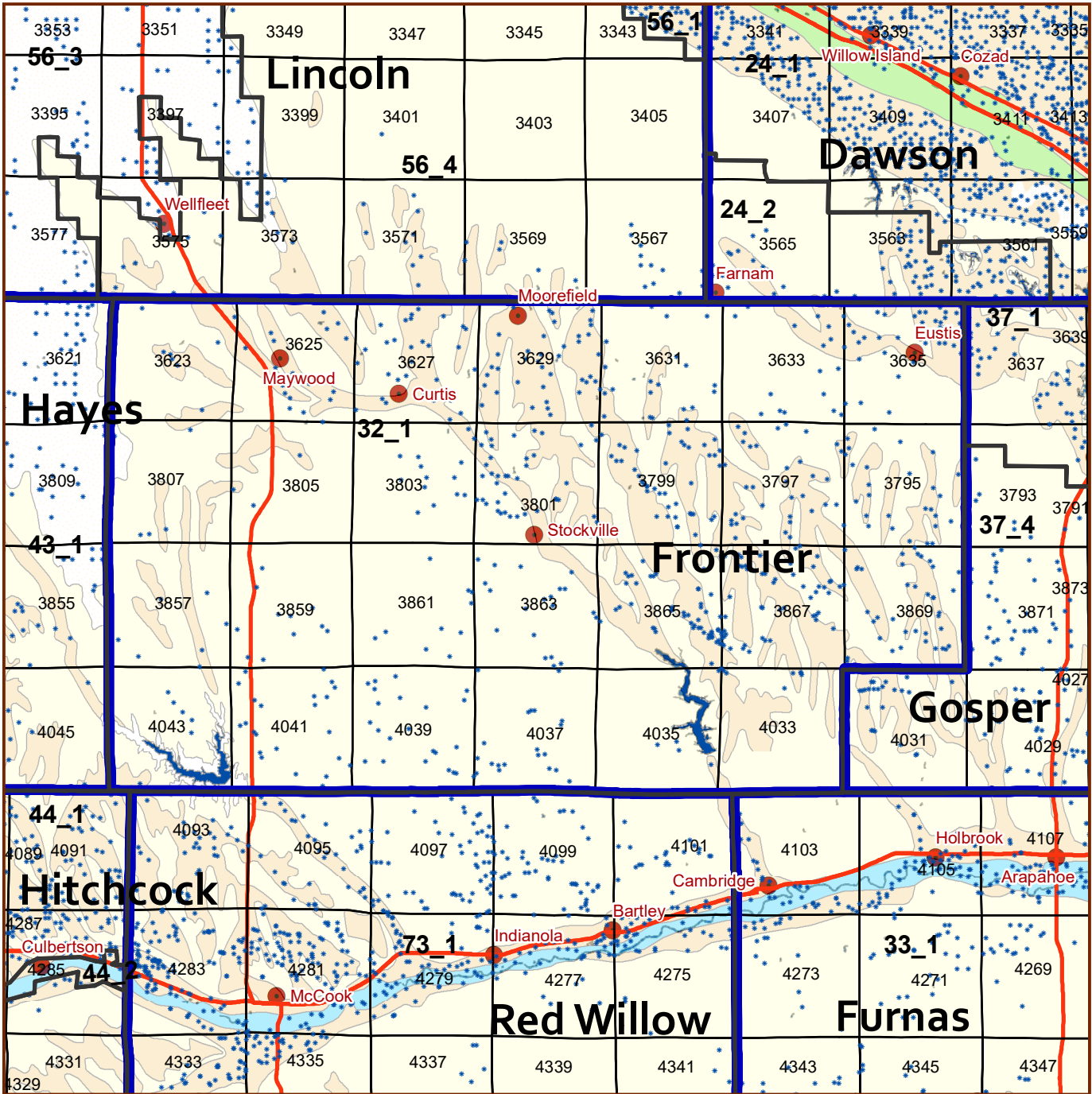
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Frontier	1	1,275	1,275	1,225	1,225	1,175	n/a	1,125	1,125	1,252
Lincoln	4	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Dawson	2	n/a	1,386	1,385	1,236	1,236	1,077	917	757	1,169
Gosper	1	n/a	1,820	1,730	1,635	1,500	1,280	1,215	1,215	1,714
Gosper	4	n/a	1,744	1,626	1,525	n/a	1,177	1,156	1,156	1,613
Furnas	1	1,910	1,910	1,310	1,310	1,310	n/a	1,195	1,195	1,676
Red Willow	1	1,335	1,335	1,285	1,285	1,190	1,190	1,110	1,110	1,304
Hitchcock	1	1,185	1,185	1,110	1,110	1,035	1,035	920	920	1,152
Hayes	1	n/a	955	860	860	835	835	790	790	921

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Frontier	1	685	685	685	n/a	685	685	685	685	685
Lincoln	4	625	625	625	625	625	585	585	585	622
Dawson	2	757	757	608	607	608	n/a	608	n/a	621
Gosper	1	975	983	975	975	1,269	n/a	975	1,334	977
Gosper	4	910	911	910	1,252	1,252	n/a	911	1,252	911
Furnas	1	824	825	825	825	825	n/a	825	n/a	825
Red Willow	1	1,071	961	758	748	745	752	756	858	792
Hitchcock	1	585	585	585	585	n/a	585	585	585	585
Hayes	1	540	540	n/a	540	540	540	540	540	540

County	Mkt Area	CRP	TIMBER	WASTE
Frontier	1	1,188	n/a	n/a
Lincoln	4	n/a	n/a	306
Dawson	2	n/a	n/a	50
Gosper	1	n/a	n/a	100
Gosper	4	n/a	n/a	100
Furnas	1	825	825	75
Red Willow	1	1,289	745	25
Hitchcock	1	1,250	n/a	n/a
Hayes	1	698	n/a	25

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.

