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**DEPARTMENT OF REVENUE**

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

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**GOSPER COUNTY**



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Gosper 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 Gosper 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: Cheryl Taft, Gosper County Assessor

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## Introduction

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

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

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

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

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

### **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

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

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

**Analysis of Assessment Practices:**

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

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

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

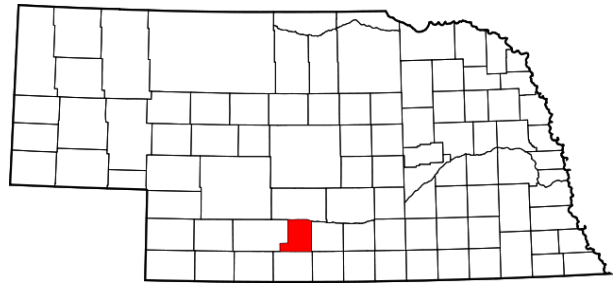
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

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

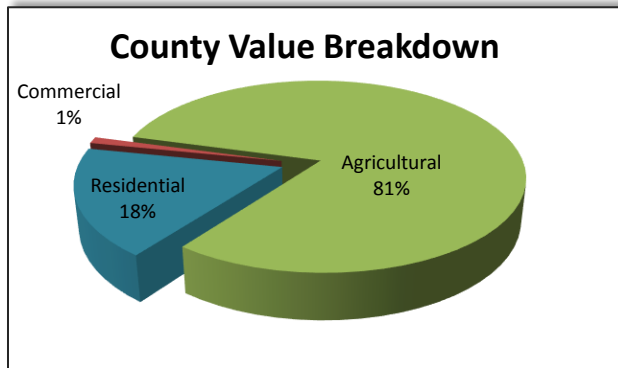
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 458 miles, Gosper had 1,973 residents, per the Census Bureau Quick Facts for 2015, a 4% population decline from the 2010 US Census. In a review of the past fifty-five years, Gosper has seen a steady drop in population of 21% (Nebraska Department of Economic Development). Reports indicated that 72% of county residents were homeowners and 82% of residents occupied the same residence as in the prior year (Census Quick Facts). Although the local population is declining, over half of the value in the residential property class is from residential homes and cabins at Johnson Lake. The lake attracts property owners from outside of the local economy and the market has been steadily increasing in recent years.



The majority of the commercial properties in Gosper convene in and around the county seat of Elwood. Per the latest information available from the U.S. Census Bureau, there were sixty-seven employer establishments in Gosper, a 9% expansion over the preceding year. County-wide employment was at 1,054 people, an attenuation of 5% from the preceding year, but a steady employment rate relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
ELWOOD	761	707	-7%
SMITHFIELD	68	54	-21%

The agricultural economy is a strong anchor for Gosper that has fortified the local rural area economies. Gosper is included in the Tri Basin Natural Resources District (NRD). Grass and irrigated land makes up a majority of the land in the county.

## 2017 Residential Correlation for Gosper County

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### *Assessment Actions*

A two-year inspection project was completed for 2017 with a physical review of residential improvements at Johnson Lake. A sales study was completed, which indicated that both Elwood and Johnson Lake were below the acceptable range. As a result, residential properties in Elwood were increased 3%; at the lake, values were adjusted by neighborhood. The pickup work was also completed.

### *Description of Analysis*

Within the residential class, properties are stratified by geographic location; however, each location is truly a unique economic area, and are described by local amenities and economic influences.

Valuation Grouping	Description
01	Elwood
02	Smithfield
03	Johnson Lake
04	Rural Residential

Analysis of the statistical profile supports a level of value within the acceptable range. All three measures of central tendency correlate closely and suggest a median near the lower end of the acceptable range. The reported assessment actions increased sold properties at Elwood and Johnson Lake three and eight percent respectively; the changes to the sold properties when weighted by each valuation groups contribution to the class indicates that sold residential property increased 5.6% which correlates closely to the percent change excluding growth of 5.73% in the abstract of assessment. The correlation between the sales file and abstract supports the use of the median in determining the level of value for the class.

The coefficient of dispersion also supports that sales are sufficiently clustered around the median and support that residential property with Gosper County has been assessed at an acceptable level of value.

### *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. Within the residential class, the county's utilization of sales has declined in recent years, but is attributable to a large number of tear down properties at Johnson Lake, and not due to excessive trimming of



## 2017 Residential Correlation for Gosper County

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the sales file. Reasons for non-qualifying sales were found to be well documented and supported that sales are qualified without a bias and that all arm's length sales were used within the residential class. The sales review process also included procedures to ensure that sales and value information is accurately and timely reported to the Division. All sales and assessed values were found to be accurately and timely reported to the Division.

The frequency and completeness of the review cycle was also examined. Since Gosper County has a relatively low number of improved parcels, they are generally inspected within one or two assessment years. The county began a review cycle in 2015, and completed the work with Johnson Lake inspections this year. Review of the property record cards supported that inspections were well documented within the county. The review process includes an exterior inspection, with follow-up interior inspection on any properties that are protested.

The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. The review supported that the assessment actions reported by the county were uniformly applied to sold and unsold properties.

During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. Gosper County only has two villages that are not economically similar. Elwood contains a school system and basic local amenities; Smithfield is a much smaller community without amenities. Rural parcels are stratified into two valuation groups, those at Johnson Lake and rural homes throughout the county. The lake properties have a strong recreational influence and are not subject to local economic conditions as the rural homes are. Due to these differences, all four locations in the county represent unique economic areas and are independent valuation groups.

The final section of the assessment practices review that pertains to the residential class included a review of the vacant land valuation methodologies. Vacant land sales are reviewed each year, at Johnson Lake lot and leasehold values were last adjusted in 2014, as were the rural areas. Lot sales within the villages were updated in 2012. The process for establishing lot values is transparent and values are uniformly applied.

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

All valuation groups with a sufficient number of sales are assessed near the low end of the acceptable range. Smithfield only has two sales and 25 improved parcels. Review of assessment actions supports that Smithfield receives costing updates and depreciation updates and physical inspections in the same cycle that all residential properties do. Historical value changes over the past ten years supports that Smithfield has appreciated at an average of one percent per year, which

## 2017 Residential Correlation for Gosper County

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is consistent with similar sized villages in the counties surrounding Gosper County, supporting that all values within the county are assessed at a similar level of value.

The COD and PRD both support that values are equitably assessed. All the evidence supports that assessment practices in Gosper County comply with generally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	29	91.63	92.23	88.14	16.11	104.64
02	2	60.89	60.89	61.61	06.01	98.83
03	30	93.61	94.35	91.37	14.73	103.26
04	14	95.73	108.02	95.97	20.93	112.56
<u>    </u> ALL <u>    </u>	75	94.23	95.19	90.91	16.95	104.71

### *Level of Value*

Based on the review of all available information, the level of value of residential property in Gosper County is 94%.

## 2017 Commercial Correlation for Gosper County

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### *Assessment Actions*

Only routine maintenance was completed for the current assessment year.

### *Description of Analysis*

There are no valuation groups within the commercial class of property; there are only approximately 100 commercial properties in the county with the majority of properties being in Elwood. Although the statistical profile indicates that the median and weighted mean are within the acceptable range, there are two few sales to rely on the statistics to provide a precise point estimate of the level of value of commercial property within the county.

All commercial properties are valued using the cost approach. A historical review of assessment practices and valuation changes supports that the county has kept cost and depreciation tables updated; typically, these updates are put on biennially. Value within the class has increased about two percent per year over the past decade, excluding an untypically large amount of commercial growth in 2012. This change over time correlates closely to changes over the same time observed in nearby communities including Eustis in Frontier County, Beaver City in Furnas County, and Overton in Dawson County. The similarity in assessed value changes over time supports that assessed value changes in Gosper County have kept pace with the economic conditions of the area, and support a level of value determination within the acceptable range.

### *Assessment Practice Review*

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. Within the commercial class, the county's utilization of sales has been stable in recent years. Reasons for non-qualifying sales were well documented and supported that sales are qualified without a bias and that all arm's-length sales were used within the commercial class. The sales review process also included procedures to ensure that sales and value information is accurately and timely reported to the Division; Gosper County has accurately reported all sales information for inclusion in the state sales file and has historically submitted sales data in a timely manner.

The frequency and completeness of the review cycle was also examined. Since Gosper County has a relatively low number of improved parcels, all commercial parcels are generally inspected in a single assessment year. The county last inspected commercial parcels in 2015. Review of the property record cards supported that inspections were well documented. For the commercial class, the review process includes both an interior and exterior inspection where possible.

## **2017 Commercial Correlation for Gosper County**

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The annual review also includes an analysis of assessed value changes to ensure that assessment actions are systematic, and are evenly distributed to sold and unsold property. Within the commercial class, valuation changes were made in accordance with reported assessment actions and were uniformly applied to sold and unsold properties.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. In Gosper County, there are too few sales to warrant stratifying them by location.

The final section of the assessment practices review that pertains to the commercial class included a review of the vacant land valuation methodologies. Since there are few commercial properties within the county and no vacant land sales, vacant lots are valued the same as residential properties and were last updated in the Villages in 2012 and in the rural and lake areas in 2014.

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

There are not adequate sales in Gosper County to analyze the statistics for purposes of equalization. The appraisal methodologies in the county are well document, and are uniformly applied to all commercial properties. Analysis of value changes over time suggests that valuation changes have kept pace with the local economy. Based on the review of assessment practices the quality of assessment of commercial property in Gosper County complies with generally accepted mass appraisal standards.

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

Based on the analysis of all available information, Gosper County has met the statutory level of value of 100% in the commercial class.

## **2017 Agricultural Correlation for Gosper County**

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### ***Assessment Actions***

For the improved agricultural properties, only routine maintenance was completed for 2017. A sales analysis was completed of unimproved agricultural land, which continued to show a trend of broadening levels of assessment in market areas one and four, with area four being above the acceptable range. As a result, irrigated values in area four decreased 10%, dryland decreased 1%, and all other values remained the same for 2017.

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

Analysis of sales within Gosper County was conducted to determine if the sales within the county were reliable for measurement purposes. The sample contained a sufficient number of sales in both market areas and produced consistent results as sales were added and removed from the sample. The statistics reflect general market conditions in the South Central region of the state where agricultural values are flat to slightly decreasing. The analysis supported that the sales within the county were reliable for purposes of determining a level of value for agricultural land in the county.

After adjusting values for the current year, both market areas and all majority land use subclasses with a sufficient number of sales reflect medians within the acceptable range. The counties adjustments were typical for the region, the statistics support that the county has achieved an acceptable level of value.

### ***Assessment Practice Review***

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine whether valuation processes result in the uniform and proportionate valuation of real property.

One aspect of the review is to examine the sales verification and qualification processes. Within the agricultural class, the county's utilization of sales has been stable in recent years. Reasons for non-qualifying sales were well documented and supported that sales are qualified without a bias. The agricultural sales review also includes a review process to ensure that the qualified sales were not affected by non-agricultural influences or special factors that may have caused a premium to be paid. The county assessor had adequately screened sales transactions with the county. The sales review process also included procedures to ensure that sales and value information is accurately and timely reported to the Division. All sales and assessed values were found to be accurately and timely reported to the Division.