FRONTIER COUNTY



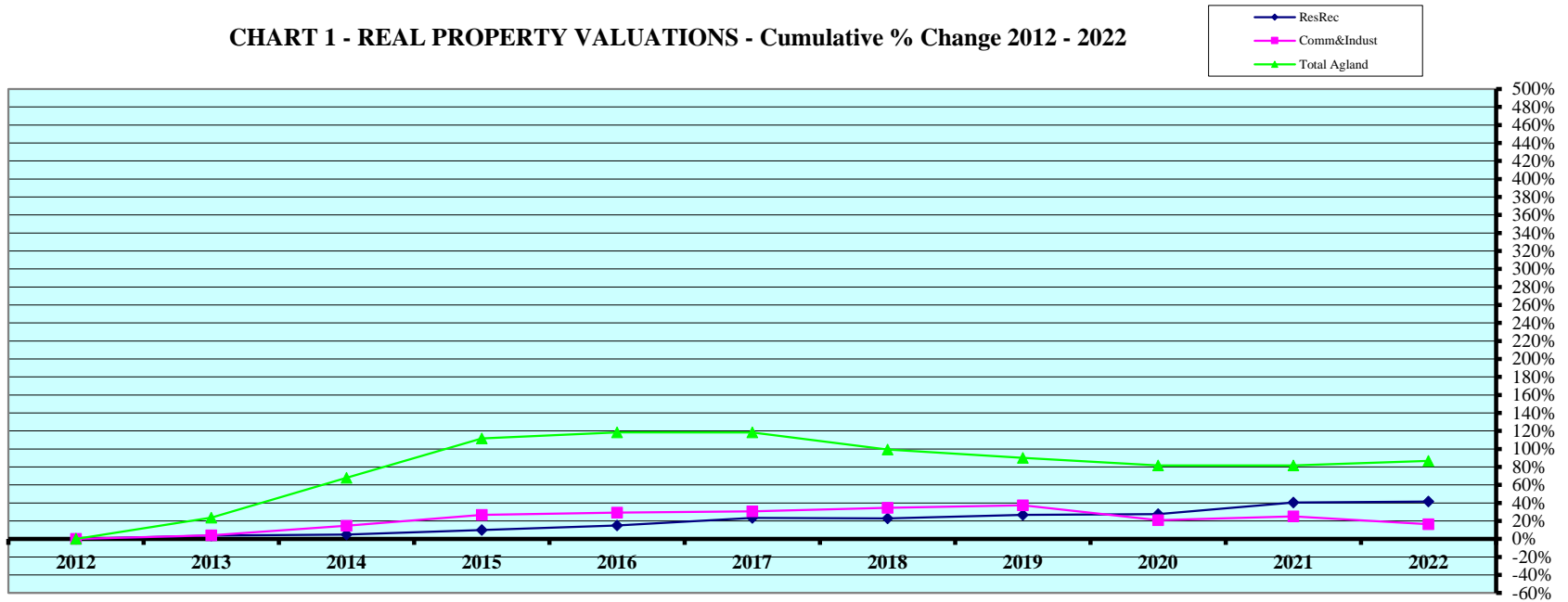
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2012	54,616,760	-	-	-	17,310,824	-	-	-	342,320,389	-	-	-
2013	56,695,775	2,079,015	3.81%	3.81%	18,016,208	705,384	4.07%	4.07%	423,642,816	81,322,427	23.76%	23.76%
2014	57,265,187	569,412	1.00%	4.85%	19,833,229	1,817,021	10.09%	14.57%	574,950,032	151,307,216	35.72%	67.96%
2015	59,992,811	2,727,624	4.76%	9.84%	21,934,456	2,101,227	10.59%	26.71%	724,821,727	149,871,695	26.07%	111.74%
2016	62,752,118	2,759,307	4.60%	14.90%	22,362,106	427,650	1.95%	29.18%	747,320,413	22,498,686	3.10%	118.31%
2017	67,391,438	4,639,320	7.39%	23.39%	22,594,307	232,201	1.04%	30.52%	747,374,509	54,096	0.01%	118.33%
2018	67,069,482	-321,956	-0.48%	22.80%	23,303,443	709,136	3.14%	34.62%	682,428,280	-64,946,229	-8.69%	99.35%
2019	69,154,352	2,084,870	3.11%	26.62%	23,785,014	481,571	2.07%	37.40%	650,748,108	-31,680,172	-4.64%	90.10%
2020	69,667,709	513,357	0.74%	27.56%	20,914,984	-2,870,030	-12.07%	20.82%	621,890,958	-28,857,150	-4.43%	81.67%
2021	76,664,422	6,996,713	10.04%	40.37%	21,658,817	743,833	3.56%	25.12%	621,503,340	-387,618	-0.06%	81.56%
2022	77,306,143	641,721	0.84%	41.54%	20,148,434	-1,510,383	-6.97%	16.39%	639,354,824	17,851,484	2.87%	86.77%

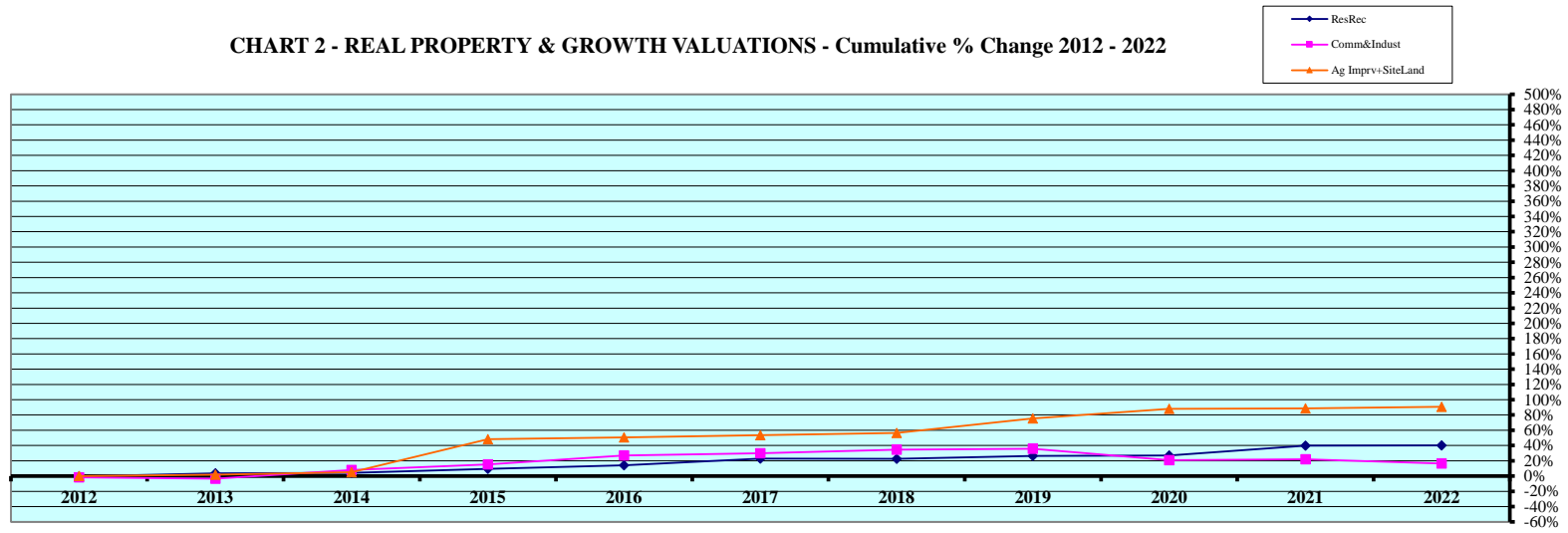
Rate Annual %chg: Residential & Recreational **3.54%** Commercial & Industrial **1.53%** Agricultural Land **6.45%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2012	54,616,760	267,971	0.49%	54,348,789	-	-0.49%	17,310,824	282,322	1.63%	17,028,502	-	-1.63%						
2013	56,695,775	104,119	0.18%	56,591,656	3.62%	3.62%	18,016,208	1,299,623	7.21%	16,716,585	-3.43%	-3.43%						
2014	57,265,187	422,223	0.74%	56,842,964	0.26%	4.08%	19,833,229	1,144,598	5.77%	18,688,631	3.73%	7.96%						
2015	59,992,811	271,146	0.45%	59,721,665	4.29%	9.35%	21,934,456	2,007,909	9.15%	19,926,547	0.47%	15.11%						
2016	62,752,118	379,610	0.60%	62,372,508	3.97%	14.20%	22,362,106	387,869	1.73%	21,974,237	0.18%	26.94%						
2017	67,391,438	332,899	0.49%	67,058,539	6.86%	22.78%	22,594,307	111,891	0.50%	22,482,416	0.54%	29.87%						
2018	67,069,482	156,503	0.23%	66,912,979	-0.71%	22.51%	23,303,443	0	0.00%	23,303,443	3.14%	34.62%						
2019	69,154,352	186,068	0.27%	68,968,284	2.83%	26.28%	23,785,014	286,436	1.20%	23,498,578	0.84%	35.74%						
2020	69,667,709	395,639	0.57%	69,272,070	0.17%	26.83%	20,914,984	0	0.00%	20,914,984	-12.07%	20.82%						
2021	76,664,422	327,582	0.43%	76,336,840	9.57%	39.77%	21,658,817	538,226	2.49%	21,120,591	0.98%	22.01%						
2022	77,306,143	777,642	1.01%	76,528,501	-0.18%	40.12%	20,148,434	0	0.00%	20,148,434	-6.97%	16.39%						
Rate Ann%chg	3.54%			Resid & Recreat w/o growth			3.07%			1.53%			C & I w/o growth			-1.26%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2012	25,654,690	21,132,427	46,787,117	657,684	1.41%	46,129,433	-	-		
2013	26,962,052	22,396,000	49,358,052	1,754,035	3.55%	47,604,017	1.75%	1.75%		
2014	27,218,575	22,894,876	50,113,451	923,250	1.84%	49,190,201	-0.34%	5.14%		
2015	36,065,239	34,165,608	70,230,847	882,806	1.26%	69,348,041	38.38%	48.22%		
2016	36,741,183	35,193,180	71,934,363	1,474,544	2.05%	70,459,819	0.33%	50.60%		
2017	36,865,049	36,164,082	73,029,131	1,218,171	1.67%	71,810,960	-0.17%	53.48%		
2018	37,490,019	36,495,795	73,985,814	750,579	1.01%	73,235,235	0.28%	56.53%		
2019	43,428,791	39,146,374	82,575,165	419,034	0.51%	82,156,131	11.04%	75.60%		
2020	43,685,860	44,944,515	88,630,375	595,633	0.67%	88,034,742	6.61%	88.16%		
2021	43,914,035	45,248,498	89,162,533	872,472	0.98%	88,290,061	-0.38%	88.71%		
2022	44,388,922	46,228,751	90,617,673	1,380,600	1.52%	89,237,073	0.08%	90.73%		
Rate Ann%chg	5.64%		8.14%		6.83%		Ag Imprv+Site w/o growth		5.76%	

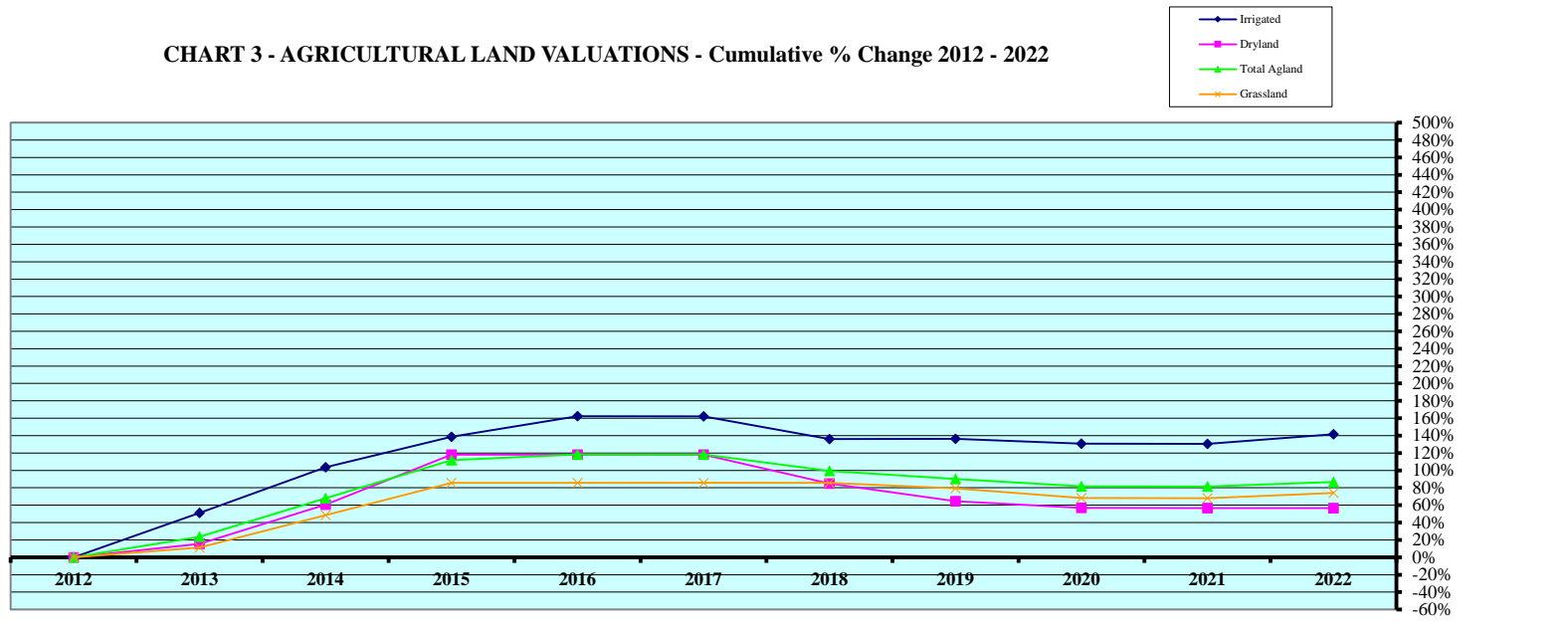
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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	95,225,460	-	-	-	119,592,175	-	-	-	127,502,754	-	-	-
2013	143,824,512	48,599,052	51.04%	51.04%	137,985,058	18,392,883	15.38%	15.38%	141,833,246	14,330,492	11.24%	11.24%
2014	193,782,968	49,958,456	34.74%	103.50%	192,026,028	54,040,970	39.16%	60.57%	189,141,036	47,307,790	33.35%	48.34%
2015	227,371,967	33,588,999	17.33%	138.77%	260,760,046	68,734,018	35.79%	118.04%	236,689,714	47,548,678	25.14%	85.63%
2016	249,800,253	22,428,286	9.86%	162.33%	260,808,004	47,958	0.02%	118.08%	236,712,156	22,442	0.01%	85.65%
2017	249,646,195	-154,058	-0.06%	162.16%	260,857,009	49,005	0.02%	118.12%	236,871,305	159,149	0.07%	85.78%
2018	224,718,978	-24,927,217	-9.99%	135.99%	221,025,754	-39,831,255	-15.27%	84.82%	236,683,548	-187,757	-0.08%	85.63%
2019	225,138,215	419,237	0.19%	136.43%	196,901,790	-24,123,964	-10.91%	64.64%	228,708,103	-7,975,445	-3.37%	79.38%
2020	219,715,772	-5,422,443	-2.41%	130.73%	187,558,042	-9,343,748	-4.75%	56.83%	214,396,418	-14,311,685	-6.26%	68.15%
2021	219,564,265	-151,507	-0.07%	130.57%	187,444,145	-113,897	-0.06%	56.74%	214,274,193	-122,225	-0.06%	68.05%
2022	230,141,011	10,576,746	4.82%	141.68%	187,209,125	-235,020	-0.13%	56.54%	221,784,030	7,509,837	3.50%	73.94%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2012	0	-	-	-	0	-	-	-	342,320,389	-	-	-
2013	0	0	-	-	0	0	-	-	423,642,816	81,322,427	23.76%	23.76%
2014	0	0	-	-	0	0	-	-	574,950,032	151,307,216	35.72%	67.96%
2015	0	0	-	-	0	0	-	-	724,821,727	149,871,695	26.07%	111.74%
2016	0	0	-	-	0	0	-	-	747,320,413	22,498,686	3.10%	118.31%
2017	0	0	-	-	0	0	-	-	747,374,509	54,096	0.01%	118.33%
2018	0	0	-	-	0	0	-	-	682,428,280	-64,946,229	-8.69%	99.35%
2019	0	0	-	-	0	0	-	-	650,748,108	-31,680,172	-4.64%	90.10%
2020	0	0	-	-	220,726	220,726	-	-	621,890,958	-28,857,150	-4.43%	81.67%
2021	0	0	-	-	220,737	11	0.00%	-	621,503,340	-387,618	-0.06%	81.56%
2022	0	0	-	-	220,658	-79	-0.04%	-	639,354,824	17,851,484	2.87%	86.77%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