The frequency and completeness of the review cycle was also examined. The inspection of agricultural improvements is done at the same time as rural residential properties; this work was last completed during 2015. Land use was last reviewed during 2016 using aerial imagery.

## 2017 Agricultural Correlation for Gosper County

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The annual review also includes an analysis of assessed value change to ensure that values are evenly distributed to sold and unsold property. Within Gosper County, all sold and unsold agricultural properties were valued using the same appraisal tables.

During the review, the agricultural market areas were discussed to ensure that the market areas adequately identify differences in the agricultural land market. Gosper County has had two market areas for a number of years. The land in market area one is flat and good quality cropland, area four contains more hills, the primary use is grassland with some farming where feasible. In parts of area four, it is difficult for irrigators to pump a sufficient amount of water. Prior to 2013, market areas one and four were valued differently. When commodity prices were high and the agricultural market rose, the gap in valuation began to narrow to a point that one schedule of values was implemented for assessment year 2013. As commodity prices fell, the agricultural market began to flatten and decline, the sale analysis began to show differentiating assessment to sale ratios between the geographic characteristics in areas one and four. A statistical difference began to become apparent in 2015 and that difference was magnified in this year's sale study. As a result, values were adjusted accordingly and the county once again has two schedules of agricultural land values for assessment year 2017.

The final portion of the review that related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel and where applicable special valuation of agricultural land. The county assessor determines the primary use of land when determining how a parcel should be classified. All rural parcels are reviewed for primary use, but more review will be given to parcels that are smaller than 20 acres where the production of an agricultural product is not obvious. There are no special value applications on file in Gosper County.

### *Equalization*

Agricultural homes and outbuildings have been valued using the same process as rural residential acreages have; since the rural acreages have been measured to be within the acceptable range agricultural improvements are believed to be equalized at the statutorily required assessment level.

The statistical profile supports that where a sufficient number of sales exist all subclasses have been assessed within the acceptable range. The values established by the county are reasonably comparable to all adjoining counties. The analysis supports that agricultural property in Gosper County is equitably assessed; the quality of assessment complies with professionally accepted standards.

AREA (MARKET) RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	31	68.75	69.98	63.93	15.81	109.46
4	24	74.00	73.13	73.50	15.92	99.50
____ALL____	55	71.18	71.35	66.80	16.11	106.81

## 2017 Agricultural Correlation for Gosper County

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80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	20	69.50	69.48	63.78	14.30	108.94
1	16	69.50	68.37	63.00	13.51	108.52
4	4	72.54	73.89	69.17	16.76	106.82
<u>Dry</u>						
County	2	64.84	64.84	64.15	02.56	101.08
4	2	64.84	64.84	64.15	02.56	101.08
<u>Grass</u>						
County	10	69.11	66.34	58.21	12.72	113.97
1	6	65.94	66.39	56.56	15.29	117.38
4	4	70.43	66.26	66.14	09.24	100.18
<u>ALL</u>	55	71.18	71.35	66.80	16.11	106.81

### *Level of Value*

Based on the analysis of all available information, the level of value of agricultural land in Gosper County is 71%.

## 2017 Opinions of the Property Tax Administrator for Gosper County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2017 Commission Summary for Gosper County

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### Residential Real Property - Current

Number of Sales	75	Median	94.23
Total Sales Price	\$11,352,336	Mean	95.19
Total Adj. Sales Price	\$11,344,586	Wgt. Mean	90.91
Total Assessed Value	\$10,313,772	Average Assessed Value of the Base	\$127,351
Avg. Adj. Sales Price	\$151,261	Avg. Assessed Value	\$137,517

### Confidence Interval - Current

95% Median C.I	88.63 to 96.42
95% Wgt. Mean C.I	86.24 to 95.58
95% Mean C.I	89.97 to 100.41
% of Value of the Class of all Real Property Value in the County	17.89
% of Records Sold in the Study Period	6.43
% of Value Sold in the Study Period	6.94

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	67	93	92.54
2015	69	97	96.67
2014	76	95	94.82
2013	69	95	95.16

## 2017 Commission Summary for Gosper County

### Commercial Real Property - Current

Number of Sales	8	Median	92.28
Total Sales Price	\$606,435	Mean	90.65
Total Adj. Sales Price	\$606,435	Wgt. Mean	95.27
Total Assessed Value	\$577,752	Average Assessed Value of the Base	\$96,035
Avg. Adj. Sales Price	\$75,804	Avg. Assessed Value	\$72,219

### Confidence Interval - Current

95% Median C.I	47.09 to 122.38
95% Wgt. Mean C.I	78.53 to 112.01
95% Mean C.I	73.21 to 108.09
% of Value of the Class of all Real Property Value in the County	1.21
% of Records Sold in the Study Period	7.62
% of Value Sold in the Study Period	5.73

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	7	100	89.88
2015	9	100	91.16
2014	8	100	90.38
2013	9		92.36

**37 Gosper**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 75  
Total Sales Price : 11,352,336  
Total Adj. Sales Price : 11,344,586  
Total Assessed Value : 10,313,772  
Avg. Adj. Sales Price : 151,261  
Avg. Assessed Value : 137,517

MEDIAN : 94  
WGT. MEAN : 91  
MEAN : 95  
COD : 16.95  
PRD : 104.71

COV : 24.21  
STD : 23.05  
Avg. Abs. Dev : 15.97  
MAX Sales Ratio : 186.47  
MIN Sales Ratio : 51.95

95% Median C.I. : 88.63 to 96.42  
95% Wgt. Mean C.I. : 86.24 to 95.58  
95% Mean C.I. : 89.97 to 100.41

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-14 To 31-DEC-14	11	97.06	96.57	95.34	07.94	101.29	78.55	109.48	86.04 to 106.34	97,318	92,783
01-JAN-15 To 31-MAR-15	2	85.75	85.75	86.95	10.93	98.62	76.38	95.11	N/A	159,500	138,682
01-APR-15 To 30-JUN-15	17	92.31	93.41	93.90	13.82	99.48	59.45	139.08	80.97 to 106.58	176,935	166,139
01-JUL-15 To 30-SEP-15	9	81.03	88.90	84.90	17.28	104.71	70.84	135.42	74.05 to 99.08	170,986	145,167
01-OCT-15 To 31-DEC-15	11	102.11	108.03	97.07	25.59	111.29	51.95	186.47	64.54 to 168.42	117,636	114,195
01-JAN-16 To 31-MAR-16	6	91.55	85.83	87.90	08.97	97.65	57.23	95.16	57.23 to 95.16	118,417	104,093
01-APR-16 To 30-JUN-16	8	97.38	102.54	88.63	21.05	115.69	70.98	142.64	70.98 to 142.64	183,076	162,269
01-JUL-16 To 30-SEP-16	11	91.96	90.32	87.98	18.65	102.66	63.48	125.31	65.60 to 115.44	176,291	155,098
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	39	92.58	92.87	91.45	13.03	101.55	59.45	139.08	85.21 to 96.84	152,212	139,201
01-OCT-15 To 30-SEP-16	36	94.51	97.70	90.32	21.33	108.17	51.95	186.47	84.69 to 102.11	150,231	135,693
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	39	94.23	96.10	91.96	18.85	104.50	51.95	186.47	85.06 to 99.08	157,943	145,240
<u>ALL</u>	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	29	91.63	92.23	88.14	16.11	104.64	51.95	142.64	82.12 to 99.72	97,840	86,233
02	2	60.89	60.89	61.61	06.01	98.83	57.23	64.54	N/A	108,500	66,844
03	30	93.61	94.35	91.37	14.73	103.26	59.45	139.08	86.78 to 96.84	200,741	183,426
04	14	95.73	108.02	95.97	20.93	112.56	76.73	186.47	82.90 to 122.68	162,000	155,467
<u>ALL</u>	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517
06											
07											
<u>ALL</u>	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517

**37 Gosper**  
**RESIDENTIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 75  
 Total Sales Price : 11,352,336  
 Total Adj. Sales Price : 11,344,586  
 Total Assessed Value : 10,313,772  
 Avg. Adj. Sales Price : 151,261  
 Avg. Assessed Value : 137,517

MEDIAN : 94  
 WGT. MEAN : 91  
 MEAN : 95  
 COD : 16.95  
 PRD : 104.71

COV : 24.21  
 STD : 23.05  
 Avg. Abs. Dev : 15.97  
 MAX Sales Ratio : 186.47  
 MIN Sales Ratio : 51.95

95% Median C.I. : 88.63 to 96.42  
 95% Wgt. Mean C.I. : 86.24 to 95.58  
 95% Mean C.I. : 89.97 to 100.41

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000												
___Ranges Excl. Low \$___												
Greater Than 4,999	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517	
Greater Than 14,999	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517	
Greater Than 29,999	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999												
30,000 TO 59,999	8	110.53	122.15	121.42	27.97	100.60	71.53	186.47	71.53 to 186.47	47,031	57,105	
60,000 TO 99,999	21	96.42	96.77	96.49	11.95	100.29	57.23	128.38	89.05 to 104.65	78,790	76,027	
100,000 TO 149,999	17	87.46	90.24	90.34	16.16	99.89	63.48	135.42	76.38 to 104.82	130,184	117,607	
150,000 TO 249,999	19	94.23	90.85	90.87	13.86	99.98	51.95	139.08	76.73 to 96.75	180,632	164,143	
250,000 TO 499,999	9	82.90	87.87	87.26	16.04	100.70	59.45	115.44	74.11 to 109.96	330,389	288,296	
500,000 TO 999,999	1	78.79	78.79	78.79	00.00	100.00	78.79	78.79	N/A	695,111	547,664	
1,000,000 +												
___ALL___	75	94.23	95.19	90.91	16.95	104.71	51.95	186.47	88.63 to 96.42	151,261	137,517	

**37 Gosper**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 8  
Total Sales Price : 606,435  
Total Adj. Sales Price : 606,435  
Total Assessed Value : 577,752  
Avg. Adj. Sales Price : 75,804  
Avg. Assessed Value : 72,219

MEDIAN : 92  
WGT. MEAN : 95  
MEAN : 91  
COD : 13.26  
PRD : 95.15

COV : 23.01  
STD : 20.86  
Avg. Abs. Dev : 12.24  
MAX Sales Ratio : 122.38  
MIN Sales Ratio : 47.09

95% Median C.I. : 47.09 to 122.38  
95% Wgt. Mean C.I. : 78.53 to 112.01  
95% Mean C.I. : 73.21 to 108.09

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	1	89.88	89.88	89.88	00.00	100.00	89.88	89.88	N/A	71,700	64,445
01-APR-14 To 30-JUN-14	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801
01-APR-15 To 30-JUN-15											
01-JUL-15 To 30-SEP-15	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307
01-OCT-15 To 31-DEC-15	1	122.38	122.38	122.38	00.00	100.00	122.38	122.38	N/A	122,000	149,299
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	12,735	12,735
01-JUL-16 To 30-SEP-16	2	70.48	70.48	85.00	33.19	82.92	47.09	93.87	N/A	118,750	100,942
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	2	87.93	87.93	88.18	02.23	99.72	85.97	89.88	N/A	63,350	55,863
01-OCT-14 To 30-SEP-15	2	93.00	93.00	94.98	02.49	97.92	90.68	95.31	N/A	53,750	51,054
01-OCT-15 To 30-SEP-16	4	96.94	90.84	97.77	21.00	92.91	47.09	122.38	N/A	93,059	90,980
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	2	87.93	87.93	88.18	02.23	99.72	85.97	89.88	N/A	63,350	55,863
01-JAN-15 To 31-DEC-15	3	95.31	102.79	109.55	11.09	93.83	90.68	122.38	N/A	76,500	83,802
<u>ALL</u>	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219
<u>ALL</u>	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219
04											
<u>ALL</u>	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219

**37 Gosper**  
**COMMERCIAL**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 8  
Total Sales Price : 606,435  
Total Adj. Sales Price : 606,435  
Total Assessed Value : 577,752  
Avg. Adj. Sales Price : 75,804  
Avg. Assessed Value : 72,219

MEDIAN : 92  
WGT. MEAN : 95  
MEAN : 91  
COD : 13.26  
PRD : 95.15

COV : 23.01  
STD : 20.86  
Avg. Abs. Dev : 12.24  
MAX Sales Ratio : 122.38  
MIN Sales Ratio : 47.09

95% Median C.I. : 47.09 to 122.38  
95% Wgt. Mean C.I. : 78.53 to 112.01  
95% Mean C.I. : 73.21 to 108.09

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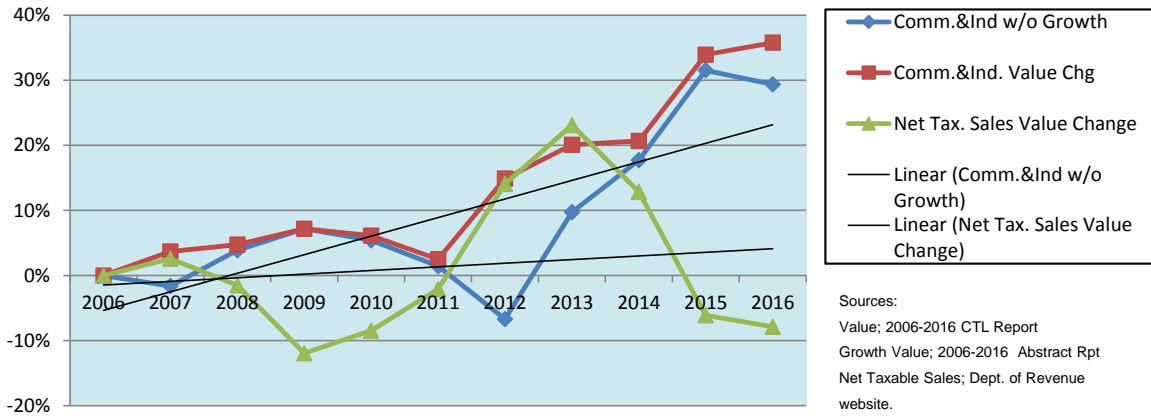
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	2	95.34	95.34	96.55	04.89	98.75	90.68	100.00	N/A	10,118	9,768
Less Than 30,000	2	95.34	95.34	96.55	04.89	98.75	90.68	100.00	N/A	10,118	9,768
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	8	92.28	90.65	95.27	13.26	95.15	47.09	122.38	47.09 to 122.38	75,804	72,219
Greater Than 14,999	6	91.88	89.08	95.23	16.08	93.54	47.09	122.38	47.09 to 122.38	97,700	93,036
Greater Than 29,999	6	91.88	89.08	95.23	16.08	93.54	47.09	122.38	47.09 to 122.38	97,700	93,036
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	2	95.34	95.34	96.55	04.89	98.75	90.68	100.00	N/A	10,118	9,768
15,000 TO 29,999											
30,000 TO 59,999	2	66.53	66.53	68.47	29.22	97.17	47.09	85.97	N/A	50,000	34,235
60,000 TO 99,999	1	89.88	89.88	89.88	00.00	100.00	89.88	89.88	N/A	71,700	64,445
100,000 TO 149,999	2	108.85	108.85	110.18	12.44	98.79	95.31	122.38	N/A	111,000	122,303
150,000 TO 249,999	1	93.87	93.87	93.87	00.00	100.00	93.87	93.87	N/A	192,500	180,695
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>8</b>	<b>92.28</b>	<b>90.65</b>	<b>95.27</b>	<b>13.26</b>	<b>95.15</b>	<b>47.09</b>	<b>122.38</b>	<b>47.09 to 122.38</b>	<b>75,804</b>	<b>72,219</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	89.88	89.88	89.88	00.00	100.00	89.88	89.88	N/A	71,700	64,445
352	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	55,000	47,281
381	1	122.38	122.38	122.38	00.00	100.00	122.38	122.38	N/A	122,000	149,299
406	1	95.31	95.31	95.31	00.00	100.00	95.31	95.31	N/A	100,000	95,307
471	1	93.87	93.87	93.87	00.00	100.00	93.87	93.87	N/A	192,500	180,695
472	1	90.68	90.68	90.68	00.00	100.00	90.68	90.68	N/A	7,500	6,801
473	1	47.09	47.09	47.09	00.00	100.00	47.09	47.09	N/A	45,000	21,189
498	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	12,735	12,735
<b>ALL</b>	<b>8</b>	<b>92.28</b>	<b>90.65</b>	<b>95.27</b>	<b>13.26</b>	<b>95.15</b>	<b>47.09</b>	<b>122.38</b>	<b>47.09 to 122.38</b>	<b>75,804</b>	<b>72,219</b>

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2006	\$ 7,317,484	\$ 1,096	0.01%	\$ 7,316,388	-	\$ 6,081,166	-
2007	\$ 7,587,620	\$ 390,541	5.15%	\$ 7,197,079	-1.65%	\$ 6,239,032	2.60%
2008	\$ 7,666,201	\$ 63,490	0.83%	\$ 7,602,711	0.20%	\$ 5,989,758	-4.00%
2009	\$ 7,844,033	\$ -	0.00%	\$ 7,844,033	2.32%	\$ 5,354,576	-10.60%
2010	\$ 7,764,205	\$ 50,777	0.65%	\$ 7,713,428	-1.67%	\$ 5,565,201	3.93%
2011	\$ 7,501,160	\$ 79,088	1.05%	\$ 7,422,072	-4.41%	\$ 5,953,068	6.97%
2012	\$ 8,406,154	\$ 1,578,284	18.78%	\$ 6,827,870	-8.98%	\$ 6,937,484	16.54%
2013	\$ 8,787,701	\$ 758,519	8.63%	\$ 8,029,182	-4.48%	\$ 7,487,228	7.92%
2014	\$ 8,830,606	\$ 216,887	2.46%	\$ 8,613,719	-1.98%	\$ 6,863,105	-8.34%
2015	\$ 9,800,805	\$ 176,741	1.80%	\$ 9,624,064	8.99%	\$ 5,709,390	-16.81%
2016	\$ 9,935,099	\$ 468,988	4.72%	\$ 9,466,111	-3.41%	\$ 5,600,852	-1.90%
<b>Ann %chg</b>	3.11%			<b>Average</b>	<b>-1.51%</b>	<b>-0.70%</b>	<b>-0.37%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2006	-	-	-
2007	-1.65%	3.69%	2.60%
2008	3.90%	4.77%	-1.50%
2009	7.20%	7.20%	-11.95%
2010	5.41%	6.10%	-8.48%
2011	1.43%	2.51%	-2.11%
2012	-6.69%	14.88%	14.08%
2013	9.73%	20.09%	23.12%
2014	17.71%	20.68%	12.86%
2015	31.52%	33.94%	-6.11%
2016	29.36%	35.77%	-7.90%

County Number: 37  
 County Name: Gosper



**37 Gosper**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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

Number of Sales : 55  
Total Sales Price : 50,444,419  
Total Adj. Sales Price : 50,083,919  
Total Assessed Value : 33,458,083  
Avg. Adj. Sales Price : 910,617  
Avg. Assessed Value : 608,329

MEDIAN : 71  
WGT. MEAN : 67  
MEAN : 71  
COD : 16.11  
PRD : 106.81

COV : 21.05  
STD : 15.02  
Avg. Abs. Dev : 11.47  
MAX Sales Ratio : 107.90  
MIN Sales Ratio : 45.37

95% Median C.I. : 66.50 to 75.05  
95% Wgt. Mean C.I. : 61.70 to 71.91  
95% Mean C.I. : 67.38 to 75.32

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-13 To 31-DEC-13	5	75.84	77.23	80.63	15.48	95.78	62.61	105.79	N/A	617,200	497,619
01-JAN-14 To 31-MAR-14	6	70.64	72.09	69.21	11.41	104.16	56.97	93.52	56.97 to 93.52	1,185,167	820,267
01-APR-14 To 30-JUN-14	4	76.95	76.71	81.34	06.37	94.31	69.47	83.46	N/A	641,509	521,830
01-JUL-14 To 30-SEP-14	4	59.94	60.64	54.18	08.83	111.92	51.30	71.39	N/A	1,882,570	1,020,042
01-OCT-14 To 31-DEC-14	13	71.18	72.54	67.73	17.11	107.10	48.55	105.37	57.68 to 84.81	757,058	512,788
01-JAN-15 To 31-MAR-15	6	64.06	63.40	59.92	17.62	105.81	47.50	78.64	47.50 to 78.64	778,577	466,544
01-APR-15 To 30-JUN-15	2	61.58	61.58	67.11	18.77	91.76	50.02	73.13	N/A	480,020	322,130
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	4	75.38	77.37	74.82	24.83	103.41	50.80	107.90	N/A	693,250	518,657
01-JAN-16 To 31-MAR-16	7	73.85	70.61	67.09	08.04	105.25	57.78	78.58	57.78 to 78.58	1,099,429	737,572
01-APR-16 To 30-JUN-16	4	78.62	76.53	65.83	25.83	116.25	45.37	103.52	N/A	962,088	633,375
01-JUL-16 To 30-SEP-16											
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	19	71.39	72.00	66.90	13.24	107.62	51.30	105.79	62.61 to 78.71	1,068,069	714,589
01-OCT-14 To 30-SEP-15	21	70.39	68.89	65.34	16.91	105.43	47.50	105.37	57.68 to 78.39	736,822	481,417
01-OCT-15 To 30-SEP-16	15	73.85	73.99	68.25	17.85	108.41	45.37	107.90	61.17 to 84.26	954,490	651,409
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	27	71.18	71.29	65.64	14.30	108.61	48.55	105.37	61.60 to 78.39	1,001,817	657,605
01-JAN-15 To 31-DEC-15	12	68.45	67.75	65.66	20.18	103.18	47.50	107.90	50.80 to 78.64	700,375	459,846
<u>ALL</u>	55	71.18	71.35	66.80	16.11	106.81	45.37	107.90	66.50 to 75.05	910,617	608,329

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	68.75	69.98	63.93	15.81	109.46	45.37	105.79	61.17 to 74.26	1,130,344	722,609
4	24	74.00	73.13	73.50	15.92	99.50	47.50	107.90	66.50 to 79.76	626,802	460,717
<u>ALL</u>	55	71.18	71.35	66.80	16.11	106.81	45.37	107.90	66.50 to 75.05	910,617	608,329