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	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	95,226,097	74,821	1,273			119,593,628	157,319	760			127,510,636	364,308	350		
2013	143,824,512	75,417	1,907	49.84%	49.84%	137,985,084	157,559	876	15.20%	15.20%	141,835,285	363,679	390	11.43%	11.43%
2014	193,782,307	75,527	2,566	34.54%	101.60%	192,033,009	157,398	1,220	39.31%	60.49%	189,137,795	363,726	520	33.33%	48.57%
2015	227,400,649	76,624	2,968	15.67%	133.18%	260,768,361	156,133	1,670	36.89%	119.70%	236,685,277	364,127	650	25.00%	85.71%
2016	249,782,976	76,466	3,267	10.07%	156.66%	260,779,569	156,133	1,670	0.00%	119.71%	236,710,004	364,165	650	0.00%	85.71%
2017	249,786,444	76,425	3,268	0.06%	156.81%	260,857,129	156,178	1,670	0.00%	119.71%	236,723,282	364,185	650	0.00%	85.71%
2018	224,718,978	76,478	2,938	-10.10%	130.87%	221,025,751	156,170	1,415	-15.26%	86.17%	236,683,559	364,124	650	0.00%	85.71%
2019	225,138,602	76,625	2,938	0.00%	130.86%	196,904,708	154,987	1,270	-10.23%	67.12%	228,620,010	364,880	627	-3.61%	79.01%
2020	219,727,926	76,944	2,856	-2.81%	124.38%	187,420,850	154,669	1,212	-4.62%	59.40%	214,272,129	365,026	587	-6.31%	67.71%
2021	219,564,263	76,879	2,856	0.01%	124.40%	187,507,277	154,741	1,212	0.00%	59.40%	214,212,291	364,991	587	-0.02%	67.68%
2022	230,140,981	76,830	2,995	4.88%	135.36%	187,223,701	154,510	1,212	0.00%	59.40%	221,791,845	365,127	607	3.50%	73.55%

Rate Annual %chg Average Value/Acre: 8.94%

4.77%

5.67%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2012	0	0				0	0				342,330,361	596,448	574		
2013	0	0				0	0				423,644,881	596,656	710	23.71%	23.71%
2014	0	0				0	0				574,953,111	596,651	964	35.72%	67.90%
2015	0	0				0	0				724,854,287	596,883	1,214	26.02%	111.59%
2016	0	0				0	0				747,272,549	596,764	1,252	3.11%	118.17%
2017	0	0				0	0				747,366,855	596,789	1,252	0.01%	118.19%
2018	0	0				0	0				682,428,288	596,772	1,144	-8.69%	99.24%
2019	0	0				0	0				650,663,320	596,493	1,091	-4.61%	90.05%
2020	0	0				220,726	196	1,125			621,641,631	596,835	1,042	-4.52%	81.47%
2021	0	0				220,726	196	1,125	0.00%		621,504,557	596,808	1,041	-0.02%	81.44%
2022	0	0				220,658	196	1,125	0.00%		639,377,185	596,663	1,072	2.90%	86.70%

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FRONTIER

Rate Annual %chg Average Value/Acre: 6.44%

(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	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,519	FRONTIER	38,090,464	17,470,276	3,318,616	68,486,425	20,148,434	0	8,819,718	639,354,824	44,388,922	46,228,751	639,980	886,946,410
cnty sectorvalue % of total value:		4.29%	1.97%	0.37%	7.72%	2.27%		0.99%	72.08%	5.00%	5.21%	0.07%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
939	CURTIS	1,227,476	1,271,299	108,659	24,601,205	5,387,600	0	0	67,958	0	0	0	32,664,197
37.28%	%sector of county sector	3.22%	7.28%	3.27%	35.92%	26.74%			0.01%				3.68%
	%sector of municipality	3.76%	3.89%	0.33%	75.32%	16.49%			0.21%				100.00%
401	EUSTIS	681,501	331,784	48,020	17,856,727	4,053,434	0	0	21,677	52,273	11,942	0	23,057,358
15.92%	%sector of county sector	1.79%	1.90%	1.45%	26.07%	20.12%			0.00%	0.12%	0.03%		2.60%
	%sector of municipality	2.96%	1.44%	0.21%	77.44%	17.58%			0.09%	0.23%	0.05%		100.00%
261	MAYWOOD	197,549	172,618	53,773	8,211,925	5,868,902	0	0	70,148	301,607	74,063	0	14,950,585
10.36%	%sector of county sector	0.52%	0.99%	1.62%	11.99%	29.13%			0.01%	0.68%	0.16%		1.69%
	%sector of municipality	1.32%	1.15%	0.36%	54.93%	39.26%			0.47%	2.02%	0.50%		100.00%
32	MOOREFIELD	113,794	33,966	24,709	841,973	386,548	0	0	42,655	0	0	0	1,443,645
1.27%	%sector of county sector	0.30%	0.19%	0.74%	1.23%	1.92%			0.01%				0.16%
	%sector of municipality	7.88%	2.35%	1.71%	58.32%	26.78%			2.95%				100.00%
25	STOCKVILLE	66,081	126,629	767	806,818	174,350	0	0	33,282	0	0	0	1,207,927
0.99%	%sector of county sector	0.17%	0.72%	0.02%	1.18%	0.87%			0.01%				0.14%
	%sector of municipality	5.47%	10.48%	0.06%	66.79%	14.43%			2.76%				100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
1,659	Total Municipalities	2,286,401	1,936,296	235,928	52,318,652	15,870,836	0	0	235,720	353,880	86,005	0	73,323,717
65.85%	%all municip.sectors of cnty	6.00%	11.08%	7.11%	76.39%	78.77%			0.04%	0.80%	0.19%		8.27%