**37 Gosper**  
**AGRICULTURAL LAND**

**PAD 2017 R&O Statistics (Using 2017 Values)**

Qualified

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MEDIAN : 71  
 WGT. MEAN : 67  
 MEAN : 71  
 COD : 16.11  
 PRD : 106.81

COV : 21.05  
 STD : 15.02  
 Avg. Abs. Dev : 11.47  
 MAX Sales Ratio : 107.90  
 MIN Sales Ratio : 45.37

95% Median C.I. : 66.50 to 75.05  
 95% Wgt. Mean C.I. : 61.70 to 71.91  
 95% Mean C.I. : 67.38 to 75.32

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	11	72.67	73.55	66.23	10.10	111.05	51.30	105.37	67.08 to 78.39	1,493,180	988,984
1	11	72.67	73.55	66.23	10.10	111.05	51.30	105.37	67.08 to 78.39	1,493,180	988,984
<b>_____Grass_____</b>											
County	8	69.11	66.11	56.38	14.41	117.26	45.37	84.81	45.37 to 84.81	513,035	289,241
1	5	68.75	67.05	54.87	15.94	122.20	45.37	84.81	N/A	688,408	377,709
4	3	69.47	64.54	64.23	11.57	100.48	50.02	74.14	N/A	220,747	141,794
<b>_____ALL_____</b>	<b>55</b>	<b>71.18</b>	<b>71.35</b>	<b>66.80</b>	<b>16.11</b>	<b>106.81</b>	<b>45.37</b>	<b>107.90</b>	<b>66.50 to 75.05</b>	<b>910,617</b>	<b>608,329</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	20	69.50	69.48	63.78	14.30	108.94	50.80	105.37	57.78 to 74.26	1,417,927	904,350
1	16	69.50	68.37	63.00	13.51	108.52	50.80	105.37	57.68 to 74.26	1,547,909	975,152
4	4	72.54	73.89	69.17	16.76	106.82	56.97	93.52	N/A	898,000	621,144
<b>_____Dry_____</b>											
County	2	64.84	64.84	64.15	02.56	101.08	63.18	66.50	N/A	317,500	203,665
4	2	64.84	64.84	64.15	02.56	101.08	63.18	66.50	N/A	317,500	203,665
<b>_____Grass_____</b>											
County	10	69.11	66.34	58.21	12.72	113.97	45.37	84.81	50.02 to 75.84	523,420	304,695
1	6	65.94	66.39	56.56	15.29	117.38	45.37	84.81	45.37 to 84.81	721,994	408,371
4	4	70.43	66.26	66.14	09.24	100.18	50.02	74.14	N/A	225,560	149,181
<b>_____ALL_____</b>	<b>55</b>	<b>71.18</b>	<b>71.35</b>	<b>66.80</b>	<b>16.11</b>	<b>106.81</b>	<b>45.37</b>	<b>107.90</b>	<b>66.50 to 75.05</b>	<b>910,617</b>	<b>608,329</b>

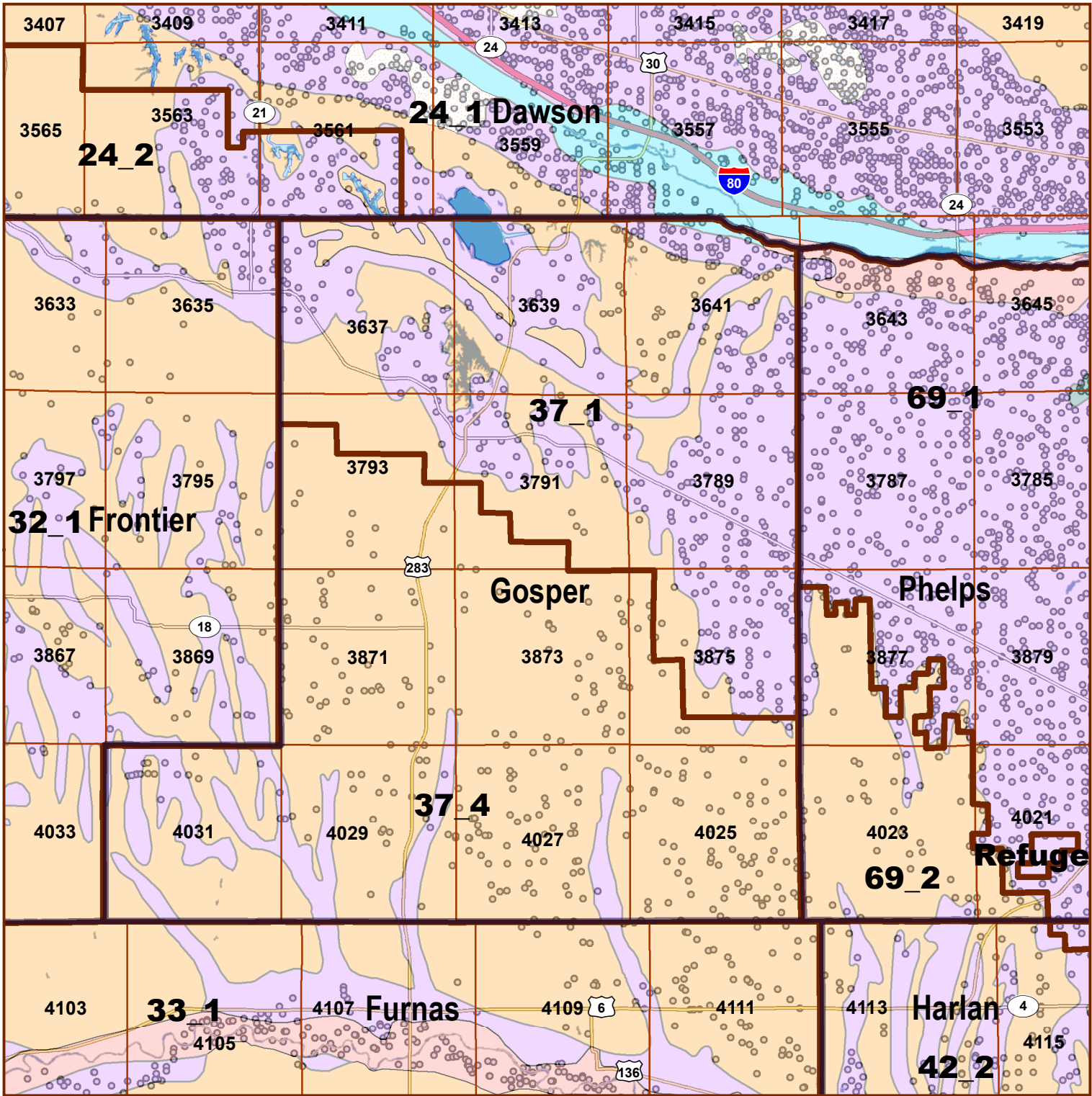
## Gosper County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Gosper	1	n/a	5146	4368	3639	3371	2945	3037	2768	<b>4900</b>
Dawson	1	n/a	5365	4975	4497	4055	3774	3546	3300	<b>4953</b>
Phelps	1	4629	5899	4900	4497	4300	4100	4000	3600	<b>5535</b>
Gosper	4	n/a	4638	3925	3272	3057	n/a	2825	2612	<b>3874</b>
Frontier	1	3300	3298	3225	3237	3200	3200	3148	3084	<b>3268</b>
Furnas	1	4790	4790	3875	3650	2850	2680	2565	2565	<b>4236</b>
Harlan	2	5085	4643	3962	3445	2858	2617	2520	2520	<b>4014</b>
Phelps	2	n/a	5000	4600	4402	4200	4000	3800	3100	<b>4490</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Gosper	1	n/a	1930	1800	1685	1550	1325	1275	1275	<b>1793</b>
Dawson	1	n/a	2450	2205	2010	1995	1799	1555	1540	<b>1996</b>
Phelps	1	2800	2800	2700	2500	2399	2300	2100	1800	<b>2648</b>
Gosper	4	n/a	1910	1780	1670	1535	n/a	1260	1260	<b>1751</b>
Frontier	1	1700	1700	1650	1650	1600	1600	1550	1550	<b>1670</b>
Furnas	1	1900	1900	1480	1480	1305	1305	1190	1190	<b>1676</b>
Harlan	2	2060	2025	1711	1670	1440	1411	1420	1420	<b>1875</b>
Phelps	2	n/a	2400	2199	2000	1800	1600	1450	1350	<b>1953</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Gosper	1	n/a	1400	1245	1115	1020	1020	975	975	<b>1021</b>
Dawson	1	n/a	1665	1430	1295	1240	1140	1110	1100	<b>1142</b>
Phelps	1	1502	1856	1774	1650	1349	1395	1364	1311	<b>1498</b>
Gosper	4	n/a	1400	1245	1115	1020	n/a	975	975	<b>1018</b>
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>
Furnas	1	1310	1310	1240	1240	1020	1020	950	950	<b>987</b>
Harlan	2	n/a	1200	1200	1200	1200	1200	1200	1200	<b>1200</b>
Phelps	2	n/a	1605	1500	1400	1397	1300	1283	1252	<b>1286</b>

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



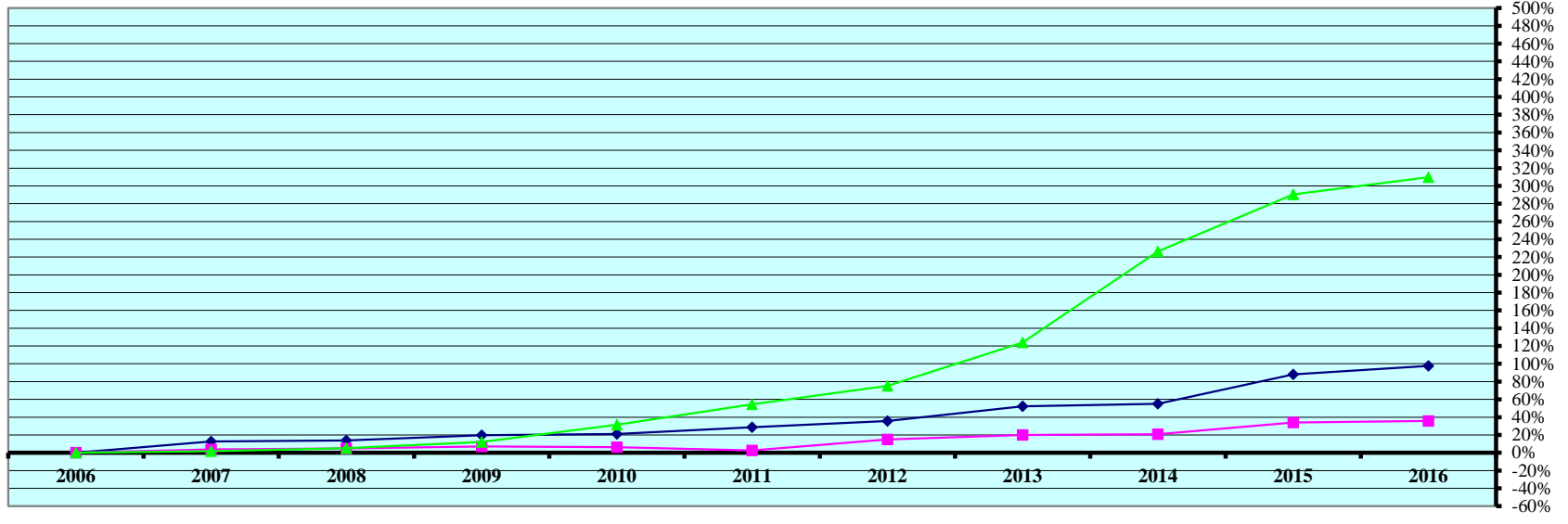
**Legend**

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

## Gasper County Map



### REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	69,423,586	--	--	--	7,317,484	--	--	--	163,129,328	--	--	--
2007	78,135,965	8,712,379	12.55%	12.55%	7,587,620	270,136	3.69%	3.69%	165,792,129	2,662,801	1.63%	1.63%
2008	78,922,510	786,545	1.01%	13.68%	7,666,201	78,581	1.04%	4.77%	171,497,259	5,705,130	3.44%	5.13%
2009	83,072,247	4,149,737	5.26%	19.66%	7,844,033	177,832	2.32%	7.20%	182,868,372	11,371,113	6.63%	12.10%
2010	84,152,891	1,080,644	1.30%	21.22%	7,764,205	-79,828	-1.02%	6.10%	214,344,846	31,476,474	17.21%	31.40%
2011	89,242,857	5,089,966	6.05%	28.55%	7,501,160	-263,045	-3.39%	2.51%	251,719,582	37,374,736	17.44%	54.31%
2012	94,249,458	5,006,601	5.61%	35.76%	8,406,154	904,994	12.06%	14.88%	285,545,717	33,826,135	13.44%	75.04%
2013	105,600,515	11,351,057	12.04%	52.11%	8,787,701	381,547	4.54%	20.09%	365,506,555	79,960,838	28.00%	124.06%
2014	107,510,698	1,910,183	1.81%	54.86%	8,830,606	42,905	0.49%	20.68%	532,385,563	166,879,008	45.66%	226.36%
2015	130,631,142	23,120,444	21.51%	88.17%	9,800,805	970,199	10.99%	33.94%	636,694,704	104,309,141	19.59%	290.30%
2016	137,211,166	6,580,024	5.04%	97.64%	9,935,099	134,294	1.37%	35.77%	668,460,489	31,765,785	4.99%	309.77%

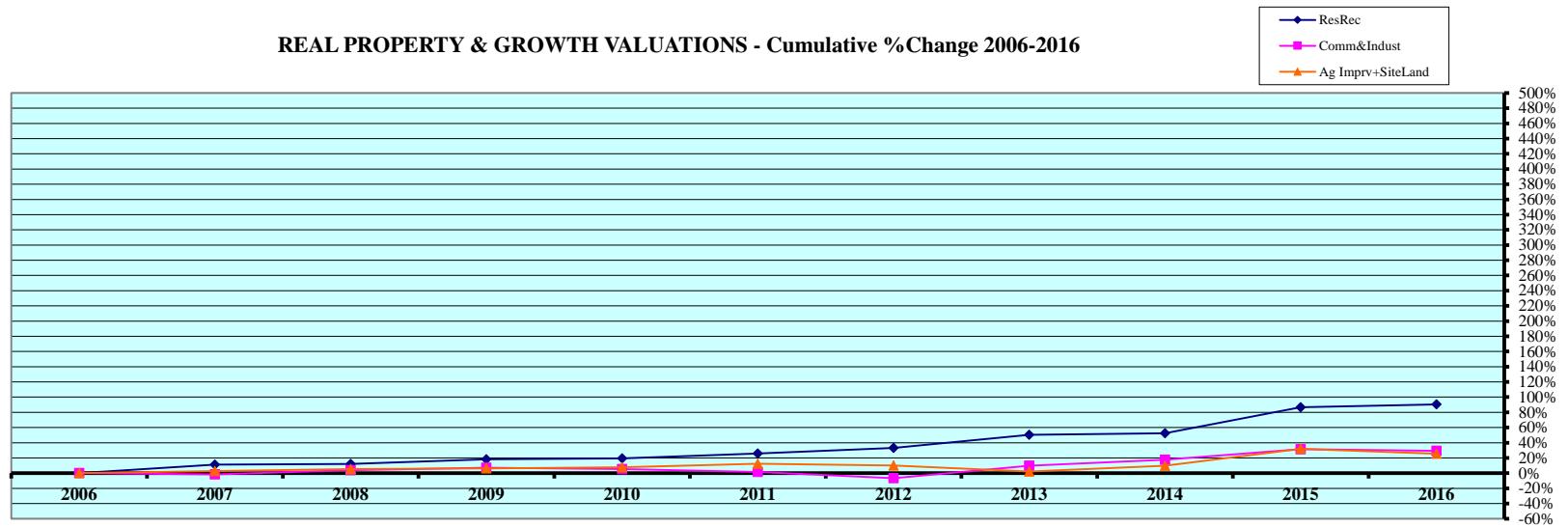
Rate Annual %chg: Residential & Recreational **7.05%** Commercial & Industrial **3.11%** Agricultural Land **15.15%**

Cnty# **37**  
County **GOSPER**

CHART 1 EXHIBIT 37B Page 1

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	69,423,586	666,961	0.96%	68,756,625	--	--	7,317,484	1,096	0.01%	7,316,388	--	--
2007	78,135,965	901,656	1.15%	77,234,309	11.25%	11.25%	7,587,620	390,541	5.15%	7,197,079	-1.65%	-1.65%
2008	78,922,510	1,042,174	1.32%	77,880,336	-0.33%	12.18%	7,666,201	63,490	0.83%	7,602,711	0.20%	3.90%
2009	83,072,247	935,730	1.13%	82,136,517	4.07%	18.31%	7,844,033	0	0.00%	7,844,033	2.32%	7.20%
2010	84,152,891	1,185,664	1.41%	82,967,227	-0.13%	19.51%	7,764,205	50,777	0.65%	7,713,428	-1.67%	5.41%
2011	89,242,857	1,930,233	2.16%	87,312,624	3.75%	25.77%	7,501,160	79,088	1.05%	7,422,072	-4.41%	1.43%
2012	94,249,458	1,730,355	1.84%	92,519,103	3.67%	33.27%	8,406,154	1,578,284	18.78%	6,827,870	-8.98%	-6.69%
2013	105,600,515	1,146,371	1.09%	104,454,144	10.83%	50.46%	8,787,701	758,519	8.63%	8,029,182	-4.48%	9.73%
2014	107,510,698	1,631,991	1.52%	105,878,707	0.26%	52.51%	8,830,606	216,887	2.46%	8,613,719	-1.98%	17.71%
2015	130,631,142	1,137,843	0.87%	129,493,299	20.45%	86.53%	9,800,805	176,741	1.80%	9,624,064	8.99%	31.52%
2016	137,211,166	5,049,431	3.68%	132,161,735	1.17%	90.37%	9,935,099	468,988	4.72%	9,466,111	-3.41%	29.36%
Rate Ann%chg	<b>7.05%</b>				<b>5.50%</b>		<b>3.11%</b>			C & I w/o growth	<b>-1.51%</b>	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2006	10,309,254	6,753,592	17,062,846	132,961	0.78%	16,929,885	--	--
2007	11,614,788	6,499,515	18,114,303	604,835	3.34%	17,509,468	2.62%	2.62%
2008	11,538,246	6,665,415	18,203,661	218,465	1.20%	17,985,196	-0.71%	5.41%
2009	11,939,191	6,687,145	18,626,336	487,938	2.62%	18,138,398	-0.36%	6.30%
2010	11,791,112	6,871,919	18,663,031	291,104	1.56%	18,371,927	-1.37%	7.67%
2011	12,511,123	6,773,316	19,284,439	110,488	0.57%	19,173,951	2.74%	12.37%
2012	12,069,303	7,297,871	19,367,174	611,716	3.16%	18,755,458	-2.74%	9.92%
2013	13,385,258	4,491,714	17,876,972	426,567	2.39%	17,450,405	-9.90%	2.27%
2014	14,453,141	4,704,855	19,157,996	455,077	2.38%	18,702,919	4.62%	9.61%
2015	16,954,469	5,700,432	22,654,901	149,912	0.66%	22,504,989	17.47%	31.89%
2016	16,761,039	6,482,655	23,243,694	1,810,353	7.79%	21,433,341	-5.39%	25.61%
Rate Ann%chg	<b>4.98%</b>	<b>-0.41%</b>	<b>3.14%</b>			Ag Imprv+Site w/o growth	<b>0.70%</b>	

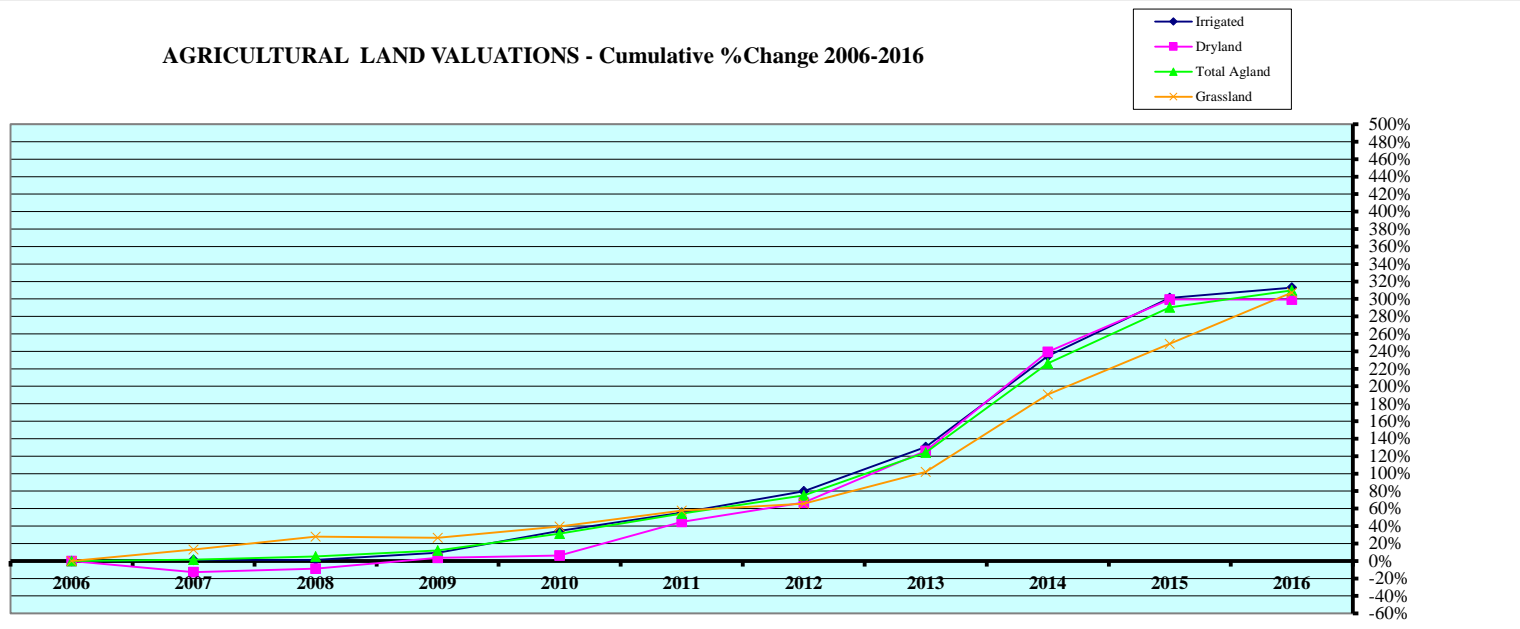
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2006 - 2016 CTL  
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