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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

Total Real Property Sum Lines 17, 25, & 30	Records : 3,985	Value : 934,746,620	Growth 5,746,693	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	81	500,892	7	178,416	10	103,855	98	783,163	
02. Res Improve Land	698	6,726,496	35	1,904,346	78	8,397,613	811	17,028,455	
03. Res Improvements	703	53,883,195	35	4,110,182	84	8,498,753	822	66,492,130	
04. Res Total	784	61,110,583	42	6,192,944	94	17,000,221	920	84,303,748	835,230
% of Res Total	85.22	72.49	4.57	7.35	10.22	20.17	23.09	9.02	14.53
05. Com UnImp Land	17	51,368	1	10,000	5	227,650	23	289,018	
06. Com Improve Land	122	872,728	2	0	17	470,522	141	1,343,250	
07. Com Improvements	130	15,299,726	2	53,398	34	5,314,532	166	20,667,656	
08. Com Total	147	16,223,822	3	63,398	39	6,012,704	189	22,299,924	2,114,868
% of Com Total	77.78	72.75	1.59	0.28	20.63	26.96	4.74	2.39	36.80
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	3	124,283	3	124,283	
14. Rec Improve Land	0	0	0	0	10	700,121	10	700,121	
15. Rec Improvements	0	0	0	0	144	11,437,764	144	11,437,764	
16. Rec Total	0	0	0	0	147	12,262,168	147	12,262,168	84,524
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.69	1.31	1.47
Res & Rec Total	784	61,110,583	42	6,192,944	241	29,262,389	1,067	96,565,916	919,754
% of Res & Rec Total	73.48	63.28	3.94	6.41	22.59	30.30	26.78	10.33	16.00
Com & Ind Total	147	16,223,822	3	63,398	39	6,012,704	189	22,299,924	2,114,868
% of Com & Ind Total	77.78	72.75	1.59	0.28	20.63	26.96	4.74	2.39	36.80
17. Taxable Total	931	77,334,405	45	6,256,342	280	35,275,093	1,256	118,865,840	3,034,622
% of Taxable Total	74.12	65.06	3.58	5.26	22.29	29.68	31.52	12.72	52.81

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	12	1,031,400	12	1,031,400	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	12	1,031,400	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	105	2	281	388

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	259,761	0	0	2,055	480,589,626	2,071	480,849,387
28. Ag-Improved Land	4	302,269	3	599,195	618	254,617,000	625	255,518,464
29. Ag Improvements	4	359,750	3	500,577	639	77,621,202	646	78,481,529

30. Ag Total				2,717	814,849,380
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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	4	4.00	180,000	3	3.00	135,000	
33. HomeSite Improvements	4	0.00	299,196	3	0.00	491,558	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	4	4.80	52,800	3	5.31	58,410	
37. FarmSite Improvements	4	0.00	60,554	3	0.00	9,019	
38. FarmSite Total							
39. Road & Ditches	0	0.02	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	2.24	100,800	3	2.24	100,800	
32. HomeSite Improv Land	381	397.77	17,899,650	388	404.77	18,214,650	
33. HomeSite Improvements	385	0.00	43,925,799	392	0.00	44,716,553	1,440,727
34. HomeSite Total				395	407.01	63,032,003	
35. FarmSite UnImp Land	63	125.66	1,341,060	63	125.66	1,341,060	
36. FarmSite Improv Land	592	2,626.86	26,024,755	599	2,636.97	26,135,965	
37. FarmSite Improvements	619	0.00	33,695,403	626	0.00	33,764,976	1,271,344
38. FarmSite Total				689	2,762.63	61,242,001	
39. Road & Ditches	0	5,645.17	0	0	5,645.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,084	8,814.83	124,274,004	2,712,071

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,461.12	14.96%	36,389,093	15.10%	3,175.00
46. 1A	48,208.25	62.91%	152,833,006	63.41%	3,170.27
47. 2A1	1,562.27	2.04%	4,840,054	2.01%	3,098.09
48. 2A	7,100.69	9.27%	22,175,692	9.20%	3,123.03
49. 3A1	9.56	0.01%	29,397	0.01%	3,075.00
50. 3A	141.96	0.19%	436,529	0.18%	3,075.01
51. 4A1	1,639.77	2.14%	4,952,758	2.05%	3,020.40
52. 4A	6,509.62	8.49%	19,356,654	8.03%	2,973.55
53. Total	76,633.24	100.00%	241,013,183	100.00%	3,145.02
Dry					
54. 1D1	770.88	0.50%	982,878	0.51%	1,275.01
55. 1D	111,612.44	73.10%	142,306,322	74.44%	1,275.00
56. 2D1	2,237.23	1.47%	2,740,618	1.43%	1,225.01
57. 2D	23,045.78	15.09%	28,231,234	14.77%	1,225.01
58. 3D1	126.69	0.08%	148,865	0.08%	1,175.03
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,400.94	2.88%	4,951,156	2.59%	1,125.02
61. 4D	10,497.68	6.88%	11,810,196	6.18%	1,125.03
62. Total	152,691.64	100.00%	191,171,269	100.00%	1,252.01
Grass					
63. 1G1	10,055.96	2.74%	6,956,261	2.75%	691.76
64. 1G	64,317.68	17.53%	45,112,053	17.85%	701.39
65. 2G1	559.78	0.15%	391,209	0.15%	698.86
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	265,828.95	72.45%	182,300,152	72.12%	685.78
68. 3G	24,992.68	6.81%	17,221,960	6.81%	689.08
69. 4G1	595.69	0.16%	408,088	0.16%	685.07
70. 4G	556.81	0.15%	381,419	0.15%	685.01
71. Total	366,907.55	100.00%	252,771,142	100.00%	688.92
Irrigated Total					
	76,633.24	12.83%	241,013,183	34.90%	3,145.02
Dry Total					
	152,691.64	25.56%	191,171,269	27.68%	1,252.01
Grass Total					
	366,907.55	61.43%	252,771,142	36.60%	688.92
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1,067.29	0.18%	5,619,782	0.81%	5,265.47
74. Exempt	0.16	0.00%	0	0.00%	0.00
75. Market Area Total	597,299.72	100.00%	690,575,376	100.00%	1,156.16