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

Cnty# 37  
County GOSPER

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	106,479,744	--	--	--	23,590,415	--	--	--	33,033,403	--	--	--
2007	107,826,837	1,347,093	1.27%	1.27%	20,575,917	-3,014,498	-12.78%	-12.78%	37,364,029	4,330,626	13.11%	13.11%
2008	107,686,442	-140,395	-0.13%	1.13%	21,518,586	942,669	4.58%	-8.78%	42,267,170	4,903,141	13.12%	27.95%
2009	116,604,333	8,917,891	8.28%	9.51%	24,433,015	2,914,429	13.54%	3.57%	41,804,792	-462,378	-1.09%	26.55%
2010	143,196,150	26,591,817	22.81%	34.48%	25,049,845	616,830	2.52%	6.19%	46,072,676	4,267,884	10.21%	39.47%
2011	165,449,320	22,253,170	15.54%	55.38%	34,147,382	9,097,537	36.32%	44.75%	52,096,094	6,023,418	13.07%	57.71%
2012	191,425,302	25,975,982	15.70%	79.78%	39,384,627	5,237,245	15.34%	66.95%	54,705,374	2,609,280	5.01%	65.61%
2013	245,437,128	54,011,826	28.22%	130.50%	53,290,100	13,905,473	35.31%	125.90%	66,737,031	12,031,657	21.99%	102.03%
2014	356,286,958	110,849,830	45.16%	234.61%	80,073,130	26,783,030	50.26%	239.43%	95,982,653	29,245,622	43.82%	190.56%
2015	427,235,827	70,948,869	19.91%	301.24%	94,227,908	14,154,778	17.68%	299.43%	115,187,918	19,205,265	20.01%	248.70%
2016	439,689,364	12,453,537	2.91%	312.93%	94,186,617	-41,291	-0.04%	299.26%	134,539,257	19,351,339	16.80%	307.28%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	15,763	--	--	--	10,003	--	--	--	163,129,328	--	--	--
2007	15,583	-180	-1.14%	-1.14%	9,763	-240	-2.40%	-2.40%	165,792,129	2,662,801	1.63%	1.63%
2008	15,093	-490	-3.14%	-4.25%	9,968	205	2.10%	-0.35%	171,497,259	5,705,130	3.44%	5.13%
2009	16,264	1,171	7.76%	3.18%	9,968	0	0.00%	-0.35%	182,868,372	11,371,113	6.63%	12.10%
2010	16,207	-57	-0.35%	2.82%	9,968	0	0.00%	-0.35%	214,344,846	31,476,474	17.21%	31.40%
2011	16,583	376	2.32%	5.20%	10,203	235	2.36%	2.00%	251,719,582	37,374,736	17.44%	54.31%
2012	18,039	1,456	8.78%	14.44%	12,375	2,172	21.29%	23.71%	285,545,717	33,826,135	13.44%	75.04%
2013	29,781	11,742	65.09%	88.93%	12,515	140	1.13%	25.11%	365,506,555	79,960,838	28.00%	124.06%
2014	30,253	472	1.58%	91.92%	12,569	54	0.43%	25.65%	532,385,563	166,879,008	45.66%	226.36%
2015	30,190	-63	-0.21%	91.52%	12,861	292	2.32%	28.57%	636,694,704	104,309,141	19.59%	290.30%
2016	31,895	1,705	5.65%	102.34%	13,356	495	3.85%	33.52%	668,460,489	31,765,785	4.99%	309.77%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

**AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)<sup>(1)</sup>**

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	106,723,390	93,432	1,142			23,624,161	53,225	444			32,982,049	134,264	246		
2007	107,848,330	93,262	1,156	1.24%	1.24%	20,714,463	53,116	390	-12.14%	-12.14%	37,445,812	134,412	279	13.41%	13.41%
2008	107,679,692	93,257	1,155	-0.15%	1.09%	21,509,482	52,351	411	5.35%	-7.43%	42,283,101	134,510	314	12.84%	27.97%
2009	116,541,250	93,222	1,250	8.27%	9.45%	24,444,262	52,384	467	13.57%	5.13%	41,809,272	134,475	311	-1.09%	26.56%
2010	143,245,715	93,244	1,536	22.88%	34.49%	25,052,335	52,314	479	2.62%	7.89%	46,107,849	134,463	343	10.29%	39.59%
2011	165,728,776	93,271	1,777	15.66%	55.56%	34,047,747	52,448	649	35.56%	46.26%	52,104,346	134,247	388	13.19%	58.00%
2012	191,633,950	93,024	2,060	15.94%	80.35%	39,431,146	53,174	742	14.23%	67.07%	54,788,707	133,816	409	5.49%	66.67%
2013	245,635,250	92,977	2,642	28.24%	131.29%	53,233,182	53,190	1,001	34.96%	125.48%	66,736,778	133,545	500	22.05%	103.43%
2014	355,622,026	92,885	3,829	44.92%	235.18%	80,091,533	53,326	1,502	50.07%	238.38%	96,630,880	133,497	724	44.85%	194.66%
2015	424,116,401	93,487	4,537	18.49%	297.16%	95,382,023	53,324	1,789	19.10%	303.00%	115,306,048	132,871	868	19.89%	253.27%
2016	439,976,584	94,185	4,671	2.97%	308.96%	94,140,719	52,627	1,789	0.00%	303.02%	134,560,352	132,742	1,014	16.81%	312.66%

Rate Annual %chg Average Value/Acre: 15.12%

14.96%

15.23%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	16,303	583	28			10,003	83	120			163,355,906	281,587	580		
2007	15,763	565	28	-0.23%	-0.23%	10,003	83	120	0.00%	0.00%	166,034,371	281,438	590	1.69%	1.69%
2008	15,093	503	30	7.61%	7.36%	9,968	83	120	0.00%	0.00%	171,497,336	280,704	611	3.56%	5.31%
2009	15,289	510	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	182,820,041	280,673	651	6.61%	12.28%
2010	16,264	542	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	214,432,131	280,646	764	17.30%	31.71%
2011	15,907	530	30	0.00%	7.36%	9,968	83	120	0.00%	0.00%	251,906,744	280,579	898	17.50%	54.76%
2012	18,039	601	30	0.00%	7.37%	12,280	102	120	0.00%	0.00%	285,884,122	280,718	1,018	13.43%	75.55%
2013	29,986	600	50	66.71%	78.98%	12,515	104	120	0.00%	-0.01%	365,647,711	280,417	1,304	28.04%	124.77%
2014	29,681	593	50	0.00%	78.98%	12,515	104	120	0.00%	-0.01%	532,386,635	280,407	1,899	45.61%	227.28%
2015	30,253	605	50	0.00%	78.98%	12,715	106	120	0.00%	-0.01%	634,847,440	280,393	2,264	19.25%	290.28%
2016	30,287	606	50	0.00%	78.99%	13,356	111	120	-0.01%	-0.02%	668,721,298	280,271	2,386	5.38%	311.29%

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**GOSPER**

Rate Annual %chg Average Value/Acre: 15.19%

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



2016 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,044	GOSPER	37,173,401	25,993,912	3,144,107	137,108,241	8,775,083	1,160,016	102,925	668,460,489	16,761,039	6,482,655	8,478	905,170,346
cnty sectorvalue % of total value:		4.11%	2.87%	0.35%	15.15%	0.97%	0.13%	0.01%	73.85%	1.85%	0.72%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
707	ELWOOD	1,637,721	511,487	113,002	22,174,180	4,266,730	1,160,016	0	104,283	0	40,932	0	30,008,351
34.59%	%sector of county sector	4.41%	1.97%	3.59%	16.17%	48.62%	100.00%		0.02%		0.63%		3.32%
	%sector of municipality	5.46%	1.70%	0.38%	73.89%	14.22%	3.87%		0.35%		0.14%		100.00%
54	SMITHFIELD	55,030	416	9,140	1,186,233	369,072	0	0	0	0	0	0	1,619,891
2.64%	%sector of county sector	0.15%	0.00%	0.29%	0.87%	4.21%							0.18%
	%sector of municipality	3.40%	0.03%	0.56%	73.23%	22.78%							100.00%
761	Total Municipalities	1,692,751	511,903	122,142	23,360,413	4,635,802	1,160,016	0	104,283	0	40,932	0	31,628,242
37.23%	%all municip.sect of cnty	4.55%	1.97%	3.88%	17.04%	52.83%	100.00%		0.02%		0.63%		3.49%

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

Cnty#	County
37	GOSPER

CHART 5

EXHIBIT

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Page 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 2,926</b>	<b>Value : 830,865,196</b>	<b>Growth 3,938,215</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	67	163,500	0	0	58	422,949	125	586,449	
<b>02. Res Improve Land</b>	311	1,264,210	0	0	612	33,014,743	923	34,278,953	
<b>03. Res Improvements</b>	331	22,619,493	0	0	673	91,030,938	1,004	113,650,431	
<b>04. Res Total</b>	398	24,047,203	0	0	731	124,468,630	1,129	148,515,833	3,556,943
<b>% of Res Total</b>	35.25	16.19	0.00	0.00	64.75	83.81	38.59	17.87	90.32
<b>05. Com UnImp Land</b>	3	9,207	0	0	5	21,470	8	30,677	
<b>06. Com Improve Land</b>	53	271,220	0	0	34	616,552	87	887,772	
<b>07. Com Improvements</b>	54	4,324,873	0	0	41	3,680,365	95	8,005,238	
<b>08. Com Total</b>	57	4,605,300	0	0	46	4,318,387	103	8,923,687	197,043
<b>% of Com Total</b>	55.34	51.61	0.00	0.00	44.66	48.39	3.52	1.07	5.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	9,035	0	0	0	0	1	9,035	
<b>11. Ind Improvements</b>	2	1,150,981	0	0	0	0	2	1,150,981	
<b>12. Ind Total</b>	2	1,160,016	0	0	0	0	2	1,160,016	0
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.07	0.14	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	36	27,000	36	27,000	
<b>15. Rec Improvements</b>	0	0	0	0	38	75,925	38	75,925	
<b>16. Rec Total</b>	0	0	0	0	38	102,925	38	102,925	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.30	0.01	0.00
<b>Res &amp; Rec Total</b>	398	24,047,203	0	0	769	124,571,555	1,167	148,618,758	3,556,943
<b>% of Res &amp; Rec Total</b>	34.10	16.18	0.00	0.00	65.90	83.82	39.88	17.89	90.32
<b>Com &amp; Ind Total</b>	59	5,765,316	0	0	46	4,318,387	105	10,083,703	197,043
<b>% of Com &amp; Ind Total</b>	56.19	57.17	0.00	0.00	43.81	42.83	3.59	1.21	5.00
<b>17. Taxable Total</b>	457	29,812,519	0	0	815	128,889,942	1,272	158,702,461	3,753,986
<b>% of Taxable Total</b>	35.93	18.79	0.00	0.00	64.07	81.21	43.47	19.10	95.32

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	15,050	885,992	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	6	15,050	885,992
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	15,050	885,992

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	3	8,478	3	8,478	0
25. Total	0	0	0	0	3	8,478	3	8,478	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	31	0	232	263

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	104,283	1	3,606	1,338	492,395,841	1,341	492,503,730
28. Ag-Improved Land	0	0	0	0	297	159,952,081	297	159,952,081
29. Ag Improvements	1	40,932	0	0	309	19,657,514	310	19,698,446
30. Ag Total							1,651	672,154,257

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	40,932	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.45	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	4	5.00	50,000	4	5.00	50,000	
32. HomeSite Improv Land	191	220.29	2,057,029	191	220.29	2,057,029	
33. HomeSite Improvements	180	194.92	14,441,715	180	194.92	14,441,715	184,229
34. HomeSite Total				<b>184</b>	<b>225.29</b>	<b>16,548,744</b>	
35. FarmSite UnImp Land	31	59.81	81,667	31	59.81	81,667	
36. FarmSite Improv Land	262	1,133.95	1,339,204	262	1,133.95	1,339,204	
37. FarmSite Improvements	292	0.00	5,215,799	293	0.00	5,256,731	0
38. FarmSite Total				<b>324</b>	<b>1,193.76</b>	<b>6,677,602</b>	
39. Road & Ditches	0	4,488.76	0	0	4,489.21	0	
40. Other- Non Ag Use	0	0.23	28	0	0.23	28	
41. Total Section VI				<b>508</b>	<b>5,908.49</b>	<b>23,226,374</b>	<b>184,229</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	46,842.78	85.56%	241,058,072	89.86%	5,146.11
47. 2A1	1,911.60	3.49%	8,350,779	3.11%	4,368.48
48. 2A	542.55	0.99%	1,974,345	0.74%	3,639.01
49. 3A1	2,552.85	4.66%	8,605,210	3.21%	3,370.82
50. 3A	256.47	0.47%	755,180	0.28%	2,944.52
51. 4A1	727.17	1.33%	2,208,636	0.82%	3,037.30
52. 4A	1,916.33	3.50%	5,303,685	1.98%	2,767.63
53. Total	54,749.75	100.00%	268,255,907	100.00%	4,899.67
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,292.16	68.89%	10,213,902	74.16%	1,930.01
56. 2D1	266.27	3.47%	479,286	3.48%	1,800.00
57. 2D	177.36	2.31%	298,852	2.17%	1,685.00
58. 3D1	1,085.17	14.13%	1,682,050	12.21%	1,550.03
59. 3D	27.93	0.36%	37,008	0.27%	1,325.03
60. 4D1	332.21	4.32%	423,576	3.08%	1,275.02
61. 4D	500.40	6.51%	638,045	4.63%	1,275.07
62. Total	7,681.50	100.00%	13,772,719	100.00%	1,792.97
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,026.91	9.09%	7,037,674	12.47%	1,400.00
65. 2G1	687.44	1.24%	855,864	1.52%	1,245.00
66. 2G	1,127.31	2.04%	1,256,952	2.23%	1,115.00
67. 3G1	1,698.08	3.07%	1,732,044	3.07%	1,020.00
68. 3G	57.27	0.10%	58,415	0.10%	1,019.99
69. 4G1	1,587.80	2.87%	1,548,130	2.74%	975.02
70. 4G	45,090.37	81.57%	43,963,254	77.88%	975.00
71. Total	55,275.18	100.00%	56,452,333	100.00%	1,021.30
<b>Irrigated Total</b>					
	54,749.75	46.29%	268,255,907	79.21%	4,899.67
<b>Dry Total</b>					
	7,681.50	6.49%	13,772,719	4.07%	1,792.97
<b>Grass Total</b>					
	55,275.18	46.74%	56,452,333	16.67%	1,021.30
72. Waste	374.68	0.32%	18,746	0.01%	50.03
73. Other	191.47	0.16%	168,982	0.05%	882.55
74. Exempt	6,021.19	5.09%	0	0.00%	0.00
75. Market Area Total	118,272.58	100.00%	338,668,687	100.00%	2,863.46

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	22,621.97	57.46%	104,930,576	68.80%	4,638.44
47. 2A1	267.99	0.68%	1,051,922	0.69%	3,925.23
48. 2A	286.11	0.73%	936,279	0.61%	3,272.44
49. 3A1	6,587.60	16.73%	20,136,512	13.20%	3,056.73
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,709.30	4.34%	4,829,356	3.17%	2,825.34
52. 4A	7,893.81	20.05%	20,621,012	13.52%	2,612.30
53. Total	39,366.78	100.00%	152,505,657	100.00%	3,873.97
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,276.55	66.72%	57,828,281	72.76%	1,910.00
56. 2D1	605.12	1.33%	1,077,118	1.36%	1,780.01
57. 2D	258.67	0.57%	431,984	0.54%	1,670.02
58. 3D1	8,000.39	17.63%	12,280,614	15.45%	1,535.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,563.48	5.65%	3,229,976	4.06%	1,260.00
61. 4D	3,672.89	8.09%	4,627,833	5.82%	1,260.00
62. Total	45,377.10	100.00%	79,475,806	100.00%	1,751.45
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,710.21	8.73%	9,394,292	12.01%	1,400.00
65. 2G1	735.74	0.96%	916,007	1.17%	1,245.01
66. 2G	581.29	0.76%	648,143	0.83%	1,115.01
67. 3G1	4,221.55	5.49%	4,305,981	5.50%	1,020.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,147.80	6.70%	5,019,197	6.41%	975.02
70. 4G	59,455.49	77.36%	57,969,352	74.08%	975.00
71. Total	76,852.08	100.00%	78,252,972	100.00%	1,018.23
<b>Irrigated Total</b>					
Irrigated Total	39,366.78	24.33%	152,505,657	49.15%	3,873.97
<b>Dry Total</b>					
Dry Total	45,377.10	28.04%	79,475,806	25.62%	1,751.45
<b>Grass Total</b>					
Grass Total	76,852.08	47.50%	78,252,972	25.22%	1,018.23
72. Waste	104.70	0.06%	5,242	0.00%	50.07
73. Other	101.88	0.06%	19,519	0.01%	191.59
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	161,802.54	100.00%	310,259,196	100.00%	1,917.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	13.00	67,015	0.00	0	94,103.53	420,694,549	94,116.53	420,761,564
<b>77. Dry Land</b>	19.31	37,268	0.00	0	53,039.29	93,211,257	53,058.60	93,248,525
<b>78. Grass</b>	0.00	0	2.67	3,606	132,124.59	134,701,699	132,127.26	134,705,305
<b>79. Waste</b>	0.00	0	0.00	0	479.38	23,988	479.38	23,988
<b>80. Other</b>	0.00	0	0.00	0	293.35	188,501	293.35	188,501
<b>81. Exempt</b>	0.00	0	0.00	0	6,021.19	0	6,021.19	0
<b>82. Total</b>	<b>32.31</b>	<b>104,283</b>	<b>2.67</b>	<b>3,606</b>	<b>280,040.14</b>	<b>648,819,994</b>	<b>280,075.12</b>	<b>648,927,883</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	94,116.53	33.60%	420,761,564	64.84%	4,470.64
<b>Dry Land</b>	53,058.60	18.94%	93,248,525	14.37%	1,757.46
<b>Grass</b>	132,127.26	47.18%	134,705,305	20.76%	1,019.51
<b>Waste</b>	479.38	0.17%	23,988	0.00%	50.04
<b>Other</b>	293.35	0.10%	188,501	0.03%	642.58
<b>Exempt</b>	6,021.19	2.15%	0	0.00%	0.00
<b>Total</b>	<b>280,075.12</b>	<b>100.00%</b>	<b>648,927,883</b>	<b>100.00%</b>	<b>2,316.98</b>



Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Acreage	15	118,560	175	2,761,396	183	25,828,164	198	28,708,120	801,635
83.2 Elwood	55	192,980	302	1,392,516	326	23,487,652	381	25,073,148	78,158
83.3 Johnson Lake	22	208,820	441	29,802,062	486	60,942,086	508	90,952,968	2,669,504
83.4 Market Area 1	6	715	9	119,054	10	1,763,313	16	1,883,082	6,180
83.5 Market Area 4	2	10,674	7	170,225	7	632,842	9	813,741	0
83.6 Smithfield	25	54,700	25	60,700	30	1,072,299	55	1,187,699	1,466
84 Residential Total	125	586,449	959	34,305,953	1,042	113,726,356	1,167	148,618,758	3,556,943

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Elwood	4	15,407	54	317,466	55	5,500,003	59	5,832,876	68,350
85.2	Johnson Lake	1	250	21	465,373	22	2,537,879	23	3,003,502	128,693
85.3	Rural Coml	3	15,020	7	100,588	13	762,645	16	878,253	0
85.4	Smithfield	0	0	6	13,380	7	355,692	7	369,072	0
86	Commercial Total	8	30,677	88	896,807	97	9,156,219	105	10,083,703	197,043

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	5,026.91	9.09%	7,037,674	12.47%	1,400.00
89. 2G1	687.44	1.24%	855,864	1.52%	1,245.00
90. 2G	1,127.31	2.04%	1,256,952	2.23%	1,115.00
91. 3G1	1,698.08	3.07%	1,732,044	3.07%	1,020.00
92. 3G	57.27	0.10%	58,415	0.10%	1,019.99
93. 4G1	1,587.80	2.87%	1,548,130	2.74%	975.02
94. 4G	45,090.37	81.57%	43,963,254	77.88%	975.00
95. Total	55,275.18	100.00%	56,452,333	100.00%	1,021.30
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	55,275.18	100.00%	56,452,333	100.00%	1,021.30
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	55,275.18	100.00%	56,452,333	100.00%	1,021.30

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,710.21	8.73%	9,394,292	12.01%	1,400.00
89. 2G1	735.74	0.96%	916,007	1.17%	1,245.01
90. 2G	581.29	0.76%	648,143	0.83%	1,115.01
91. 3G1	4,221.55	5.49%	4,305,981	5.50%	1,020.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	5,147.80	6.70%	5,019,197	6.41%	975.02
94. 4G	59,455.49	77.36%	57,969,352	74.08%	975.00
95. Total	76,852.08	100.00%	78,252,972	100.00%	1,018.23
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	76,852.08	100.00%	78,252,972	100.00%	1,018.23
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	76,852.08	100.00%	78,252,972	100.00%	1,018.23