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	7.90	24,924	0.00	0	76,625.34	240,988,259	76,633.24	241,013,183
77. Dry Land	194.56	244,155	151.19	191,325	152,345.89	190,735,789	152,691.64	191,171,269
78. Grass	87.81	60,151	310.75	212,865	366,508.99	252,498,126	366,907.55	252,771,142
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.29	1,595	1,067.00	5,618,187	1,067.29	5,619,782
81. Exempt	0.00	0	0.00	0	0.16	0	0.16	0
82. Total	290.27	329,230	462.23	405,785	596,547.22	689,840,361	597,299.72	690,575,376

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	76,633.24	12.83%	241,013,183	34.90%	3,145.02
Dry Land	152,691.64	25.56%	191,171,269	27.68%	1,252.01
Grass	366,907.55	61.43%	252,771,142	36.60%	688.92
Waste	0.00	0.00%	0	0.00%	0.00
Other	1,067.29	0.18%	5,619,782	0.81%	5,265.47
Exempt	0.16	0.00%	0	0.00%	0.00
Total	597,299.72	100.00%	690,575,376	100.00%	1,156.16

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Curtis	20	168,365	331	3,233,502	331	27,151,355	351	30,553,222	453,990
83.2 Eustis	19	151,733	192	1,830,529	194	18,632,260	213	20,614,522	39,405
83.3 Lake	1	10,500	10	700,121	144	11,437,764	145	12,148,385	84,524
83.4 Maywood	18	184,257	136	1,515,426	137	7,542,011	155	9,241,694	294,006
83.5 Moorefield	8	12,905	24	99,350	24	877,909	32	990,164	0
83.6 Rural Com	1	8,960	0	0	0	0	1	8,960	0
83.7 Rural Res	14	331,038	94	9,855,053	100	10,164,657	114	20,350,748	36,126
83.8 Stockville	19	33,002	24	124,635	26	812,882	45	970,519	11,703
83.9 Suburban	1	6,686	10	369,960	10	1,311,056	11	1,687,702	0
84 Residential Total	101	907,446	821	17,728,576	966	77,929,894	1,067	96,565,916	919,754

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Curtis	4	17,378	53	380,270	53	5,025,175	57	5,422,823	209,727
85.2 Eustis	2	15,138	40	203,716	43	3,857,780	45	4,076,634	0
85.3 Maywood	6	23,833	24	283,800	27	5,671,638	33	5,979,271	0
85.4 Moorefield	1	700	4	36,692	5	581,226	6	618,618	232,070
85.5 Rural Com	5	227,650	17	435,972	35	5,387,736	40	6,051,358	1,673,071
85.6 Stockville	5	4,319	3	2,800	3	144,101	8	151,220	0
86 Commercial Total	23	289,018	141	1,343,250	166	20,667,656	189	22,299,924	2,114,868

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,940.88	2.73%	6,809,529	2.73%	685.00
88. 1G	62,483.19	17.16%	42,801,182	17.16%	685.00
89. 2G1	545.42	0.15%	373,617	0.15%	685.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	265,142.69	72.83%	181,622,841	72.83%	685.00
92. 3G	24,784.59	6.81%	16,977,448	6.81%	685.00
93. 4G1	595.60	0.16%	407,987	0.16%	685.00
94. 4G	556.81	0.15%	381,419	0.15%	685.01
95. Total	364,049.18	100.00%	249,374,023	100.00%	685.00
CRP					
96. 1C1	115.08	4.03%	146,732	4.32%	1,275.04
97. 1C	1,834.49	64.18%	2,310,871	68.02%	1,259.68
98. 2C1	14.36	0.50%	17,592	0.52%	1,225.07
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	686.26	24.01%	677,311	19.94%	986.96
101. 3C	208.09	7.28%	244,512	7.20%	1,175.03
102. 4C1	0.09	0.00%	101	0.00%	1,122.22
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	2,858.37	100.00%	3,397,119	100.00%	1,188.48
Timber					
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
Grass Total					
	364,049.18	99.22%	249,374,023	98.66%	685.00
CRP Total					
	2,858.37	0.78%	3,397,119	1.34%	1,188.48
Timber Total					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	366,907.55	100.00%	252,771,142	100.00%	688.92

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

32 Frontier

	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	68,486,425	84,303,748	15,817,323	23.10%	835,230	21.88%
02. Recreational	8,819,718	12,262,168	3,442,450	39.03%	84,524	38.07%
03. Ag-Homesite Land, Ag-Res Dwelling	44,388,922	63,032,003	18,643,081	42.00%	1,440,727	38.75%
04. Total Residential (sum lines 1-3)	121,695,065	159,597,919	37,902,854	31.15%	2,360,481	29.21%
05. Commercial	20,148,434	22,299,924	2,151,490	10.68%	2,114,868	0.18%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	20,148,434	22,299,924	2,151,490	10.68%	2,114,868	0.18%
08. Ag-Farmsite Land, Outbuildings	46,228,751	61,242,001	15,013,250	32.48%	1,271,344	29.73%
09. Minerals	639,980	1,031,400	391,420	61.16	0	61.16%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	46,868,731	62,273,401	15,404,670	32.87%	1,271,344	30.16%
12. Irrigated	230,141,011	241,013,183	10,872,172	4.72%		
13. Dryland	187,209,125	191,171,269	3,962,144	2.12%		
14. Grassland	221,784,030	252,771,142	30,987,112	13.97%		
15. Wasteland	0	0	0			
16. Other Agland	220,658	5,619,782	5,399,124	2,446.83%		
17. Total Agricultural Land	639,354,824	690,575,376	51,220,552	8.01%		
18. Total Value of all Real Property (Locally Assessed)	828,067,054	934,746,620	106,679,566	12.88%	5,746,693	12.19%

2023 Assessment Survey for Frontier County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$171,853
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$450 for the oil and gas mineral appraisal
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$28,185 for GIS and CAMA
11.	Amount of the assessor's budget set aside for education/workshops:
	\$350
12.	Amount of last year's assessor's budget not used:
	\$1,244

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard
2.	CAMA software:
	Vanguard
3.	Personal Property software:
	Vanguard
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	n/a
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, frontier.gworks.com
8.	Who maintains the GIS software and maps?
	The assessor
9.	What type of aerial imagery is used in the cyclical review of properties?
	GIS
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Curtis, Eustis, and Maywood each have their own zoning; everything else (1 mile outside city limits) is county zoning
4.	When was zoning implemented?
	2001