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

37 Gosper

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	137,108,241	148,515,833	11,407,592	8.32%	3,556,943	5.73%
02. Recreational	102,925	102,925	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	16,761,039	16,548,744	-212,295	-1.27%	184,229	-2.37%
<b>04. Total Residential (sum lines 1-3)</b>	<b>153,972,205</b>	<b>165,167,502</b>	<b>11,195,297</b>	<b>7.27%</b>	<b>3,741,172</b>	<b>4.84%</b>
05. Commercial	8,775,083	8,923,687	148,604	1.69%	197,043	-0.55%
06. Industrial	1,160,016	1,160,016	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>9,935,099</b>	<b>10,083,703</b>	<b>148,604</b>	<b>1.50%</b>	<b>197,043</b>	<b>-0.49%</b>
08. Ag-Farmsite Land, Outbuildings	6,482,655	6,677,602	194,947	3.01%	0	3.01%
09. Minerals	8,478	8,478	0	0.00%	0	0.00%
10. Non Ag Use Land	0	28	28			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>6,491,133</b>	<b>6,686,108</b>	<b>194,975</b>	<b>3.00%</b>	<b>0</b>	<b>3.00%</b>
12. Irrigated	439,689,364	420,761,564	-18,927,800	-4.30%		
13. Dryland	94,186,617	93,248,525	-938,092	-1.00%		
14. Grassland	134,539,257	134,705,305	166,048	0.12%		
15. Wasteland	31,895	23,988	-7,907	-24.79%		
16. Other Agland	13,356	188,501	175,145	1,311.36%		
<b>17. Total Agricultural Land</b>	<b>668,460,489</b>	<b>648,927,883</b>	<b>-19,532,606</b>	<b>-2.92%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>838,858,926</b>	<b>830,865,196</b>	<b>-7,993,730</b>	<b>-0.95%</b>	<b>3,938,215</b>	<b>-1.42%</b>

## 2017 Assessment Survey for Gosper County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	1 temporary
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$105,415.06
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$860
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$20,310 for the CAMA and GIS systems
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$600
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$9,369.61

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan
2.	<b>CAMA software:</b>
	TerraScan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.gosper.gisworkshop.com">www.gosper.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and deputy assessor will maintain the GIS
8.	<b>Personal Property software:</b>
	TerraScan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All municipalities in the county are zoned.
4.	<b>When was zoning implemented?</b>
	1991

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	The county hires Gene Witte to assist the Deputy Assessor with the pickup work. He does not participate in the valuation process.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	General knowledge of appraisal practices
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	n/a
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



## 2017 Residential Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The assessor, deputy assessor, and part-time lister												
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Smithfield - a small village with no services. The market is sporadic as is typical in small towns.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Rural - all properties outside of the Villages with the exception of those around Johnson Lake.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Ag Outbuildings- structures located on rural parcels throughout the county.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.	02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.	03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.	04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.	AG	Ag Outbuildings- structures located on rural parcels throughout the county.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
01	Elwood - the largest community in the county; its location provides easy commuting to job opportunities and other services in Lexington and Holdrege. The market is active in Elwood and growth is stable.												
02	Smithfield - a small village with no services. The market is sporadic as is typical in small towns.												
03	Johnson Lake - strong demand due to recreational opportunities at the lake. Demand for existing housing and growth are both strong.												
04	Rural - all properties outside of the Villages with the exception of those around Johnson Lake.												
AG	Ag Outbuildings- structures located on rural parcels throughout the county.												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	Only the cost approach is used in the county as there are too few sales to develop the sales comparison approach.												
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>												
	Yes, depreciation tables are developed using local market information.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	Values are applied based on the general size of the lots. For example, within Elwood, all lots 1-25' wide receive a set value. At Johnson Lake, general size is considered; location will also affect lot/leasehold values. Areas that are located along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for site improvements.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	n/a												

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2014	2014	2012	2015
02	2014	2014	2012	2015
03	2014	2014	2014	2016
04	2014	2014	2014	2015
AG	2014	2014	2014	2015

## 2017 Commercial Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The assessor, deputy assessor, and part-time lister			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class; there are so few sales that it is not practical to stratify them by location.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Only the cost approach is used.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	All properties are valued using the cost approach. Properties are priced using the Marshall and Swift occupancy codes. Depreciation is applied based on general structure type and the age and condition of the property.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Depreciation tables are developed using local market information.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	n/a			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	In the Villages, lot values are applied based on the size of the lot. At Johnson Lake, values are established by neighborhood; areas that are along the lakefront are valued higher than those that are not. The rural areas are assessed by the acre using sales of vacant land plus a value for the site improvements on the first acre.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2014	2014	2012
				<u>Date of Last Inspection</u>
				2015

## 2017 Agricultural Assessment Survey for Gosper County

<b>1.</b>	<b>Valuation data collection done by:</b>									
	The assessor, deputy assessor, and part-time lister									
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">04</td> <td>The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016	04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
01	This area consists of flat, rich farmland. Irrigation is accessible and well depths are shallow.	2016								
04	The terrain in this area is rougher than area one. Well depths can be extreme, it is not always possible for irrigators to pump a sufficient amount of water for their crops.	2016								
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>									
	The market areas were developed based on topography, soil type and access to water for irrigation. Sales are plotted annually and a sales study is completed to monitor the market areas. For the past several assessment years, the sales study has shown minimal value difference between the areas and they have been valued the same. As the market has flattened and started to decline a difference in selling price has once again emerged between the flat land in area 1 and the more topographical rough land in area 4. For assessment year 2017 there is a difference in assessed value for irrigated and dry cropland in the two market areas..									
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>									
	Non-agricultural land uses are identified by completing the land use study and through the sales verification process. Currently, the only recreational parcels within the county are those at Johnson Lake. Parcels with 20 acres or less will get more scrutiny to determine whether the primary use of the land is agricultural.									
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>									
	Yes									
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>									
	There are no parcels of WRP land in Gosper County.									

**THREE-YEAR ASSESSMENT PLAN  
GOSPER COUNTY  
June 16, 2016**

**Introduction**

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

**Office Duties**

Each year, the Assessor's Office is responsible for locating and valuing all taxable real and personal property. This includes overseeing the lister when he/she does the yearly reviews on new or changed property and also the complete relisting required by statute every six years. We also recommend to the commissioners the exemptions for educational, charitable and religious organizations. We approve or deny the beginning farmer exemption and mail out and receive the homestead exemption forms. As these forms are somewhat complicated, we offer help to our taxpayers in filling them out. Questions are answered in regard to new valuations and the reasons for changes. We attend protest hearings to provide testimony to the County Board of Equalization.

Keeping our computer system current is a large part of our routine. This includes both updating and adding to the records already on the system and keeping the hardware and programs it uses up to date. We compile and submit data for the Tax Increment Financing (TIF) and prepare spreadsheets to determine the values for each political subdivision. We receive certified values for centrally assessed companies from the Department of Revenue and add them into the valuation spreadsheets, giving us a total county value. We are responsible for preparing the permanent tax list and also give permission to send the electronic information to the Treasurer's software vender for the printing of the tax statements.

We are responsible to publish in the local paper notification of the completion of the Real Property Assessment. We certify valuations and growth to all political subdivisions, and certify to the Secretary of State all trusts owning agricultural land in Gosper County.

The Assessor's Office is required to make several reports each year. These include: the mobile home report to all mobile home court owners in the county, a real estate abstract, the 3-year plan of assessment, a report listing over- and under-valued property for correction by the County Board of Equalization, certification of value to all political subdivisions in the county, an inventory of county property located in this office, the budget for the office and Certificate of Taxes Levied to the State Tax Administrator. We also prepare maps and charts for protest hearings and general information to the County Commissioners and the taxpayers.

This office has the record of the certified irrigated acres and we work with the NRD for irrigated acre transfers. Each year we compile and give them a list of all the taxpayers with irrigation. We measure proposed irrigation in preparation for presentation to the NRD Board for approval and then change our records accordingly.

I am also, at the request of the County Commissioners, the Flood Plain Administrator, the Liaison for the Census for Gosper County, and with the elimination of the County School Superintendent's position, I am in charge of the grade school art for the county fair.

The Gosper County GIS website went on line in June, 2014. The Assessor and Deputy have actively been involved in completing the information for this website for several months. We will now be checking our work for accuracy.

**2016 Assessment Year**

**Level of Value, Quality, Uniformity**

<b>PROPERTY CLASS</b>	<b>MEDIAN</b>	<b>COD</b>	<b>PRD</b>
Residential	93	13.94	101.04
Commercial	100	06.25	99.12
Agricultural	72	21.53	110.87

**2017 Assessment Year**

**Residential**

1. All residential buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Sales ratio studies completed to determine level of value. New depreciation schedules made up if necessary.

**Commercial**

1. All commercial buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using the 06/14 pricing.
3. Complete sales ratio studies to determine level of value. Depreciation schedules made if necessary.

**Agricultural**

1. All agricultural buildings to be repriced using the 06/14 pricing.
2. Pickup work to be completed by March 1, 2016 using 06/14 pricing.
3. Market Areas and ratio studies to be completed to determine the accuracy of market areas and levels of value. Corrections to the land areas and values completed as needed.
4. Land use will be updated from 2014 aerials.

**Other**

The six-year relisting project is nearing completion. Only Johnson Lake remains to be done. New cards have been completed.

## **2018 Assessment Year**

### **Residential**

1. All residential buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/16 pricing.
3. Sales ratio studies completed to determine the level of value. New depreciation schedules made reflecting market value.

### **Commercial**

1. All commercial buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/17 pricing.
3. Sales ratio studies completed to show level of value. New depreciation schedules made to bring values to market.

### **Agricultural**

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2018 using the 06/17 pricing.
3. Market Areas and ratio studies to be completed to determine if the areas are still correct and also to determine our level of value. New depreciation schedules will be made up to reflect market value.
4. We will continue to monitor land use and make changes as necessary.

### **Other**

## **2019 Assessment Year**

### **Residential**

1. All residential building to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Sales ratio studied completed to determine the level of value.

### **Commercial**

1. All commercial buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Complete sales ratio studies to determine level of value. Make up new depreciation schedules, if necessary.

### **Agricultural**

1. All agricultural buildings to be repriced using the 06/17 pricing.
2. Pickup work to be completed by March 1, 2019 using the 06/17 pricing.
3. Market Area and ratio studied to be completed to determine if areas need to have adjustments and also to determine the level of value. New depreciation schedules will be made, if necessary, reflecting market value.
4. If new aerial photos are available, land use will be reviewed and changes made accordingly.

## Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system. Thomson Reuters is now the owner. At present, we have no plans to switch to any other system. However, we have been notified that if a new server is needed, several reports will not be able to be printed on a newer than 2008 server.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "Expanded What If" program for ag sales.

We acquired a 2003 server from TerraScan in October, 2005 and during 2012 we replaced the battery backup. During 2014, after a hardware malfunction, we replaced the hard drives in our server to extend its life. A new PC was also added at that time. Shortly after that time the older PC was updated to Windows 7, due to the software no longer being supported by Microsoft. In January 2015 a new battery backup was installed. It failed after a storm in May. We found it was too small for the server and moved it to the newest PC. A larger battery backup was purchased for the server in October 2015.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

### 2016-17 Assessor's Budget

Salaries	\$ 79,095.06
Telephone	550.00
PTAS/CAMA	3,780.00
Comp Expense General	4,000.00
Repair	700.00
Lodging	600.00
Mileage	900.00
GIS support/fees	12,530.00
Dues, Registration	300.00
Reappraisal	860.00
Schooling	600.00
Office Supplies	1,200.00
Equipment	<u>300.00</u>
<b>Total Request</b>	<b>\$105,415.06</b>

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Cheryl L. Taft, Gosper County Assessor

Date: 07/11/2016