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Frontier County

1.	Valuation data collection done by:																
	The assessor																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable. Maywood, Stockville and Moorefield receive an economic depreciation that is not applied to Eustis or Curtis.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Curtis - largest community in the county and is home to the Nebraska College of Technical Agriculture. The college brings jobs, commerce, and a demand for housing that is not found in the other parts of the county.	2	Eustis - is within commuting distance of the larger towns with Dawson County providing jobs and shopping opportunities. Eustis has some demand for housing.	3	Small Villages - Maywood, Stockville, and Moorefield. There is some demand for housing in Maywood, but the market is sporadic and sales data is limited. Stockville and Moorefield are less desirable. Maywood, Stockville and Moorefield receive an economic depreciation that is not applied to Eustis or Curtis.	4	Lake Properties - residential and recreational parcels at Medicine Creek Reservoir and the Hugh Butler Lake. These properties receive a recreational influence not found in the other areas.	5	Rural - includes all parcels not located within the political boundaries of the villages excluding those around the lakes. Demand for rural housing remains strong in Frontier County.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
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AG OB	Agricultural outbuildings																
AG DW	Agricultural dwellings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Only the cost approach is used to value property in the residential class. There is insufficient sales activity to establish the sales comparison approach.																
4.	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?																
	Depreciation is developed using local market information.																
5.	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.																
	The same depreciation table will be used for all. An economic depreciation of 10% to Maywood, 20% to Stockville and Moorefield have been applied.																
6.	Describe the methodology used to determine the residential lot values?																

	Lot values are reviewed within the county and then by community. Typically a square foot cost is developed; a base lot size is established using a base cost, then adjustments are made for additional square feet. A price per acre is utilized for larger tracts and suburban. Vacant lots are valued the same, with a vacancy rate applied.																																								
7.	How are rural residential site values developed?																																								
	Sales of rural residential parcels are analyzed to develop home site values. This is conducted during the rural review.																																								
8.	Are there form 191 applications on file?																																								
	N/A																																								
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																								
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AG OB	2022	2008		2022																																					
AG DW	2022	2008	2022	2022																																					
	For 2023 Assessment Year, all residential properties received a 20% costing adjustment.																																								

2023 Commercial Assessment Survey for Frontier County

1.	Valuation data collection done by:													
	The assessor and staff													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	There are no valuation groupings within the commercial class. The market in Frontier County is sporadic and unorganized. There are so few sales in any three year study period that it is not feasible to stratify them by location.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	Primarily the cost approach is used since income information is lacking.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	Because there is so little sales data within the county, all commercial properties are priced using a few general occupancy codes which relate primarily to the highest and best use of the structure. Depreciation is established using the CAMA depreciation based off age and condition by occupancy code. An economic locational factor is applied by occupancy code to reach market value within Frontier County.													
4.	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?													
	Depreciation is developed based utilizing Vanguard (CAMA) and also market-based economic information.													
5.	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.													
	N/A													
6.	Describe the methodology used to determine the commercial lot values.													
	Lot values in town are established using a cost per square foot analysis. Rural commercial lots are established using a cost per acre analysis.													
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1	2021	2008	2021	2021										
	Costing in Vanguard is updated once every ten years but is factored in the interim years.													

2023 Agricultural Assessment Survey for Frontier County

1.	Valuation data collection done by:						
	The assessor						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>There are no market areas within the county.</td> <td style="text-align: center;">2022</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	There are no market areas within the county.	2022
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	There are no market areas within the county.	2022					
3.	Describe the process used to determine and monitor market areas.						
	N/A						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	The primary use of the parcel is determined by physical inspection, sales verification, reviewing GIS imagery, and other means of normal discovery.						
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?						
	Yes, farm home sites and rural residential home sites are valued the same.						
6.	What separate market analysis has been conducted where intensive use is identified in the county?						
	Feed lots and hog farms are identified as intensive use. In 2022, assessor created a corral code and identified as intensive use for 2023 Assessment Year.						
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Parcels that are enrolled in the Wetland Reserve Program are assessed at full market value of grass.						
7a.	Are any other agricultural subclasses used? If yes, please explain.						
	Irrigated grass--grass value + 40%						

FRONTIER COUNTY ASSESSOR'S 3-YEAR PLAN

The following is a revised 3-year plan of assessment for years 2022, 2023, and 2024 pursuant to section 77-1311, as amended by 2001 Neb. Laws LB170, Section 5 and directive 05-4. The purpose of this plan is to update and inform the County Board of Equalization and the Department of Revenue, Property Assessment Division of the progress this county has achieved from year to year. The plan and any updates shall examine the level, quality, and uniformity of assessment within Frontier County.

Property Summary in Frontier County (Parcel Summary):

Personal Property

Property Type	Total Parcel Count	Percent Of Parcels	Total Value	Percent Of Total Value
Commercial	123	27%	2,875,448	8%
Agricultural	340	73%	35,215,016	92%
2022 Total	463		38,090,464	

2021 totals: Parcel count: 465 Total value: \$33,629,045 increase in value for '22 by \$4,461,419

Real Property

Property Type	Taxable Acres	Unimproved Parcels	Improved Parcels	Total Parcel Count	Percent Of Parcels	Total Value	Percent Total Value
Commercial		24	167	191	5%	20,148,434	3%
Agricultural	596,663	2068	653	2721	68% Irrigated= 13% Dry= 26% Grass= 61%	730,084,692	88%
Residential		99	820	919	23%	68,370,424	8%
Recreational	0	3	145	148	4%	8,819,718	1%
Industrial	0	0	0	0	0	0	0
Special Val	0	0	0	0	0	0	0
2022 Total	596,663	2194	1785	3979	100%	827,423,268	100%

2021 totals:

Parcel count: 3,993 – decrease of 14 for '22

Commercial: \$21,499,917 – decrease of \$1,351,483 for '22

Agricultural: \$710,666,990 – increase of \$19,417,702 for '22

Residential: \$67,879,216 – increase of \$491,208 for '22

Recreational: \$8,816,381 – increase of \$3,337 for '22

Total value for '21: \$808,862,504 increase of \$18,560,764 for '22

Misc. Parcel Counts

Property Type	Total Parcel Count	Total Value
TIF	1	Excess= 348,717 Base=24,672
Mineral / Oil Interest	12	639,980
Exempt	385	0
Homesteads Applications for 2021	113	7,089,867
Building / Zoning Info Applications for 2021	Permits = 36	

2021 totals: TIF Ex: \$374,285 – decrease of \$25,568 for '22

Mineral: \$217,200 – increase of \$422,780 for '22

Current Resources in Frontier County:

- Budget:** Requested Budget for 2022-2023 = \$171,853
Requested Reappraisal Budget for 2022-2023 = \$ 0
Adopted Budget for 2022-2023 = \$ 171,853
Adopted Reappraisal Budget for 2022-2023 = \$ 0
- Staffing:** Assessor – Regina Andrijeski
Deputy - None
- Training:** The assessor has her assessor’s certificate and is in good standing with the state and is completing continuing education to comply with required hours to be current through December 31, 2022, and to continue to further her education in every area of her job. So far, the assessor has taken a total of 82.25 hours toward her required 60 hours for recertification.
- Maps:** Frontier County is contracted with GIS Workshop for their GIS mapping program and it was fully implemented in 2008. The aerial maps and cadastral maps are no longer updated, due to the fact that all that information is now on the GIS system and kept current on there.
- CAMA:** Frontier County switched from the TerraScan Administrative System to Vanguard in 2018. As stated above the office is now contracting its mapping system with GIS Workshop. The assessor’s computer was updated in 2017. The office purchased a new PC for the deputy assessor’s workstation in 2020. The office updated to a new digital camera in 2010, that we use for taking photos of improvements, upon which are later entered into the Vanguard electronic file. The office intends to continuously review and update our equipment as needed to keep our records accurate and the office running well.
- Web:** Frontier County, with system provider GIS Workshop, offers a basic web property information service. Any individual with access to the Internet will have access to county parcel information by going to the following site <http://frontier.gisworkshop.com>

Property Record Cards:

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

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

Current Assessment Procedures for Real Property:

Discover, List and Inventory all property:

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

* Current data available on sales file:

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

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

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

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

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

or the seller. When the data sheet is returned, the information is compared to that already present in the appraisal file and updated as needed. A record is kept of all individuals receiving a questionnaire and all individuals returning the questionnaire. Our return rate on the verification questionnaires is at 30% this year. The office also initiates phone contact with the buyer and seller on any sales with questions or concerns. All sales whether qualified or not are recorded in the Vanguard computer sales file. The Treasurer's office, FSA, and the NRD office are informed of ownership changes. Lastly the offices sales spreadsheet, used to determine sales ratios, is updated.

Building Permits / Information Sheets:

- * No building amounting to a value of \$2,500 or more shall be erected, or structurally altered or repaired, and no electrical, heating, plumbing, or other installation or connection, or other improvement to real property, amounting to a value of \$2,500 or more, shall hereafter be made until an information statement or building permit has been filed with the assessor.
- * Urban Zoning regulations in place in: Curtis, Eustis, and Maywood. No zoning regulations in place in: Stockville and Moorefield. Entire rural areas of the county require a zoning permit when changes are made to the property.
- * When there is an increase in square footage of a current improvement or the addition of another improvement to an urban property a building permit is required in the towns of Curtis and Eustis. Information sheets shall be used in a city or village that does not require a building permit under its zoning laws.
- * All permits and information sheets are reviewed for percentage of completion and value changes in the fall (December), prior to January 1, of the year the permits were turned into the assessors' office.
- * Frontier County data logs include: Excel spreadsheet of building permits, permit collection envelope, and the electronic Vanguard permits file.

Data Collection:

* Real Property Improvements:

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

Commercial properties were for 2022, Rural properties & Ag properties for 2023, Lake Properties for 2024, Residential properties for 2025 and then the process starts again. Either the county assessor or assessor's clerk completes updates annually. All property types are reviewed on the computer for correctness of parcel information/ appraisal record data.

* Personal Property:

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

* Ag land:

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

* Improvements on Leased Land:

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

Assessment sales ratios and assessment actions:

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

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

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

1. Mean / Median / Aggregate lie between:

* 92-100% for residential properties

* 92-100% for commercial properties

* 69-75% for Agland

* In normal distribution all 3 should be equal

2. COD lies between:

* <15 for residential

* <20 for Agland & commercial

* <5 considered extremely low, maybe a flawed study

3. PRD lies between:

* 98-103% for all types of properties

* PRD <98 means high value parcels are over appraised

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

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

Approaches to value:

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

1. Site data

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

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

2. Market sales data

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

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

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

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

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

4. Cost approach.

- Estimate replacement cost of improvements using Vanguard Costing for year 2008 for residential, commercial, Ag improvements and for lake.
- Deduct for physical depreciation and or economic depreciation. For residential, percent depreciation was reviewed and rebuilt in 2021 by the assessor. For commercial, percent depreciation was reviewed and rebuilt in 2022 by the assessor. For rural residential, percent depreciation was reviewed and rebuilt for 2023 by the assessor and for lake, percent depreciation was reviewed and rebuilt in 2020 by the assessor.
- Age / life components, income loss, cost to correct, completion of improvements, questionnaires, property record card, and the market.

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

Customer service, Notices and Public relations:

* Our office regularly aids realtors, appraisers, insurance agents, title insurance agents, and property owners in locating parcel information by the availability of all our parcel information online. In order to access sales information and more detailed information about a parcel, we have also implemented a premium parcel information portion on our website that requires a \$300/year subscription or we also do a \$30/month subscription. This allows realtors, appraisers and

others access to sales information, GIS images and other information not available to the general public on the website. This has helped in reducing phone calls to the office as well as having to copy and fax parcel information to these people. We currently have 5 premium subscribers and in 2021 had 18 monthly subscribers.

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

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

Level of Value, Quality, and Uniformity for assessment year 2022:

Property Class	Median	COD	PRD
Residential	97.00% (92-100)	15.22 (<15)	107.08 (98-105)
Commercial	100.00% (92-100)	28.22 (<20)	110.70 (98-105)
Ag-land	73.00 (69-75)	15.54 (<20)	102.08 (98-105)

Functions performed by the Assessor’s Office:

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

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

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

3-Year Appraisal Plan

2023:

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

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

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

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

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

2024:

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

Commercial. Appraisal maintenance will only be performed for commercial properties in the county for the 2024 tax year. Maintenance appraisal includes an evaluation of all commercial records for accuracy in the computer and hard

copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

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

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

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

2025:

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

Commercial. A complete review (reappraisal) will be completed by the assessor and assessor's clerk on all commercial properties in the county in 2025 for the 2026 tax year. All properties will be physically inspected, interior inspections done, when possible, new digital photographs taken and any needed updating of improvement sketches performed. The cost and sale value approaches were also used whenever applicable to the property.

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

Ag-improvements. Appraisal maintenance will only be performed for Ag improvements located in the county for the 2025 tax year. Maintenance appraisal includes an evaluation of all Ag improvements for accuracy in the computer and hard copy appraisal files. Updates also include any information

picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets

Recreational improvements. Appraisal maintenance will only be performed for recreational properties in the county for the 2025 tax year. Maintenance appraisal includes an evaluation of all recreational records for accuracy in the computer and hard copy appraisal files. Updates also include any information picked up from sales questionnaires, physical facility questionnaires and or building permits or information sheets.

CLASS	2023	2024	2025
Residential	Appraisal maintenance	Appraisal maintenance	Complete reappraisal of all lake parcels in the county for tax year 2025
Recreational / lake MH	Appraisal maintenance	Complete reappraisal of all lake parcels in the county for tax year 2024	Appraisal maintenance
Commercial	Appraisal maintenance	Appraisal maintenance	Appraisal maintenance
Agricultural Land & Improvements	Market analysis by land classification groupings Complete reappraisal of all ag-improvements parcels in the county for tax year 2023	Market analysis by land classification groupings	Market analysis by land classification groupings

Miscellaneous Accomplishments for 2021-2022

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